

VILLAGE OF VERNON

2023 BUDGET

1. The Village of Vernon is a small, rural community with a population of approximately 1,000 residents. The Village is located in the heart of the state and is surrounded by farmland and forests. The Village is known for its scenic views and its friendly residents.

Notice is hereby given that on Monday, December 5, 2022, at 7:00 p.m. at the Vernon Village Hall located at W249S88910 Center Drive, a public hearing on the 2023 Proposed Budget of the Village of Vernon in Waukeshia County will be held. The proposed budget in detail is available for inspection at the Office of the Clerk/Administrator from 8:00 a.m. - 3:30 p.m., and on the Village of Vernon Website at www.villageofvernonwi.org. This notice is posted inside and outside the Vernon Village Hall, inside Vernon Village Hall, & on the Village website.

[illegible]

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1	VILLAGE OF VERNON																			PAGE 1
2	2023 BUDGET																			12/02/22
3	SUMMARY OF ALL FUNDS																			
4																				
5																				
6																				
7																				
8	Revenues:			2020		2021		1ST 8 MOS		LAST 4 MOS				2022		2023		Increase		%
9	Taxes			ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		(Decrease)		CHANGE
10	Intergovernmental			1,816,448		1,831,944		1,930,454		1,000		1,931,454		1,931,276		1,952,988		21,712		1.12%
11	Regulation and Compliance			499,368		383,956		262,606		144,347		406,954		491,592		1,161,397		669,805		136.25%
12	Charges for Services			177,004		182,455		140,518		40,275		180,793		173,085		181,752		8,667		5.01%
13	Investment Income			829,107		872,245		805,986		211,436		1,017,423		964,940		1,015,198		50,258		5.21%
14	Miscellaneous			20,263		5,255		9,655		4,409		14,064		6,000		40,838		34,838		580.64%
15				75,822		80,947		86,970		0		86,970		54,563		57,312		2,749		5.04%
16	Total Revenues			3,418,012		3,356,842		3,236,190		401,467		3,637,657		3,621,456		4,409,485		788,029		21.76%
17																				
18	Expenditures:																			
19	General Government			606,609		633,219		395,721		245,615		643,979		669,690		733,098		63,407		9.47%
20	Public Safety			980,267		1,264,138		932,912		414,461		1,347,373		1,341,265		1,546,784		205,519		15.32%
21	Public Works			1,004,419		960,529		1,161,930		257,554		1,419,484		1,424,463		1,448,012		23,549		1.65%
22	Health and Human Services			564,774		449,825		279,899		224,277		504,175		503,561		519,826		16,265		3.23%
23	Parks, Recreation and Celebration			71,144		74,647		55,670		32,221		87,890		96,474		88,077		(8,397)		-8.70%
24	Capital Outlay			64,534		345,131		156,759		653,676		810,436		744,000		95,000		(649,000)		-87.23%
25	Debt Service			167,770		781,255		302,917		0		302,917		302,917		269,093		(33,824)		-11.17%
26																				
27	Total Expenditures			3,459,517		4,508,844		3,285,807		1,827,803		5,116,254		5,082,370		4,699,890		(382,480)		-7.53%
28																				
29	Excess of revenues over																			
30	(under) expenditures			(41,505)		(1,152,002)		(49,617)		(1,426,335)		(1,478,597)		(1,460,914)		(290,405)		1,170,509		
31																				
32	Other Financing Sources (Uses):																			
33	Transfer from Other Funds			0		618,817		1,422,040		0		1,422,040		1,422,040		949,877		(949,877)		
34	Transfer to Other Funds			0		(618,817)		(1,422,040)		0		(1,422,040)		(1,422,040)		0		0		
35	Proceeds of Long-Term Debt			0		3,035,000		0		0		0		0		0		0		
36	Premiums on Long-Term Debt			0		42,093		0		0		0		0		0		0		
37																				
38	Excess of revenues and																			
39	other sources over (under)																			
40	expenditures and other uses			(41,505)		1,925,091		(49,617)		(1,426,335)		(1,478,597)		(1,460,914)		(290,405)				
41																				
42	Fund Balance:																			
43	Beginning of Period			591,188		549,683		2,474,774		2,425,157		2,474,774		2,474,774		996,177				
44																				
45	End of Period			549,683		2,474,774		2,425,157		998,821		996,177		1,013,860		705,772				
46																				
47	Village Tax			1,811,084		1,827,904								1,929,776		1,951,288				1.11%
48																				
49	Mill Rate			2.14		1.80								1.89		1.91				1.06%
50																				
51	Assessed			846,428,100		1,013,905,500								1,018,765,500		1,023,017,900				0.42%
52																				
53																				
54	General			489,521		618,123						533,144				533,145				1
55	Impact Fee			4,016		6,655						12,546				18,548				6.002
56	Storm Water			56,146		70,186						133,871				152,877				18.906
57	Debt Service			0		42,115						0				0				0
58	Project Improvement			0		1,737,354						315,314				341				(315,314)
59	ARPA			0		341						341				341				0
60				549,683		2,474,774						995,316				704,911				(290,405)
61																				
62				0		0						(861)				(861)				

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1	VILLAGE OF VERNON																				PAGE 2
2	2023 BUDGET																				12/02/22
3	GENERAL FUND SUMMARY																				
4																					
5																					
6																					
7																					
8	Revenues:				2020		2021		1ST 8 MOS		LAST 4 MOS				2022		2023		Increase		%
9	Taxes				ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		(Decrease)		CHANGE
10	Intergovernmental				1,648,678		1,664,173		1,669,652		1,000		1,670,652		1,670,473		1,683,895		13,422		0.80%
11	Regulation and Compliance				499,368		383,956		262,606		144,347		406,954		491,592		526,834		35,242		7.17%
12	Charges for Services				177,004		182,495		140,518		40,275		180,793		173,085		181,752		8,667		5.01%
13	Investment Income				737,535		780,233		712,774		164,830		877,604		869,742		909,198		39,456		4.54%
14	Miscellaneous				19,792		4,402		9,653		4,409		13,226		6,000		40,836		34,836		580.61%
15					75,822		80,947		86,970		-		86,970		54,563		57,312		2,749		5.04%
16	Total Revenues				3,158,199		3,096,206		2,882,173		354,861		3,236,198		3,265,455		3,399,827		134,372		4.11%
17																					
18	Expenditures:																				
19	General Government				606,609		630,208		395,721		245,615		643,979		669,690		733,098		63,407		9.47%
20	Public Safety				980,267		1,264,138		932,912		414,461		1,347,373		1,341,265		1,546,784		205,519		15.32%
21	Public Works				936,074		885,072		1,129,483		219,991		1,348,474		1,332,505		1,366,919		34,414		2.58%
22	Health and Human Services				564,774		449,925		279,899		224,277		504,175		503,561		519,826		16,265		3.23%
23	Parks, Recreation and Celebration				71,144		74,647		55,670		32,221		87,915		96,474		88,077		(8,397)		-8.70%
24	Capital Outlay				64,534		282,431		156,625		653,676		810,301		744,000		95,000		(649,000)		-87.23%
25																					
26	Total Expenditures				3,223,402		3,586,421		2,950,309		1,790,240		4,743,217		4,687,495		4,349,704		(337,792)		-7.21%
27																					
28	Excess of revenues over																				
29	(under) expenditures				(66,203)		(490,216)		(68,136)		(1,435,379)		(1,507,019)		(1,422,040)		(949,876)				
30																					
31	Other Financing Sources (Uses):																				
32	Transfer to/ from Other Funds				-		618,817		1,422,040		-		1,422,040		1,422,040		949,877				
33	Proceeds of Long-Term Debt				-		-		-		-		-		-		-				
34																					
35	Excess of revenues and																				
36	other sources over (under)																				
37	expenditures and other uses				(66,203)		128,602		1,353,904		(1,435,379)		(84,979)		(0)		1				
38																					
39	Fund Balance:																				
40	Beginning of Period				554,724		489,521		618,123		1,972,027		618,123		618,123		533,144				
41																					
42	End of Period				489,521		618,123		1,972,027		536,649		533,144		618,123		533,145				
43																					
44	Components of Fund Balance																				
45	Non-spendable				153,760		149,362						206,000				206,000				
46	Restricted				-		-		-				-		-		-				
47	Assigned				-		-		-				-		-		-				
48	Unassigned				335,761		468,761						327,144				327,145				
49					489,521		618,123						533,144				533,145				

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1	VILLAGE OF VERNON																				
2	2023 BUDGET																				12/02/22
3	GENERAL FUND REVENUES AND OTHER SOURCES																				
4																					
5																					
6																					
7					2020 ACTUAL																
8	TAXES:																				
9	100.41110.000 - Property Tax Revenue				1,643,314		1,660,133		1,668,973		-		1,668,973		1,668,973		1,682,195		13,222		0.79%
10	100.41160.000 - Woodland Taxes				-		-		-		-		-		-		700		200		40.00%
11	100.41170.000 - Managed Forest Lands				660		644		679		-		679		500		1,000		-		0.00%
12	100.41196.000 - Ag Use Penalties				4,704		3,396		-		1,000		1,000		1,000		1,000		-		0.00%
13																					
14					1,648,678		1,664,173		1,669,652		1,000		1,670,652		1,670,473		1,683,895		13,422		0.80%
15																					
16	INTERGOVERNMENTAL:																				
17	100.41110.110 - Payment in Lieu of Taxes- PILT				1,307		1,328		4,977		-		4,977		1,200		5,000		3,800		316.67%
18	100.43410.200 - State Shared Revenue				109,219		103,369		16,875		95,622		112,497		112,497		118,305		5,808		5.16%
19	100.43411.200 - State Highway Aid				195,549		195,549		149,469		46,080		195,549		195,550		204,831		9,281		4.75%
20	100.43412.200 - Aid for Exempt Computer				271		271		271		-		271		200		271		71		35.50%
21	100.43413.200 - County Recycling Grant				-		-		-		-		-		-		-		-		-
22	100.43414.200 - Personal Property Aid				2,645		2,645		-		2,645		2,645		2,645		2,645		-		0.00%
23	100.42414.200 - Other Grants				-		19,713		-		-		-		-		-		-		-
24	100.43415.200 - STIMULUS/HHS				3,256		-		-		-		-		-		-		-		-
25	100.43416.200 - COVID GRANT-VILLAGE				136,627		-		-		-		-		-		-		-		-
26	100.43417.200 - COVID GRANT-VFD				1,393		-		-		-		-		-		-		-		-
27	100.43418.200 - State Video Service Provider Aids				10,480		20,836		20,826		-		20,826		19,500		20,826		1,326		6.80%
28	100.46220.003 - 2% Fire Dues				38,621		40,245		41,305		-		41,305		46,000		41,395		(4,605)		-10.01%
29	100.46220.006 - Other Fire Grants				-		-		10,000		-		10,000		10,000		2,500		(7,500)		-75.00%
30	100.46220.007 - Misc. Income - Fire				-		-		59		-		59		5,000		60		126,000		2520.00%
31	100.46220.009 - EMS Training- Fed. Funding				-		-		13,217		-		13,217		-		131,000		-		-
32	100.46220.010 - Village/Waukesha Service				-		-		-		-		-		-		-		-		-
33	100.46220.011 - Ins Claim-VFD Reimbursement				-		-		5,608		-		5,608		-		-		-		-
34	100.46221-011 Contracted Service to Big Bend				-		-		-		-		-		-		-		-		-
35					499,368		383,956		262,806		144,347		406,954		491,592		526,834		134,182		7.17%
36																					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
					2020		2021		1ST 8 MOS		LAST 4 MOS	2022									
					ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		Increase (Decrease)		% CHANGE
5																					
6																					
7																					
37	REGULATION AND COMPLIANCE:																				
38	100.44110.300 - Liquor License				3,620				3,350				3,350		3,500		3,350		(150)		-4.29%
39	100.44110.301 - Cigarette License				150		225		225				225		150		225		75		50.00%
40	100.44110.302 - Peddlers Permit Fee				-		-		-				-		-		-		-		-
41	100.44110.100 - Burning Permit Fee				-		-		-				-		-		-		-		-
42	100.44120.305 - Operator/Bartender License				745		695		675		25		700		700		700		-		0.00%
43	100.44130.310 - Hobby Kennel License				300		435		60		315		375		375		375		-		0.00%
44	100.44210.200 - Dog License				9,670		7,675		7,798		702		8,500		8,500		8,500		-		0.00%
45	100.44210.201 - Dog License Late Fee				75		250		115		135		250		250		250		-		0.00%
46	100.44310.200 - Building Permit Fee				95,155		108,636		83,748		21,252		105,000		105,000		105,000		-		0.00%
47	100.44310.205 - Zoning Permits				7,950		11,260		10,075		-		10,075		8,000		10,975		2,975		37.19%
48	100.44330.200 - Culvert Permit				1,200		1,800		1,300		-		1,300		1,200		1,300		100		8.33%
49	100.44330.203 - Utility Permit Fee				4,350		4,725		3,675		-		3,675		3,900		3,675		(225)		-5.77%
50	100.44330.204 - Village Facility Use Permit				50		-		150		-		-		-		210		-		0.00%
51	100.44110.200 - Operator Background Check				165		130		-		-		150		210		210		-		0.00%
52	100.45100.100 - Fine & Forfeitures Municipal				289		2,143		8,192		-		8,192		2,300		8,192		5,892		256.17%
53	100.45210.200 - Bond Forfeitures				-		-		-		-		-		-		-		-		-
54	100.46114.210 - Brush Pickup				240		-		-		-		-		-		-		-		-
55	100.48220.202 - Franchise Payment				53,035		40,996		21,154		17,846		39,000		39,000		39,000		-		0.00%
56					177,004		182,495		140,518		40,275		180,793		173,085		181,752		8,667		5.01%
57																					
58																					
59	CHARGES FOR SERVICES:																				
60	100.45110.200 - NSF Check Fees				175		140		91		-		91		25		100		75		300.00%
61	100.46103.310 - Address & 911 Fee				855		760		1,235		-		1,235		825		1,235		410		49.70%
62	100.46110.000 - Plan Com. Application Fee				5,060		4,890		2,665		-		2,665		6,000		6,000		-		0.00%
63	100.46110.200 - Planner Charge Back				36,613		55,132		32,571		-		32,571		30,000		27,000		(3,000)		-10.00%
64	100.46110.205 - Legal Charge Back				38,954		34,795		38,662		-		38,662		31,000		40,000		9,000		29.03%
65	100.46110.210 - Engineering Charge Back				-		-		225		-		225		-		11,000		11,000		0.00%
66	100.46110.215 - Occupancy Admin Fee				250		200		300		-		300		300		300		-		0.00%
67	100.46111.220 - Shared services-Other Gov.				3,664		467		3,235		-		3,235		1,000		3,300		2,300		230.00%
68	100.46113.200 - Special Assessment Admin Fee				1,785		1,570		1,685		-		1,685		1,000		1,700		700		70.00%
69	100.46113.205 - Document Registration fee				550		450		650		-		650		550		650		100		18.18%
70	100.46113.210 - Copies & Map fees				6		180		-		-		-		-		-		-		-
71	100.46114.200 - Wood Chip Delivery				3,060		2,280		1,770		1,260		3,030		3,030		3,030		-		0.00%
72	100.46113.215 - Publication notice				40		50		70		-		70		50		70		20		40.00%
73	100.46115.305 - Refuse/Recycling Container				419		-		348		-		348		-		348		348		0.00%
74	100.46120.200 - Property Tax Search Fee				2		22		10		-		10		-		10		10		0.00%
75	100.46220.000 - Advanced Life Support Service				-		-		-		-		-		-		-		-		-
76	100.46220.001 - Ambulance/EMS Runs (net of write-offs)				-		-		845		-		845		-		845		-		-
77	100.46220.013 - Alpine Valley (Event Medical Services)				-		-		-		7,200		7,200		-		-		845		0.00%
78	800.46220.100 - Ambulance-LifeQuest Medical Billing				199,006		176,170		120,000		155,000		275,000		275,000		275,000		-		0.00%
79	100.46430.200 - Refuse & Recycling Contract				426,778		462,171		475,471		-		475,471		475,562		490,742		15,180		3.19%
80	100.46430.205 - Sales of Recycling Materials				198		330		468		-		468		-		468		468		0.00%
81	100.46430.210 - Repair to Government Property				1,200		4,550		-		-		-		1,000		1,000		-		0.00%
82					718,615		744,157		680,302		163,460		843,762		825,342		862,798		37,456		730.10%
83																					

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						2020		2021		1ST 8 MOS		LAST 4 MOS		TOTAL		2022		2023		Increase		%
						ACTUAL		ACTUAL		ACTUAL		ESTIMATE				BUDGET		BUDGET		(Decrease)		CHANGE
5	A	B	C	D	E																	
6																						
7																						
84	Park and Recreation																					
85	Recreation Revenues																					
86	100.46700.000 - Recreation General					-		-						-		-						-
87	100.46700.001 - Soccer Pee-Wee Spring					2,266		4,823		3,867				3,867		4,800		4,800				0.00%
88	100.46700.002 - Soccer Pee-Wee Fall					-		-		-				-		-		-				-
89	100.46700.003 - Soccer Spring					2,483		9,341		9,768				9,768		8,400		10,000				19.05%
90	100.46700.004 - Soccer Fall					-		-		-				-		-		-				-
91	100.46700.005 - Rugby					-		-		-				-		-		-				-
92	100.46700.006 - Summer Programs					-		-		-				-		-		-				-
93	100.46700.007 - Fall Programs					-		-		-				-		-		-				-
94	100.46700.008 - Winter Programs					-		-		-				-		-		-				-
95	100.46700.009 - Red Cross Baby Sitting					128		390		130		1,370		1,500		1,500		1,000		(500)		-33.33%
96	100.46700.010 - T-Ball & Coach Pitch					3,555		7,125		5,207				5,207		3,800		7,500		3,700		97.37%
97	100.46700.011 - Baseball					1,190		1,250		1,370				1,370		4,800		1,500		(3,300)		-68.75%
98	100.46700.012 - Softball					-		850		210				210		1,200		1,000		(200)		-16.67%
99	100.46700.013 - Softball Adult					-		-		-				-		-		-				-
100	100.46700.014 - Volleyball Youth					1,902		1,555						-		3,500		3,500				0.00%
101	100.46700.015 - Football-Flag					330		1,285		1,035				1,035		1,500		1,600		100		6.67%
102	100.46700.016 - New Programs					-		-		-				-		1,500		-		(1,500)		-100.00%
103	100.46700.017 - Energy Burner					-		-		-				-		-		-				-
104	100.46700.018 - Futsal					-		-		-				-		-		-				-
105	100.46700.019 - Basketball					1,200		2,400		1,575				1,575		3,000		3,000				0.00%
106	100.46700.020 - Non Resident Fee					809		1,398		880				880		2,000		2,000				0.00%
107	100.46700.021 - Late Fee Recreation					543		1,508		1,316				1,316		2,000		2,200		200		10.00%
108	100.46700.022 - Uniforms					255		195		405				405		300		500		200		66.67%
109	100.46720.001 - Concession Revenue					-		-		-				-		-		-				-
110	100.46720.001 - Park & Playfield					3,100		2,103		1,900				1,900		2,300		3,000		700		30.43%
111	100.46720.003 - Sponsorship Rec. Donations Playfield					1,159		1,853		4,809				4,809		3,800		4,800		1,000		26.32%
112	Park & Rec Sub total					18,920		36,076		32,472		1,370		33,842		44,400		46,400		2,000		0
113	INVESTMENT INCOME:																					
115	100.41110.105 - Interest on Delinquent Property Tax					-		-		-				-		-		-				-
116	100.48110.000 - Interest Income-Checking					19,769		4,257		8,817		4,409		13,226		6,000		40,000		34,000		566.67%
117	800.48110.100 - Interest Income-LifeQuest					23		22						-		-						-
118	100.48116.000 - Savings					-		123						-		-						-
119	100.48118.000 - Interest Income Tax Account					-		-		834				-		-		834				-
120	100.48119.000 - Life Quest Interest Income					-		-		2				-		-		2				-
121						19,792		4,402		9,653		4,409		13,226		6,000		40,836		34,000		6
122																						
123	MISCELLANEOUS:																					
124	100.46220.007 - Misc Income - Fire					-		446						-		-		-				-
125	100.46220.011 - Insurance Claim-Reimbursement					23,837		28,250		4,758				4,758		-						-
126	100.48220.200 - Cell Tower Income-All					51,964		54,562		18,109				18,109		54,563		18,109		(36,454)		-66.81%
127	100.48220.201 - American Cell Tower Rent					-		-		39,182				39,182		-		39,182				-
128	100.48300.000 - Sale of DPW Equipment					-		-		-				-		-		-				-
129	100.48305.000 - Sale of Fire Dept. Equipment					21		689		24,906				24,906		-		21				-
130	100.48919.000 - Miscellaneous Income-Village					75,822		80,947		86,970		-		86,970		54,563		57,312		(36,433)		(1)
131																						
132																						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	VILLAGE OF VERNON																					PAGE 6
2	2023 BUDGET																					12/02/22
3	GENERAL FUND EXPENDITURES - By Department																					
4																						
5																						
6																						
7						2020		2021		1ST 8 MOS		LAST 4 MOS										
8	GENERAL GOVERNMENT:					ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		2022		2023		Increase		%
9	Village Board					45,126		45,074		29,381		14,508		43,889		43,889		47,788		3,899		8.88%
10	Clerk					0		80,620		57,542		54,048		111,589		91,344		139,051		47,707		52.23%
11	Clerk/Treasurer					84,684		8,648		127		64		191		0		0		0		#DIV/0!
12	Deputy Clerks					58,818		73,719		45,965		22,246		70,854		84,474		70,743		(13,731)		-16.25%
13	Elections					53,638		14,030		17,653		48,367		66,020		67,288		43,988		(23,300)		-34.63%
14	Professional Services					204,087		224,603		96,508		38,129		134,637		172,750		217,400		44,650		25.85%
15	Committees					4,701		7,633		2,542		6,743		9,285		9,100		9,400		300		3.30%
16	Media Sources					12,318		10,270		6,270		3,754		10,024		13,250		13,250		0		0.00%
17	Treasurer					11,044		24,615		16,109		10,790		26,899		26,661		26,612		(49)		-0.18%
18	Deputy Treasurer					0		0		0		0		0		1,615		0		(1,615)		-100.00%
19	Assessor					42,348		45,039		31,736		18,493		50,229		47,300		47,300		0		0.00%
20	Insurance					30,629		35,989		47,981		0		47,981		35,100		35,120		20		0.06%
21	Technology					17,293		19,756		13,213		12,402		25,615		24,119		25,139		1,020		4.23%
22	Other					41,923		40,212		30,694		16,070		46,764		52,800		57,307		4,507		8.54%
23																						
24						606,609		630,208		395,721		245,615		643,979		669,690		733,098		63,407		9.47%
25																						
26	PUBLIC SAFETY:																					
27	Fire Department					889,723		984,439		699,710		359,255		1,058,966		1,029,924		1,236,973		209,549		20.10%
28	Building Inspection					71,194		82,065		76,660		4,546		81,205		84,150		81,879		(2,271)		-2.70%
29	Planning and Zoning					19,350		16,732		17,100		3,450		20,550		41,000		30,000		(11,000)		-26.83%
30	Police Protection					0		180,902		139,442		47,209		186,651		186,191		197,932		11,741		6.31%
31																						
32						980,267		1,264,138		932,912		414,461		1,347,373		1,341,265		1,546,784		208,019		15.32%
33																						
34	PUBLIC WORKS:																					
35	Director					97,673		107,170		70,351		42,941		113,292		113,121		115,879		2,758		2.44%
36	Salaries and Benefits					236,365		235,313		166,869		90,800		257,670		255,925		260,840		4,915		1.92%
37	Operating Expenses					602,036		542,589		892,262		86,250		978,512		963,459		990,200		26,741		2.78%
38																						
39						936,074		885,072		1,129,483		219,991		1,349,474		1,332,505		1,366,919		34,414		2.58%
40																						
41	HEALTH AND HUMAN SERVICES:																					
42	Refuse and Recycling					556,850		441,998		276,049		219,677		495,725		495,111		511,376		16,265		3.29%
43	Animal Control					7,924		7,927		3,850		4,600		8,450		8,450		8,450		0		0.00%
44																						
45						564,774		449,925		279,899		224,277		504,175		503,561		519,826		16,265		3.23%
46																						
47	PARKS, RECREATION AND CELEBRATION																					
48	Parks					34,368		34,030		23,377		14,370		37,747		50,292		43,048		(7,244)		-14.40%
49	Recreation					36,776		40,617		31,986		17,697		49,708		45,557		44,528		(1,049)		-2.26%
50	VAC and Celebrations					0		0		307		154		460		625		500		(125)		-20.00%
51																						
52						71,144		74,647		55,670		32,221		87,915		96,474		88,077		(8,417)		-8.70%
53																						
54	CAPITAL OUTLAY					64,534		282,431		156,625		653,676		810,301		744,000		95,000		(649,000)		-87.23%
55																						
56						3,223,402		3,586,421		2,950,309		1,790,240		4,743,217		4,687,495		4,349,704		(335,312)		-7.21%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	VILLAGE OF VERNON																				PAGE 7
2	2023 BUDGET																				12/02/22
3	GENERAL FUND EXPENDITURES - By Account																				
4																					
5																					
6																					
7	GENERAL GOVERNMENT:																				
8																					
9	VILLAGE BOARD																				
10	100.51100.100 - Salaries				39,000		38,949		26,063		12,937		39,000		39,000		39,000				0.0%
11	100.51100.135 - Trustee Life Insurance				150		88		-		-		-		-		-				-
12	100.51100.190 - FICA				3,057		3,127		2,116		868		2,984		2,984		2,984				0.0%
13	100.51100.195 - WRS Trustee				456		445		294		111		405		405		407				0.6%
14	100.51100.200 - Village Dues				1,299		1,299		908		592		1,500		1,500		1,500				0.0%
15	100.51100.300 - Operating Expenses & Education				1,164		1,166														
16																					
17					45,126		45,074		29,381		14,508		43,889		43,889		47,788				8.9%
18	CLERK/ADMIN																				
19	100.51420.100 - Salary				-		56,800		47,036		22,732		69,768		69,768		100,000				43.3%
20	100.51420.101 - Clerk Plan Commission				-		-		-		19,400		504		504		504				0.0%
21	100.51420.102 - Interim Clerk/Adm & Search				-		-		-		504		504		504		17,497				144.7%
22	100.51420.135 - Life & ICI Insurance				-		227		-		-		-		-		504				0.0%
23	100.51420.180 - Health Insurance				-		12,792		-		-		-		-		7,650				43.3%
24	100.51420.181 - Health Insurance Buyout				-		550		4,675		2,338		5,337		5,337		6,800				49.9%
25	100.51420.190 - FICA				-		3,851		3,934		4,535		4,535		4,535		2,600				67.7%
26	100.51420.195 - WRS				-		3,813		1,689		844		1,000		1,000		1,000				0.0%
27	100.51420.300 - Operating Expenses				-		1,825		93		907		1,500		1,500		3,000				100.0%
28	100.51420.310 - Mileage				-		38		115		1,385		1,500		1,500						
29	100.51420.390 - Education				-		724														
30																					
31					-		80,620		57,542		54,048		111,589		91,344		139,051				52.2%
32	CLERK/TREASURER - to Feb 16, 2021																				
33	100.51410.000 - Salary				60,806		5,024		-		-		-		-		-				
34	100.51410.135 - Life & ICI				390		228		-		-		-		-		-				
35	100.51410.180 - Health Insurance				13,999		2,558		-		-		-		-		-				
36	100.51410.190 - FICA				3,870		499		-		-		-		-		-				
37	100.51410.195 - WRS				4,066		339		-		-		-		-		-				
38	100.51410.300 - Operating Expenses				582		-		127		64		191		-		-				
39	100.51410.310 - Mileage				493		-		-		-		-		-		-				
40	100.51410.390 - Education				478		-		-		-		-		-		-				
41																					
42					84,684		8,648		127		64		191		-		-				
43	DEPUTY CLERKS																				
44	100.51420.110 - Salaries				35,118		36,644		27,455		13,728		41,183		38,120		41,721				9.4%
45	100.51421.180 - Health Insurance				-		-		-		-		-		-		-				
46	100.51421.190 - FICA				6,206		5,661		3,573		1,050		7,267		8,234		5,599				-32.0%
47	100.51421.195 - WRS				-		-		-		-		-		-		-				
48	100.51422.000 - Salaries - Deputy Clerk - Plan Comm				17,494		31,414		14,937		7,468		22,405		38,120		23,422				-38.6%
49	100.51423.390 - Education				-		-		-		-		-		-		-				
50																					
51					58,818		73,719		45,965		22,246		70,854		84,474		70,743				-16.3%
52																					

Look at all formulas and comments
Formulas from 2022 Budget's Column L not carried over

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
						2020	2021	1ST 8 MOS	LAST 4 MOS		TOTAL	2022	2023	Increase (Decrease)	% CHANGE							
						ACTUAL	ACTUAL	ACTUAL	ESTIMATE			BUDGET	BUDGET									
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
					2020		2021		1ST 8 MOS		LAST 4 MOS		TOTAL		2022		2023		Increase		%
					ACTUAL		ACTUAL		ACTUAL		ESTIMATE				BUDGET		BUDGET		(Decrease)		CHANGE
5																					
6																					
7																					
96	TREASURER																				
97	100.51520.100 - Salary				-		13,963		11,481		5,741		17,222		17,000		18,000		1,000		5.9%
98	100.51520.135 - Life & ICI				-		-						-		-						
99	100.51520.180 - Health Insurance				-		-						-		-						
100	100.51520.190 - FICA				-		1,068		878		439		1,317		1,301		1,377		76		5.8%
101	100.51520.195 - WRS				-		-						-		-						
102	100.51520.300 - Operating Expense				-		64		-		400		400		400		400		-		0.0%
103	100.51520.301 - Banyon Maintenance Contract				-		440		485		2,062		485		485		485		-		0.0%
104	100.51520.302 - Tax Expense				11,044		8,856		3,063		2,062		5,125		5,125		4,000		(1,125)		-22.0%
105	100.51520.310 - Mileage				-		160		201		499		700		700		700		-		0.0%
106	100.51520.323 - Postage Mailing Receipt				-		-		-		1,000		1,000		1,000		1,000		-		0.0%
107	100.51520.390 - Education				-		64		-		650		650		650		650		-		0.0%
108																					
109																					
110					11,044		24,615		16,109		10,790		26,899		26,661		26,612		(49)		-0.2%
111	DEPUTY TREASURER																				
112	100.51520.110 - Salary				-		-						-		1,500				(1,500)		-100.0%
113	100.51521.190 - FICA				-		-						-		115				(115)		-100.0%
114																					
115																					
116															1,615				(1,615)		-100.0%
117	ASSESSOR																				
118	100.51530.200 - Contracted Services				39,115		42,792		28,250		16,750		45,000		45,000		45,000		-		0.0%
119	100.51530.300 - Operating Expenses				3,233		2,247		3,486		1,743		5,229		2,300		2,300		-		0.0%
120																					
121					42,348		45,039		31,736		18,453		50,229		47,300		47,300		-		0.0%
122																					
123	INSURANCE																				
124	100.51930.500 - Property & Liability Insurance				17,840		20,183		19,493		-		19,493		20,000		20,000		-		0.0%
125	100.51930.505 - Worker's Compensation Insurance				12,789		15,736		14,571		-		14,571		15,000		15,000		-		0.0%
126	100.51930.510 - Unemployment Compensation				-		-		-		-		-		-		-		-		0.0%
127	100.51930.520 - Employee Bonds/Notary				-		70		110				110		100		120		20		20.0%
128	100.51930.525 - Insurance Claims								13,807												
129													13,807								
130					30,629		35,989		47,981		-		47,981		35,100		35,120		20		0.1%
131																					
132	TECHNOLOGY																				
133	100.51600.225 - Gov. Financial W-2 Reporting				459		610		57		653		710		710				-		-
134	100.51600.310 - Financial Software Maintenance				3,272		3,835		2,384		1,192		3,576		4,210		3,700		(710)		-100.0%
135	100.51600.342 - Electronic Filing & Tax Supplies								473		1,100		473		-				(510)		-12.1%
136	100.51600.350 - Computer (New) Software & Sup				740		1,000		-		876		1,000		1,000		1,000		-		0.0%
137	100.51600.360 - Audio Visual Support				1,159		109		124		1,000		1,000		1,000		1,800		800		80.0%
138	100.51600.365 - Village Hall & email Security				4,724		4,711		6,295		3,147		9,442		7,785		9,442		1,657		-69.0%
139	100.51600.380 - Computer Upgrade & Maintenance				1,751		8,848		3,622		853		4,475		4,475		2,410		(2,065)		-46.2%
140	100.51600.385 - New Projects & Equipment				3,473		-		90		2,449		2,539		2,539		4,387		1,848		72.8%
141	100.51941.399 - Website Hosting				1,775		643		168		2,132		2,300		2,300		2,300		-		0.0%
142																					
143					17,293		19,756		13,213		12,402		25,615		24,119		25,139		1,020		4.2%
144																					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
						2020		2021		1ST 8 MOS		LAST 4 MOS	2022			2022		2023		Increase		%
						ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		(Decrease)		CHANGE
5																						
6																						
7																						
145	OTHER GENERAL GOVERNMENT																					
146	100.51199.000 - Write Off Uncollectable					2,455		222		222		111		333		2,500		500		(2,000)		-80.0%
147	100.51200.200 - Court Claims-Operating Expenses					-		-		-		-		-		2,300		2,300		(2,500)		0.0%
148	100.51600.070 - Janitorial-Village Hall					2,616		3,125		-		1,033		3,098		2,500		3,100		(2,500)		-100.0%
149	100.51600.210 - Phone Service					2,239		2,613		2,065		3,711		11,132		2,300		12,000		800		34.8%
150	100.51600.220 - Utilities-Village Hall					10,004		10,789		7,421		4,31		1,293		3,600		3,600		2,000		0.0%
151	100.51600.330 - Office Expenses					963		906		862		4,523		13,568		10,500		13,750		3,250		31.0%
152	100.51600.335 - Copy Machines					7,925		11,597		9,046		2,310		6,931		10,000		11,107		1,107		11.1%
153	100.51600.340 - Village Facility Maintenance					6,550		3,616		4,621		2,512		7,535		6,400		8,000		1,600		25.0%
154	100.51600.345 - Internet					5,586		5,477		5,023		341		1,024		850		1,100		250		29.4%
155	100.51600.375 - Rugs-Village Hall					878		852		682		388		700		700		700		-		0.0%
156	100.51941.400 - Bank Charges - Direct Deposit					515		699		312		150		150		150		150		-		0.0%
157	100.51941.410 - Operator License Background Checks					69		-		-		561		1,000		1,000		1,000		-		0.0%
158	100.51941.425 - Shared Services-Other Government					2,123		316		439		-		-		-		-		-		0.0%
159																						
160						41,923		40,212		30,694		16,070		46,764		52,800		57,307		4,507		8.5%
161																						
162																						
163																						
164	PUBLIC SAFETY:																					
165	FIRE DEPARTMENT																					
166	Fire Chief																					
167	100.52200.100 - Salary					42,075		42,756		28,032		15,379		43,411		43,411		44,279		868		2.0%
168	100.52200.135 - Life Insurance					110		111		75		37		112		3,321		3,387		66		2.0%
169	100.52200.190 - FICA					3,003		3,273		2,324		1,177		3,501		5,209		5,845		636		12.2%
170	100.52200.195 - WRS					4,861		5,014		3,468		1,845		5,313		2,400		2,880		480		20.0%
171	100.52200.300 - Other Benefits - Fire Chief					1,946		2,601		3,282		1,641		4,923		-		-		-		-
172																						
173	Assistant Chief																					
174	100.52205.100 - Salary					33,075		33,611		22,313		11,813		34,125		34,125		34,808		683		2.0%
175	100.52205.135 - Life Insurance					-		-		-		904		-		-		-		-		-
176	100.52205.190 - FICA					2,530		2,571		1,776		904		2,680		2,611		2,663		52		2.0%
177	100.52205.195 - WRS					-		-		-		-		-		-		-		-		-
178	100.52205.300 - Other Benefits					1,750		1,800		400		1,400		1,800		1,800		2,200		400		22.2%
179																						
180	Battalion Chiefs																					
181	100.52210.100 - Salaries					33,553		36,167		24,009		12,711		36,720		36,720		37,454		734		2.0%
182	100.52210.135 - Life Insurance					27		28		18		81		99		99		99		-		0.0%
183	100.52210.190 - FICA					2,395		2,774		2,026		972		2,998		2,809		2,865		56		2.0%
184	100.52210.195 - WRS					1,999		2,127		1,468		2,938		4,406		4,406		4,412		6		0.1%
185	100.52210.300 - Other Benefits					3,500		3,600		2,830		1,415		4,245		3,600		4,400		800		22.2%
186																						
187	Full-time																					
188	100.52215.100 Salaries/Stipends					-		-		-		-		-		-		-		-		-
189	100.52215.115 Training					-		-		-		-		-		-		-		-		-
190	100.52215.135 Life Insurance					-		-		-		-		-		-		-		-		-
191	100.52215.180 Health Insurance					-		-		-		-		-		-		-		-		-
192	100.52215.190 FICA					-		-		-		-		-		-		-		-		-
193	100.52215.195 WRS					-		-		-		-		-		-		-		-		-
194																						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
						2020		2021		1ST 8 MOS		LAST 4 MOS		2022								
						ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		Increase		
																				(Decrease)	%	
																					CHANGE	
195	Part-time																					
196	100.52220.100 - Salaries-VFD Request to combine					163,024		168,596		6,529		3,265		9,794		14,600		14,892		292	2.0%	
197	100.52220.110 - Stipends					315,308		406,425		386,539		193,270		579,809		580,840		612,082		31,242	5.4%	
198	100.52220.115 - Training					1,518		240		595		298		893		-		900		900		
199	100.52220.135 - Life Insurance					68		16								222		222		-	0.0%	
200	100.52220.190 - FICA					37,865		43,999		30,169		15,035		45,204		45,551		47,963		2,412	5.3%	
201	100.52220.195 - WRS					3,394		2,770		2,036		2,964		5,000		5,000		12,500		7,500	150.0%	
202	Total wages and benefits					662,001		758,479		517,888		267,144		785,032		786,724		833,963		47,239	6.0%	
203																						
204	FIRE DEPARTMENT																					
205	Utilities																					
206	100.52200.220 - Utilities					19,230		20,370		15,966		7,993		23,949		20,500		25,000		4,500	22.0%	
207	100.52200.305 - Water Softener Station 1 & 2					1,272		575		200		700		900		900		900		-	0.0%	
208	100.52200.310 - Phone Service					4,596		4,760		3,359		1,680		5,039		5,000		5,100		100	2.0%	
209	Total utilities					25,098		25,705		19,525		10,363		29,888		26,400		31,000		4,600	17.4%	
210																						
211	Other Operating Expenditures																					
212	100.51120.220 - Fire Commission (Hiring Expense)					200		91		189		561		750		750		750		-	0.0%	
213	100.52200.115 - Unemployment Compensation					-		-		36		464		500		500		500		-	0.0%	
214	100.52200.116 - Worker's Comp Insurance					17,700		14,104		-		16,000		16,000		16,000		16,000		-	0.0%	
215	100.52200.117 - Insurance					18,387		21,874		36,310		-		36,310		24,000		36,310		12,310	51.3%	
216	100.52200.201 - Professional Fees/Purchase Service					695		300		-		1,000		1,000		1,000		2,500		1,500	150.0%	
217	100.52200.205 - NEPA Fire Code Subscription					175		755		824		412		1,236		500		1,300		800	160.0%	
218	100.52200.210 - Technical Rescue Contract					3,040		3,575		7,036		3,179		7,036		3,200		3,200		-	0.0%	
219	100.52200.215 - Fire & EMT Training & Seminars					12,093		1,932		6,358		3,179		9,537		10,000		10,000		-	0.0%	
220	100.52200.224 - Federal Assistance Programs (FAP)					-		-		3,455		1,545		5,000		5,000		131,000		126,000	2520.0%	
221	100.52200.225 - Public Relations/Education					255		-		-		500		500		500		500		-	0.0%	
222	100.52200.340 - Office Supplies					1,376		1,320		793		397		1,190		1,500		1,500		-	0.0%	
223	100.52200.341 - Building Supplies					3,113		2,515		4,213		4,213		4,213		3,200		4,300		1,100	34.4%	
224	100.52200.342 - EMS Supplies					18,719		23,511		16,379		8,190		24,569		18,500		25,000		6,500	35.1%	
225	100.52200.343 - Fire Inspection Supplies					-		-		-		750		750		750		750		-	0.0%	
226	100.52200.344 - Computer & Supplies					4,190		5,171		1,487		743		2,230		10,500		10,500		-	0.0%	
227	100.52200.345 - Communication					6,263		11,304		11,274		5,637		16,911		18,000		18,000		-	0.0%	
228	100.52200.346 - Rehab/Freshments					880		831		239		761		1,000		1,000		1,000		-	0.0%	
229	100.52200.350 - Building Maintenance					7,219		5,637		15,304		13,000		28,304		13,000		16,000		3,000	23.1%	
230	100.52200.360 - Fuel					7,544		10,198		10,928		4,857		15,786		10,000		15,000		5,000	50.0%	
231	100.52200.365 - Vehicle Maintenance					63,038		38,033		12,057		6,029		18,086		20,000		19,000		(1,000)	-5.0%	
232	100.52200.375 - Small Vehicle Repair-DPV					-		3,705		1,625		812		2,437		2,500		2,500		-	0.0%	
233	100.52200.390 - Protective Clothing & Uniforms					17,232		25,972		16,006		8,003		24,009		29,000		29,000		-	0.0%	
234	100.52200.800 - Small Equipment No Capital					10,745		9,472		3,890		1,945		5,835		9,000		9,000		-	0.0%	
235	100.52200.821 - Radio, Waukesha County Loan									2,456				2,456						2,500		
236	100.52300.210 - Dispatch - County					3,311		4,698		1,013		2,387		3,400		3,400		3,400		-	0.0%	
237	100.52300.300 - Ambulance Billing Service					16,449		15,257		10,424		4,576		15,000		15,000		15,000		-	0.0%	
238	Total other operating expenditures					212,624		200,255		162,297		81,748		244,045		216,800		372,010		157,710	71.6%	
239																						
240																						
241	Total Fire Department					889,723		984,439		689,710		359,255		1,058,966		1,029,924		1,236,973		209,549	20.1%	
242	BUILDING INSPECTION																					
243	100.52400.100 - Contracted Services					70,468		80,975		74,704		4,046		78,750		78,750		78,750		-	0.0%	
244	100.52400.300 - Operating Expense					92		556		158		300		458		2,100		1,000		(1,100)	-52.4%	
245	100.52400.305 - Seals					-		-		689		200		869		2,300		1,000		(1,300)	-56.5%	
246	100.52400.310 - Building Inspector 911- ad#					634		534		1,129		-		1,129		1,000		1,129		129	12.9%	
247																						
248																						
249						71,194		82,065		76,660		4,546		81,205		84,150		81,879		(2,271)	-2.7%	
250	PLANNING AND ZONING																					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
5																						
6						2020		2021		1ST 8 MOS		LAST 4 MOS	2022			2022		2023		Increase (Decrease)		%
7						ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET			CHANGE	
251	100.51600.341 -	Codification				1,195		7,807		1,545				1,545		10,000		10,000		-		0.0%
252	100.51941.405 -	Zoning & Planning Code revisions				1,000		4,437		9,030				9,030		22,000		10,000		(12,000)		-54.5%
253	100.51941.406 -	Incorporation/Border Agreements				3,736		-						-		-		-		-		0.0%
254	100.51941.407 -	TIF-Tax Incremental Finance Dis.				7,635		150		150		1,850		2,000		2,000		2,000		-		0.0%
255	100.51941.408 -	Sanitary Sewer District				297		-						-		-		7,000		2,000		40.0%
256	100.52400.315 -	Zoning Permits				5,487		3,892		6,024		1,000		7,024		5,000		1,000		(1,000)		-50.0%
257	100.52400.320 -	Planning and Zoning Supplies				-		446		351		600		951		2,000						
258																		30,000		(11,000)		-26.8%
259						19,350		16,732		17,100		3,450		20,550		41,000						
260																						
261	POLICE PROTECTION																					
262	100.51200.110 -	Contracted Services-WaukCh				-		177,107		135,425		45,141		180,566		180,566		194,682		14,116		7.8%
263	100.51200.111 -	Contracted Services-WaukCh-OT				-		3,795		886		443		1,329		4,000		1,500		(2,500)		-62.5%
264	100.52100.100 -	School Patrol				-		-		3,131		1,625		4,756		1,625		1,750		125		7.7%
265																						
266						-		180,902		139,442		47,209		186,651		186,191		197,932		11,741		6.3%
267																						
268																						
269																						
270						980,267		1,264,138		932,912		414,461		1,347,373		1,341,265		1,546,784		208,019		15.3%
271	PUBLIC WORKS:																					
272	DIRECTOR																					
273	100.53300.100 -	Salary				72,000		74,370		49,836		26,384		76,220		76,220		77,744		1,524		2.0%
274	100.53300.105 -	Overtime				6,261		5,928		1,326		4,174		5,500		5,500		5,610		110		2.0%
275	100.53300.135 -	Life & ICI				253		232		255		127		382		211		383		172		81.5%
276	100.53300.180 -	Health/Buy Out				7,175		1,650						-		-				-		
277	100.53300.181 -	Health Insurance-DPW Director				-		12,792		11,350		5,676		17,026		17,026		17,497		471		2.8%
278	100.53300.190 -	FICA				5,749		5,883		3,533		2,719		6,252		6,252		6,377		125		2.0%
279	100.53300.195 -	WRS				5,342		5,395		3,325		1,987		5,312		5,312		5,668		356		6.7%
280	100.53300.300 -	Phone Reimbursement				600		550		489		111		600		600		600		-		0.0%
281	100.53300.390 -	Education & Dues				293		370		237		1,763		2,000		2,000		2,000		-		0.0%
282																						
283						97,673		107,170		70,351		42,941		113,292		113,121		115,879		2,758		2.4%
284																						
285	SALARIES AND BENEFITS																					
286	100.53305.100 -	Salaries- DPW- Highway				165,882		167,231		123,387		45,281		168,668		168,668		172,041		3,373		2.0%
287	100.53305.105 -	Salaries-Overtime				11,730		9,144		3,916		26,084		30,000		30,000		30,600		600		2.0%
288	100.53305.106 -	Sick Time Payout				-		-						-		-		-		-		
289	100.53305.130 -	Health Ins.-Buy out				19,113		22,000		15,895		8,415		24,310		24,310		17,110		(7,200)		-29.6%
290	100.53305.135 -	Life Ins. & ICI-DPW Highway				334		179		121		61		182		179		182		3		1.7%
291	100.53305.180 -	Health -Ins.				9,416		6,286		1,159		580		1,738		-		7,200		7,200		
292	100.53305.190 -	FICA-DPW-hwy.park.elec.recy				16,841		16,912		12,260		5,459		17,720		17,716		17,258		(458)		-2.6%
293	100.53305.195 -	WRS-DPW-hwy.park.elec.recy				13,049		13,561		10,131		4,921		15,052		15,052		16,449		1,397		9.3%
294	100.53311.115 -	Unemployment Compensation				-		-						-		-		-		-		
295																						
296						236,365		235,313		166,869		90,800		257,670		255,925		260,840		4,915		1.9%
297																						

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
5					2020		2021		1ST 8 MOS		LAST 4 MOS	2022									
6					ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		Increase (Decrease)		%
7																					CHANGE
298	OPERATING EXPENSES																				
299	100.53300.205 - Road Repair				21,159		26,573		7,732		3,866		11,568		5,259		20,000		14,741		280.3%
300	100.53300.210 - Overlay & Seal Coating				445,584		336,386		713,081		36,919		750,000		750,000		750,000				0.0%
301	100.53300.215 - Right of Way Improvements				6,270		10,310		4,327		5,673		10,000		10,000		10,000				0.0%
302	100.53300.220 - Utilities- Street Lights				3,610		3,084		2,361		2,639		5,000		5,000		5,000				0.0%
303	100.53300.225 - Snow Removal 1800 ton				52,224		85,921		77,458		14,542		92,000		92,000		90,000		(2,000)		-2.2%
304	100.53300.305 - Fuel -Equipment				19,506		28,616		39,882		6,500		46,382		35,000		40,000		5,000		14.3%
305	100.53300.306 - Small Vehicle Repair VFD				291		-		-		-		-		-		-		-		-
306	100.53300.310 - Traffic Signs				5,145		7,748		5,331		5,331		5,331		7,000		7,000				0.0%
307	100.53300.320 - Garage Supplies				12,443		12,158		8,466		7,534		16,000		16,000		18,000		2,000		12.5%
308	100.53300.325 - Equipment Repair				30,578		27,266		27,492		2,508		30,000		30,000		38,000		8,000		26.7%
309	100.53300.330 - Shop Equipment				901		1,776		4,924		3,076		8,000		8,000		7,000		(1,000)		-12.5%
310	100.53300.335 - Shoe/Boot Replacement				1,063		731		683		317		1,000		1,000		1,000				0.0%
311	100.53300.340 - Operating Expense				2,282		1,020		524		2,676		3,200		3,200		3,200				0.0%
312	100.53640.110 - Weed Commissioner & Control				1,000		1,000		-		-		-		1,000		1,000				0.0%
313	100.53640.115 - Repair to Government Property				-		-		-		-		-		-		-		-		-
314																					
315					602,036		542,589		892,262		86,250		978,512		963,459		990,200		26,741		2.8%
316																					
317					936,074		885,072		1,129,483		219,991		1,349,474		1,332,505		1,366,919		34,414		2.6%
318																					
319																					
320	HEALTH AND SANITATION SERVICES																				
321	REFUSE AND RECYCLING																				
322	100.53305.110 - Salaries- DPW- Recycling				12,215		14,217		11,608		5,141		16,749		16,749		17,084		335		2.0%
323	100.53600.200 - Refuse & Recycling-Contract				437,225		425,167		262,729		212,833		475,562		475,562		490,742		15,180		3.2%
324	100.53600.205 - Generator State Tax				-		-		737		369		1,106		950		1,200		250		26.3%
325	100.53600.210 - Refuse -Special Pick up				569		609		306		153		458		-		500		500		
326	100.53600.211 - Recycling Special Pick up 2021 New				2,027		1,931		669		1,181		1,850		1,850		1,850				0.0%
327	100.53600.215 - Hazardous Waste Collection				104,593		-		-		-		-		-		-		-		
328	100.53600.220 - COVID-19 VILLAGE				221		-		-		-		-		-		-		-		
329	100.53600.221 - COVID-19 VFD																				
330																					
331					556,850		441,998		276,049		219,677		495,725		495,111		511,376		16,265		3.3%
332																					
333																					
334	ANIMAL CONTROL																				
335	100.54110.000 - HAWS				3,850		3,850		3,850		4,600		3,850		3,850		3,850		-		0.0%
336	100.54110.100 - Dog/ County Licenses				4,074		4,077		-		4,600		4,600		4,600		4,600		-		0.0%
337																					
338					7,924		7,927		3,850		4,600		8,450		8,450		8,450		-		0.0%
339																					
340																					
341					564,774		449,925		279,899		224,277		504,175		503,561		519,826		16,265		3.2%
342																					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
5					2020		2021		1ST 8 MOS		LAST 4 MOS				2022				Increase		
6					ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		BUDGET		BUDGET		(Decrease)	%	
7																				CHANGE	
PARKS, RECREATION AND CELEBRATION																					
343																					
344	PARKS																				
345	100.55310.000 - Salaries -DPW-Park work				3,831		9,116		5,693		10,291		15,984		15,984		16,304		320	2.0%	
346	100.55200.000 - Salaries Seasonal				12,893		11,449		10,200				10,200		17,936		13,000		(4,936)	-27.5%	
347	100.55200.190 - FICA - Seasonal				986		876		780				780		1,372		995		(378)	-27.5%	
348	100.55200.220 - Utilities-Park				772		610		182		818		1,000		1,000		1,000		-	0.0%	
349	100.55200.225 - Field Maintenance - Professional				8,463		8,428		2,223		1,112		3,335		9,000		5,000		(4,000)	-44.4%	
350	100.55200.300 - Operating Expenses				3,858		3,079		2,592		1,296		3,888		2,500		4,000		1,500	60.0%	
351	100.55200.310 - Equipment Repairs				3,565		472		1,707		853		2,560		2,500		2,750		250	10.0%	
352																					
353					34,368		34,030		23,377		14,370		37,747		50,292		43,048		(7,244)	-3.9%	
354																					
355	RECREATION																				
356	100.55310.100 - Salary - Recreation Director				28,150		28,150		18,406		13,444		31,850		31,850		28,150		(3,700)	-11.6%	
357	100.55310.190 - FICA - Recreation Director				2,158		2,160		1,411		1,028		2,440		2,437		2,153		(284)	-11.6%	
358	100.55315.100 - Salary - Admin Asst Deputy - Recreation				173		-		-				-		-		-		-	-	
359	100.55315.190 - FICA Admin Assist. Rec				13		-		-				25		-		-		-	-	
360	100.55315.195 - WRS-Admin. Assistance				-		-		-				4,840		320		2,500		2,180	681.3%	
361	100.55330.037 - Baseball-Community Expenses				150		314		420		240		630		750		590		(160)	-21.3%	
362	100.55330.210 - Phone Bills				789		580		570		285		855		1,600		1,200		(400)	-25.0%	
363	100.55330.215 - Referee-Soccer				400		1,616		245				245		650		125		(525)	-80.8%	
364	100.55330.220 - Umpire-Baseball				50		-						-		-		-		-	-	
365	100.55330.221 - Umpire Adult Softball				-		-						-		-		-		-	-	
366	100.55330.222 - Futsal Facilitator				-		-						-		-		-		-	-	
367	100.55330.223 - Energy Burner Facilitator				-		-		105				105		200		200		-	0.0%	
368	100.55330.224 - Red Cross Facilitator				-		152						-		-		-		-	-	
369	100.55330.300 - Operating Expenses				-		-						-		-		-		-	-	
370	100.55330.305 - Printing Fees				20		-						-		-		-		-	-	
371	100.55330.325 - Discount Tickets Sales				-		-						-		-		200		(40)	-16.7%	
372	100.55330.330 - Red Cross BB sitting Ex				240		80		618		309		927		240						
373	100.55330.331 - Rugby Expenses				-		-						-		-		-		-	-	
374	100.55330.332 - Energy Burner Expense				-		-						-		-		-		-	-	
375	100.55330.333 - Futsal Class Expenses				-		-						-		-		-		-	-	
376	100.55330.334 - Soccer Instructional Expenses				726		594		4,372				4,372		1,100		4,400		3,300	300.0%	
377	100.55330.335 - Soccer Program Expenses				415		1,370		1,565		1,565		1,565		1,400		1,600		200	14.3%	
378	100.55330.336 - T-Ball Expenses				1,705		2,634		1,565				1,565		1,700		1,600		(100)	-5.9%	
379	100.55330.337 - Softball Expenses				-		426		70				70		210		70		(140)	-66.7%	
380	100.55330.338 - Football Expenses				252		496		84				84		100		90		(30)	-30.0%	
381	100.55330.339 - Adult Softball Expenses				-		-		-				-		-		-		-	-	
382	100.55330.340 - Food & Drink - Concession				-		-						-		-		-		-	-	
383	100.55330.341 - Summer Programs				-		-						-		-		-		-	-	
384	100.55330.342 - Summer Sport Spectacular				-		-						-		-		-		-	-	
385	100.55330.343 - Highland Soccer				-		-						-		-		-		-	-	
386	100.55330.344 - Referee-Football				-		-						-		150				(150)	-100.0%	
387	100.55330.345 - Concession Help				-		-						-		-		-		-	-	
388	100.55330.346 - New Programs				-		-		-				-		500				(500)	-100.0%	
389	100.55330.347 - Volleyball-Adult				-		-						-		-		-		-	-	
390	100.55330.348 - Basketball				1,155		1,203						-		1,150		850		(300)	-26.1%	
391	100.55330.349 - CPR-Adult				-		-						-		-		-		-	-	
392	100.55330.350 - Fall Programs				-		-						-		-		-		-	-	
393	100.55330.360 - Operating Ex. New				39		-						-		-		-		-	-	
394	100.55330.361 - Computer Services				-		-						-		-		-		-	-	
395	100.55330.362 - Office Supplies				103		20						-		-		-		-	-	
396	100.55330.363 - Marketing				-		-						-		-		-		-	-	
397	100.55330.364 - Postage- Rec for Newsletter				-		-						-		-		-		-	-	
398	100.55330.365 - Signage-Rec				-		100						-		-		-		-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
						2020		2021		1ST 8 MOS		LAST 4 MOS	2022									
						ACTUAL		ACTUAL		ACTUAL		ESTIMATE		TOTAL		2022		2023		Increase (Decrease)		% CHANGE
399	100.55330.366	-																				
400	100.55330.367	-				238		722		135				135		1,200		800		(400)		-33.3%
401	100.55330.368	-																				
402	100.55330.400	-																				
403																						
404	Total Recreation Expenditures					36,776		40,617		31,986		17,697		49,708		45,557		44,528		(1,049)		-2.3%
405																						
406	VAC AND CELEBRATIONS																					
407	100.55171.220 - Park Pavilion-Electric					-		-		307		154		460		625		500		(125)		-20.0%
408	100.55180.000 - Village Celebration					-		-						-		-		-		-		-
409																						
410						-		-		307		154		460		625		500		(125)		-20.0%
411																						
412	TOTAL PARKS, REC. & CELEBRATION					71,144		74,647		55,670		32,221		87,915		96,474		88,077		(8,417)		-8.7%
413																						
414																						
415	CAPITAL OUTLAY																					
416	100.51440.800 - Elections					-		-														
417	100.51600.800 - Other General Government					-		6,745		324		19,676		20,000		20,000		55,000		35,000		175.0%
418	100.52200.820 - Fire					51,784		28,986		76,301		435,000		511,301		445,000		15,000		(430,000)		-96.6%
419	100.53300.800 - DPW					12,750		246,700		80,000		199,000		279,000		279,000		25,000		(254,000)		-91.0%
420																						
421	TOTAL CAPITAL OUTLAY					64,534		282,431		156,625		653,676		810,301		744,000		95,000		(649,000)		-87.2%
422																						
423																						
424	TOTAL EXPENDITURES					3,223,402		3,586,421		2,950,309		1,790,240		4,743,217		4,687,495		4,349,704		(335,312)		-7.2%
425																						
426	Proof																					
427	Total					3,223,402		3,586,421						4,743,217		4,677,495		4,349,704				
428	Plus: Budget amendments																					
429	Less: Transfers out																					
430						3,223,402		3,586,421		-				4,743,217		4,677,495		4,349,704				
431																						
432						-		-		2,950,309		1,790,240		-		10,000		-				

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	VILLAGE OF VERNON																		PAGE 10
2	2023 BUDGET																		12/02/22
3	DEBT SERVICE FUND																		
4																			
5					2020														
6					ACTUAL														
7																			
8	REVENUES & OTHER FINANCING SOURCES:																		
9	300.41110.000 - Property Taxes				167,770		167,771		260,802				260,802		260,803		269,093		
10	300.48929.000 - Debt Proceeds				-		613,506						-		-				
11	300.63300.000- Debt Premium Proceeds				-		42,093						-		-				
12	300.49100.000 - Transfer From General Fund				-		-						-		-				
13																			
14	Total Revenues				167,770		823,370		260,802		-		260,802		260,803		269,093		
15																			
16																			
17	EXPENDITURES:																		
18	300.62000.000-Investment Note Principal				-		-		245,000				245,000		245,000		230,000		(15,000)
19	300.62002.000- Note Interest				-		-		22,881				22,881		22,881		14,555		(8,326)
20	300.62201.000-Investment Bond Principal				-		-		-				-		-		-		
21	300.62202.000-Investment Bond Interest				-		-		32,580				32,580		32,580		24,538		(8,042)
22	300.61025.000 - 2015 \$604,160 Principal				75,235		322,646						-		-				
23	300.61030.000 - 2015 \$604,160 Interest				11,937		10,053						-		-				
24	300.61035.000 - Gen. Obligation Digital Radio				2,456		2,456		2,456				2,456		2,456				(2,456)
25	300.61040.000 - Gen. Obligation-Election Equipment				-		-		-				-		-				
26	300.61041.000 - Pumper Glider Truck-Principal				43,967		291,580						-		-				
27	300.61041.001 - Pumper Glider Truck-Interest				10,066		5,733						-		-				
28	300.61045.000 - 2017 \$200,000 - Principal				18,328		146,853						-		-				
29	300.61050.000 - 2017 \$200,000 - Interest				5,781		1,934						-		-				
30																			
31	Total Expenditures				167,770		781,255		302,917		-		302,917		302,917		269,093		(33,824)
32																			
33	Excess of revenues over																		
34	(under) expenditures				-		42,115		(42,115)		-		(42,115)		(42,114)		-		33,824
35																			
36	Fund Balance:																		
37	Beginning of Period				-		-		42,115		-		42,115		42,115		-		
38																			
39	End of Period				-		42,115		-		-		-		1		-		

VILLAGE OF VERNON
2023 BUDGET
PROJECT IMPROVEMENT FUND

	2022						2023 BUDGET	Increase (Decrease)
	2020 ACTUAL	2021 ACTUAL	1ST 8 MOS ACTUAL	LAST 4 MOS ESTIMATE	TOTAL	2022 BUDGET		
REVENUES AND OTHER SOURCES:								
Net Proceeds of LT Debt	-	2,421,494			-	-		-
Interest	-	388			-	-		-
Total Revenues and Other Sources	-	2,421,882	-	-	-	-		-
EXPENDITURES AND OTHER USES								
General government	-	3,011			-	-		-
Capital outlays	-	62,700			-	-		-
Transfer to General Fund	-	618,817	1,422,040	-	1,422,040	1,422,040	315,314	
Total Expenditures and Other Uses	-	684,528	1,422,040	-	1,422,040	1,422,040	315,314	
Excess of revenues and other sources over (under) expenditures and other uses	-	1,737,354	(1,422,040)	-	(1,422,040)	(1,422,040)	(315,314)	
Fund Balance:								
Beginning of Period	-	-	1,737,354	315,314	1,737,354	1,737,354	315,314	
End of Period	-	1,737,354	315,314	315,314	315,314	315,314	-	

VILLAGE OF VERNON
2023 BUDGET
ARPA FUND

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12/02/22

	2022						Increase (Decrease)	Months Months
	2020 ACTUAL	2021 ACTUAL	1ST 8 MOS ACTUAL	LAST 4 MOS ESTIMATE	TOTAL	2022 BUDGET		
REVENUES:								
ARPA Grants	-	-	-	-	-	634,563	634,563	8
Interest	-	341	-	-	-	-	-	4
Total Revenues	-	341	-	-	-	634,563	634,563	
EXPENDITURES AND OTHER USES								
Transfer to General Fund	-	-	-	-	-	634,563	634,563	
Total Expenditures and Other Uses	-	-	-	-	-	634,563	634,563	
Excess of revenues over (under) expenditures and other uses	-	341	-	-	-	-	-	
Fund Balance:								
Beginning of Period	-	-	341	341	341	341	341	
End of Period	-	341	341	341	341	341	341	
In account as of 12/31/21								
Deposit n 6/21/22						\$ 401,117.00		
Available Funds:						\$ 801,892.90		
\$						801,892.90		
PROJECT IMPROVEMENT FUND						315,314		
TRANSFER						949,877		
ARPA						634,563		

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1	VILLAGE OF VERNON																		PAGE 13
2	2023 BUDGET																		12/02/22
3	SUMMARY OF OUTSTANDING DEBT																		
4																			
5																			
6					BALANCE														
7					12/31/21			2022			BALANCE								
8	Digital Radio		2014		2,456			ADDITIONS			12/31/22								
9	Investment Note		2021		1,765,000			0		2,456	0								FINAL
10	Investment Bond		2021		1,270,000			0		245,000	1,520,000								MATURITY
11								0		0	1,270,000								2022
12					3,037,456			0		247,456	2,790,000			0		230,000			2029
																	2,560,000		2036