

**Town of Vernon
Annual Budget
2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Revenues								
General Fund								
General								
100.41110.000 - Property Taxes	1,592,503.17	1,468,596.45	0.00	1,468,596.45	1,468,596.45	1,488,400.53	19,804.08	1.3%
100.41110.100 - Personal Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.41110.105 - Interest on Delinquent Propert	904.26	285.99	0.00	285.99	150.00	150.00	0.00	0.0%
Total Property Taxes	1,593,407.43	1,468,882.44	0.00	1,468,882.44	1,468,746.45	1,488,550.53	19,804.08	1.3%
Other Taxes								
100.41160.000 - Woodland Taxes	28.20	0.00	0.00	0.00	25.00	25.00	0.00	0.0%
100.41170.000 - Managed Forest Lands	160.39	188.59	0.00	188.59	160.00	160.00	0.00	0.0%
Total Other Taxes	188.59	188.59	0.00	188.59	185.00	185.00	0.00	0.0%
Regulation & Compliance								
100.44110.200 - Operator Background Check	160.00	130.00	10.00	140.00	100.00	100.00	0.00	0.0%
100.44110.300 - Liquor License	3,454.60	3,250.00	0.00	3,250.00	3,250.00	3,250.00	0.00	0.0%
100.44110.301 - Cigarette License	225.00	150.00	0.00	150.00	200.00	200.00	0.00	0.0%
100.44120.305 - Operator/Bartender License	835.00	895.00	35.00	930.00	450.00	450.00	0.00	0.0%
100.44130.310 - Hobby Kennel License	230.00	385.00	0.00	385.00	350.00	350.00	0.00	0.0%
100.44210.200 - Dog License	4,545.66	7,838.67	25.00	7,863.67	5,780.00	5,780.00	0.00	0.0%
100.44310.200 - Building Permit Fee	60,422.18	45,161.39	11,838.61	57,000.00	57,000.00	57,000.00	0.00	0.0%
100.44330.200 - Culvert Permit	650.00	375.00	187.50	562.50	0.00	750.00	750.00	#DIV/0!
100.44330.202 - Culvert Permit- Inspection Fe	0.00	0.00	0.00	0.00	250.00	0.00	(250.00)	-100.0%
100.44330.203 - Utility Permit Fee	3,300.00	1,400.00	375.00	1,775.00	1,200.00	1,200.00	0.00	0.0%
100.46730.300 - Facility Use-Picnic Permit Fe	160.00	0.00	0.00	0.00	50.00	50.00	0.00	0.0%
100.46720.000 - Park & Playfield Permit	620.00	1,000.00	0.00	1,000.00	1,200.00	1,200.00	0.00	0.0%
100.48220.200 - Cell Tower Income	44,945.74	47,193.02	0.00	47,193.02	47,146.00	48,949.63	1,803.63	3.8%
Total Regulation & Compliance	119,548.18	107,778.08	12,471.11	120,249.19	116,976.00	119,279.63	2,303.63	2.0%
Intergovernmental Revenue								
100.42414.200 - Other Grants	30,583.81	0.00	37,000.00	37,000.00	37,000.00	0.00	(37,000.00)	-100.0%
100.43410.200 - State Shared Revenue	106,641.64	15,992.22	90,502.78	106,495.00	106,495.00	106,495.00	0.00	0.0%
100.43411.200 - State Highway Aid	157,801.18	122,954.16	39,984.84	162,939.00	162,939.00	163,938.00	999.00	0.6%
100.43412.200 - Aid for Exempt Computer	237.00	773.00	0.00	773.00	237.00	773.00	536.00	226.2%
100.43413.200 - State Recycling Grant	21,721.71	21,717.52	0.00	21,717.52	21,722.00	40,000.00	18,278.00	84.1%
100.41110.110 - Payment in Lieu of Taxes- PILT	1,296.99	1,712.19	0.00	1,712.19	900.00	900.00	0.00	0.0%
Total Intergovernmental Revenue	318,282.33	163,149.09	167,487.62	330,636.71	329,293.00	312,106.00	(17,187.00)	-5.2%
Fines & Forfeitures								
100.45100.100 - Fine & Forfeitures-Municipal	55.10	0.00	0.00	0.00	100.00	100.00	0.00	0.0%
100.45100.200 - Non-refund Park use fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.45110.200 - NSF Check Fees	101.00	63.00	0.00	63.00	0.00	0.00	0.00	#DIV/0!
100.45210.200 - Bond Forfeitures	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Fines & Forfeitures	6,156.10	63.00	0.00	63.00	100.00	100.00	0.00	0.0%

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Public Charges for Services								
100.46103.310 - House Number Fee	1,425.00	380.00	195.00	575.00	650.00	650.00	0.00	0.0%
100.46110.000 - Plan Com.Application Fee	2,068.00	1,600.00	800.00	2,400.00	2,900.00	2,900.00	0.00	0.0%
100.46110.200 - Planner Charge Back	17,249.27	8,826.01	4,413.01	13,239.02	12,000.00	12,000.00	0.00	0.0%
100.46110.205 - Legal Charge Back	10,037.90	7,825.55	3,912.78	11,738.33	15,000.00	15,000.00	0.00	0.0%
100.46110.210 - Engineering Charge Back	2,482.47	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.0%
100.46110.215 - Occupancy Admin Fee	675.00	500.00	50.00	550.00	600.00	600.00	0.00	0.0%
100.46111.220 - Shared services-Other Gov.	9,663.03	10.00	100.00	110.00	3,500.00	3,500.00	0.00	0.0%
100.46113.200 - Special Assessment Admin Fee	980.00	490.00	150.00	640.00	600.00	600.00	0.00	0.0%
100.46113.205 - Document Registration fee	100.00	420.00	100.00	520.00	100.00	100.00	0.00	0.0%
100.46113.210 - Copies & Map fees	28.00	3.75	2.50	6.25	25.00	25.00	0.00	0.0%
100.46113.215 - Publication notice	387.10	31.80	0.00	31.80	200.00	200.00	0.00	0.0%
100.46115.305 - Refuse or Recycle-Extra Conta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.46120.200 - Property Tax Search Fee	234.00	10.00	0.00	10.00	100.00	100.00	0.00	0.0%
100.46430.200 - Refuse & Recycling Contract	384,515.75	409,505.72	0.00	409,505.72	406,286.34	423,208.40	16,922.06	4.2%
100.46430.205 - Sales of Recycling Materials	6,083.50	900.71	100.00	1,000.71	7,100.00	1,200.00	(5,900.00)	-83.1%
100.46430.210- Repair to Government	290.00	0.00	0.00	0.00	200.00	200.00	0.00	0.0%
100.46730.301 - Discount Ticket Sales	6,821.80	6,058.55	597.05	6,655.60	7,100.00	0.00	(7,100.00)	-100.0%
Total Public Charges for Services	443,040.82	436,562.09	10,420.33	446,982.42	457,861.34	461,783.40	3,922.06	0.9%
Investment Income								
100.48110.000 - Interest Income- Checking	1,836.52	1,803.55	901.78	2,705.33	2,200.00	2,400.00	200.00	9.1%
100.48115.000 - Interest Income-MM-Citizens	201.76	57.74	0.00	57.74	240.00	0.00	(240.00)	-100.0%
100.48116.000 - Interest Income State Inv. Po	775.63	602.23	301.12	903.35	900.00	200.00	(700.00)	-77.8%
100.48117.000 - Interest Income Cell Tower Act	0.00	22.24	11.12	33.36	0.00	25.00	25.00	#DIV/0!
Total Investment Income	2,813.91	2,485.76	1,214.02	3,699.78	3,340.00	2,625.00	(715.00)	-21.4%
Miscellaneous Income								
100.48300.000 - Sale of DPW Equipment	58.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	#DIV/0!
Debt Proceeds - DPW Equipment	0.00	0.00	35,314.00	35,314.00	35,314.00	101,000.00	65,686.00	186.0%
Debt Proceeds - 2013 Fire Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.48305.000 - Sale of Fire Dept. Equipment	0.00	0.00	15,000.00	15,000.00	15,000.00	10,000.00	(5,000.00)	-33.3%
100.48918.000 - Annexation Rev- Loss Taxes	6,725.90	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.48919.000 - Miscellaneous Income-Town	2,525.53	(71.60)	71.60	0.00	10,000.00	0.00	(10,000.00)	-100.0%
Total Miscellaneous Income	9,309.43	(71.60)	50,385.60	50,314.00	60,314.00	114,500.00	54,186.00	89.8%

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Fire Department Income								
100.46220.001 - Ambulance/Rescue Runs	156,606.24	106,264.85	159,873.83	266,138.68	260,000.00	260,000.00	0.00	0.0%
100.46220.002 - Uncollectable Amb-Rescue Runs	0.00	0.00	(106,484.00)	(106,484.00)	(109,200.00)	(110,000.00)	(800.00)	0.7%
100.46220.003 - 2% Fire Dues	30,907.64	28,918.28	0.00	28,918.28	30,900.00	28,000.00	(2,900.00)	-9.4%
100.46220.004 - State Hwy Charge- Response	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.46220.006 - Other Grants	5,954.58	0.00	0.00	0.00	0.00	2,250.00	2,250.00	#DIV/0!
100.46220.007 - Misc Income - Fire	2,493.83	11,134.88	750.00	11,884.88	2,000.00	1,000.00	(1,000.00)	-50.0%
100.46220.008 - Commerical Revenue-Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.46220.009 - EMS Training- Fed. Funding	0.00	0.00	4,700.00	4,700.00	4,700.00	4,500.00	(200.00)	-4.3%
100.46220.010 - Radio- Waukesha County Loan	169,648.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.46220.014 - Debt Issued	0.00	0.00	48,500.00	48,500.00	48,500.00	100,000.00	51,500.00	106.2%
100.46220.030 - Tax Revenue-Dis. in 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Fire Department Income	365,610.29	146,318.01	107,339.83	253,657.84	236,900.00	285,750.00	48,850.00	20.6%

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Parks& Recreation								
100.46200.000 - Recreation Revenues	50,294.56	253.00	126.50	379.50	0.00	0.00	0.00	#DIV/0!
100.46700.000 - Recreation General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.46700.001 Soccer Pee-Wee Spring	0.00	2046.00	0.00	2,046.00	2,190.00	2,046.00	(144.00)	-6.6%
100.46700.002 Soccer Pee-Wee Fall	0.00	8168.00	0.00	8,168.00	2,190.00	8,168.00	5,978.00	273.0%
100.46700.003 Soccer Spring	0.00	8182.00	0.00	8,182.00	9,790.00	8,182.00	(1,608.00)	-16.4%
100.46700.004 Soccer Fall	0.00	0.00	0.00	0.00	8,390.00	0.00	(8,390.00)	-100.0%
100.46700.005 Rugby	0.00	3600.00	0.00	3,600.00	2,215.00	3,600.00	1,385.00	62.5%
100.46700.006 Summer Programs	0.00	477.00	0.00	477.00	3,190.00	3,190.00	0.00	0.0%
100.46700.007 Fall Programs	0.00	10.00	200.00	210.00	2,690.00	2,690.00	0.00	0.0%
100.46700.008 Winter Programs	0.00	1917.00	0.00	1,917.00	7,070.00	1,917.00	(5,153.00)	-72.9%
100.46700.009 Red Cross Baby Sitting	0.00	1661.00	130.00	1,791.00	2,920.00	2,225.00	(695.00)	-23.8%
100.46700.010 T-Ball	0.00	6404.00	0.00	6,404.00	5,790.00	6,505.00	715.00	12.3%
100.46700.011 Baseball	0.00	2106.00	0.00	2,106.00	5,390.00	2,200.00	(3,190.00)	-59.2%
100.46700.012 Softball	0.00	3372.00	0.00	3,372.00	2,990.00	3,400.00	410.00	13.7%
100.46700.013 Softball Adult	0.00	2800.00	0.00	2,800.00	4,190.00	3,000.00	(1,190.00)	-28.4%
100.46700.014 Volleyball Adult	0.00	530.00	0.00	530.00	1,190.00	1,190.00	0.00	0.0%
100.46700.015 Football-Flag	0.00	6780.00	0.00	6,780.00	5,990.00	6,800.00	810.00	13.5%
100.46700.016 New Programs	0.00	12362.50	50.00	12,412.50	5,020.00	12,425.00	7,405.00	147.5%
100.46700.017 Energy Burner	0.00	1155.00	0.00	1,155.00	1,390.00	1,100.00	(290.00)	-20.9%
100.46700.018 Futsal	0.00	1430.00	0.00	1,430.00	1,390.00	1,400.00	10.00	0.7%
100.46700.019 Archery	0.00	0.00	0.00	0.00	100.00	0.00	(100.00)	-100.0%
100.46700.020 Non Resident Fee	0.00	2351.50	25.00	2,376.50	2,000.00	2,400.00	400.00	20.0%
100.46700.021 Late Fee Recreation	0.00	918.00	0.00	918.00	250.00	900.00	650.00	260.0%
100.46700.022 Uniforms	0.00	4928.93	0.00	4,928.93	3,300.00	5,000.00	1,700.00	51.5%
100.46720.001 - Concession Revenue	3,736.32	2,018.59	1,009.30	3,027.89	5,190.00	3,700.00	(1,490.00)	-28.7%
100.46720.003 - Sponsorship Rec. Donations	1,175.00	2,100.00	0.00	2,100.00	18,408.75	9,000.00	(9,408.75)	-51.1%
Total Parks& Recreation	55,205.88	75,570.52	1,540.80	77,111.32	103,233.75	91,038.00	(12,195.75)	-11.8%
Total General Fund Revenues	2,913,562.96	2,400,925.98	350,859.31	2,751,785.29	2,776,949.54	2,875,917.56	98,968.02	3.6%

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Expenses								
General Fund								
Town Board								
100.51100.100 - Wages - Town Board	31,958.84	21,689.84	10,849.16	32,539.00	32,539.00	34,329.00	1,790.00	5.5%
100.51100.190 - FICA - Town Board	2,444.74	1,659.20	829.60	2,488.80	2,489.23	2,626.17	136.94	5.5%
100.51100.200 - Town Dues	895.00	895.00	0.00	895.00	925.00	990.00	65.00	7.0%
100.51100.300 - Operating Expenses & Educ - T	335.73	292.00	300.00	592.00	750.00	1,350.00	600.00	80.0%
Total Town Board	35,634.31	24,536.04	11,978.76	36,514.80	36,703.23	39,295.17	2,591.94	7.1%
Clerk								
100.51420.100 - Salary-Clerk	44,757.52	28,637.99	15,948.01	44,586.00	44,586.00	44,586.00	0.00	0.0%
100.51420.101 - Clerk Plan Commission	0.00	0.00	0.00	0.00	0.00	300.00	300.00	#DIV/0!
100.51420.135 - Life & ICI Insurance - Clerk	124.80	131.49	65.75	197.24	323.00	323.00	0.00	0.0%
100.51420.180 - Health Insurance - Clerk	17,839.64	15,568.96	5,222.08	20,791.04	19,408.56	17,428.68	(1,979.88)	-10.2%
100.51420.190 - FICA Clerk	2,800.60	2,185.03	1,092.52	3,277.55	3,410.83	3,410.83	0.00	0.0%
100.51420.195 - WRS- Clerk	3,588.32	2,244.69	1,122.35	3,367.04	3,433.12	3,477.71	44.59	1.3%
100.51420.300 - Operating Expenses - Clerk	618.72	84.55	496.00	580.55	750.00	1,350.00	600.00	80.0%
100.51420.310 - Mileage - Clerk	334.46	419.03	200.00	619.03	522.00	650.00	128.00	24.5%
100.51420.390 - Education- Clerk	1,025.82	550.00	250.00	800.00	800.00	900.00	100.00	12.5%
Total Clerk	71,089.88	49,821.74	24,396.69	74,218.43	73,233.51	72,426.22	(807.29)	-1.1%
Deputy Clerks								
100.51420.110 - Salaries - Deputy Clerks	28,235.59	11,144.12	24,523.33	35,667.45	35,667.45	37,261.66	1,594.21	4.5%
100.51421.190 - FICA - Deputy Clerks	4,111.96	2,461.72	1,230.86	3,692.58	5,442.70	5,685.97	243.27	4.5%
100.51422.000 - Salaries - Deputy Clerk - Pla	16,412.50	9,468.75	10,935.26	20,404.01	20,404.01	21,316.00	911.99	4.5%
100.51423.390 - Deputy Clerk Education	0.00	0.00	350.00	350.00	400.00	400.00	0.00	0.0%
Deputy Clerks Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Deputy Clerks Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Deputy Clerk ICI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Deputy Clerks	48,760.05	23,074.59	37,039.45	60,114.04	61,914.16	64,663.64	2,749.48	4.4%
Elections								
100.51440.100 - Salaries - Poll Workers	7,162.93	3,413.47	725.00	4,138.47	7,900.00	11,109.00	3,209.00	40.6%
100.51440.210 - Machine Maintenance - Electio	0.00	1,100.00	950.00	2,050.00	2,050.00	100.00	(1,950.00)	-95.1%
100.51440.300 - Operating Expenses - Election	2,508.46	4,022.56	1,877.44	5,900.00	5,900.00	6,400.00	500.00	8.5%
100.51440.390 - Election Inspector - Training	1,567.12	323.58	0.00	323.58	2,000.00	2,000.00	0.00	0.0%
100.51441.100 - Salaries - Deputy Workers-Ele	12,463.75	11,408.02	2,000.00	13,408.02	15,075.00	15,748.80	673.80	4.5%
100.51442.100 - Salaries - DPW-ELECTION	3,013.66	932.82	0.00	932.82	2,881.49	5,346.43	2,464.94	85.5%
Total Elections	26,715.92	21,200.45	5,552.44	26,752.89	35,806.49	40,704.23	4,897.74	13.7%

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Professional Services								
100.51300.200 - Legal (AP-Chargeback)	9,041.50	4,049.65	2,024.83	6,074.48	15,000.00	15,000.00	0.00	0.0%
100.51305.200 - Planner (AP - Chargeback)	13,052.86	5,637.00	2,818.50	8,455.50	12,000.00	12,000.00	0.00	0.0%
100.51310.200 - Engineering (AP-Chargeback)	1,168.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.0%
100.51510.220 - Audit-Yearly Certified	27,040.00	18,000.00	0.00	18,000.00	18,000.00	18,000.00	0.00	0.0%
100.51510.200 - Accounting Assistance Audit	24,789.00	1,277.00	1,150.00	2,427.00	5,000.00	3,500.00	(1,500.00)	-30.0%
100.56300.200 - Legal (Town)	53,428.00	32,414.55	16,207.28	48,621.83	35,000.00	48,000.00	13,000.00	37.1%
100.56300.210 - Planner (Town)	11,043.77	1,793.80	896.90	2,690.70	15,000.00	10,000.00	(5,000.00)	-33.3%
100.56300.213 - Engineering (Town)	8,720.12	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.0%
Total Professional Services	148,283.25	63,172.00	23,097.50	86,269.50	106,500.00	113,000.00	6,500.00	6.1%
Committees								
100.55330.325 - Discount Tickets & Trips	6,810.23	302.60	6,353.00	6,655.60	6,900.00	0.00	(6,900.00)	-100.0%
100.56300.000 - Salaries - Plan Comm Members	975.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
100.56300.245 - Document Registering	333.72	422.00	211.00	633.00	360.00	360.00	0.00	0.0%
100.56801.300 - Water Committee	1,131.02	39.99	0.00	39.99	3,785.00	3,785.00	0.00	0.0%
100.56802.310 - Mileage-Water Com. testing	166.88	207.58	65.00	272.58	115.00	115.00	0.00	0.0%
100.56803.300 - Operating Ex.-Other Committee	1,830.38	1,737.91	762.09	2,500.00	2,500.00	2,500.00	0.00	0.0%
Total Committees	11,247.23	2,710.08	8,891.09	11,601.17	15,160.00	8,260.00	(6,900.00)	-45.5%
Media Sources								
100.51420.320 - Postage	4,601.32	2,173.04	1,500.00	3,673.04	4,600.00	4,000.00	(600.00)	-13.0%
100.51420.321 - Newsletter Postage Only	2,653.33	2,245.14	780.00	3,025.14	3,000.00	3,000.00	0.00	0.0%
100.51420.322 - Publications	490.32	166.53	155.00	321.53	600.00	775.00	175.00	29.2%
Total Media Sources	7,744.97	4,584.71	2,435.00	7,019.71	8,200.00	7,775.00	(425.00)	-5.2%
Treasurer								
100.51520.100 - Salary - Treasurer	16,672.24	11,946.24	8,304.76	20,251.00	20,251.00	20,251.00	0.00	0.0%
100.51520.135 - Life & ICI Treasurer	103.44	68.11	34.06	102.17	125.00	125.00	0.00	0.0%
100.51520.180 - Health Insurance	18,474.18	6,251.62	2,096.90	8,348.52	7,763.00	7,007.40	(755.60)	-9.7%
100.51520.190 - FICA - Treasurer	1,040.42	880.78	440.39	1,321.17	1,549.20	1,549.20	0.00	0.0%
100.51520.195 - WRS- Treasurer	1,341.46	934.61	467.31	1,401.92	1,559.33	1,579.58	20.25	1.3%
100.51520.300 - Operating Expense - Treasurer	1,560.42	296.36	103.64	400.00	400.00	400.00	0.00	0.0%
100.51520.301 - Banyon Maintenance Contract	0.00	440.00	0.00	440.00	485.00	485.00	0.00	0.0%
100.51520.302 - Tax Expense - Treasurer	8,654.80	5,035.48	1,918.47	6,953.95	7,300.00	7,300.00	0.00	0.0%
100.51520.310 - Mileage- Treasurer	513.97	238.51	211.49	450.00	450.00	450.00	0.00	0.0%
100.51520.390 - Education - Treasurer	0.00	0.00	0.00	0.00	200.00	200.00	0.00	0.0%
Total Treasurer	48,360.93	26,091.71	13,577.01	39,668.72	40,082.53	39,347.18	(735.35)	-1.8%
Deputy Treasurer								
100.51520.110 - Salary - Deputy Treasurer	1,789.50	483.75	2,018.70	2,502.45	2,502.45	2,502.45	0.00	0.0%
100.51521.190 - FICA - Deputy Treasurer	136.90	37.00	154.44	191.44	191.44	191.44	(0.00)	0.0%
Total Deputy Treasurer	1,926.40	520.75	2,173.14	2,693.89	2,693.89	2,693.89	(0.00)	0.0%

**Town of Vernon
Annual Budget
2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Assessment								
100.51530.200 - Contracted Services - Assessment	36,848.04	24,832.64	12,000.00	36,832.64	37,216.00	37,588.00	372.00	1.0%
100.51530.300 - Operating Expenses - Assessment	1,632.95	1,466.73	1,125.00	2,591.73	3,500.00	3,500.00	0.00	0.0%
Erroneous Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Assessment	38,480.99	26,299.37	13,125.00	39,424.37	40,716.00	41,088.00	372.00	0.9%
Other General Government								
100.51199.000 - Write Off Uncollectable	(15.00)	2,689.60	0.00	2,689.60	0.00	0.00	0.00	#DIV/0!
100.51200.200 - Court Claims-Operating	309.00	0.00	0.00	0.00	0.00	150.00	150.00	#DIV/0!
100.56600.210 - Expenses For Grants	981.65	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.51600.070 - Janitorial-Town Hall	975.00	712.00	712.00	1,424.00	1,800.00	2,136.00	336.00	18.7%
100.51600.210 - Phone Service	2,410.62	980.25	1,010.23	1,990.48	2,000.00	2,000.00	0.00	0.0%
100.51600.220 - Utilities-Town Hall	10,626.18	5,160.10	2,580.05	7,740.15	11,500.00	9,000.00	(2,500.00)	-21.7%
100.51600.225 - Electronic filing W-2 report	786.00	0.00	0.00	0.00	0.00	650.00	650.00	#DIV/0!
100.51600.310 - Financial Software Maintenance	447.00	2,160.00	1,080.00	3,240.00	3,320.00	3,360.00	40.00	1.2%
100.51600.330 - Office Expenses	3,100.15	1,313.51	2,281.00	3,594.51	3,600.00	3,600.00	0.00	0.0%
100.51600.335 - Copy Machines	3,860.95	1,500.36	2,690.00	4,190.36	4,200.00	6,000.00	1,800.00	42.9%
100.51600.340 - Town Facility Maintenance	7,579.63	3,302.26	4,697.74	8,000.00	8,000.00	8,000.00	0.00	0.0%
100.51600.341 - Codification & Electronic filing	0.00	0.00	0.00	0.00	0.00	5,500.00	5,500.00	#DIV/0!
100.51600.345 - Internet	1,140.05	1,049.80	525.00	1,574.80	1,500.00	1,600.00	100.00	6.7%
100.51600.350 - Computer (New) Software & Sup	2,729.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.51600.360 - Audio Visual Support	132.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.0%
100.51600.365 - TH Security	66.00	210.00	276.00	486.00	792.00	500.00	(292.00)	-36.9%
100.51600.375 - Rugs-Town Hall	1,666.86	423.42	300.00	723.42	500.00	675.00	175.00	35.0%
100.51600.380 - Computer Upgrade & Maintenanc	3,028.40	4,562.95	450.00	5,012.95	5,000.00	0.00	(5,000.00)	-100.0%
100.51600.385 - New Projects & Equipment	0.00	0.00	0.00	0.00	3,300.00	0.00	(3,300.00)	-100.0%
100.51941.399 - Website Hosting	0.00	0.00	200.00	200.00	900.00	1,000.00	100.00	11.1%
100.51941.400 - Bank Charges - Direct Deposit	302.62	211.42	105.71	317.13	525.00	525.00	0.00	0.0%
100.51941.405 - Opting Out of County Zoning	11,970.65	18,988.74	2,500.00	21,488.74	12,000.00	7,500.00	(4,500.00)	-37.5%
100.51941.410 - Operator License Background C	351.60	119.00	14.00	133.00	100.00	100.00	0.00	0.0%
100.51941.420 - Annexation CB Prior Years	93.75	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.51941.425 - Shared Services-Other Governm	0.00	(2,117.64)	2,985.00	867.36	0.00	0.00	0.00	#DIV/0!
Total Other General Government	52,542.11	41,265.77	23,406.73	64,672.50	60,037.00	53,296.00	(6,741.00)	-11.2%
Capital Outlay-General Government								
100.51600.800 Capital Outlay Gen. Government	0.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00	#DIV/0!
Total Capital Outlay-General Government	0.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00	#DIV/0!
Insurance & WRS Liability								
100.51930.500 - Property & Liability Insuranc	18,259.00	18,432.00	0.00	18,432.00	18,000.00	20,700.00	2,700.00	15.0%
100.51930.505 - Worker's Compensation Insuran	33,137.00	28,556.00	0.00	28,556.00	35,670.00	41,020.00	5,350.00	15.0%
100.51930.510 - Unemployment Compensation	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.0%
100.51930.520 - Employee Bonds/Notary	40.00	60.00	0.00	60.00	350.00	100.00	(250.00)	-71.4%
Total Insurance & WRS Liability	51,436.00	47,048.00	0.00	47,048.00	56,020.00	63,820.00	7,800.00	13.9%
Total General Government	542,222.04	330,325.21	165,672.81	495,998.02	537,066.81	560,369.32	23,302.51	4.3%

**Town of Vernon
Annual Budget
2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Department of Public Works								
Director of Public Works								
100.53300.100 - Salary -DPW Director	62,873.77	42,368.73	23,594.45	65,963.18	65,963.18	67,282.44	1,319.26	2.0%
100.53300.135 - Life & ICI DPW Director	156.20	165.85	82.93	248.78	203.00	203.00	0.00	0.0%
100.53300.180 - Health Insurance- DPW Directo	17,839.64	15,568.96	5,222.08	20,791.04	19,408.00	17,428.68	(1,979.32)	-10.2%
100.53300.190 - FICA- DPW Director	4,877.96	3,186.09	1,593.05	4,779.14	5,046.18	5,147.11	100.92	2.0%
100.53300.195 - WRS- DPW Director	5,238.25	3,114.41	1,557.21	4,671.62	4,485.50	4,440.64	(44.85)	-1.0%
100.53300.300 - Phone Reimbursement	600.00	400.00	200.00	600.00	600.00	600.00	0.00	0.0%
100.53300.390 - Education & Dues DPW Director	694.00	399.00	199.50	598.50	1,000.00	750.00	(250.00)	-25.0%
Total Director of Public Works	92,279.82	65,203.04	32,449.20	97,652.24	96,705.86	95,851.87	(853.99)	-0.9%
DPW Salaries & Benefits								
100.53305.100 - Salaries- DPW- Highway	159,199.27	104,503.01	60,000.00	164,503.01	185,959.86	167,326.50	(18,633.36)	-10.0%
100.53305.130 - Health Ins.-Buy out	5,750.00	4,675.00	2,337.50	7,012.50	7,150.00	7,150.00	0.00	0.0%
100.53305.135 - Life Ins. & ICI-DPW Highway	1,097.80	524.36	262.18	786.54	650.00	650.00	0.00	0.0%
100.53305.180 - Health -Ins. DPW	56,811.64	46,706.88	15,666.23	62,373.11	58,225.68	52,286.04	(5,939.64)	-10.2%
100.53305.190 - FICA-DPW-Highway	18,182.60	9,123.58	4,561.79	13,685.37	18,463.03	17,724.81	(738.22)	-4.0%
100.53305.195 - WRS-DPW department	17,247.37	10,331.77	5,165.89	15,497.66	16,411.58	15,291.99	(1,119.59)	-6.8%
100.53310.100 - Salaries-DPW-Part-time	23,044.92	0.00	0.00	0.00	11,500.00	0.00	(11,500.00)	-100.0%
Total DPW Salaries & Benefits	281,333.60	175,864.60	87,993.58	263,858.18	298,360.15	260,429.34	(37,930.81)	-12.7%
DPW Operating Expenses								
100.53300.205 - Road Repair	14,316.58	11,952.88	3,047.12	15,000.00	15,000.00	15,000.00	0.00	0.0%
100.53300.210 - Over lay & Seal Coating	393,844.24	0.00	192,000.00	192,000.00	192,000.00	240,000.00	48,000.00	25.0%
100.53300.215 - Right of Way Improvements	8,550.56	4,721.39	2,360.70	7,082.09	8,000.00	8,000.00	0.00	0.0%
100.53300.220 - Utilities- Street Lights	3,743.45	2,709.76	1,354.88	4,064.64	3,500.00	4,000.00	500.00	14.3%
100.53300.225 - Snow Removal	88,485.69	93,355.98	(15,786.00)	77,569.98	112,338.00	90,482.00	(21,856.00)	-19.5%
100.53300.305 - Fuel -Equipment-DPW	36,587.46	20,838.03	10,419.02	31,257.05	32,000.00	30,000.00	(2,000.00)	-6.3%
100.53300.310 - Traffic Signs	5,280.55	367.96	4,632.04	5,000.00	5,000.00	7,400.00	2,400.00	48.0%
100.53300.320 - Garage Supplies	11,275.60	10,592.03	5,296.02	15,888.05	13,500.00	15,000.00	1,500.00	11.1%
100.53300.325 - Equipment Repair	19,879.97	16,725.87	3,274.13	20,000.00	20,000.00	30,000.00	10,000.00	50.0%
100.53300.330 - Shop Equipment	958.36	9.99	990.01	1,000.00	1,000.00	1,000.00	0.00	0.0%
100.53300.335 - Shoe/Boot Replacement	514.46	231.21	500.00	731.21	875.00	875.00	0.00	0.0%
100.53300.340 - Operating Expense-DPW	1,941.86	1,639.92	819.96	2,459.88	2,500.00	2,500.00	0.00	0.0%
100.53300.800 - DPW Capital Equipment	60,427.53	39,376.00	0.00	39,376.00	35,314.00	101,000.00	65,686.00	186.0%
100.53640.110 - Weed Commisioner & Control	800.00	0.00	800.00	800.00	800.00	1,000.00	200.00	25.0%
100.53640.115 - Repair to Government Property	0.00	0.00	95.00	95.00	0.00	0.00	0.00	#DIV/0!
Total DPW Operating Expenses	646,606.31	202,521.02	209,802.87	412,323.89	441,827.00	546,257.00	104,430.00	23.6%
Total Department of Public Works	1,020,219.73	443,588.66	330,245.65	773,834.31	836,893.01	902,538.21	65,645.20	7.8%

**Town of Vernon
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Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Health & Sanitation								
100.53305.110 - Salaries- DPW- Recycling	17,495.60	8,252.23	4,339.71	12,591.94	12,591.94	16,756.73	4,164.79	33.1%
100.53600.200 - Refuse & Recycling-Contract	368,981.88	275,432.32	104,024.48	379,456.80	377,992.80	401,486.40	23,493.60	6.2%
100.53600.205 - Generator State Tax	33,691.68	0.00	33,691.68	33,691.68	33,501.60	0.00	(33,501.60)	-100.0%
100.53600.210 - Refuse -Special Pick up	596.39	527.01	263.51	790.52	2,500.00	1,000.00	(1,500.00)	-60.0%
100.53600.215 - Hazardous Waste Collection	872.40	0.00	1,222.00	1,222.00	1,422.00	1,621.00	199.00	14.0%
Total Health & Sanitation	421,637.95	284,211.56	143,541.38	427,752.94	428,008.34	420,864.13	(7,144.21)	-1.7%
Protection of Persons & Property								
School Patrol								
100.52100.100 - School Patrol	1,350.00	1,400.00	0.00	1,400.00	1,400.00	1,400.00	0.00	0.0%
Total School Patrol	1,350.00	1,400.00	0.00	1,400.00	1,400.00	1,400.00	0.00	0.0%
Building Inspection								
100.52400.100 - Contracted Services	44,927.56	31,187.37	15,593.69	46,781.06	42,750.00	42,750.00	0.00	0.0%
100.52400.300 - Operating Expense-Building	429.32	3,256.95	800.00	4,056.95	1,200.00	1,200.00	0.00	0.0%
100.52400.305 - Seals-Building Inspector	0.00	327.68	300.00	627.68	330.00	330.00	0.00	0.0%
100.52400.310 - Building Inspector 911- address#	748.79	578.56	24.00	602.56	600.00	600.00	0.00	0.0%
Total Building Inspection	46,105.67	35,350.56	16,717.69	52,068.25	44,880.00	44,880.00	0.00	0.0%
Animal Control								
100.54110.000 - HAWS	3,850.00	3,850.00	0.00	3,850.00	3,850.00	3,850.00	0.00	0.0%
100.54110.100 - Dog / County Licenses	3,836.00	0.00	3,600.00	3,600.00	3,600.00	3,800.00	200.00	5.6%
100.54110.300 - Dog License - admin-deputy	303.75	0.00	360.00	360.00	360.00	360.00	0.00	0.0%
Total Animal Control	7,989.75	3,850.00	3,960.00	7,810.00	7,810.00	8,010.00	200.00	2.6%
Total Protection of Persons & Property	477,083.37	324,812.12	164,219.06	489,031.18	482,098.34	475,154.13	(6,944.21)	-1.4%
Sub Total General Expenditures	2,039,525.14	1,098,725.99	660,137.52	1,758,863.51	1,856,058.16	1,938,061.66	82,003.50	4.42%

**Town of Vernon
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2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Fire Dept								
Salary Exenditures								
Chief-Salary								
100.52200.100 - Salary - Fire Chief	38,696.52	24,882.16	13,856.57	38,738.73	38,738.73	39,513.50	774.77	2.0%
100.52200.190 - FICA - Fire Chief	2,129.25	1,937.66	968.83	2,906.49	2,963.51	3,022.78	59.27	2.0%
100.52200.195 - WRS - Fire Chief	4,126.95	2,433.37	1,216.69	3,650.06	3,680.18	3,714.27	34.09	0.9%
100.52200.300 - Other Benefits - Fire Chief	1,873.90	1,200.00	600.00	1,800.00	1,800.00	1,800.00	0.00	0.0%
Total Chief - Salary	46,826.62	30,453.19	16,642.09	47,095.28	47,182.42	48,050.56	868.13	1.8%
Asst Chief - Salary								
100.52205.100 - Salary - Asst Chief	27,718.74	17,823.42	9,925.64	27,749.06	27,749.06	28,304.00	554.94	2.0%
100.52205.190 - FICA - Asst Chief	2,120.48	1,388.05	694.03	2,082.08	2,122.80	2,165.26	42.46	2.0%
100.52205.195 - WRS Asst Chief	2,956.18	1,743.09	871.55	2,614.64	2,636.16	2,660.58	24.42	0.9%
100.52205.300 - Other Benefits - Asst Chief	1,200.00	800.00	400.00	1,200.00	1,200.00	1,200.00	0.00	0.0%
Total Asst Chief - Salary	33,995.40	21,754.56	11,891.21	33,645.77	33,708.02	34,329.83	621.81	1.8%
Battalion Chiefs - Salary								
100.52210.100 - Salaries - Battalion Chiefs	31,278.00	20,112.48	11,200.31	31,312.79	31,312.79	31,939.11	626.32	2.0%
100.52210.190 - FICA - Battalion Chiefs	2,393.00	1,566.04	783.02	2,349.06	2,395.43	2,443.34	47.91	2.0%
100.52210.195 - WRS - Battalion Chiefs	3,335.77	1,966.98	983.49	2,950.47	2,974.71	3,002.28	27.57	0.9%
100.52210.300 - Other Benefits - Battalion Ch	2,400.00	1,600.00	800.00	2,400.00	2,400.00	2,400.00	0.00	0.0%
Total Battalion Chiefs - Salary	39,406.77	25,245.50	13,766.82	39,012.32	39,082.93	39,784.72	701.79	1.8%
Full Time Staff								
100.52215.100 - Salary-Full Time Firefighters	16,154.27	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52215.110 - Stipends - Full Time Firefigh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52215.115 - Training Full Time Fire	63.74	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52215.135 - Life Ins. & ICI FD-Fulltime	16.96	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52215.180 - Health Insurance FT FF	6,541.56	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52215.190 - FICA - Full Time Firefighters	2,058.38	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52215.195 - WRS - Full Time Firefighters	2,825.56	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Full Time Staff	27,660.47	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Part Time Staff								
100.52220.100 - Salaries- Part-Time Staff- VF	205,738.19	142,768.45	72,000.00	214,768.45	244,785.84	234,600.00	(10,185.84)	-4.2%
100.52220.110 - Stipends - Part Time Coverage	54,977.50	35,932.50	19,966.25	55,898.75	66,973.20	61,973.00	(5,000.20)	-7.5%
100.52220.115 - Training- Part Time	18,010.50	12,137.50	6,068.75	18,206.25	18,000.00	18,000.00	0.00	0.0%
100.52220.190 - FICA - Part Time Coverage	22,128.82	14,755.97	7,377.99	22,133.96	25,226.57	24,064.83	(1,161.74)	-4.6%
100.52220.195 - WRS - Part Time Coverage	4,518.24	2,263.59	1,131.80	3,395.39	7,500.00	7,500.00	0.00	0.0%
Total Part Time Staff	305,373.25	207,858.01	106,544.78	314,402.79	362,485.61	346,137.83	(16,347.78)	-4.5%
Total Salary Exenditures	453,262.51	285,311.26	148,844.90	434,156.16	482,458.98	468,302.95	(14,156.04)	-2.9%

**Town of Vernon
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2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Utilities								
100.52200.220 - Utilities-Fire Department	27,543.31	13,923.15	7,250.00	21,173.15	30,000.00	25,000.00	(5,000.00)	-16.7%
100.52200.221 - Fire Pond / Tanks	13.91	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.52200.305 - Water Softener Station 1 & 2	1,260.53	652.98	326.49	979.47	1,500.00	1,500.00	0.00	0.0%
100.52200.310 - Phone Service- Fire	173.68	1,442.27	651.00	2,093.27	2,100.00	2,100.00	0.00	0.0%
Total Utilities	28,991.43	16,018.40	8,227.49	24,245.89	33,600.00	28,600.00	(5,000.00)	-14.9%
Other Expenditures								
100.51120.220 - Fire Commission (Hiring Expen	0.00	0.00	0.00	0.00	750.00	750.00	0.00	0.0%
100.52200.115 - Unemployment Compensation	119.22	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.0%
100.52200.116 - Worker's Comp Insurance	8,390.00	26,295.00	0.00	26,295.00	7,850.00	9,027.50	1,177.50	15.0%
100.52200.117 - Insurance	13,029.99	12,549.00	0.00	12,549.00	15,500.00	17,325.00	1,825.00	11.8%
100.52200.201 - Professional Fees/Purchase Se	8.96	165.00	82.50	247.50	1,000.00	1,000.00	0.00	0.0%
100.52200.205 - NFPA Fire Code Subscription	150.00	575.00	287.50	862.50	400.00	400.00	0.00	0.0%
100.52200.210 - Technical Rescue Contract	3,007.00	3,007.00	0.00	3,007.00	3,007.00	3,500.00	493.00	16.4%
100.52200.215 - Fire & EMT Training & Seminar	8,168.80	3,078.45	1,539.23	4,617.68	7,000.00	7,000.00	0.00	0.0%
100.52200.224 - Federal Assistance Programs	0.00	0.00	4,700.00	4,700.00	4,700.00	4,700.00	0.00	0.0%
100.52200.225 - Public Relations/Education	836.88	0.00	0.00	0.00	1,000.00	1,500.00	500.00	50.0%
100.52200.340 - Office Supplies	2,049.83	1,067.21	533.61	1,600.82	1,800.00	1,500.00	(300.00)	-16.7%
100.52200.341 - Building Supplies	3,716.64	1,657.25	828.63	2,485.88	6,000.00	6,000.00	0.00	0.0%
100.52200.342 - EMS Supplies	17,290.43	17,335.25	3,667.63	21,002.88	17,000.00	17,000.00	0.00	0.0%
100.52200.343 - Fire Inspection Supplies	0.00	0.00	0.00	0.00	300.00	500.00	200.00	66.7%
100.52200.344 - Computer & Supplies	3,778.77	6,115.09	3,057.55	9,172.64	4,000.00	7,500.00	3,500.00	87.5%
100.52200.345 - Communication	12,385.65	8,979.02	4,489.51	13,468.53	14,000.00	14,000.00	0.00	0.0%
100.52200.346 - Rehab/Refreshments	645.62	103.82	51.91	155.73	1,000.00	1,000.00	0.00	0.0%
100.52200.350 - Building Maintenance	13,494.80	10,217.86	5,108.93	15,326.79	13,000.00	13,000.00	0.00	0.0%
100.52200.360 - Fuel (6000 gal)	14,970.95	4,186.47	2,093.24	6,279.71	15,000.00	12,500.00	(2,500.00)	-16.7%
100.52200.365 - Vehicle Equipment Maintenance	32,433.02	15,668.76	7,834.38	23,503.14	20,000.00	20,000.00	0.00	0.0%
100.52200.390 - Protective Clothing	23,940.11	13,468.22	6,734.11	20,202.33	29,000.00	29,000.00	0.00	0.0%
100.52200.800 - Small Equipment/ No Capital	9,573.93	10,124.34	5,062.17	15,186.51	9,000.00	9,000.00	0.00	0.0%
100.52300.210 - Dispatch -County	4,115.00	496.00	248.00	744.00	496.00	2,450.00	1,954.00	394.0%
100.52300.300 - Ambulance Billing Service	13,357.18	10,313.00	5,156.50	15,469.50	12,500.00	15,000.00	2,500.00	20.0%
Total Other Expenditures	185,462.78	145,401.74	51,475.37	196,877.11	185,803.00	195,152.50	9,349.50	5.0%
Capital Outlay-Fire Department								
100.52200.820 - Capital Outlay	95,965.68	22,856.44	25,643.56	48,500.00	48,500.00	100,000.00	51,500.00	106.2%
100.52200.821 - Radio-Waukesha County Loan	139,336.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Capital Outlay-Fire Department	235,301.68	22,856.44	25,643.56	48,500.00	48,500.00	100,000.00	51,500.00	106.2%
Total Fire Dept	903,018.40	469,587.84	234,191.32	703,779.16	750,361.98	792,055.45	41,693.46	5.6%

**Town of Vernon
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2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Parks, Recreation, Celebration								
Parks								
100.53310.000 - Salaries -DPW-Park work	5,967.35	10,843.35	5,210.00	16,053.35	6,704.15	14,384.45	7,680.30	114.6%
100.55200.000 - Salaries Seasonal Parks	9,036.20	6,677.91	1,000.00	7,677.91	10,769.58	14,638.00	3,868.42	35.9%
100.55200.190 - FICA - Seasonal - Parks	144.20	1,119.41	559.71	1,679.12	824.00	1,120.00	296.00	35.9%
100.55200.220 - Utilites- Park	761.15	636.01	318.01	954.02	325.00	950.00	625.00	192.3%
100.55200.225 - Field Maintenance - Professio	3,160.00	41,623.52	0.00	41,623.52	40,872.92	9,000.00	(31,872.92)	-78.0%
100.55200.300 - Operating Expenses-Park	4,660.95	6,216.29	795.00	7,011.29	0.00	5,500.00	5,500.00	#DIV/0!
100.55200.310 - Equipment Repairs - Parks	445.57	514.46	985.54	1,500.00	1,500.00	1,700.00	200.00	13.3%
Total Parks	24,175.42	67,630.95	8,868.25	76,499.20	60,995.65	47,292.45	(13,703.20)	-22.5%
Recreation								
100.55310.100 - Salary - Recreation Director	16,938.53	17,984.56	2,154.00	20,138.56	28,000.00	28,000.00	0.00	0.0%
100.55310.135 - Life & ICI Insurance - Rec Di	25.15	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.55310.190 - FICA - Recreation	1,338.61	1,425.11	164.78	1,589.89	2,100.00	2,142.00	42.00	2.0%
100.55310.195 - WRS - Recreation	145.38	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100.55315.100 - Salary - Admin Asst - Recreat	5,844.50	7,611.50	715.00	8,326.50	13,520.00	13,520.00	0.00	0.0%
100.55315.190 - FICA Admin Assit. Rec	447.10	597.69	55.00	652.69	1,014.00	1,035.00	21.00	2.1%
100.55330.037 - Baseball-Community Expenses	3,733.36	377.00	0.00	377.00	600.00	400.00	(200.00)	-33.3%
100.55330.210 - Phone Bills	771.16	727.81	543.91	1,271.72	1,260.00	1,260.00	0.00	0.0%
100.55330.215 - Referee-Soccer	3,005.97	1,870.00	850.00	2,720.00	3,950.00	3,000.00	(950.00)	-24.1%
100.55330.220 - Umpire-Baseball	1,050.00	945.00	0.00	945.00	1,610.00	1,000.00	(610.00)	-37.9%
100.55330.221 - Umpire Adult Softball	750.00	1,200.00	0.00	1,200.00	1,380.00	1,200.00	(180.00)	-13.0%
100.55330.222 - Futsal Facilitator	0.00	0.00	0.00	0.00	324.00	150.00	(174.00)	-53.7%
100.55330.223 - Energy Burner Facilitator	0.00	0.00	0.00	0.00	324.00	150.00	(174.00)	-53.7%
100.55330.224 - Red Cross Facilitor	0.00	320.00	320.00	640.00	1,055.00	750.00	(305.00)	-28.9%
100.55330.300 - Operating Expenses - recreation	2,465.15	666.62	1,212.00	1,878.62	6,472.75	5,000.00	(1,472.75)	-22.8%
100.55330.305 - Printing Fees - Recreation	2,217.22	1,939.86	969.93	2,909.79	2,394.00	1,000.00	(1,394.00)	-58.2%
100.55330.330 - Red Cross BB sitting Ex	1,399.77	397.00	198.50	595.50	450.00	450.00	0.00	0.0%
100.55330.331 - Rugby Expenses	996.99	603.96	250.00	853.96	4,025.00	1,000.00	(3,025.00)	-75.2%
100.55330.332 - Energy Burner Expense	297.50	230.39	0.00	230.39	725.00	250.00	(475.00)	-65.5%
100.55330.333 - Futsal Class Expenses	937.89	251.00	0.00	251.00	425.00	250.00	(175.00)	-41.2%
100.55330.334 - Soccer Instructional Expenses	3,496.44	1,604.57	100.00	1,704.57	2,070.00	1,000.00	(1,070.00)	-51.7%
100.55330.335 - Soccer Program Expenses	3,855.92	5,548.99	0.00	5,548.99	3,700.00	5,500.00	1,800.00	48.6%
100.55330.336 - T-Ball Expenses	50.00	2,680.68	0.00	2,680.68	1,040.00	2,700.00	1,660.00	159.6%
100.55330.337 - Softball Expenses	263.00	1,785.47	0.00	1,785.47	4,005.00	2,000.00	(2,005.00)	-50.1%
100.55330.338 - Football Expenses	4,043.11	1,304.50	2,100.00	3,404.50	2,070.00	3,400.00	1,330.00	64.3%
100.55330.339 - Adult Softball Expenses	330.00	320.00	0.00	320.00	560.00	350.00	(210.00)	-37.5%
100.55330.340 - Food & Drink - Concession	3,164.87	1,166.66	300.00	1,466.66	3,500.00	1,500.00	(2,000.00)	-57.1%
100.55330.341 - Summer Programs	706.87	524.11	0.00	524.11	1,105.00	1,000.00	(105.00)	-9.5%
100.55330.342 - Summer Sport Spectacular	127.00	0.00	0.00	0.00	100.00	50.00	(50.00)	-50.0%
100.55330.343 - Highland Soccer	170.00	258.00	0.00	258.00	0.00	0.00	0.00	#DIV/0!
100.55330.344 - Referee Football	0.00	0.00	0.00	0.00	1,400.00	400.00	(1,000.00)	-71.4%
100.55330.345 - Concession Help	0.00	952.00	0.00	952.00	1,300.00	1,000.00	(300.00)	-23.1%

**Town of Vernon
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2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
100.55330.346- New Programs	250.00	3,168.46	1,200.00	4,368.46	2,530.00	3,000.00	470.00	18.6%
100.55330.347 -Volleyball Adult	0.00	(70.00)	70.00	0.00	100.00	50.00	(50.00)	-50.0%
100.55330.348- Archery	135.00	0.00	0.00	0.00	100.00	0.00	(100.00)	-100.0%
100.55330.349 -CPR Adult	0.00	0.00	0.00	0.00	0.00	50.00	50.00	#DIV/0!
100.55330.350- Fall Programs	468.38	10.00	0.00	10.00	400.00	100.00	(300.00)	-75.0%
100.55330.361 - Computer Services - Recreation New	0.00	0.00	0.00	0.00	300.00	300.00	0.00	0.0%
100.55330.362 - Office Supplies - Recreation New	72.97	1,417.06	0.00	1,417.06	2,000.00	0.00	(2,000.00)	-100.0%
100.55330.363 - Marketing - Recreation New	60.92	0.00	0.00	0.00	1,000.00	900.00	(100.00)	-10.0%
100.55330.364 - Postage - Recreation New	0.00	1,468.30	0.00	1,468.30	2,925.00	2,700.00	(225.00)	-7.7%
100.55330.365 - Signage - Recreation New	0.00	93.75	0.00	93.75	1,100.00	781.00	(319.00)	-29.0%
100.55330.366 - Conference Fees & Membership - Recreation	0.00	150.00	0.00	150.00	2,300.00	500.00	(1,800.00)	-78.3%
100.55330.367 - Volleyball-Youth	0.00	1,226.08	0.00	1,226.08	0.00	1,500.00	1,500.00	#DIV/0!
100.55330.368 - Winter Programs	0.00	1,580.76	100.00	1,680.76	0.00	1,700.00	1,700.00	#DIV/0!
100.55330.400 - Late Fee Reimbursement	0.00	15.00	0.00	15.00	0.00	0.00	0.00	#DIV/0!
Total Recreation	59,558.76	62,351.89	11,303.12	73,655.01	103,233.75	91,038.00	(12,195.75)	-11.8%
VAC & Celebrations								
100.55170.310 - Vernon Activity Center-Operat	1,667.35	140.93	70.47	211.40	2,000.00	2,000.00	0.00	0.0%
100.55171.220 - Utilities VAC	1,907.85	1,119.00	559.50	1,678.50	2,100.00	2,100.00	0.00	0.0%
100.55180.000 - Town Celebration	1,569.58	24.98	2,175.02	2,200.00	2,200.00	2,200.00	0.00	0.0%
100.55330.211 - Cleaning Service VAC	0.00	360.00	360.00	720.00	0.00	1,170.00	1,170.00	#DIV/0!
Total VAC & Celebrations	5,144.78	1,644.91	3,164.99	4,809.90	6,300.00	7,470.00	1,170.00	18.6%
Total Parks, Recreation, Celebration	88,878.96	131,627.75	23,336.36	154,964.11	170,529.40	145,800.45	(24,728.95)	-14.5%
Total General Fund Expenses	3,031,422.50	1,699,941.58	917,665.19	2,617,606.77	2,776,949.54	2,875,917.56	98,968.01	3.56%
Net Total	(117,859.54)	700,984.40	(566,805.88)	134,178.52	0.00	0.00	(0.00)	-100.0%
Fund Balance, Beginning of Year	266,081.93			148,222.39		282,400.91		
Fund Balance, End of Year	148,222.39			282,400.91		282,400.91		
Fund Balance Detail:								
Non-Spendable:								
Prepaid Expenditures	19,843.10			22,000.00		22,000.00		
Inventory of Supplies	97,843.81			113,370.00		113,370.00		
Assigned:								
Fire Department Operations	0.00			0.00		0.00		
Public Works Equipment	0.00			0.00		0.00		
Subsequent Year's Expenditures	0.00			0.00		0.00		
Restricted: Unspent Proceeds of Loans	30,312.00			30,312.00		0.00		
Unassigned:								
General Fund	223.48			116,718.91		147,030.91		
Total	148,222.39			282,400.91		282,400.91		

**Town of Vernon
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2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Debt Service								
Revenues Debt Service								
300.41110.000 -Personal Property Taxes	78,818.52	205,620.00	0.00	205,620.00	205,620.03	215,078.58	9,458.55	4.6%
Total Debt Service Revenue	78,818.52	205,620.00	0.00	205,620.00	205,620.03	215,078.58	9,458.55	4.6%
Expenses								
Debt Service								
300.61000.000 - Principal DPW Truck & Fire Tr	72,527.92	49,290.76	25,072.17	74,362.93	74,532.00	76,608.76	2,076.76	2.8%
300.61010.000 - Interest DPW Truck & Fire Tru	6,290.60	3,254.92	1,200.67	4,455.59	4,287.00	2,209.78	(2,077.22)	-48.5%
300.61015.000-VFD Radios- Principal	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
300.61020.000-VFD Radios- Interest	0.00	2,250.00	0.00	2,250.00	2,250.00	1,125.00	(1,125.00)	-50.0%
300.61025.000-Heavy Rescue 350K VFD Principal	0.00	30,547.66	0.00	30,547.66	30,360.66	34,908.78	4,548.12	15.0%
300.61030.000-Heavy Rescue Interest	0.00	16,547.37	0.00	16,547.37	16,734.37	12,186.25	(4,548.12)	-27.2%
300.61035.000-Gen. Obligation Digital Radio	0.00	2,456.00	0.00	2,456.00	2,456.00	2,456.00	0.00	0.0%
300.61040.000- Gen. Obligation-Election Equipment	0.00	0.00	0.00	0.00	0.00	2,034.01	2,034.01	#DIV/0!
300.61045.000 -Interest payment new loan	0.00	0.00	0.00	0.00	0.00	8,550.00	8,550.00	#DIV/0!
Total Debt Service Expenses	78,818.52	179,346.71	26,272.84	205,619.55	205,620.03	215,078.58	9,458.55	4.6%
Net Total Debt Service	0.00	26,273.29	(26,272.84)	0.45	0.00	0.00	0.00	#DIV/0!
Fund Balance, Beginning of Year	0.00			0.00		0.45		
Fund Balance, End of Year	0.00			0.45		0.45		

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Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Storm Water								
Revenues Storm Water								
Interest								
Fund Balance Applied								
500.46324.000 - Storm Water Utility Fees	49,653.40	49,772.03	0.00	49,772.03	49,582.00	49,582.00	0.00	0.0%
Total Storm Water Revenues	49,653.40	49,772.03	0.00	49,772.03	49,582.00	49,582.00	0.00	0.0%
Expenses Storm Water								
500.55305.100 - Salaries-DPW Stormwater	26,611.45	13,304.74	5,500.00	18,804.74	33,209.30	27,882.72	(5,326.58)	-16.0%
500.55305.190 - FICA Stormwater	0.00	932.12	1,439.00	2,371.12	2,540.51	2,133.03	(407.48)	-16.0%
500.55305.195 - WRS Stormwater	0.00	0.00	0.00	0.00	0.00	1,804.18	1,804.18	#DIV/0!
500.56800.210 - Professional Fees & Education	2,626.00	2,605.00	0.00	2,605.00	2,400.00	2,605.00	205.00	8.5%
500.56800.305- Permits & Reports-NR216	0.00	0.00	0.00	0.00	0.00	6,500.00	6,500.00	#DIV/0!
500.56800.215 legal fees	0.00	0.00	0.00	0.00	0.00	990.00	990.00	#DIV/0!
500.56800.111 Town Administration	0.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00	#DIV/0!
500.56800.300 - Stormwater Supplies & Ex.	19,905.65	9,223.58	0.00	9,223.58	11,750.00	6,623.62	(5,126.38)	-43.6%
500.56800.820 - Capital Outlays	0.00	0.00	0.00	0.00	4,800.00	4,800.00	0.00	0.0%
Total Storm Water Expenses	49,143.10	26,065.44	6,939.00	33,004.44	54,699.81	54,538.55	(161.26)	-0.3%
Net Total Storm Water	510.30	23,706.59	(6,939.00)	16,767.59	(5,117.81)	(4,956.55)		
Fund Balance, Beginning of Year	22,809.92			23,320.22		40,087.81		
Fund Balance, End of Year	23,320.22			40,087.81		35,131.26		

**Town of Vernon
Annual Budget
2016 Budget Workshop**

Headings and Account	Actual Audited 2014	YTD 1-1-2015 to 8-31-2015	Estimate 9-1-2015 to 12-31-2015	Estimated 2015	2015 Budget	2016 Budget	Increase or Decrease	% Change
Park Fund								
Revenues Parks								
700.46735.000 Park Impact Fee	4,185.00	930.00	465.00	1,395.00	0.00	465.00	465.00	#DIV/0!
700.48110.000 Interest Park Impact	0.92	3.75	1.00	4.75	0.00	0.00	0.00	#DIV/0!
Total Revenue	4,185.92	933.75	466.00	1,399.75	0.00	465.00	465.00	#DIV/0!
Expenses Park Fund								
Other Expenditures								
700.55200.820 - Impact Fee Expenditures	48.52	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total Expenses	48.52	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Net Park Fund	4,137.40	933.75	466.00	1,399.75	0.00	465.00		
Fund Balance, Beginning of Year	1,840.00			5,977.40		7,377.15		
Fund Balance, End of Year	5,977.40			7,377.15		7,842.15		

**Town of Vernon
Budget Highlights - 2016
All Funds**

	A	B	C	D	E	F	G	H
1					2016		2015	
2	Headings and Account	General	Debt	Non Major Funds	Total	Total	Increase or	
3	Revenues							
4	Property Taxes	1,488,585.53	215,078.58	0.00	1,703,664.11	1,674,401.48	29,262.63	
5	Intergovernmental	346,856.00	0.00	0.00	346,856.00	364,893.00	(18,037.00)	
6	Regulation and Compliance	70,430.00	0.00	0.00	70,430.00	69,930.00	500.00	
7	Public Charges for Services	702,821.40	0.00	50,047.00	752,868.40	761,477.09	(8,608.69)	
8	Investment Income	2,775.00	0.00	0.00	2,775.00	3,490.00	0.00	
9	Miscellaneous	63,449.63	0.00	0.00	63,449.63	74,146.00	(10,696.37)	
10	Debt Issued	201,000.00	0.00	0.00	201,000.00	83,814.00	117,186.00	
11								
12	Total Revenues	2,875,917.56	215,078.58	50,047.00	3,141,043.14	3,032,151.57	108,891.57	
13								
14	Expenditures							
15	General Government	560,369.32	0.00	0.00	560,369.32	530,166.81	30,202.51	
16	Public Safety	738,335.45	0.00	0.00	738,335.45	748,141.98	(9,806.53)	
17	Health and Human Services	428,874.13	0.00	54,538.55	483,412.68	490,518.15	(7,105.47)	
18	Public Works (Highway Department)	902,538.21	0.00	0.00	902,538.21	836,893.01	65,645.20	
19	Culture, Recreation & Education	145,800.45	0.00	0.00	145,800.45	177,429.40	(31,628.95)	
20	Capital Outlay - Fire Department	100,000.00	0.00	0.00	100,000.00	48,500.00	51,500.00	
21	Debt Service	0.00	215,078.58	0.00	215,078.58	205,620.03	9,458.55	
22								
23	Total Expenditures	2,875,917.56	215,078.58	54,538.55	3,145,534.69	3,037,269.38	108,265.31	
24								
25								
26	Revenues Over (Under) Expenditures	0.00	0.00	(4,491.55)	(4,491.55)	(5,117.81)		
27								
28	Fund Balance, Beginning of Year	282,400.91	0.45	47,464.96	329,866.32	177,520.01		
29								
30	Fund Balance, End of Year	282,400.91	0.45	42,973.41	325,374.77	172,402.20		
31								
32	Headings and Account				2015 Assessed Value	2014 Assessed Value		
33	Estimated / Actual Assessed Value				828,289,700.00	832,925,700.00		
34								
35	Estimated Tax Rate				2.06	2.01		