

**Village of Cambridge**  
**AUDIT & FINANCE COMMITTEE**  
**Monday October 24, 2022**  
**5:30 p.m.**

**Amundson Community Center, Community Room**  
**200 Spring Street**

**AGENDA**

- 1. Call to order/Roll Call**
- 2. Proof of Posting**
- 3. Approval of Minutes from 8.23.2022**
- 4. Public Appearances/Citizen Input**
- 5. Old Business:**
  
- 6. New Business:**
  - a. Discussion and Possible Action Regarding 2023 Village of Cambridge Budget (Handouts to be given out at the meeting)
  
- 7. Update/Other Items for Future Consideration**
  
- 8. Adjournment**

- a. Persons needing special accommodations should call 423-3712 at least 24 hours prior to the meeting.
- b. A quorum of the Village Board will attend this meeting for the purpose of gathering information relevant to their responsibilities as Village Trustees. Recommendation by the committee will be made to be acted upon by the Village Board at a regular meeting.
- c. More specific information about agenda items may be obtained by calling 423-3712.

# **VILLAGE OF CAMBRIDGE**

## **Policy of Decorum for Public Meetings**

The purpose of Policy of Decorum is to promote mutual respect, civility, and orderly conduct among elected and appointed Village officials, Village staff, and members of the public. This policy is not intended to deprive any person of his or her right to freedom of expression, but to promote, to the extent possible and reasonable, open dialogue and positive communications while discouraging intimidating, demeaning, volatile, hostile or aggressive actions. The Village expects locally elected and appointed officials and its employees to comply with this policy, and also seeks cooperation from members of the public.

The Village holds numerous public meetings, such as meetings of the Village Board and Village commissions, boards and committees. In order to safeguard participatory democracy in the Village of Cambridge, all elected officials, appointed officials and Village employees are expected to adhere to the following standards of conduct:

- Treat everyone with courtesy;
- Listen to others respectfully;
- Exercise self-control;
- Exercise honesty at all times;
- Give open-minded consideration to all viewpoints;
- Focus on the issues and avoid personalizing debate;
- Embrace respectful disagreement and dissent as democratic rights that are inherent components of an inclusive public process and tools for forging sound decisions;
- Allow board and commission members to speak without intimidation or interruption;
- Provide fair and equal treatment for all persons coming before Village bodies.

The Village requests that members of the public also exercise civility by following these guidelines during public meetings.

Whenever any disturbance or disorderly conduct shall occur in any of the meetings of the board, the president may cause the room to be cleared of all persons causing such disorderly conduct. VCO § 2.08.190.

**Village of Cambridge**  
**AUDIT & FINANCE COMMITTEE**  
**Tuesday, August 23, 2022**  
**5:30 p.m.**

**Amundson Community Center, Community Room**  
**200 Spring Street**

**MINUTES**

- 1. Call to order/Roll Call** Trustee Wittwer called the meeting to order at 5:30p.m. Members present; Trustee Hollenbeck, Chairman Wittwer, President McNally. Others present: Chrissie Brynwood, Treasurer; Administrator Moen; Trustee Breunig; Monica Hauser, Hawkins- Ash CPA
- 2. Proof of Posting** The Agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Hometown Bank and the Village Website.
- 3. Approval of Minutes from 5-31-2022**

*Trustee Hollenbeck made a motion to approve the minutes from 5.31.2022, seconded by President McNally.*

- 4. Public Appearances/Citizen Input-** None
- 5. Old Business:** None

**6. New Business:**

- a.** Discussion and Possible Action Regarding 2021 Village of Cambridge Audit: Presentation from Monica Hauser, Hawkins Ash Ms. Hauser gave a report of the 2021 audit. She started with a report of the Balance sheet and noted that the unassigned fund balance last year 15.6% and this year was 12.8%. There is not a gauge for this fund but advises to monitor. She noted that the Capital Fund balance is awaiting the reimbursement of the bike path. She also noted on page 10 of the audit the net change in fund balance was (24,502) Page 14 of the audit report water was up and sewer down, suggests that village be sure to adjust the water and sewer rates as needed. Also noted that the stormwater fund is getting low, mainly due to the purchase of the debris collector. Trustee Breunig questioned what can be done to correct the finding of the Segregation of duties. Administrator Moen explained that there has been the director of public works approves employees' timecards then gives them to the Administrator who then approves and send them to the payroll person to enter. Then a printout of all employees pay is turned into the Village Board packet for review. Due to the change in Treasurer positions the Reconciliation of bank statements was not completed. Treasurer Brynwood stated since she was hired in June there was just not enough time to complete all that was needed. But currently is all caught up with all banks being reconciled.
- b.** Discussion on Becky Borchardt questioning change in net positions from 2017-2020. Treasurer Brynwood stated she was able to locate the explanation for the change in net positions. Located in the pertaining year in question audit report, the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities gave the explanation of where these numbers were calculated.
- c.** Discussion and Possible Action Regarding paying Busch Signs and extra \$495.00 to bring

deposit up to half the cost. Since this was already approved previously there was no need to act. Administrator Moen stated there is \$10,000 set aside for Welcome signs.

- 7. Update/Other Items for Future Consideration-** Will be soon working on the budget and awaiting the Fire Department's budget number. Treasurer Brynwood will count the dates backwards for the timeline that the budget will be published and approved. Administrator to work with the attorney to draft easements for the Welcome to Cambridge Signs.

## **8. Adjournment**

*Trustee Hollenbeck made a motion to adjourn the meeting, seconded by President McNally. Commissioner Wittwer adjourned the meeting at 6:20 p.m.*

- a. Persons needing special accommodations should call 423-3712 at least 24 hours prior to the meeting.
- b. A quorum of the Village Board will attend this meeting for the purpose of gathering information relevant to their responsibilities as Village Trustees. Recommendation by the committee will be made to be acted upon by the Village Board at a regular meeting.
- c. More specific information about agenda items may be obtained by calling 423-3712.



## Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAX	802,355.96	-840,178.98	817,338.00	-1,657,516.98	-102.79
100-00-41116-000-000	OMMITTED PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41123-000-000	GENERAL PROPERTY TAX - TIF 3	0.00	-13,518.61	0.00	-13,518.61	0.00
100-00-41310-000-000	PAYMENT IN LIEU OF TAXES	91,485.53	0.00	96,000.00	-96,000.00	0.00
100-00-41490-000-000	DELINQUENT TAX COLLECTED	3,957.29	454.02	5,000.00	-4,545.98	9.08
100-00-41800-000-000	INTEREST ON TAXES	95.96	0.01	150.00	-149.99	0.01
<b>TAXES</b>		<b>897,894.74</b>	<b>-853,243.56</b>	<b>918,488.00</b>	<b>-1,771,731.56</b>	<b>-92.90</b>
100-00-42300-000-000	SPEC ASSESSMENTS STREETS	17,831.00	4,712.50	17,572.00	-12,859.50	26.82
100-00-42390-000-000	INTEREST ON SPEC. ASSESSMENTS	156.00	0.00	0.00	0.00	0.00
<b>SPECIAL ASSESSMENTS</b>		<b>17,987.00</b>	<b>4,712.50</b>	<b>17,572.00</b>	<b>-12,859.50</b>	<b>26.82</b>
100-00-43300-000-000	FEDERAL AID - ARPA	5,477.28	81,110.91	80,000.00	1,110.91	101.39
100-00-43410-000-000	STATE SHARED REVENUES	54,579.94	47,947.02	55,000.00	-7,052.98	87.18
100-00-43415-000-000	EXPENDITURE RESTRAINT PAYMENT	0.00	0.00	0.00	0.00	0.00
100-00-43420-000-000	STATE AID/FIRE INSURANCE	8,020.40	8,358.43	8,600.00	-241.57	97.19
100-00-43430-000-000	EXEMPT COMPUTER AIDS	676.56	1,572.41	1,000.00	572.41	157.24
100-00-43435-000-000	PERSONAL PROPERTY AID	2,815.21	3,554.10	3,000.00	554.10	118.47
100-00-43530-000-000	STATE AID/LOCAL STREETS	111,581.41	131,380.30	121,306.00	10,074.30	108.30
100-00-43534-000-000	LRIP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43545-000-000	STATE RECYCLING GRANTS	0.00	3,950.11	0.00	3,950.11	0.00
100-00-43550-000-000	STATE AIDS - PETROLEUM	0.00	0.00	0.00	0.00	0.00
100-00-43560-000-000	ELECTION GRANT FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-43565-000-000	COVID-19 GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43690-000-000	PASSTHRU - EMS	5,207.00	0.00	0.00	0.00	0.00
100-00-43700-000-000	GRANTS: PLANNING	0.00	56,643.44	0.00	56,643.44	0.00
100-00-43705-000-000	CAMBRIDGE FOUNDATION	5,738.00	0.00	0.00	0.00	0.00
<b>INTERGOVERNMENTAL REVENUES</b>		<b>194,095.80</b>	<b>334,516.72</b>	<b>268,906.00</b>	<b>65,610.72</b>	<b>124.40</b>
100-00-44110-000-000	LIQUOR LICENSE	6,740.00	8,349.49	6,500.00	1,849.49	128.45
100-00-44120-000-000	OPERATORS LICENSE	1,350.00	2,035.00	1,600.00	435.00	127.19
100-00-44121-000-000	CIGARETTE LICENSE	600.00	800.00	600.00	200.00	133.33
100-00-44150-000-000	OTHER BUSINESS & OCCP LICENSES	720.00	1,030.00	750.00	280.00	137.33
100-00-44200-000-000	DOG LICENSE	864.92	2,274.75	900.00	1,374.75	252.75
100-00-44200-100-000	CAT LICENSE	0.00	0.00	0.00	0.00	0.00
100-00-44300-000-000	BUILDING PERMITS	71,224.26	18,642.81	34,984.00	-16,341.19	53.29
100-00-44400-000-000	ZONING PERMITS	1,875.00	426.00	1,650.00	-1,224.00	25.82
100-00-44500-000-000	PARK IMPACT FEE	1,402.50	-134.99	1,500.00	-1,634.99	-9.00
<b>LICENSES AND PERMITS</b>		<b>84,776.68</b>	<b>33,423.06</b>	<b>48,484.00</b>	<b>-15,060.94</b>	<b>68.94</b>
100-00-45100-000-000	COURT FINES/PENALTIES	9,786.40	9,677.99	8,802.00	875.99	109.95
100-00-45220-000-000	JUDGEMENTS & DAMAGES	0.00	0.00	0.00	0.00	0.00
<b>FINES, FORFEITS AND PENALTIES</b>		<b>9,786.40</b>	<b>9,677.99</b>	<b>8,802.00</b>	<b>875.99</b>	<b>109.95</b>
100-00-46100-000-000	GENERAL GOV CHARGES SPECIALS	3,917.55	2,867.18	3,500.00	-632.82	81.92
100-00-46200-000-000	PARK USE FEES	50.00	100.00	100.00	0.00	100.00
100-00-46310-000-000	TWN OF OAKLAND - HWY AID	1,808.76	0.00	1,800.00	-1,800.00	0.00
100-00-46320-000-000	MOWING/WEEDS/SNOW RMVAL CHARGE	2,503.21	0.00	2,500.00	-2,500.00	0.00
100-00-46430-000-000	RECYCLING REVENUES	0.00	0.00	0.00	0.00	0.00
100-00-46500-000-000	WTR & SWR RENT TO VILLAGE	14,400.00	0.00	14,400.00	-14,400.00	0.00

## Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
<b>PUBLIC CHARGES FOR SERVICES</b>						
		22,679.52	2,967.18	22,300.00	-19,332.82	13.31
100-00-47500-000-000	Reimb. From Deerfield PD/Court	13,654.80	12,164.31	25,000.00	-12,835.69	48.66
100-00-47600-000-000	Reim. From School for SRO	2,138.47	849.63	2,000.00	-1,150.37	42.48
<b>INTERGOV'T. CHARGES FOR SERV.</b>						
		15,793.27	13,013.94	27,000.00	-13,986.06	48.20
100-00-48100-000-000	INTEREST ON INVEST	1,647.94	4,993.38	1,750.00	3,243.38	285.34
100-00-48150-000-000	TRANSFER EC DEV	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	COMMUNITY CENTER REVENUE	530.00	440.00	700.00	-260.00	62.86
100-00-48210-000-000	RENT OF VILLAGE PROPERTY/SIGNS	12,350.00	9,310.88	15,500.00	-6,189.12	60.07
100-00-48220-000-000	CABLE TV LAND LEASE	10,000.00	0.00	1,000.00	-1,000.00	0.00
100-00-48230-000-000	LAND RENTAL	2,000.00	4,000.00	4,000.00	0.00	100.00
100-00-48300-000-000	SALE OF VILLAGE PROPERTY	19,038.40	42,163.00	0.00	42,163.00	0.00
100-00-48400-100-000	INSURANCE DIVIDENDS/PREM REIMB	1,727.00	1,058.00	2,000.00	-942.00	52.90
100-00-48505-000-000	EMPLOYEE CONTRIB TO INS PREM	19,891.69	14,007.15	14,200.00	-192.85	98.64
100-00-48510-000-000	CAMBRIDGE FOUNDATION GIFT	13,150.00	0.00	0.00	0.00	0.00
100-00-48600-000-000	DONATIONS	1,200.00	93.35	100.00	-6.65	93.35
100-00-48700-000-000	ECON DEVELOP DONATIONS	20.00	0.00	50.00	-50.00	0.00
100-00-48800-100-000	VINEYARDS DEV AGRMT PAYMENTS	99,953.78	129,909.56	27,000.00	102,909.56	481.15
100-00-48810-100-000	DANCING GOAT REIM.FOR CHARGES	0.00	49.86	0.00	49.86	0.00
100-00-48900-000-000	MISCELLANEOUS REVENUES	7,467.66	32,257.35	7,000.00	25,257.35	460.82
100-00-48900-100-000	WEDC Grant: Rowe In/Out	0.00	0.00	0.00	0.00	0.00
100-00-48900-200-000	DO NOT USE -BIKE TRAIL COM REV	0.00	0.00	0.00	0.00	0.00
<b>CONTRIBUTED CAPITAL</b>						
		188,976.47	238,282.53	73,300.00	164,982.53	325.08
100-00-49000-000-000	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
100-00-49000-100-000	FUND BALANCE APPLIED - GENL	0.00	0.00	0.00	0.00	0.00
100-00-49100-000-000	LONG TERM DEBT PROCEEDS	0.00	800.00	0.00	800.00	0.00
100-00-49802-000-000	TRANSFERS FROM TID 2	0.00	0.00	0.00	0.00	0.00
100-00-49804-000-000	TRANSFERS FROM TID #4	5,000.00	0.00	0.00	0.00	0.00
<b>FRIENDS OF CAMBRIDGE LIBRARY</b>						
		5,000.00	800.00	0.00	800.00	0.00
<b>Total Revenues</b>		1,436,989.88	-215,849.64	1,384,852.00	-1,600,701.64	-15.59



## Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
100-00-51100-130-000	LEGISLATIVE - FRINGES	680.49	392.98	600.00	207.02	65.50
100-00-51100-140-000	LEGISLATIVE - PER DIEMS	8,820.00	5,080.00	8,000.00	2,920.00	63.50
100-00-51100-390-000	LEGISLATIVE - SUPPLY & EXPENSE	2,594.76	2,176.31	2,500.00	323.69	87.05
100-00-51120-130-000	CMTE - PER DIEM FRINGES	87.32	48.73	50.00	1.27	97.46
100-00-51120-140-000	COMMITTEES PER DIEM	2,260.00	1,740.00	1,000.00	-740.00	174.00
100-00-51200-110-000	COURT - SALARIES	4,375.00	3,506.00	4,326.00	820.00	81.04
100-00-51200-120-000	COURT - HOURLY WAGES	6,901.00	5,973.80	9,500.00	3,526.20	62.88
100-00-51200-130-000	COURT - FRINGES	876.32	544.72	900.00	355.28	60.52
100-00-51200-210-000	COURT - FISCAL AGENT REIMB	3.00	0.00	0.00	0.00	0.00
100-00-51200-330-000	COURT - TRAINING	1,140.94	572.84	800.00	227.16	71.61
100-00-51200-390-000	COURT - SUPPLY & EXPENSE	2,573.76	2,540.32	3,100.00	559.68	81.95
100-00-51200-395-000	COURT - REFUND FINES FEES	0.00	0.00	0.00	0.00	0.00
100-00-51200-399-000	COURT LEGAL WORK	2,457.50	580.00	2,200.00	1,620.00	26.36
100-00-51200-400-000	RESTITUTION	150.58	340.35	200.00	-140.35	170.18
100-00-51300-210-000	VILLAGE LEGAL WORK	71,688.57	9,518.24	8,000.00	-1,518.24	118.98
100-00-51300-390-000	VINEYARDS DISTILLERY - LEGAL	6,626.26	2,754.00	1,000.00	-1,754.00	275.40
100-00-51310-210-000	VILLAGE LEGAL-SOLAR	0.00	40,646.00	0.00	-40,646.00	0.00
100-00-51410-110-000	PRESIDENT - SALARIES	3,708.00	3,090.00	3,708.00	618.00	83.33
100-00-51410-130-000	PRESIDENT FRINGE BENEFITS	283.68	236.40	290.00	53.60	81.52
100-00-51410-390-000	PRESIDENT - SUPPLY & EXPENSE	542.00	0.00	500.00	500.00	0.00
100-00-51420-110-000	ADMIN - SALARIES	132,483.87	93,685.16	116,048.00	22,362.84	80.73
100-00-51420-115-000	ADMIN - OVERTIME	0.00	0.00	0.00	0.00	0.00
100-00-51420-120-000	ADMIN - HOURLY WAGES	6,362.02	25,612.38	30,675.00	5,062.62	83.50
100-00-51420-130-000	ADMIN - FRINGES	18,054.81	15,215.91	21,181.00	5,965.09	71.84
100-00-51420-131-000	ADMIN - MEDICARE REIMBURSEMENT	1,031.28	0.00	1,100.00	1,100.00	0.00
100-00-51420-133-000	ADMIN - HEALTH/DENTAL INS	48,863.97	45,159.02	40,500.00	-4,659.02	111.50
100-00-51420-134-000	ADMIN - FLEX BEN	359.21	4,773.00	250.00	-4,523.00	1,909.20
100-00-51420-135-000	ADMIN - LIFE INS	740.08	1,353.78	414.00	-939.78	327.00
100-00-51420-221-000	ADMIN - TELEPHONE/INTERNET	1,721.52	2,792.80	1,350.00	-1,442.80	206.87
100-00-51420-240-000	ADMIN - MAINT & REPAIR	2,024.35	1,641.38	1,200.00	-441.38	136.78
100-00-51420-250-000	ADMIN - WDOJ TIME SYSTEM	280.00	371.00	400.00	29.00	92.75
100-00-51420-280-000	ADMIN - COMPUTER MAINT/REPAIR	7,260.00	7,214.72	10,000.00	2,785.28	72.15
100-00-51420-310-000	ADMIN - OFFICE SUPPLY	1,561.18	1,464.07	1,000.00	-464.07	146.41
100-00-51420-311-000	ADMIN - POSTAGE	1,133.91	1,055.98	1,000.00	-55.98	105.60
100-00-51420-320-000	ADMIN - SUBSCR/PRINTING	304.45	491.96	250.00	-241.96	196.78
100-00-51420-330-000	ADMIN TRAINING MILES	1,663.33	1,974.73	1,500.00	-474.73	131.65
100-00-51420-390-000	ADMIN - SUPPLY & EXPENSES	365.00	415.31	300.00	-115.31	138.44
100-00-51425-000-000	PUBLICATION/HEARING NOTICES	1,040.54	4,728.23	1,200.00	-3,528.23	394.02
100-00-51440-120-000	POLL WORKER WAGES	1,476.14	1,794.97	3,500.00	1,705.03	51.28
100-00-51440-390-000	ELECTIONS - SUPPLY & EXPENSE	2,644.15	2,526.60	8,000.00	5,473.40	31.58
100-00-51510-210-000	AUDIT & ACCOUNTING	11,350.00	9,517.50	8,500.00	-1,017.50	111.97
100-00-51520-290-000	CONTRACTED SERVICES	24,833.22	58,305.23	10,000.00	-48,305.23	583.05
100-00-51530-210-000	ASSESSOR - CONTRACT FEE	9,900.00	7,920.00	8,000.00	80.00	99.00
100-00-51530-390-000	ASSESSOR - SUPPLY & EXPENSE	158.33	0.00	0.00	0.00	0.00
100-00-51532-140-000	BOARD OF REVIEW - PER DIEM	40.00	40.00	80.00	40.00	50.00
100-00-51532-390-000	BOARD OF REVIEW - EXPENSES	228.43	0.00	250.00	250.00	0.00
100-00-51600-120-000	MUN BLDG - HOURLY WAGES	4,750.06	1,604.49	0.00	-1,604.49	0.00
100-00-51600-130-000	MUN BLDG - FRINGES	584.63	198.42	0.00	-198.42	0.00
100-00-51600-220-000	MUN BLDG - UTILITIES	14,285.40	13,314.96	13,000.00	-314.96	102.42
100-00-51600-240-000	MUN BLDG - MAINT & REPAIR	8,060.44	39,435.90	12,000.00	-27,435.90	328.63
100-00-51600-390-000	MUN BLDG - SUPPLIES	2,004.29	2,331.98	2,500.00	168.02	93.28
100-00-51610-000-000	MUNICIPAL BLDG - OTHER	117.23	82.85	273.00	190.15	30.35

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
100-00-51810-150-000	UNEMPLOYMENT COMPENSATION	50.00	0.00	50.00	50.00	0.00
100-00-51910-000-000	UNCOLLECTIBLE DEL PERS PROP TX	0.00	0.00	0.00	0.00	0.00
100-00-51920-000-000	TAX REFUNDS	-152.84	68,597.16	0.00	-68,597.16	0.00
100-00-51930-510-000	INSURANCE - PROPERTY	3,361.61	3,395.81	11,500.00	8,104.19	29.53
100-00-51930-511-000	INSURANCE - LIABILITY	14,583.03	12,678.41	12,000.00	-678.41	105.65
100-00-51930-512-000	WORKER'S COMP	5,028.09	3,115.31	10,600.00	7,484.69	29.39
100-00-51980-000-000	CONTINGENCY FUND	4,396.12	0.00	0.00	0.00	0.00
100-00-51990-000-000	SUNDRY EXPENSES	2,282.94	469.45	300.00	-169.45	156.48
<b>GENERAL GOVERNMENT</b>		<b>450,999.97</b>	<b>513,019.16</b>	<b>375,595.00</b>	<b>-137,424.16</b>	<b>136.59</b>
100-00-52100-120-000	POLICE - WAGES OT	0.00	0.00	0.00	0.00	0.00
100-00-52100-121-000	WAGES - EVENT COVERAGE	0.00	0.00	0.00	0.00	0.00
100-00-52100-210-000	POLICE - LEGAL	0.00	0.00	0.00	0.00	0.00
100-00-52100-240-000	POLICE - MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00
100-00-52100-245-000	POLICE - DANE COM EXPENSE	2,143.00	2,482.00	2,673.00	191.00	92.85
100-00-52100-290-000	Dane County Sheriffs Contract	170,764.04	156,711.69	226,175.00	69,463.31	69.29
100-00-52100-310-000	POLICE - INTERNET	547.47	548.73	450.00	-98.73	121.94
100-00-52100-370-000	POLICE - SQUAD GAS/OIL	5,494.26	5,346.54	4,500.00	-846.54	118.81
100-00-52100-390-000	POLICE - PHONES & SUPPLIES	2,869.87	1,505.60	2,500.00	994.40	60.22
100-00-52100-511-000	POLICE - LIABILITY INSUR	0.00	0.00	0.00	0.00	0.00
100-00-52200-000-000	FIRE DEPT. 2% FIRE DUES	8,020.40	8,358.43	8,600.00	241.57	97.19
100-00-52200-290-000	FIRE/EMS - VILLAGE SHARE	189,717.34	143,262.84	191,017.00	47,754.16	75.00
100-00-52220-000-000	FIRE PROTECTION-HYDRANT RENTAL	160,547.00	0.00	155,871.00	155,871.00	0.00
100-00-52400-000-000	PLBG. & BLDG. INSPECTIONS	57,664.48	8,997.18	25,000.00	16,002.82	35.99
100-00-52410-000-000	ZONING ADMINISTRATION CHARGES	4.15	0.00	0.00	0.00	0.00
100-00-52420-000-000	EROSION CONTROL MONITORING	886.30	0.00	0.00	0.00	0.00
<b>PUBLIC SAFETY</b>		<b>598,658.31</b>	<b>327,213.01</b>	<b>616,786.00</b>	<b>289,572.99</b>	<b>53.05</b>
100-00-53100-215-000	ENGINEERING SERV	10,886.00	51,953.25	0.00	-51,953.25	0.00
100-00-53311-115-000	PUBLIC WORKS - OVERTIME	0.00	0.00	0.00	0.00	0.00
100-00-53311-120-000	PUBLIC WORKS - HOURLY WAGES	65,815.10	63,525.26	73,215.00	9,689.74	86.77
100-00-53311-130-000	PUBLIC WORKS - FRINGES	9,117.40	8,635.36	17,000.00	8,364.64	50.80
100-00-53311-133-000	PUBLIC WORKS - HEALTH/DENTAL	23,593.59	22,271.60	24,000.00	1,728.40	92.80
100-00-53311-134-000	PUBLIC WORKS - FLEX BEN	66.12	36.00	150.00	114.00	24.00
100-00-53311-135-000	PUBLIC WORKS - LIFE INS	159.23	344.54	100.00	-244.54	344.54
100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE	9,317.81	9,548.60	7,500.00	-2,048.60	127.31
100-00-53311-230-000	PUBLIC WORKS - TREE & BRUSH	3,847.27	8,840.08	9,000.00	159.92	98.22
100-00-53311-235-000	PUBLIC WORKS - DNR ASH BORER	309.99	2,412.40	750.00	-1,662.40	321.65
100-00-53311-280-000	PUBLIC WORKS - COMPUTER MAINT	471.00	0.00	0.00	0.00	0.00
100-00-53311-340-000	PUBLIC WORKS - SHOP SUPPLIES	2,812.24	2,856.61	2,900.00	43.39	98.50
100-00-53311-350-000	PUBLIC WORKS - EQUIP/VEHIC REP	10,466.54	5,246.96	10,000.00	4,753.04	52.47
100-00-53311-351-000	PUBLIC WORKS - VEHICLE REPAIRS	56.52	238.89	0.00	-238.89	0.00
100-00-53311-360-000	PUBLIC WORKS - SUPPLIES	2,614.43	89.99	0.00	-89.99	0.00
100-00-53311-370-000	PUBLIC WORKS - FUEL	9,591.40	9,764.85	8,000.00	-1,764.85	122.06
100-00-53311-371-000	PUBLIC WORKS - STREET SIGNS	5,280.96	555.56	1,275.00	719.44	43.57
100-00-53311-390-000	PUBLIC WORKS - MISC	3,991.17	1,074.69	1,000.00	-74.69	107.47
100-00-53311-391-000	PUBLIC WORKS - ROAD SALT	8,946.92	15,986.43	11,151.00	-4,835.43	143.36
100-00-53311-392-000	PUBLIC WORKS - SEAL COAT/PATCH	1,566.46	1,073.80	19,462.00	18,388.20	5.52
100-00-53311-393-000	PUBLIC WORKS - STREET PAINT	74.97	750.00	750.00	0.00	100.00
100-00-53311-511-000	INSURANCE - LIABILITY	0.00	4,226.14	0.00	-4,226.14	0.00
100-00-53311-512-000	PUBLIC WORKS - WORKERS COMP	821.92	576.93	900.00	323.07	64.10



## Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
100-00-53311-530-000	PUBLIC WORKS - BLDG SUPPLY/EXP	9,724.00	1,772.00	250.00	-1,522.00	708.80
100-00-53311-810-000	PUBLIC WORKS - EQUIP DEPREC	4.99	0.00	0.00	0.00	0.00
100-00-53311-811-000	PUBLIC WORKS - BOBCAT PROGRAM	2,000.00	0.00	3,000.00	3,000.00	0.00
100-00-53311-823-000	PUBLIC WORKS - STREET OUTLAY	0.00	22,439.10	0.00	-22,439.10	0.00
100-00-53311-824-000	PUB WORKS - EQUIPMENT OUTLAY	2,819.83	0.00	1,000.00	1,000.00	0.00
100-00-53340-100-000	STREETS/ROADS - OTHER	0.00	7,209.76	0.00	-7,209.76	0.00
100-00-53420-000-000	STREET LIGHTS	25,945.64	23,688.72	21,000.00	-2,688.72	112.80
100-00-53430-000-000	SIDEWALK REPLACEMENT PLAN	3,244.26	2,057.50	2,500.00	442.50	82.30
<b>PUBLIC WORKS</b>		<b>213,545.76</b>	<b>267,175.02</b>	<b>214,903.00</b>	<b>-52,272.02</b>	<b>124.32</b>
100-00-54200-000-000	DOG LICENSES	0.00	1,507.09	0.00	-1,507.09	0.00
<b>Undefined Level</b>		<b>0.00</b>	<b>1,507.09</b>	<b>0.00</b>	<b>-1,507.09</b>	<b>0.00</b>
100-00-55200-120-000	PARKS - HOURLY WAGES	18,483.15	24,949.53	25,785.00	835.47	96.76
100-00-55200-130-000	PARK - FRINGES	2,614.16	3,285.85	2,800.00	-485.85	117.35
100-00-55200-133-000	PARK- HEALTH/DENTAL INSUR	0.00	0.00	0.00	0.00	0.00
100-00-55200-220-000	PARK UTILITIES	702.83	2,514.23	700.00	-1,814.23	359.18
100-00-55200-240-000	PARK - NO MOW AREA MAINT	1,435.44	750.00	1,500.00	750.00	50.00
100-00-55200-245-000	FOUNTAIN MAINTENANCE	314.49	0.00	200.00	200.00	0.00
100-00-55200-250-000	MAIN STREET MAINT-FLOWERS	1,992.14	1,467.46	1,750.00	282.54	83.85
100-00-55200-290-000	FISH PONDS - LAGOON RD	1,766.58	3,089.51	1,500.00	-1,589.51	205.97
100-00-55200-390-000	PARK/PLAYGROUND SUPPLIES	1,545.55	4,150.84	1,200.00	-2,950.84	345.90
100-00-55200-825-000	PICNIC TABLE/BENCH REPLACEMENT	2,778.60	0.00	500.00	500.00	0.00
100-00-55300-000-000	HOLIDAY DECORATIONS	4,141.68	2.37	1,250.00	1,247.63	0.19
100-00-55400-000-000	SENIOR SERVICES	21,759.00	23,096.00	23,334.00	238.00	98.98
100-00-55450-000-000	MED DROP PROGRAM	1,000.00	0.00	1,000.00	1,000.00	0.00
100-00-55500-000-000	FOOD PANTRY CONTRIB	0.00	0.00	500.00	500.00	0.00
100-00-55550-000-000	ARTS COUNCIL	0.00	0.00	500.00	500.00	0.00
100-00-55700-000-000	CLEAN SWEEP CONTRIBUTION	0.00	0.00	250.00	250.00	0.00
100-00-55800-000-000	SAFE COMMUNITIES DUES	500.00	0.00	500.00	500.00	0.00
<b>CULTURE, RECREATION AND EDU.</b>		<b>59,033.62</b>	<b>63,305.79</b>	<b>63,269.00</b>	<b>-36.79</b>	<b>100.06</b>
100-00-56700-130-000	PLANNING - FRINGES	29.07	26.01	20.00	-6.01	130.05
100-00-56700-140-000	PLANNING - PER DIEMS	380.00	340.00	250.00	-90.00	136.00
100-00-56700-210-000	PLANNING - CONSULTING FEES	1,214.29	1,338.93	750.00	-588.93	178.52
100-00-56700-211-000	PLANNING - MAPPING	0.00	0.00	0.00	0.00	0.00
100-00-56700-214-000	PLANNING - GRANT CONSULTING	0.00	0.00	0.00	0.00	0.00
100-00-56700-215-000	PLANNING - DEV PROJECT CONSULT	0.00	3,832.85	0.00	-3,832.85	0.00
100-00-56710-210-000	Econ. Dev. Contract Wages	0.00	0.00	0.00	0.00	0.00
100-00-56710-210-100	Econ. Dev. Contract Expenses	0.00	0.00	0.00	0.00	0.00
100-00-56710-220-000	VINEYARDS INCENTIVE PAYMENTS	92,547.83	116,247.70	100,279.00	-15,968.70	115.92
100-00-56710-230-000	DISTILLERY INCENTIVE PAYMENTS	11,416.38	23,147.66	13,000.00	-10,147.66	178.06
100-00-56900-214-110	OTHER DEV BUILD 1	4,558.75	0.00	0.00	0.00	0.00
<b>CONSERVATION AND DEVELOPMENT</b>		<b>110,146.32</b>	<b>144,933.15</b>	<b>114,299.00</b>	<b>-30,634.15</b>	<b>126.80</b>
100-00-57140-000-000	GENERAL GOVT BUILDING OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57600-699-000	PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY-Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100-00-58200-618-000	INTEREST- G.O. BOND 2018 HWYPQ	0.00	950.00	0.00	-950.00	0.00

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
100-00-58300-000-000	DEBT ISSUANCE COSTS	475.00	0.00	0.00	0.00	0.00
100-00-58510-000-000	Foundation Grant Expenses	0.00	0.00	0.00	0.00	0.00
100-00-58900-100-000	WEDC GRANT EXPENSE	0.00	46,646.89	0.00	-46,646.89	0.00
<b>DEBT SERVICE</b>		<b>475.00</b>	<b>47,596.89</b>	<b>0.00</b>	<b>-47,596.89</b>	<b>0.00</b>
100-00-59300-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-59300-250-000	TRANSFER TO ECONOMIC DEVELOP	0.00	0.00	0.00	0.00	0.00
100-00-59350-000-000	TRANSF TO GARBAGE/RECYCLE FUND	0.00	0.00	0.00	0.00	0.00
100-00-59500-000-000	ADVANCE REFUNDING - LOANS	0.00	0.00	0.00	0.00	0.00
<b>TRANSFER TO GENERAL FUND</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenses</b>		<b>1,432,858.98</b>	<b>1,364,750.11</b>	<b>1,384,852.00</b>	<b>20,101.89</b>	<b>98.55</b>
<b>Net Totals</b>		<b>4,130.90</b>	<b>-1,580,599.75</b>	<b>0.00</b>	<b>1,580,599.75</b>	



Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-41110-000-000	GENERAL PROPERTY TAX	802,355.96	-840,178.98	-1,109,036.25	817,338.00	0.00	-100.00
100-00-41116-000-000	OMMITTED PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00
100-00-41123-000-000	GENERAL PROPERTY TAX - TIF 3	0.00	-13,518.61	-17,844.57	0.00	0.00	0.00
100-00-41310-000-000	PAYMENT IN LIEU OF TAXES	91,485.53	0.00	0.00	96,000.00	0.00	-100.00
100-00-41490-000-000	DELINQUENT TAX COLLECTED	3,957.29	454.02	599.31	5,000.00	0.00	-100.00
100-00-41800-000-000	INTEREST ON TAXES	95.96	0.01	0.01	150.00	0.00	-100.00
<b>TAXES</b>		<b>897,894.74</b>	<b>-853,243.56</b>	<b>-1,126,281.50</b>	<b>918,488.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-42300-000-000	SPEC ASSESSMENTS STREETS	17,831.00	4,712.50	6,220.50	17,572.00	0.00	-100.00
100-00-42390-000-000	INTEREST ON SPEC. ASSESSMENTS	156.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ASSESSMENTS</b>		<b>17,987.00</b>	<b>4,712.50</b>	<b>6,220.50</b>	<b>17,572.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-43300-000-000	FEDERAL AID - ARPA	5,477.28	81,110.91	107,066.40	80,000.00	0.00	-100.00
100-00-43410-000-000	STATE SHARED REVENUES	54,579.94	47,947.02	63,290.07	55,000.00	0.00	-100.00
100-00-43415-000-000	EXPENDITURE RESTRAINT PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
100-00-43420-000-000	STATE AID/FIRE INSURANCE	8,020.40	8,358.43	11,033.13	8,600.00	0.00	-100.00
100-00-43430-000-000	EXEMPT COMPUTER AIDS	676.56	1,572.41	2,075.58	1,000.00	0.00	-100.00
100-00-43435-000-000	PERSONAL PROPERTY AID	2,815.21	3,554.10	4,088.73	3,000.00	0.00	-100.00
100-00-43530-000-000	STATE AID/LOCAL STREETS	111,581.41	131,380.30	133,502.17	121,306.00	0.00	-100.00
100-00-43534-000-000	LRIP GRANT	0.00	0.00	0.00	0.00	0.00	0.00
100-00-43545-000-000	STATE RECYCLING GRANTS	0.00	3,950.11	5,214.15	0.00	0.00	0.00
100-00-43550-000-000	STATE AIDS - PETROLEUM	0.00	0.00	0.00	0.00	0.00	0.00
100-00-43560-000-000	ELECTION GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
100-00-43565-000-000	COVID-19 GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
100-00-43690-000-000	PASSTHRU - EMS	5,207.00	0.00	0.00	0.00	0.00	0.00
100-00-43700-000-000	GRANTS: PLANNING	0.00	56,643.44	74,769.34	0.00	0.00	0.00
100-00-43705-000-000	CAMBRIDGE FOUNDATION	5,738.00	0.00	0.00	0.00	0.00	0.00
<b>INTERGOVERNMENTAL REVENUES</b>		<b>194,095.80</b>	<b>334,516.72</b>	<b>401,039.57</b>	<b>268,906.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-44110-000-000	LIQUOR LICENSE	6,740.00	8,349.49	11,021.33	6,500.00	0.00	-100.00

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-44120-000-000	OPERATORS LICENSE	1,350.00	2,035.00	2,686.20	1,600.00	0.00	-100.00
100-00-44121-000-000	CIGARETTE LICENSE	600.00	800.00	1,056.00	600.00	0.00	-100.00
100-00-44150-000-000	OTHER BUSINESS & OCCP LICENSES	720.00	1,030.00	1,359.60	750.00	0.00	-100.00
100-00-44200-000-000	DOG LICENSE	864.92	2,274.75	2,932.71	900.00	0.00	-100.00
100-00-44200-100-000	CAT LICENSE	0.00	0.00	0.00	0.00	0.00	0.00
100-00-44300-000-000	BUILDING PERMITS	71,224.26	18,642.81	21,192.35	34,984.00	0.00	-100.00
100-00-44400-000-000	ZONING PERMITS	1,875.00	426.00	562.32	1,650.00	0.00	-100.00
100-00-44500-000-000	PARK IMPACT FEE	1,402.50	-134.99	-178.19	1,500.00	0.00	-100.00
<b>LICENSES AND PERMITS</b>		<b>84,776.68</b>	<b>33,423.06</b>	<b>40,632.32</b>	<b>48,484.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-45100-000-000	COURT FINES/PENALTIES	9,786.40	9,677.99	14,820.13	8,802.00	0.00	-100.00
100-00-45220-000-000	JUDGEMENTS & DAMAGES	0.00	0.00	0.00	0.00	0.00	0.00
<b>FINES, FORFEITS AND PENALTIES</b>		<b>9,786.40</b>	<b>9,677.99</b>	<b>14,820.13</b>	<b>8,802.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-46100-000-000	GENERAL GOV CHARGES SPECIALS	3,917.55	2,867.18	3,679.08	3,500.00	0.00	-100.00
100-00-46200-000-000	PARK USE FEES	50.00	100.00	66.00	100.00	0.00	-100.00
100-00-46310-000-000	TWN OF OAKLAND - HWY AID	1,808.76	0.00	0.00	1,800.00	0.00	-100.00
100-00-46320-000-000	MOWING/WEEDS/SNOW RMVAL CHARC	2,503.21	0.00	0.00	2,500.00	0.00	-100.00
100-00-46430-000-000	RECYCLING REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
100-00-46500-000-000	WTR & SWR RENT TO VILLAGE	14,400.00	0.00	0.00	14,400.00	0.00	-100.00
<b>PUBLIC CHARGES FOR SERVICES</b>		<b>22,679.52</b>	<b>2,967.18</b>	<b>3,745.08</b>	<b>22,300.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-47500-000-000	Reimb. From Deerfield PD/Court	13,654.80	12,164.31	16,056.89	25,000.00	0.00	-100.00
100-00-47600-000-000	Reim. From School for SRO	2,138.47	849.63	1,121.51	2,000.00	0.00	-100.00
<b>INTERGOV'T. CHARGES FOR SERV.</b>		<b>15,793.27</b>	<b>13,013.94</b>	<b>17,178.40</b>	<b>27,000.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-48100-000-000	INTEREST ON INVEST	1,647.94	4,993.38	6,591.26	1,750.00	0.00	-100.00
100-00-48150-000-000	TRANSFER EC DEV	0.00	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	COMMUNITY CENTER REVENUE	530.00	440.00	435.60	700.00	0.00	-100.00
100-00-48210-000-000	RENT OF VILLAGE PROPERTY/SIGNS	12,350.00	9,310.88	12,290.36	15,500.00	0.00	-100.00
100-00-48220-000-000	CABLE TV LAND LEASE	10,000.00	0.00	0.00	1,000.00	0.00	-100.00



Budget Worksheet - Detail  
Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-48230-000-000	LAND RENTAL	2,000.00	4,000.00	5,280.00	4,000.00	0.00	-100.00
100-00-48300-000-000	SALE OF VILLAGE PROPERTY	19,038.40	42,163.00	43,824.00	0.00	0.00	0.00
100-00-48400-100-000	INSURANCE DIVIDENDS/PREM REIMB	1,727.00	1,058.00	1,396.56	2,000.00	0.00	-100.00
100-00-48505-000-000	EMPLOYEE CONTRIB TO INS PREM	19,891.69	14,007.15	17,017.55	14,200.00	0.00	-100.00
100-00-48510-000-000	CAMBRIDGE FOUNDATION GIFT	13,150.00	0.00	0.00	0.00	0.00	0.00
100-00-48600-000-000	DONATIONS	1,200.00	93.35	123.22	100.00	0.00	-100.00
100-00-48700-000-000	ECON DEVELOP DONATIONS	20.00	0.00	0.00	50.00	0.00	-100.00
100-00-48800-100-000	VINEYARDS DEV AGRMT PAYMENTS	99,953.78	129,909.56	171,480.62	27,000.00	0.00	-100.00
100-00-48810-100-000	DANCING GOAT REIM.FOR CHARGES	0.00	49.86	65.82	0.00	0.00	0.00
100-00-48900-000-000	MISCELLANEOUS REVENUES	7,467.66	32,257.35	42,579.70	7,000.00	0.00	-100.00
100-00-48900-100-000	WEDC Grant: Rowe In/Out	0.00	0.00	0.00	0.00	0.00	0.00
100-00-48900-200-000	DO NOT USE -BIKE TRAIL COM REV	0.00	0.00	0.00	0.00	0.00	0.00
<b>CONTRIBUTED CAPITAL</b>		<b>188,976.47</b>	<b>238,282.53</b>	<b>301,084.69</b>	<b>73,300.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-49000-000-000	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
100-00-49000-100-000	FUND BALANCE APPLIED - GENL	0.00	0.00	0.00	0.00	0.00	0.00
100-00-49100-000-000	LONG TERM DEBT PROCEEDS	0.00	800.00	1,056.00	0.00	0.00	0.00
100-00-49802-000-000	TRANSFERS FROM TID 2	0.00	0.00	0.00	0.00	0.00	0.00
100-00-49804-000-000	TRANSFERS FROM TID #4	5,000.00	0.00	0.00	0.00	0.00	0.00
<b>FRIENDS OF CAMBRIDGE LIBRARY</b>		<b>5,000.00</b>	<b>800.00</b>	<b>1,056.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>		<b>1,436,989.88</b>	<b>-215,849.64</b>	<b>-340,504.81</b>	<b>1,384,852.00</b>	<b>0.00</b>	<b>-100.00</b>

Budget Worksheet - Detail  
Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-51100-130-000	LEGISLATIVE - FRINGES	680.49	392.98	411.69	600.00	0.00	-100.00
100-00-51100-140-000	LEGISLATIVE - PER DIEMS	8,820.00	5,080.00	5,306.40	8,000.00	0.00	-100.00
100-00-51100-390-000	LEGISLATIVE - SUPPLY & EXPENSE	2,594.76	2,176.31	2,872.73	2,500.00	0.00	-100.00
100-00-51120-130-000	CMTE - PER DIEM FRINGES	87.32	48.73	62.30	50.00	0.00	-100.00
100-00-51120-140-000	COMMITTEES PER DIEM	2,260.00	1,740.00	1,689.60	1,000.00	0.00	-100.00
100-00-51200-110-000	COURT - SALARIES	4,375.00	3,506.00	4,165.92	4,326.00	0.00	-100.00
100-00-51200-120-000	COURT - HOURLY WAGES	6,901.00	5,973.80	7,331.02	9,500.00	0.00	-100.00
100-00-51200-130-000	COURT - FRINGES	876.32	544.72	641.27	900.00	0.00	-100.00
100-00-51200-210-000	COURT - FISCAL AGENT REIMB	3.00	0.00	0.00	0.00	0.00	0.00
100-00-51200-330-000	COURT - TRAINING	1,140.94	572.84	756.15	800.00	0.00	-100.00
100-00-51200-390-000	COURT - SUPPLY & EXPENSE	2,573.76	2,540.32	3,267.98	3,100.00	0.00	-100.00
100-00-51200-399-000	COURT LEGAL WORK	2,457.50	580.00	765.60	2,200.00	0.00	-100.00
100-00-51200-400-000	RESTITUTION	150.58	340.35	449.26	200.00	0.00	-100.00
100-00-51300-210-000	VILLAGE LEGAL WORK	71,688.57	9,518.24	61,841.00	8,000.00	0.00	-100.00
100-00-51300-390-000	VINEYARDS DISTILLERY - LEGAL	6,626.26	2,754.00	3,635.28	1,000.00	0.00	-100.00
100-00-51310-210-000	VILLAGE LEGAL-SOLAR	0.00	40,646.00	0.00	0.00	0.00	0.00
100-00-51410-110-000	PRESIDENT - SALARIES	3,708.00	3,090.00	3,670.92	3,708.00	0.00	-100.00
100-00-51410-130-000	PRESIDENT FRINGE BENEFITS	283.68	236.40	280.84	290.00	0.00	-100.00
100-00-51410-390-000	PRESIDENT - SUPPLY & EXPENSE	542.00	0.00	0.00	500.00	0.00	-100.00
100-00-51420-110-000	ADMIN - SALARIES	132,483.87	93,685.16	111,780.56	116,048.00	0.00	-100.00
100-00-51420-115-000	ADMIN - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
100-00-51420-120-000	ADMIN - HOURLY WAGES	6,362.02	25,612.38	30,611.82	30,675.00	0.00	-100.00
100-00-51420-130-000	ADMIN - FRINGES	18,054.81	15,215.91	18,158.90	21,181.00	0.00	-100.00
100-00-51420-131-000	ADMIN - MEDICARE REIMBURSEMENT	1,031.28	0.00	0.00	1,100.00	0.00	-100.00
100-00-51420-133-000	ADMIN - HEALTH/DENTAL INS	48,863.97	45,159.02	59,609.91	40,500.00	0.00	-100.00
100-00-51420-134-000	ADMIN - FLEX BEN	359.21	4,773.00	6,290.86	250.00	0.00	-100.00
100-00-51420-135-000	ADMIN - LIFE INS	740.08	1,353.78	1,584.07	414.00	0.00	-100.00
100-00-51420-221-000	ADMIN - TELEPHONE/INTERNET	1,721.52	2,792.80	2,556.69	1,350.00	0.00	-100.00



Budget Worksheet - Detail  
Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-51420-223-000	ADMIN - INTERNET	0.00	0.00	879.16	0.00	0.00	0.00
100-00-51420-240-000	ADMIN - MAINT & REPAIR	2,024.35	1,641.38	3,651.62	1,200.00	0.00	-100.00
100-00-51420-250-000	ADMIN - WDOJ TIME SYSTEM	280.00	371.00	489.72	400.00	0.00	-100.00
100-00-51420-280-000	ADMIN - COMPUTER MAINT/REPAIR	7,260.00	7,214.72	11,011.73	10,000.00	0.00	-100.00
100-00-51420-310-000	ADMIN - OFFICE SUPPLY	1,561.18	1,464.07	1,696.99	1,000.00	0.00	-100.00
100-00-51420-311-000	ADMIN - POSTAGE	1,133.91	1,055.98	1,154.71	1,000.00	0.00	-100.00
100-00-51420-320-000	ADMIN - SUBSCR/PRINTING	304.45	491.96	385.39	250.00	0.00	-100.00
100-00-51420-330-000	ADMIN TRAINING MILES	1,663.33	1,974.73	2,606.64	1,500.00	0.00	-100.00
100-00-51420-390-000	ADMIN - SUPPLY & EXPENSES	365.00	415.31	528.24	300.00	0.00	-100.00
100-00-51425-000-000	PUBLICATION/HEARING NOTICES	1,040.54	4,728.23	4,203.75	1,200.00	0.00	-100.00
100-00-51440-120-000	POLL WORKER WAGES	1,476.14	1,794.97	2,369.36	3,500.00	0.00	-100.00
100-00-51440-390-000	ELECTIONS - SUPPLY & EXPENSE	2,644.15	2,526.60	3,143.91	8,000.00	0.00	-100.00
100-00-51510-210-000	AUDIT & ACCOUNTING	11,350.00	9,517.50	12,563.10	8,500.00	0.00	-100.00
100-00-51520-290-000	CONTRACTED SERVICES	24,833.22	58,305.23	76,962.90	10,000.00	0.00	-100.00
100-00-51530-210-000	ASSESSOR - CONTRACT FEE	9,900.00	7,920.00	10,454.40	8,000.00	0.00	-100.00
100-00-51530-390-000	ASSESSOR - SUPPLY & EXPENSE	158.33	0.00	0.00	0.00	0.00	0.00
100-00-51532-140-000	BOARD OF REVIEW - PER DIEM	40.00	40.00	52.80	80.00	0.00	-100.00
100-00-51532-390-000	BOARD OF REVIEW - EXPENSES	228.43	0.00	0.00	250.00	0.00	-100.00
100-00-51600-120-000	MUN BLDG - HOURLY WAGES	4,750.06	1,604.49	1,673.18	0.00	0.00	0.00
100-00-51600-130-000	MUN BLDG - FRINGES	584.63	198.42	207.13	0.00	0.00	0.00
100-00-51600-220-000	MUN BLDG - UTILITIES	14,285.40	13,314.96	17,211.20	13,000.00	0.00	-100.00
100-00-51600-240-000	MUN BLDG - MAINT & REPAIR	8,060.44	39,435.90	34,951.87	12,000.00	0.00	-100.00
100-00-51600-390-000	MUN BLDG - SUPPLIES	2,004.29	2,331.98	3,078.21	2,500.00	0.00	-100.00
100-00-51610-000-000	MUNICIPAL BLDG - OTHER	117.23	82.85	109.36	273.00	0.00	-100.00
100-00-51810-150-000	UNEMPLOYMENT COMPENSATION	50.00	0.00	0.00	50.00	0.00	-100.00
100-00-51910-000-000	UNCOLLECTIBLE DEL PERS PROP TX	0.00	0.00	0.00	0.00	0.00	0.00
100-00-51920-000-000	TAX REFUNDS	-152.84	68,597.16	90,548.25	0.00	0.00	0.00
100-00-51930-510-000	INSURANCE - PROPERTY	3,361.61	3,395.81	4,482.47	11,500.00	0.00	-100.00

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-51930-511-000	INSURANCE - LIABILITY	14,583.03	12,678.41	16,735.50	12,000.00	0.00	-100.00
100-00-51930-512-000	WORKER'S COMP	5,028.09	3,115.31	4,112.21	10,600.00	0.00	-100.00
100-00-51980-000-000	CONTINGENCY FUND	4,396.12	0.00	0.00	0.00	0.00	0.00
100-00-51990-000-000	SUNDRY EXPENSES	2,282.94	469.45	619.67	300.00	0.00	-100.00
<b>GENERAL GOVERNMENT</b>		<b>450,999.97</b>	<b>513,019.16</b>	<b>633,624.24</b>	<b>375,595.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-52100-120-000	POLICE - WAGES OT	0.00	0.00	0.00	0.00	0.00	0.00
100-00-52100-121-000	WAGES - EVENT COVERAGE	0.00	0.00	0.00	0.00	0.00	0.00
100-00-52100-210-000	POLICE - LEGAL	0.00	0.00	0.00	0.00	0.00	0.00
100-00-52100-240-000	POLICE - MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
100-00-52100-245-000	POLICE - DANE COM EXPENSE	2,143.00	2,482.00	3,276.24	2,673.00	0.00	-100.00
100-00-52100-290-000	Dane County Sheriffs Contract	170,764.04	156,711.69	206,859.43	226,175.00	0.00	-100.00
100-00-52100-310-000	POLICE - INTERNET	547.47	548.73	724.32	450.00	0.00	-100.00
100-00-52100-370-000	POLICE - SQUAD GAS/OIL	5,494.26	5,346.54	6,562.43	4,500.00	0.00	-100.00
100-00-52100-390-000	POLICE - PHONES & SUPPLIES	2,869.87	1,505.60	1,841.39	2,500.00	0.00	-100.00
100-00-52100-511-000	POLICE - LIABILITY INSUR	0.00	0.00	0.00	0.00	0.00	0.00
100-00-52200-000-000	FIRE DEPT. 2% FIRE DUES	8,020.40	8,358.43	11,033.13	8,600.00	0.00	-100.00
100-00-52200-290-000	FIRE/EMS - VILLAGE SHARE	189,717.34	143,262.84	189,106.95	191,017.00	0.00	-100.00
100-00-52220-000-000	FIRE PROTECTION-HYDRANT RENTAL	160,547.00	0.00	0.00	155,871.00	0.00	-100.00
100-00-52400-000-000	PLBG. & BLDG. INSPECTIONS	57,664.48	8,997.18	4,701.03	25,000.00	0.00	-100.00
100-00-52410-000-000	ZONING ADMINISTRATION CHARGES	4.15	0.00	0.00	0.00	0.00	0.00
100-00-52420-000-000	EROSION CONTROL MONITORING	886.30	0.00	0.00	0.00	0.00	0.00
<b>PUBLIC SAFETY</b>		<b>598,658.31</b>	<b>327,213.01</b>	<b>424,104.92</b>	<b>616,786.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-53100-215-000	ENGINEERING SERV	10,886.00	51,953.25	68,578.29	0.00	0.00	0.00
100-00-53311-115-000	PUBLIC WORKS - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
100-00-53311-120-000	PUBLIC WORKS - HOURLY WAGES	65,815.10	63,525.26	74,171.49	73,215.00	0.00	-100.00
100-00-53311-130-000	PUBLIC WORKS - FRINGES	9,117.40	8,635.36	10,041.87	17,000.00	0.00	-100.00
100-00-53311-133-000	PUBLIC WORKS - HEALTH/DENTAL	23,593.59	22,271.60	29,398.51	24,000.00	0.00	-100.00
100-00-53311-134-000	PUBLIC WORKS - FLEX BEN	66.12	36.00	42.77	150.00	0.00	-100.00



Budget Worksheet - Detail  
Fund: 100 - VILLAGE GENERAL FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-53311-135-000	PUBLIC WORKS - LIFE INS	159.23	344.54	438.07	100.00	0.00	-100.00
100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE	9,317.81	9,548.60	11,815.62	7,500.00	0.00	-100.00
100-00-53311-230-000	PUBLIC WORKS - TREE & BRUSH	3,847.27	8,840.08	11,668.91	9,000.00	0.00	-100.00
100-00-53311-235-000	PUBLIC WORKS - DNR ASH BORER	309.99	2,412.40	3,184.37	750.00	0.00	-100.00
100-00-53311-280-000	PUBLIC WORKS - COMPUTER MAINT	471.00	0.00	0.00	0.00	0.00	0.00
100-00-53311-340-000	PUBLIC WORKS - SHOP SUPPLIES	2,812.24	2,856.61	3,654.39	2,900.00	0.00	-100.00
100-00-53311-350-000	PUBLIC WORKS - EQUIP/VEHIC REP	10,466.54	5,246.96	5,784.20	10,000.00	0.00	-100.00
100-00-53311-351-000	PUBLIC WORKS - VEHICLE REPAIRS	56.52	238.89	264.69	0.00	0.00	0.00
100-00-53311-360-000	PUBLIC WORKS - SUPPLIES	2,614.43	89.99	0.00	0.00	0.00	0.00
100-00-53311-370-000	PUBLIC WORKS - FUEL	9,591.40	9,764.85	12,394.60	8,000.00	0.00	-100.00
100-00-53311-371-000	PUBLIC WORKS - STREET SIGNS	5,280.96	555.56	720.14	1,275.00	0.00	-100.00
100-00-53311-390-000	PUBLIC WORKS - MISC	3,991.17	1,074.69	1,418.59	1,000.00	0.00	-100.00
100-00-53311-391-000	PUBLIC WORKS - ROAD SALT	8,946.92	15,986.43	21,102.09	11,151.00	0.00	-100.00
100-00-53311-392-000	PUBLIC WORKS - SEAL COAT/PATCH	1,566.46	1,073.80	1,417.42	19,462.00	0.00	-100.00
100-00-53311-393-000	PUBLIC WORKS - STREET PAINT	74.97	750.00	990.00	750.00	0.00	-100.00
100-00-53311-511-000	INSURANCE - LIABILITY	0.00	4,226.14	5,578.50	0.00	0.00	0.00
100-00-53311-512-000	PUBLIC WORKS - WORKERS COMP	821.92	576.93	761.55	900.00	0.00	-100.00
100-00-53311-530-000	PUBLIC WORKS - BLDG SUPPLY/EXP	9,724.00	1,772.00	2,339.04	250.00	0.00	-100.00
100-00-53311-810-000	PUBLIC WORKS - EQUIP DEPREC	4.99	0.00	0.00	0.00	0.00	0.00
100-00-53311-811-000	PUBLIC WORKS - BOBCAT PROGRAM	2,000.00	0.00	0.00	3,000.00	0.00	-100.00
100-00-53311-823-000	PUBLIC WORKS - STREET OUTLAY	0.00	22,439.10	29,619.61	0.00	0.00	0.00
100-00-53311-824-000	PUB WORKS - EQUIPMENT OUTLAY	2,819.83	0.00	0.00	1,000.00	0.00	-100.00
100-00-53340-100-000	STREETS/ROADS - OTHER	0.00	7,209.76	9,025.00	0.00	0.00	0.00
100-00-53420-000-000	STREET LIGHTS	25,945.64	23,688.72	29,368.26	21,000.00	0.00	-100.00
100-00-53430-000-000	SIDEWALK REPLACEMENT PLAN	3,244.26	2,057.50	3,207.78	2,500.00	0.00	-100.00
<b>PUBLIC WORKS</b>		<b>213,545.76</b>	<b>267,175.02</b>	<b>336,985.76</b>	<b>214,903.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-54200-000-000	DOG LICENSES	0.00	1,507.09	0.00	0.00	0.00	0.00
<b>Undefined LevelGroup</b>		<b>0.00</b>	<b>1,507.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-55200-120-000	PARKS - HOURLY WAGES	18,483.15	24,949.53	29,662.99	25,785.00	0.00	-100.00
100-00-55200-130-000	PARK - FRINGES	2,614.16	3,285.85	3,881.51	2,800.00	0.00	-100.00
100-00-55200-133-000	PARK- HEALTH/DENTAL INSUR	0.00	0.00	0.00	0.00	0.00	0.00
100-00-55200-220-000	PARK UTILITIES	702.83	2,514.23	3,318.78	700.00	0.00	-100.00
100-00-55200-240-000	PARK - NO MOW AREA MAINT	1,435.44	750.00	1,980.00	1,500.00	0.00	-100.00
100-00-55200-245-000	FOUNTAIN MAINTENANCE	314.49	0.00	0.00	200.00	0.00	-100.00
100-00-55200-250-000	MAIN STREET MAINT-FLOWERS	1,992.14	1,467.46	1,919.90	1,750.00	0.00	-100.00
100-00-55200-290-000	FISH PONDS - LAGOON RD	1,766.58	3,089.51	3,815.09	1,500.00	0.00	-100.00
100-00-55200-390-000	PARK/PLAYGROUND SUPPLIES	1,545.55	4,150.84	5,479.11	1,200.00	0.00	-100.00
100-00-55200-825-000	PICNIC TABLE/BENCH REPLACEMENT	2,778.60	0.00	0.00	500.00	0.00	-100.00
100-00-55300-000-000	HOLIDAY DECORATIONS	4,141.68	2.37	3.13	1,250.00	0.00	-100.00
100-00-55400-000-000	SENIOR SERVICES	21,759.00	23,096.00	30,486.72	23,334.00	0.00	-100.00
100-00-55450-000-000	MED DROP PROGRAM	1,000.00	0.00	0.00	1,000.00	0.00	-100.00
100-00-55500-000-000	FOOD PANTRY CONTRIB	0.00	0.00	0.00	500.00	0.00	-100.00
100-00-55550-000-000	ARTS COUNCIL	0.00	0.00	0.00	500.00	0.00	-100.00
100-00-55700-000-000	CLEAN SWEEP CONTIBUTION	0.00	0.00	264.00	250.00	0.00	-100.00
100-00-55800-000-000	SAFE COMMUNITIES DUES	500.00	0.00	0.00	500.00	0.00	-100.00
<b>CULTURE, RECREATION AND EDU.</b>		<b>59,033.62</b>	<b>63,305.79</b>	<b>80,811.23</b>	<b>63,269.00</b>	<b>0.00</b>	<b>-100.00</b>
100-00-56700-130-000	PLANNING - FRINGES	29.07	26.01	32.31	20.00	0.00	-100.00
100-00-56700-140-000	PLANNING - PER DIEMS	380.00	340.00	422.40	250.00	0.00	-100.00
100-00-56700-210-000	PLANNING - CONSULTING FEES	1,214.29	1,338.93	1,767.39	750.00	0.00	-100.00
100-00-56700-211-000	PLANNING - MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
100-00-56700-214-000	PLANNING - GRANT CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
100-00-56700-215-000	PLANNING - DEV PROJECT CONSULT	0.00	3,832.85	5,059.36	0.00	0.00	0.00
100-00-56710-210-000	Econ. Dev. Contract Wages	0.00	0.00	0.00	0.00	0.00	0.00
100-00-56710-210-100	Econ. Dev. Contract Expenses	0.00	0.00	0.00	0.00	0.00	0.00
100-00-56710-220-000	VINEYARDS INCENTIVE PAYMENTS	92,547.83	116,247.70	153,446.96	100,279.00	0.00	-100.00
100-00-56710-230-000	DISTILLERY INCENTIVE PAYMENTS	11,416.38	23,147.66	30,554.91	13,000.00	0.00	-100.00



Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Chg Budget
100-00-56900-214-110	OTHER DEV BUILD 1	4,558.75	0.00	0.00	0.00	0.00	0.00
<b>CONSERVATION AND DEVELOPMENT</b>		110,146.32	144,933.15	191,283.33	114,299.00	0.00	-100.00
100-00-57140-000-000	GENERAL GOVT BUILDING OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
100-00-57600-699-000	PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY-Equipment</b>		0.00	0.00	0.00	0.00	0.00	0.00
100-00-58200-618-000	INTEREST- G.O. BOND 2018 HWYPQ	0.00	950.00	1,254.00	0.00	0.00	0.00
100-00-58300-000-000	DEBT ISSUANCE COSTS	475.00	0.00	0.00	0.00	0.00	0.00
100-00-58510-000-000	Foundation Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00
100-00-58900-100-000	WEDC GRANT EXPENSE	0.00	46,646.89	61,573.89	0.00	0.00	0.00
<b>DEBT SERVICE</b>		475.00	47,596.89	62,827.89	0.00	0.00	0.00
100-00-59300-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
100-00-59300-250-000	TRANSFER TO ECONOMIC DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00
100-00-59350-000-000	TRANSF TO GARBAGE/RECYCLE FUNC	0.00	0.00	0.00	0.00	0.00	0.00
100-00-59500-000-000	ADVANCE REFUNDING - LOANS	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFER TO GENERAL FUND</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENSES</b>		1,432,858.98	1,364,750.11	1,729,637.37	1,384,852.00	0.00	-100.00
<b>NET TOTALS</b>		4,130.90	-1,580,599.75	-2,070,142.18	0.00	0.00	0.00

## Fund: 150 - LIBRARY FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
150-00-41111-000-000	PROPERTY TAX - LIBRARY	85,000.00	0.00	90,000.00	-90,000.00	0.00
<b>TAXES</b>		<b>85,000.00</b>	<b>0.00</b>	<b>90,000.00</b>	<b>-90,000.00</b>	<b>0.00</b>
150-00-43565-000-000	COVID-19 GRANTS	0.00	0.00	0.00	0.00	0.00
150-00-43720-000-000	DANE COUNTY LIBRARY GRANTS	62,625.00	62,312.00	62,750.00	-438.00	99.30
150-00-43725-000-000	OTHER COUNTY REIMBURSEMENT	290.30	572.08	300.00	272.08	190.69
150-00-43730-000-000	JEFFERSON COUNTY LIBRARY GRANT	115,100.00	110,100.00	110,100.00	0.00	100.00
150-00-43740-000-000	FOUNDATION GRANT	2,250.00	3,300.00	2,250.00	1,050.00	146.67
<b>INTERGOVERNMENTAL REVENUES</b>		<b>180,265.30</b>	<b>176,284.08</b>	<b>175,400.00</b>	<b>884.08</b>	<b>100.50</b>
150-00-45190-000-000	LIBRARY FEES & FINES	889.52	224.78	500.00	-275.22	44.96
<b>FINES, FORFEITS AND PENALTIES</b>		<b>889.52</b>	<b>224.78</b>	<b>500.00</b>	<b>-275.22</b>	<b>44.96</b>
150-00-46710-000-000	LIBRARY - GIFTS/DONATIONS	5,466.58	2,735.00	5,000.00	-2,265.00	54.70
150-00-46711-000-000	LIBRARY COPY MACHINE REVENUE	1,100.66	980.09	600.00	380.09	163.35
150-00-46712-000-000	FAX SERVICE	223.85	254.58	100.00	154.58	254.58
150-00-46713-000-000	BOOK RENTAL	10.00	0.00	10.00	-10.00	0.00
150-00-46714-000-000	DVD & OTHER MEDIA RENTAL	35.00	12.50	300.00	-287.50	4.17
150-00-46750-000-000	IN KIND CONTRIBUTIONS - VILL	0.00	0.00	0.00	0.00	0.00
<b>PUBLIC CHARGES FOR SERVICES</b>		<b>6,836.09</b>	<b>3,982.17</b>	<b>6,010.00</b>	<b>-2,027.83</b>	<b>66.26</b>
150-00-48130-000-000	INTEREST INCOME - LIBRARY	3.15	2.10	0.00	2.10	0.00
150-00-48505-000-000	EMPLOYEE CONTRIB TO INS PREM	1,732.02	1,419.18	1,700.00	-280.82	83.48
150-00-48830-000-000	SOUTH CENTRAL LIB SYS	450.00	450.00	450.00	0.00	100.00
150-00-48840-000-000	BEYOND THE PAGE EZ GRANT	425.00	0.00	425.00	-425.00	0.00
150-00-48900-000-000	MISC REVENUES	1,470.05	486.20	900.00	-413.80	54.02
<b>CONTRIBUTED CAPITAL</b>		<b>4,080.22</b>	<b>2,357.48</b>	<b>3,475.00</b>	<b>-1,117.52</b>	<b>67.84</b>
150-00-49000-000-000	FRIENDS OF CAMBRIDGE LIBRARY	0.00	614.52	0.00	614.52	0.00
150-00-49100-000-000	STAFF OUTSIDE GRANT	0.00	0.00	0.00	0.00	0.00
<b>FRIENDS OF CAMBRIDGE LIBRARY</b>		<b>0.00</b>	<b>614.52</b>	<b>0.00</b>	<b>614.52</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>277,071.13</b>	<b>183,463.03</b>	<b>275,385.00</b>	<b>-91,921.97</b>	<b>66.62</b>



Fund: 150 - LIBRARY FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/21/2022	2022 Budget	Budget Status	% of Budget
150-00-55110-110-000	LIBRARY - SALARY	49,181.60	41,313.60	50,523.20	9,209.60	81.77
150-00-55110-120-000	LIBRARY - WAGES	62,918.87	50,477.27	74,828.80	24,351.53	67.46
150-00-55110-130-000	LIBRARY - MEDICARE REIMBURSE	3,318.84	2,978.91	2,900.00	-78.91	102.72
150-00-55110-131-000	LIB - BENEFITS RETIRE	5,806.72	4,594.23	6,232.65	1,638.42	73.71
150-00-55110-132-000	LIB - BENEFITS SOC SEC	8,258.59	6,760.81	9,995.00	3,234.19	67.64
150-00-55110-133-000	LIB - HEALTH/DENTAL	15,789.34	11,082.15	14,708.48	3,626.33	75.35
150-00-55110-134-000	LIB - FLEX BENEFIT	371.32	143.50	350.00	206.50	41.00
150-00-55110-135-000	LIB - LIFE INS	760.84	1,446.64	537.00	-909.64	269.39
150-00-55110-138-000	LIB - POST RETIREMENT FUNDS	0.00	0.00	1,000.00	1,000.00	0.00
150-00-55110-150-000	LIB - UNEMPLOY COMP	0.00	0.00	0.00	0.00	0.00
150-00-55110-210-000	LIB - LEGAL/AUDIT/ACCOUNTING	2,200.00	900.00	2,200.00	1,300.00	40.91
150-00-55110-220-000	LIB - UTILITIES	11,503.58	10,075.49	15,700.00	5,624.51	64.18
150-00-55110-221-000	LIB - TELEPHONE	4,403.76	3,182.77	3,500.00	317.23	90.94
150-00-55110-223-000	LIB - INTERNET	0.00	0.00	200.00	200.00	0.00
150-00-55110-240-000	LIB BUILDING MAINT & REPAIR	11,842.92	6,331.97	11,500.00	5,168.03	55.06
150-00-55110-240-100	LIB JANITORIAL EXPENSES	920.00	440.05	1,000.00	559.95	44.01
150-00-55110-240-200	LIB - JANITOR EXPENSE	0.00	0.00	0.00	0.00	0.00
150-00-55110-241-000	LIB - COMPUTER MAINT & SUPPLY	1,357.60	0.00	2,500.00	2,500.00	0.00
150-00-55110-290-000	LIB - PROGRAMMING	2,520.21	1,907.45	2,600.00	692.55	73.36
150-00-55110-290-100	LIB - COULTER DONATION	0.00	0.00	0.00	0.00	0.00
150-00-55110-291-000	LIBRARY PUBLIC RELATIONS	503.00	539.00	600.00	61.00	89.83
150-00-55110-292-000	LIB - COPY MAINT	2,263.01	2,074.01	1,500.00	-574.01	138.27
150-00-55110-293-000	LIB - LINK	22,991.00	22,730.00	22,750.00	20.00	99.91
150-00-55110-310-000	LIB - OFFICE SUPPLY	3,911.00	3,314.68	4,000.00	685.32	82.87
150-00-55110-311-000	LIB - POSTAGE	290.00	268.33	400.00	131.67	67.08
150-00-55110-320-000	LIB - SUBSCRIP & PERIODICALS	2,081.87	949.21	2,100.00	1,150.79	45.20
150-00-55110-330-000	LIB - TRAVEL & TRAIN	146.25	110.84	1,000.00	889.16	11.08
150-00-55110-341-000	LIB - BOOKS ACQUISITION	24,645.50	15,637.92	18,850.00	3,212.08	82.96
150-00-55110-342-000	LIB - A/V ACQUISITION	5,407.10	5,201.72	8,170.00	2,968.28	63.67
150-00-55110-343-000	LIB - ELEC ACQUISITION	2,455.67	2,531.86	5,489.87	2,958.01	46.12
150-00-55110-344-000	LIB - MISC ACQUISITION	314.52	0.00	400.00	400.00	0.00
150-00-55110-390-000	LIB - MISC EXPENSES	776.86	1,469.66	700.00	-769.66	209.95
150-00-55110-400-000	LIB - STAFF GRANT EXP	0.00	0.00	0.00	0.00	0.00
150-00-55110-510-000	LIB - INS PROPERTY	3,406.18	3,406.18	3,500.00	93.82	97.32
150-00-55110-511-000	LIB - INS LIABILITY	0.00	0.00	850.00	850.00	0.00
150-00-55110-512-000	LIBRARY - WORKERS COMP	2,596.29	1,677.94	1,500.00	-177.94	111.86
150-00-55110-800-000	LIB - EQUIPMENT	241.28	149.99	1,300.00	1,150.01	11.54
150-00-55110-810-000	LIB - CAPITAL	1,156.00	0.00	1,000.00	1,000.00	0.00
150-00-55110-820-000	LIB - BUILDING FUND	0.00	0.00	0.00	0.00	0.00
150-00-55130-000-000	LIBRARY - OTHER	0.00	0.00	1,000.00	1,000.00	0.00
<b>CULTURE, RECREATION AND EDU.</b>		<b>254,339.72</b>	<b>201,696.18</b>	<b>275,385.00</b>	<b>73,688.82</b>	<b>73.24</b>
150-00-57000-000-000	CAPITAL OUTLAY-Equipment	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY-Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenses</b>		<b>254,339.72</b>	<b>201,696.18</b>	<b>275,385.00</b>	<b>73,688.82</b>	<b>73.24</b>
<b>Net Totals</b>		<b>22,731.41</b>	<b>-18,233.15</b>	<b>0.00</b>	<b>18,233.15</b>	

	A	B	C	D
1	<b>2023 PRELIMINARY BUDGET</b>	2022	2023	
2	<b>Income:</b>			
3				
4	Village of Cambridge	\$ 90,000.00	\$ 105,000.00	\$ 15,000.00
5	Jefferson County	\$ 110,100.00	\$ 105,100.00	\$ 5,000.00
6	Dane County	\$ 62,312.00	\$ 62,312.00	
7	Other Counties	\$ 572.00	\$ 467.00	\$ 105.00
8	Federal Grant for Wages	\$ 5,000.00		\$ 5,000.00
9		\$ 267,984.00	\$ 272,879.00	\$ 4,895.00
10				
11				
12	<b>Soft Monies</b>	Thru Sept.		
13	Library Fees (Lost Books) 500.00	\$ 214.78		
14	Donations 5000.00	\$ 2,685.00		
15	Copy Revenues 600.00	\$ 776.29		
16	Fax Revenues 100.00	\$ 244.33		
17	Interest	\$ 2.10		
18		\$ 3,922.50		
19	<b>In-Out Accounts</b>			
20	Employee Contrib. To Ins.			
21	SCLS			
22	Beyond the Page Grants			
23	Misc. Revenues			
24	Example: Things Friends Pay For			
25				
26				
27	Jeff. Co. money based on circulation			
28	and income from Village in 2021.			

15,000 - ADDITIONAL  
5% WAGE INCREASE.



	A	B	C	D
1				
2				
3	Disbursements:	2022	2023	
4				
5	Materials	\$ 34,778.07	\$ 29,850.00	
6	Operations	\$ 77,880.00	\$ 79,050.00	
7	Salary and Wages	\$ 162,726.93	\$ 167,599.80	
8				
9	Total	\$ 275,385.00	\$ 276,499.80	
10				
11	Income:		<i>MIN FROM CAMBRIDGE 91,000</i>	
12	Village of Cambridge	\$ 90,000.00	\$ 105,000.00	\$ 15,000.00
13	Jefferson County	\$ 110,100.00	\$ 105,100.00	\$ 5,000.00
14	Dane County	\$ 62,312.00	\$ 62,312.00	
15	Other Counties	\$ 572.00	\$ 467.00	\$ 105.00
16	Federal Grant for Wages	\$ 5,000.00		\$ 5,000.00
17		\$ 267,984.00	\$ 272,879.00	\$ 4,895.00
18				
19	Soft Monies	\$ 3,922.50	\$ 4,000.00	
20	thru Sept.			
21				
22	Total		\$ 276,879.00	
23				
24				
25	Cost of Living is up 8% to 9 %			
26	Fire Dept. and EMS asked for			
27	and got a substantial increase			

	A	B	C	D	E
1	Operating Exp.	2022	2023		Increase or decrease
2					
3	<b>MATERIALS</b>				
4	Books	\$ 18,850.00	\$ 18,000.00		\$ 850.00
5	AV	\$ 8,170.00	\$ 6,000.00		\$ 2,170.00
6	Periodicals	\$ 2,100.00	\$ 2,100.00		
7	<b>Electronic Acq. (2500.00) *****</b>	\$ 5,489.87	\$ 3,350.00		
8	WPLC				
9	OverDrive	\$ 1,663.00	\$ 1,797.00		\$ 134.00
10	Advantage Plus	\$ 115.00	\$ 118.00		\$ 3.00
11	Magazines	\$ 122.00	\$ 139.00		\$ 17.00
12	<b>Databases</b>				
13	Chiltons	\$ 195.59	\$ 205.36		\$ 9.77
14	Consumer Reports	\$ 173.25	\$ 180.18		\$ 6.93
15	Transparent Language and		\$ 13.50		
16	Ancestry Plus	\$ 41.49	\$ 31.54		\$ 3.55
17	Novelist Plus	\$ 75.11	\$ 78.11		\$ 3.00
18	Gales Literature Resource	\$ 104.80	\$ 110.06		\$ 5.26
19	Zoom membership	\$ 250.00	\$ 250.00		
20	Misc. Acquisitions (Games, Puzzles)	\$ 400.00	\$ 400.00		
21					
22	<b>Total Materials</b>	\$ 35,000.99	\$ 29,850.00		
23					
24	<b>OPERATIONS</b>				
25	Programming (Adult and Youth)	\$ 2,600.00	\$ 2,600.00		
26	Public Relations	\$ 600.00	\$ 500.00		\$ 100.00
27	Telephone	\$ 3,500.00	\$ 3,500.00		
28	Copy Maint and Supplies	\$ 1,500.00	\$ 2,000.00		\$ 500.00
29	Internet	\$ 200.00	\$ 200.00		
30	Computer Main. & Supplies	\$ 2,500.00	\$ 2,500.00		
31	LINK	\$ 22,730.00	\$ 22,650.00		\$ 80.00
32	Office Supplies	\$ 4,000.00	\$ 4,000.00		
33	Postage	\$ 400.00	\$ 400.00		
34	Training & Travel	\$ 1,000.00	\$ 1,000.00		
35	Misc. Expenses	\$ 700.00	\$ 500.00		
36	Flex	\$ 350.00	\$ 350.00		
37	Equipment	\$ 300.00	\$ 300.00		
38	Capital	\$ 1,000.00	\$ 1,000.00		
39	Utilities:	\$ 15,700.00	\$ 15,700.00		
40	Insurance: Property	\$ 3,500.00	\$ 3,500.00		
41	Insurance:Liability	\$ 100.00	\$ 850.00		\$ 750.00
42	Worker's Comp	\$ 1,500.00	\$ 2,000.00		\$ 500.00
43	Legal/Audit/Accounting	\$ 2,200.00	2,000.00		\$ 200.00
44	Bldg. Maint and Repair	\$ 11,500.00	\$ 11,500.00		
45					
46	Janitorial -Supplies	\$ 1,000.00	\$ 1,000.00		
47	Library Other	\$ 1,000.00	\$ 1,000.00		
48					
49	<b>TOTAL OPERATIONS</b>	\$ 77,880.00	\$ 79,050.00		



F

1	
2	
3	
4	
5	Not as many movies being made into DVDs at this time.
6	New Librarian may want to check out the streaming
7	options that can be purchased for libraries.
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	At least 1 laptop and 2 computers yet this year.
31	2 Less patron computers but costs went up.
32	Should have been a savings of at least \$341.00
33	
34	I haven't gone to WAPL or WLA - New Dir. should go
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	

	A	B	C	D	E	F
1	Personnel					
2						
3	New personnel wages	2021	5%	2022	5%	2023
4						
5	Director 1988 and 1993	\$ 23.58	\$ 1.18	\$ 24.76	\$ 1.24	\$ 26.42
6						
7	Youth Services 2007	\$ 15.69	\$ 0.78	\$ 16.47	\$ 0.85	\$ 17.32
8						
9	Library Assistant BN 2017	\$ 12.09	\$ 0.60	\$ 12.69	\$ 0.63	\$ 13.32
10						
11	Library Assistant RK 2019	\$ 11.67	\$ 0.58	\$ 12.25	\$ 0.61	\$ 12.86
12						
13	Library Assistant EH 2020	\$ 11.33	\$ 0.57	\$ 11.90	\$ 0.60	\$ 12.50
14						
15	Page 2022	\$ 7.69	\$ 0.38	\$ 8.07	\$ 0.42	\$ 8.49
16						
17			\$ 4.09		\$ 4.35	
18						
19	2022 Wages					
20						
21	Village Hired					
22	a New Part-Time					
23	Summer Worker this year			\$ 15.00		
24						
25	Admin. 2004			\$ 40.87		
26	Treas. 2021			\$ 21.00		
27	Part-Time Clerk 2022			\$ 19.95		
28	Utility Clerk/ Vill 2015			\$ 22.56		
29	Dir. Public Works 2021			\$ 27.00 *		
30	Public Works 2021			\$ 20.00		
31	Public Works 2022			New person		
32	Water & Sewer 2020			\$ 24.05 *		
33	Part-Time Pub. W & S 2009			\$ 20.15 *		





## Fund: 150 - LIBRARY FUND

Account Number		2021	2022	2022 Budget	Budget Status	% of Budget
		Actual 12/31/2021	Actual 10/01/2022			
150-00-41111-000-000	PROPERTY TAX - LIBRARY	85,000.00	0.00	90,000.00	-90,000.00	0.00
<b>TAXES</b>		<b>85,000.00</b>	<b>0.00</b>	<b>90,000.00</b>	<b>-90,000.00</b>	<b>0.00</b>
150-00-43565-000-000	COVID-19 GRANTS	0.00	0.00	0.00	0.00	0.00
150-00-43720-000-000	DANE COUNTY LIBRARY GRANTS	62,625.00	62,312.00	62,750.00	-438.00	99.30
150-00-43725-000-000	OTHER COUNTY REIMBURSEMENT	290.30	572.08	300.00	272.08	190.69
150-00-43730-000-000	JEFFERSON COUNTY LIBRARY GRANT	115,100.00	110,100.00	110,100.00	0.00	100.00
150-00-43740-000-000	FOUNDATION GRANT	2,250.00	3,300.00	2,250.00	1,050.00	146.67
<b>INTERGOVERNMENTAL REVENUES</b>		<b>180,265.30</b>	<b>176,284.08</b>	<b>175,400.00</b>	<b>884.08</b>	<b>100.50</b>
150-00-45190-000-000	LIBRARY FEES & FINES	889.52	214.78	500.00	-285.22	42.96
<b>FINES, FORFEITS AND PENALTIES</b>		<b>889.52</b>	<b>214.78</b>	<b>500.00</b>	<b>-285.22</b>	<b>42.96</b>
150-00-46710-000-000	LIBRARY - GIFTS/DONATIONS	5,466.58	2,685.00	5,000.00	-2,315.00	53.70
150-00-46711-000-000	LIBRARY COPY MACHINE REVENUE	1,100.66	776.29	600.00	176.29	129.38
150-00-46712-000-000	FAX SERVICE	223.85	244.33	100.00	144.33	244.33
150-00-46713-000-000	BOOK RENTAL	10.00	0.00	10.00	-10.00	0.00
150-00-46714-000-000	DVD & OTHER MEDIA RENTAL	35.00	12.50	300.00	-287.50	4.17
150-00-46750-000-000	IN KIND CONTRIBUTIONS - VILL	0.00	0.00	0.00	0.00	0.00
<b>PUBLIC CHARGES FOR SERVICES</b>		<b>6,836.09</b>	<b>3,718.12</b>	<b>6,010.00</b>	<b>-2,291.88</b>	<b>61.87</b>
150-00-48130-000-000	INTEREST INCOME - LIBRARY	3.15	2.10	0.00	2.10	0.00
150-00-48505-000-000	EMPLOYEE CONTRIB TO INS PREM	1,732.02	1,284.02	1,700.00	-415.98	75.53
150-00-48830-000-000	SOUTH CENTRAL LIB SYS	450.00	450.00	450.00	0.00	100.00
150-00-48840-000-000	BEYOND THE PAGE EZ GRANT	425.00	0.00	425.00	-425.00	0.00
150-00-48900-000-000	MISC REVENUES	1,470.05	459.25	900.00	-440.75	51.03
<b>CONTRIBUTED CAPITAL</b>		<b>4,080.22</b>	<b>2,195.37</b>	<b>3,475.00</b>	<b>-1,279.63</b>	<b>63.18</b>
<b>Total Revenues</b>		<b>277,071.13</b>	<b>182,412.35</b>	<b>275,385.00</b>	<b>-92,972.65</b>	<b>66.24</b>



## Fund: 150 - LIBRARY FUND

Account Number		2021 Actual 12/31/2021	2022 Actual 10/01/2022	2022 Budget	Budget Status	% of Budget
150-00-55110-110-000	LIBRARY - SALARY	49,181.60	37,352.00	50,523.20	13,171.20	73.93
150-00-55110-120-000	LIBRARY - WAGES	62,918.87	45,666.77	74,828.80	29,162.03	61.03
150-00-55110-130-000	LIBRARY - MEDICARE REIMBURSE	3,318.84	2,685.53	2,900.00	214.47	92.60
150-00-55110-131-000	LIB - BENEFITS RETIRE	5,806.72	4,156.08	6,232.65	2,076.57	66.68
150-00-55110-132-000	LIB - BENEFITS SOC SEC	8,258.59	6,114.61	9,995.00	3,880.39	61.18
150-00-55110-133-000	LIB - HEALTH/DENTAL	15,789.34	11,082.15	14,708.48	3,626.33	75.35
150-00-55110-134-000	LIB - FLEX BENEFIT	371.32	129.15	350.00	220.85	36.90
150-00-55110-135-000	LIB - LIFE INS	760.84	1,283.99	537.00	-746.99	239.10
150-00-55110-138-000	LIB - POST RETIREMENT FUNDS	0.00	0.00	1,000.00	1,000.00	0.00
150-00-55110-150-000	LIB - UNEMPLOY COMP	0.00	0.00	0.00	0.00	0.00
150-00-55110-210-000	LIB - LEGAL/AUDIT/ACCOUNTING	2,200.00	800.00	2,200.00	1,400.00	36.36
150-00-55110-220-000	LIB - UTILITIES	11,503.58	9,942.11	15,700.00	5,757.89	63.33
150-00-55110-221-000	LIB - TELEPHONE	4,403.76	2,811.71	3,500.00	688.29	80.33
150-00-55110-223-000	LIB - INTERNET	0.00	0.00	200.00	200.00	0.00
150-00-55110-240-000	LIB BUILDING MAINT & REPAIR	11,842.92	6,138.22	11,500.00	5,361.78	53.38
150-00-55110-240-100	LIB JANITORIAL EXPENSES	920.00	264.87	1,000.00	735.13	26.49
150-00-55110-241-000	LIB - COMPUTER MAINT & SUPPLY	1,357.60	0.00	2,500.00	2,500.00	0.00
150-00-55110-290-000	LIB - PROGRAMMING	2,520.21	1,907.45	2,600.00	692.55	73.36
150-00-55110-290-100	LIB - COULTER DONATION	0.00	0.00	0.00	0.00	0.00
150-00-55110-291-000	LIBRARY PUBLIC RELATIONS	503.00	539.00	600.00	61.00	89.83
150-00-55110-292-000	LIB - COPY MAINT	2,263.01	1,935.41	1,500.00	-435.41	129.03
150-00-55110-293-000	LIB - LINK	22,991.00	22,730.00	22,750.00	20.00	99.91
150-00-55110-310-000	LIB - OFFICE SUPPLY	3,911.00	3,058.11	4,000.00	941.89	76.45
150-00-55110-311-000	LIB - POSTAGE	290.00	268.33	400.00	131.67	67.08
150-00-55110-320-000	LIB - SUBSCRIP & PERIODICALS	2,081.87	861.21	2,100.00	1,238.79	41.01
150-00-55110-330-000	LIB - TRAVEL & TRAIN	146.25	110.84	1,000.00	889.16	11.08
150-00-55110-341-000	LIB - BOOKS ACQUISITION	24,645.50	13,595.52	18,850.00	5,254.48	72.12
150-00-55110-342-000	LIB - A/V ACQUISITION	5,407.10	4,282.59	8,170.00	3,887.41	52.42
150-00-55110-343-000	LIB - ELEC ACQUISITION	2,455.67	2,531.86	5,489.87	2,958.01	46.12
150-00-55110-344-000	LIB - MISC ACQUISITION	314.52	0.00	400.00	400.00	0.00
150-00-55110-390-000	LIB - MISC EXPENSES	776.86	623.30	700.00	76.70	89.04
150-00-55110-510-000	LIB - INS PROPERTY	3,406.18	3,406.18	3,500.00	93.82	97.32
150-00-55110-511-000	LIB - INS LIABILITY	0.00	0.00	850.00	850.00	0.00
150-00-55110-512-000	LIBRARY - WORKERS COMP	2,596.29	1,677.94	1,500.00	-177.94	111.86
150-00-55110-800-000	LIB - EQUIPMENT	241.28	149.99	1,300.00	1,150.01	11.54
150-00-55110-810-000	LIB - CAPITAL	1,156.00	0.00	1,000.00	1,000.00	0.00
150-00-55110-820-000	LIB - BUILDING FUND	0.00	0.00	0.00	0.00	0.00
150-00-55130-000-000	LIBRARY - OTHER	0.00	0.00	1,000.00	1,000.00	0.00
<b>CULTURE, RECREATION AND EDU.</b>		<b>254,339.72</b>	<b>186,104.92</b>	<b>275,385.00</b>	<b>89,280.08</b>	<b>67.58</b>
150-00-57000-000-000	CAPITAL OUTLAY-Equipment	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY-Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenses</b>		<b>254,339.72</b>	<b>186,104.92</b>	<b>275,385.00</b>	<b>89,280.08</b>	<b>67.58</b>
<b>Net Totals</b>		<b>22,731.41</b>	<b>-3,692.57</b>	<b>0.00</b>	<b>3,692.57</b>	

not complete

	A	B	C	D	E
306					
307	PERSONNEL				
308	Sept. 2022				
309	Salary & Wages				
310		JB			
311		PH			
312		BN			
313		RK			
314		EH			
315		Pages			
316		Total Salary & Wages			
317		132 FICA			
318		JB			
319		PH			
320		BN			
321		RK			
322		EH			
323		Pages			
324		Total FICA			
325	TOTAL S/W & FICA				
326	Benefits	Retirement			
327		JB	257.5		
328		PH	99.29		
329		BN	74.65		
330		Total Retirement		431.44	
331	JB's portion 135.16	Insurance			
332		133 Delta Dental	88.07		
333		133 Dean	1131.54		
334		130 Spouse Supplemental	293.38		
335		135 Securian Financial Life. Ins.	162.65		
336		133 Delta Dental Vision	11.74		
337		Total Insurances		1687.38	
338	TOTAL BENEFITS				
339					
340	TOTAL PERSONNEL				
341					
342	MONTHLY TOTAL				
343					
344					
345					



**Villages of Cambridge & Deerfield  
Schedule A**

**2023**

8/29/2022

**Projection-FTE and Vehicle**

9% increase included

Estimated cost of 4 full-time positions at 37 1/2 hours a week

	<b>Lauritsen</b>	<b>Reynolds</b>	<b>Gay</b>	<b>Fiess</b>
Deputy's hourly wage with benefits	\$ 81.21	\$ 80.95	\$ 72.86	\$ 60.47
Clerical Support (3.6% of lowest dep)	\$ 2.18	\$ 2.18	\$ 2.18	\$ 2.18
Liability Insurance	\$ 1.40	\$ 1.40	\$ 1.40	\$ 1.40
Initial Training	\$ 0.44	\$ 0.44	\$ 0.44	\$ 0.44
Inservice Training	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26
Deputy's Wage and Support Costs	\$ 85.49	\$ 85.23	\$ 77.14	\$ 64.75
37 1/2 hours multiplied by 52	1,950	1,950	1,950	1,950
Projected annual cost	\$ 166,705.50	\$ 166,198.50	\$ 150,423.00	\$ 126,262.50
Total deputy's wages and support costs				\$ 609,589.50
			<b>Squad #86</b>	<b>Squad #115</b>
Vehicle Depreciation			\$ 8,510.00 full year 2023	\$ 8,313.33 new squad - 2019
Vehicle Insurance			\$ 124.25	\$ 113.60
Vehicle Maintenance			\$ 3,041.20	\$ 3,041.20
Vehicle Equipment Depreciation w/o AED			\$ 2,775.87	Met
			Squad 86 - some new equip needed - new design by Ford	
Supply Fee			\$ 110.23	\$ 110.23
Annual Vehicle Cost			\$ 14,561.55	\$ 11,578.36
Total Annual Vehicle Cost				\$ 26,139.91
Cost of full-time positions and vehicle				\$ 635,729.41
Dane County Indirect Costs (3.6%)				\$ 22,886.26
Total Estimated Cost of Annual Contract				<b>\$ 658,615.67</b>

**VILLAGE OF CAMBRIDGE/DEERFIELD**

9% added for 2023 per Captain

GAY 15/07	2022		2023		2023	
	eff 12/19/21 PP1-14	eff 7/3/22 PP15-26	eff 12/18/22 PP1-9	eff 12/18/22 PP10-14	eff 7/2/23 PP15-26	eff 7/2/23 PP15-26
Pay Rate	33.85	35.54	38.74	38.74	38.74	38.74
Longevity 3% / 6%	1.02	1.07	1.16	2.32	2.32	2.32
Incentive 18%	6.09	6.40	6.97	6.97	6.97	6.97
SubTotal	40.96	43.01	46.87	48.03	48.03	48.03
Retirement	5.60	5.88	5.70	5.85	5.85	5.85
SS	3.13	3.29	3.59	3.67	3.67	3.67
Health HMO/F	12.71	12.71	13.16	13.16	13.16	13.16
Dental F	0.86	0.86	0.86	0.86	0.86	0.86
Disability	-	-	-	-	-	-
Life	0.01	0.01	0.01	0.01	0.01	0.01
W/C	1.18	1.24	1.36	1.39	1.39	1.39
U.A.	0.38	0.38	0.38	0.38	0.38	0.38
Total	64.83	67.38	71.93	73.35	73.35	73.35
PP's	14	12	9	5	12	12
Hours	1,050	900	675	375	900	900
Total		\$68,071.50	\$60,642.00	\$48,551.81	\$27,505.73	\$66,013.74
PP10/2023: Longevity Increase		\$128,713.50	Average: \$ 72.86			

LAURITSEN 15/9	2022		2023		2023	
	eff 12/19/21 PP1-14	eff 7/3/22 PP15-26	eff 12/18/22 PP1-14	eff 7/2/23 PP15-26	eff 7/2/23 PP15-26	eff 7/2/23 PP15-26
Pay Rate	36.45	38.27	41.71	41.71	41.71	41.71
Longevity 12%	4.37	4.59	5.01	5.01	5.01	5.01
Incentive 18%	6.56	6.89	7.51	7.51	7.51	7.51
SubTotal	47.38	49.75	54.23	54.23	54.23	54.23
Retirement	6.48	6.80	6.60	6.60	6.60	6.60
SS	3.62	3.81	4.15	4.15	4.15	4.15
Health HMO/F	12.71	12.71	13.16	13.16	13.16	13.16
Dental F	0.86	0.86	0.86	0.86	0.86	0.86
Disability	0.26	0.26	0.26	0.26	0.26	0.26
Life	0.01	0.01	0.01	0.01	0.01	0.01
W/C	1.36	1.45	1.56	1.56	1.56	1.56
U.A.	0.38	0.38	0.38	0.38	0.38	0.38
Total	73.06	76.03	81.21	81.21	81.21	81.21
PP's	14	12	14	12	12	12
Hours	1,050	900	1,050	900	900	900
Total		\$76,713.00	\$68,427.00	\$85,275.02	\$73,092.87	\$158,367.89
PP10/2023: Longevity Increase		\$145,140.00	Average: \$ 73.09287			

Retirement decreased to 12.17% for 2023

FIESS 15/05	2022		2022		2023		2023	
	eff 12/19/21 PP1	eff 1/2/22 PP2-14	eff 7/3/22 PP15-26	eff 12/18/22 PP1	eff 1/1/23 PP2-14	eff 7/2/23 PP15-26	eff 1/1/23 PP2-14	eff 7/2/23 PP15-26
Pay Rate	30.27	31.21	32.77	35.72	36.56	36.56	36.56	36.56
Longevity 3%	-	-	-	-	1.10	1.10	1.10	1.10
Incentive 18%	5.45	5.62	5.90	6.43	6.58	6.58	6.58	6.58
SubTotal	35.72	36.83	38.67	42.15	44.24	44.24	44.24	44.24
Retirement	4.88	5.03	5.29	5.13	5.38	5.38	5.38	5.38
SS	2.73	2.82	2.96	3.22	3.38	3.38	3.38	3.38
Health HMOIS	5.41	5.41	5.41	5.60	5.60	5.60	5.60	5.60
Dental S	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31
Disability	-	-	-	-	-	-	-	-
Life	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
W/C	1.04	1.07	1.13	1.21	1.27	1.27	1.27	1.27
U.A.	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
Total	50.48	51.86	54.16	58.01	60.57	60.57	60.57	60.57
PP's	1	13	12	1	13	12	13	12
Hours	75	975	900	75	975	900	975	900
Total		\$ 3,786.00	\$ 50,563.50	\$ 48,744.00	\$ 4,350.70	\$ 59,054.39	\$ 54,511.74	\$ 54,511.74
PP2/2023: Pay Increase & Incentive eligible		\$103,093.50	Average: \$ 60.47					

REYNOLDS A 15/9	2022		2023		2023	
	eff 12/19/21 PP1-14	eff 7/3/22 PP15-26	eff 12/18/22 PP1-14	eff 7/2/23 PP15-26	eff 7/2/23 PP15-26	eff 7/2/23 PP15-26
Pay Rate	36.45	38.27	41.71	41.71	41.71	41.71
Longevity 12%	4.37	4.59	5.01	5.01	5.01	5.01
Incentive 18%	6.56	6.89	7.51	7.51	7.51	7.51
SubTotal	47.38	49.75	54.23	54.23	54.23	54.23
Retirement	6.48	6.80	6.60	6.60	6.60	6.60
SS	3.62	3.81	4.15	4.15	4.15	4.15
Health HMO/F	12.71	12.71	13.16	13.16	13.16	13.16
Dental F	0.86	0.86	0.86	0.86	0.86	0.86
Disability	-	-	-	-	-	-
Life	0.01	0.01	0.01	0.01	0.01	0.01
W/C	1.36	1.45	1.56	1.56	1.56	1.56
U.A.	0.38	0.38	0.38	0.38	0.38	0.38
Total	72.80	75.77	80.95	80.95	80.95	80.95
PP's	14	12	14	14	12	12
Hours	1,050	900	1,050	1,050	900	900
Total		\$76,440.00	\$68,193.00	\$85,002.02	\$72,858.87	\$157,860.89
PP10/2023: Longevity Increase		\$144,633.00	Average: \$ 72.85887			

Clerical Support is 3.6% of lowest deputy: \$ 2.18



Equalized Values for Cambridge Community Fire & EMS Commission 2023 Budget							
Cambridge Community Fire & EMS Commission - 2023 Budget							
Municipality	8/9/2022 WI Dept of Rev Full value	Percentage of EV in Fire Ems district	EV in Fire EMS district	Percentage 2023 Budget (based on 2022 EV)	2023 Budget Share	2022 Budget Share	% Change
Cambridge Dane & Jefferson	\$248,676,400	100.0%	\$ 248,676,400.00	26.04%	\$251,080.17	\$184,510.34	36.08%
Christiana	\$193,482,100	100.0%	\$ 193,482,100.00	20.26%	\$195,352.34	\$143,411.51	36.22%
Lake Mills ** ^	\$544,971,000	7.0%	\$ 38,147,970.00	3.99%	\$38,516.72	\$24,367.83	58.06%
Oakland * ^	\$530,579,700	85.7%	\$ 454,706,802.90	47.61%	\$459,102.11	\$359,131.43	27.84%
Rockdale	\$20,055,800	100.0%	\$ 20,055,800.00	2.10%	\$20,249.66	\$16,694.04	21.30%
Totals	\$1,537,765,000		\$955,069,073	100%	\$964,301.00	\$728,115	32.44%

\*\*Reflects 49.8% portion of the Town of Oakland located in the Cambridge Community Fire & EMS District

\*\*Reflects 7% of the Town of Lake Mills located in the Cambridge Community Fire & EMS District

\*\*\*2020 Equalized Values (EV) from Dane and Jefferson Counties

^Oakland and Lake Mills EV based on 2% fire dues





		2023 CVFD Share of General expenses I CCFEC budget	2023 EMS Share of General expenses CCFEC budget
550.1	Postage	\$100.00	\$100.00
550.2	Office Supplies	\$600.00	\$600.00
600.1	Professional Services	\$4,500.00	\$4,500.00
600.2	EMS Operations Budget	n/a	\$79,800.00
600.3	FD Operations Budget	\$90,000.00	n/a
600.4	Insurance PAK vehicles, Liability	\$11,750.00	\$11,750.00
600.5	Workman's Compensation	\$18,450.00	\$18,450.00
650.1	Fuel	\$3,000.00	\$9,000.00
650.2	Vehicle Repairs	\$4,500.00	\$14,000.00
650.3	Cellular & Data Vehicles	\$3,300.00	\$3,300.00
650.4	Information Tech (service & equipment)	\$8,000.00	\$8,000.00
700.1	Consumables	\$0.50	\$0.50
700.2	Grounds Maintenance	\$750.00	\$750.00
700.3	Building Maintenance	\$3,375.00	\$1,125.00
750.1	Phones / Television / Internet	\$2,750.00	\$2,750.00
750.2	Electric & Gas	\$7,000.00	\$7,000.00
750.3	Water & Sewer	\$2,050.00	\$2,050.00

850.1	Engine 1 Lease	\$55,000.00	
	Squad 5 Lease	\$70,000.00	
	Plymovent	\$8,040.00	\$3,960.00
	Ambulance		\$18,000.00

\$293,165.50

\$185,135.50

2023 CVFD Share of  
General expenses I CCFEC  
budget

2023 EMS Share of General  
expenses CCFEC budget



---

# CAMBRIDGE VOLUNTEER FIRE DEPARTMENT

---

271 West Main St. • P.O. Box 79  
cambridgevfd.com

Phone: (608) 423. 2014  
Email: cambridgevfd@gmail.com

## 2023 Budget Cambridge Volunteer Fire Department

Salaries, call/meeting pay	\$66,710
(\$13 per call/meeting \$46,280)	
(Officer salaries \$20,430)	
Annual pump certification test/parts/upkeep on 3 engines	\$2,700
(Commission pays all truck maintenance)	
SCBA Compressor-annual function test and call D sample	\$700
SCBA-annual dynamic flow test on 18 packs and 1 RIT pack	\$1,200
(Per NFPA 1941)	
Extrication tools-annual testing and maintenance 4 sets	\$1,500
(Per NFPA 1936)	
Ladder-annual testing and maintenance-NFPA 1932	\$500
Turn out gear 3 sets per 1901 Cambridge Specs	\$9,600
Loose gear/equipment/maintenance	\$5,000
Pagers and radio purchase/programming/maintenance	\$4,000
Foam-Fire Bull (PFAS free) No anticipated purchase	\$0
Hose-supply hose and handline hose-no anticipated purchase	<u>\$0</u>
<u>Total</u>	\$91,910

Proudly Serving Since 1902



Line Item	2022	2023						
850.1	Engine 1 Lease	\$ 51,636.68	\$ 55,000.00	6.51%	\$ 3,363.32		once year payments	
	Squad 5 Lease	\$ -	\$ 70,000.00		\$ 70,000.00		once year payments	
	Plymovent	\$ -	\$ 12,000.00				monthly 1,000	
	Ambulance		\$ 18,000.00				6 months of year	
850.2	Station Expansion Fin consultant		\$ -		\$ -			
		\$ 51,636.68	\$ 155,000.00	200.17%	\$ 103,363.32			
	<b>Total Operations &amp; Capital</b>	\$ 1,004,391.68	\$ 1,285,301.00	27.97%	\$ 280,909.32			
					\$ -			
	Budget Item Income				\$ -			
900.1	Run Fees	\$ 225,000	\$ 250,000	11.11%	\$ 25,000.00		estimate	
900.2	Tower Rental	\$ 9,630	\$ -	-100.00%	\$ (9,630.00)		going away	
900.3	WI Funding Assistance Progr	\$ 6,000	\$ 71,000	1083.33%	\$ 65,000.00		Flex grant (fed funds) for 2022/2023 only	
900.4	Offset from Reserves				\$ -			
900.5	Interest (Operations Accounts)				\$ -			
910.1	Donations station expansion				\$ -			
	<b>Non municipal Revenue</b>	\$ 240,630.00	\$ 321,000.00	33.40%	\$ 80,370.00			
	<b>Total Municipalities</b>	\$ 763,761.68	\$ 964,301.00	26.26%	\$ 200,539.32			
				<b>FORMULAS</b>				
		2022	% of budget share 2023	Proposed 2023 budget	% Change 2022-2023			
950.1	Cambridge (Dane & Jefferson)	\$ 191,017.09	26.04%	\$ 251,080.17	31.44%			
950.2	Christiana	\$ 146,500.59	20.26%	\$ 195,352.34	33.35%			
950.3	Lake Mills	\$ 29,011.47	3.99%	\$ 38,516.72	32.76%			
950.4	Oakland	\$ 380,582.25	47.61%	\$ 459,102.11	20.63%			
950.5	Rockdale	\$ 16,650.28	2.10%	\$ 20,249.66	21.62%			
	<b>Total Income</b>	\$ 763,761.68	100%	\$ 964,301.00	26.26%			

October 5, 2022 draft budget CCFEC						
Line Item	Description	2022	Proposed 2023	Input only	Formulas	Notes
450.1	Gross Wages	\$ 495,800.00	\$ 625,000.00	\$ 625,000.00	26.06%	Only wages
450.2	Payroll Processing	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	
450.3	ACH Fees	\$ 700.00	\$ 700.00	\$ 700.00	0.00%	
450.4	Federal Withholding					
450.5	State Withholding					
450.6	FICA Medicare/SS	\$ 39,005.00	\$ 49,000.00	\$ 49,000.00	25.62%	High range estimate. \$118,181.00 WRS is 13.22% in 2023 up from 12.54%
500.0	Benefits	\$ 69,100.00	\$ 110,000.00	\$ 110,000.00	59.19%	These numbers and the budget is prepared for 7 full-time employees which is never the actual. There are always those who do not take the health insurances. Health benefits & WRS are in this line item.
550.1	Postage	\$ 200.00	\$ 200.00	\$ 200.00	0.00%	50% to F & E
550.2	Office Supplies	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00%	50% to F & E
600.1	Professional Services	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	0.00%	professional accountant.
600.2	EMS Operations Budget	\$ 60,950.00	\$ 79,800.00	\$ 79,800.00	30.93%	
600.3	FD Operations Budget	\$ 75,400	\$ 90,000	\$ 90,000	19.36%	
600.4	Insurance PAK vehicles, Liabil	\$ 18,500.00	\$ 23,500.00	\$ 23,500.00	27.03%	50% to F & E
600.5	Workman's Compensation	\$ 36,900.00	\$ 36,900.00	\$ 36,900.00	0.00%	50% to F & E
650.1	Fuel	\$ 9,000.00	\$ 12,000.00	\$ 12,000.00	33.33%	75% ems
650.2	Vehicle Repairs	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	0.00%	100% ems
650.3	Cellular & Data Vehicles	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	0.00%	50% to F & E
650.4	Information Tech (service & e	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	0.00%	50% to F & E
700.1	Consumables	\$ 1,500.00	\$ 1.00	\$ 1.00	-99.93%	(1,499.00)
700.2	Grounds Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	50% to F & E
700.3	Building Maintenance	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0.00%	75% fire
700.4	Housing	\$ 11,300.00	\$ 16,800.00	\$ 16,800.00	48.67%	Fire & EMS new house
750.1	Phones / Television / Interne	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	0.00%	50% to F & E
750.2	Electric & Gas	\$ 10,000.00	\$ 14,000.00	\$ 14,000.00	40.00%	50% to F & E
750.3	Water & Sewer	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00	0.00%	50% to F & E
800.1	Initiatives	\$ 2,000.00	\$ -	\$ -	-100.00%	(2,000.00)
800.2	Building Reserve Fund	\$ 10,000.00	\$ -	\$ -	-100.00%	(10,000.00)
800.4	EMS Reserve Fund	\$ 20,000.00	\$ -	\$ -	-100.00%	(20,000.00)
800.5	FD Reserve Fund	\$ 20,000.00	\$ -	\$ -	-100.00%	(20,000.00)
801.1	Temporarily Unassigned					
<b>Total Operations Expenses</b>		<b>\$ 952,755.00</b>	<b>\$ 1,130,301.00</b>	<b>\$ 1,130,301.00</b>	<b>18.64%</b>	<b>\$ 177,546.00</b>



2021 ASSESSMENT/SALES RATIO ANALYSIS

TAXATION DISTRICT 111 VILLAGE OF CAMBRIDGE

COUNTY 13 DANE  
 EQ ADMIN AREA 76 MADISON

CLASS	# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL	1	60,900	81,900	74.36	74.36	74.36	0.00	100.0	1.00
IMPROVED	28	5,902,000	8,331,800	70.84	68.76	67.22	13.51	64.3	0.97
TOTAL	29	5,962,900	8,413,700	70.87	68.95	67.60	13.31	65.5	0.97
2 - COMMERCIAL	0	0	0	0.00	0.00	0.00	0.00	0.0	0.00
IMPROVED	5	4,570,500	6,860,100	66.62	67.99	77.01	21.42	60.0	1.02
TOTAL	5	4,570,500	6,860,100	66.62	67.99	77.01	21.42	60.0	1.02
TOTAL	1	60,900	81,900	74.36	74.36	74.36	0.00	100.0	1.00
IMPROVED	33	10,472,500	15,191,900	68.93	68.64	69.20	15.28	60.6	1.00
TOTAL	34	10,533,400	15,273,800	68.96	68.81	69.51	14.98	64.7	1.00

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

	OTHER		-45%		-30%		-15%		+15%		+30%		+45%		OTHER	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
1 - RESIDENTIAL	1	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
IMPROVED	28	0.0	0	0.0	5	17.9	9	32.1	9	32.2	3	10.7	1	3.6	1	3.6
TOTAL	29	0.0	0	0.0	5	17.2	9.5	32.8	9.5	32.8	3	10.3	1	3.5	1	3.5
2 - COMMERCIAL	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
IMPROVED	5	1.0	0	0.0	0	0.0	1.5	30.0	1.5	30.0	1	20.0	0	0.0	0	0.0
TOTAL	5	1.0	0	0.0	0	0.0	1.5	30.0	1.5	30.0	1	20.0	0	0.0	0	0.0
TOTAL	1	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
IMPROVED	33	1.0	0	0.0	6	18.2	9.5	28.8	10.5	31.8	3	9.1	2	6.1	1	3.0
TOTAL	34	1.0	0	0.0	6	17.7	10	29.4	12	35.3	2	5.9	3	8.8	0	0.0

TAXATION DISTRICT 111 VILLAGE OF CAMBRIDGE

COUNTY 13 DANE

28 JEFFERSON

EQ ADMIN AREA 76 MADISON

76 MADISON

CLASS	# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL									
VACANT IMPROVED	1	60,900	81,900	74.36	74.36	74.36	0.00	100.0	1.00
TOTAL	32	6,734,200	9,514,450	70.78	69.07	68.40	12.67	65.6	0.98
2 - COMMERCIAL									
VACANT IMPROVED	0	0	0	0.00	0.00	0.00	0.00	0.0	0.00
TOTAL	5	4,570,500	6,860,100	66.62	67.99	77.01	21.42	60.0	1.02
TOTAL									
VACANT IMPROVED	1	60,900	81,900	74.36	74.36	74.36	0.00	100.0	1.00
TOTAL	37	11,304,700	16,374,550	69.04	68.93	69.81	14.26	67.6	1.00
TOTAL	38	11,365,600	16,456,450	69.06	69.07	69.92	14.03	68.4	1.00

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

	OTHER		-45%		-30%		-15%		+15%		+30%		+45%		OTHER		
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
1 - RESIDENTIAL																	
VACANT IMPROVED	1	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0	
TOTAL	32	0.0	0	0.0	6	18.8	10	31.3	11	34.4	3	9.4	1	3.1	1	3.1	
2 - COMMERCIAL																	
VACANT IMPROVED	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	
TOTAL	5	1	20.0	0	0.0	0	0.0	1.5	30.0	1.5	30.0	1	20.0	0	0.0	0	0.0
TOTAL	1	0.0	0	0.0	0	0.0	1.5	30.0	1.5	30.0	1	20.0	0	0.0	0	0.0	
VACANT IMPROVED	37	1	2.7	0	0.0	7	18.9	10.5	28.4	14.5	39.2	1	2.7	3	8.1	0	0.0
TOTAL	38	1	2.6	0	0.0	7	18.4	11	29.0	15	39.5	1	2.6	3	7.9	0	0.0