

**INSTRUCTIONS
FOR COMPILING
FINANCIAL REPORT FORM
SCHEDULES
FOR MUNICIPALITIES WITH A
POPULATION OF LESS THAN 25,000
FORM C**

Wisconsin Department of Revenue
Division of State and Local Finance
Bureau of Local Financial Assistance
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DUE DATES

The Financial Report Form due date is determined by the provisions of Section 86.303 of the Wisconsin Statutes.

Section 86.303(5) of the statutes requires municipalities with a population of 2,500 or less to file a properly completed financial report by March 31. Municipalities over 2,500 must file by May 1. These due dates must be met in order to avoid the penalties provided by sections 73.10(4) and 86.303(5)(e) of the statutes.

If neither the completed Form nor a signed request for extension of the due date is filed by the original due date, aid formula penalties will be assessed. In addition an auditor may be assigned

to compile the Form, and your municipality would be charged for the cost of the auditor's time and expenses. If a Form is filed timely but not properly completed, an auditor may be assigned to recompile the Form at the Municipality's expenses.

Section 73.10(2)(a) requires municipalities to prepare the required schedules on the forms provided by the Department of Revenue and in accordance with these instructions issued by the Department. Any facsimile forms must be approved in advance by the Department, and must be attached inside the furnished Report Form Cover. The cover must be signed and completed by the municipal clerk.

GENERAL COMMENTS

1. All entries in these schedules must be shown in dollar amounts. In other words, omit the cents by rounding to the nearest whole dollar. Do not include any zeros or dashes to indicate cents. Also, unused lines should be left blank.
2. When completing the schedules, remember that the data submitted is used in the highway aid and payments for municipal services (PMS) formulas. Therefore, netting of operating revenues against expenditures or omission of activities may adversely affect your municipality in the formulas.
3. The basis of accounting used on the schedules should follow the basis of accounting used to maintain your local records.
4. **NOTE:** Employee benefits are not an activity. Expenditures for employee benefits **must** be allocated to the user activities.

If employee benefits are collected in a group of general accounts, then the police, fire, ambulance, sanitation, and highway employee benefits must be allocated on the basis of their respective fringe benefit program. Fringe benefits for other activities may be allocated on a rational basis.

5. Line numbers used in the schedules correspond to those in the uniform chart of accounts developed by the Wisconsin Department of Revenue (for example, line 41130 indicates occupational tax both in the schedules and the chart of accounts).
6. Although the schedules are organized on the Generally Accepted Accounting Principles (GAAP) reporting system, the report form is designed to accommodate all levels of accounting systems in use by Wisconsin municipalities.

OVERVIEW OF SCHEDULES

In order to complete the schedules, the preparer must first determine if the local financial records are kept on single entry (cash basis) or double entry:

SINGLE ENTRY (cash basis) is an accounting system in which transactions are recorded only as cash is received or paid out. Under this system, revenues are recorded when they are received and expenditures are recorded when checks are issued.

DOUBLE ENTRY (modified accrual basis) accounting systems require corresponding debit and credit entries for every transaction. The double entry system produces a balance between assets, other resources, and expenditures on one hand; and liabilities, other credits, proprietorship, and revenues on the other.

Municipalities on a single-entry (cash basis) system must complete the following pages:

1. Tax Roll Reconciliation on page 1.
2. Revenues and Expenditures for Governmental Funds on pages 2-10.
3. Cash Basis Reconciliation at top of page 11.

4. Specified Receipts and Other Data on page 17.
5. Indebtedness on page 18.

In addition, if your municipality operates a utility enterprise or any other enterprise fund, those transactions must be reported in the Proprietary Fund Type schedule on pages 12-16.

Municipalities on a double-entry system are required to complete the following schedules:

1. Revenues and Expenditures for Governmental Funds on pages 2-10.
2. Statement of Change in Fund Balance on page 11.
3. Specified Receipts and Other Data on page 17.
4. Indebtedness on page 18.

In addition, if your municipality operates a utility enterprise or any other enterprise fund, those transactions must be reported in the Proprietary Fund Type schedule on pages 12-16.

DEFINITION OF FUND TYPES

The term “funds” as used in these instructions means a separate self-balancing set of accounts used to record certain activities – not to be confused with “cash funds.” A municipality may have any number of cash accounts or funds, but might account for all of them as part of the general fund. Conversely, a large municipality might account for its activities in a number of funds (for example, general, special revenue, debt service, enterprise, internal service), but consolidate all cash into one or two cash accounts or cash funds.

Governmental Fund Types and Expendable Trust Funds

Governmental funds are those types of funds through which most governmental functions are typically financed.

Governmental fund types are as follows:

General Fund –

The general fund is used to account for all financial resources except those required to be accounted for in another fund. The general fund is usually the largest and most important fund, and most of the municipality’s programs are financed wholly or partially through it.

Special Revenue Funds –

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes or activities (other than revenue sources that are restricted for the acquisition and/or construction of fixed (capital) assets). The use of these funds will vary from municipality to municipality depending upon local ordinances and the source of revenues and purpose of expenditures.

Debt Service Funds –

Debt service funds are maintained to account for all resources which are being accumulated to retire a municipality’s general long-term debt. A debt service fund is not used for debt of proprietary funds when the debt will be repaid from the revenues of the individual proprietary fund. Such debt is accounted for in the applicable proprietary fund.

Capital Projects Funds –

Resources externally restricted for the purchase or construction of major capital facilities, which are not financed by proprietary funds, are accounted for in capital projects funds. Capital projects funds are established when projects are financed wholly or in part with borrowed money, intergovernmental revenues, private donations, or when they are legally mandated.

Expendable Trust Funds –

Expendable trust funds are those whose principal and income may be expended in the course of their designated operations. Expendable trust funds may also be used to account for endowments whose principal may be expended in the course of their designated operations.

Proprietary Fund Types and Similar Trust Funds

Proprietary funds are used to account for those municipal operations which are similar to those found in the private sector. Measurement focus is on determination of net income, financial position, and changes in financial position.

Many municipalities are on double entry accounting systems, and account for most activities through the general fund. In addition, they may operate a water and/or sewer utility. Generally, if the operations of the utilities are reported to the Public Service Commission, they are accounted for as proprietary funds and should be reported in the Schedule of Revenues and Expenses – All Proprietary Fund Types and Similar Trust Funds.

Revenues and expenses of proprietary funds are recognized using the accrual basis of accounting.

Proprietary fund types are as follows:

Enterprise Funds –

Enterprise funds are used to account for municipal activities and organizations which are similar to those often found in the private sector, such as hospitals and nursing homes. Enterprise funds are used when the governing board has decided that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges, or that the determination of net income is an appropriate way to manage an activity.

Internal Service Funds –

Internal service funds are used to account for services performed by a department or agency of a municipality for other departments or agencies of the municipality or agencies of other governments. Charges are based on the cost of the services provided. Internal service funds are frequently used for central garages and motor pools, central data processing, central duplicating or print shops, central purchasing, and stores departments.

Nonexpendable Trust Types –

Nonexpendable trust funds are those whose principal must be preserved intact, and are used to account for gifts and endowments which were provided with the stipulation that the principal be preserved intact and income thereon be expended for the purposes specified by the donor.

Nonexpendable trust funds and pension trust funds are accounted for in essentially the same manner as proprietary funds, and revenues and expenses are reported in the proprietary fund types schedule.

CAPITAL OUTLAY

A capital outlay expenditure has the following characteristics:

1. It results in the acquisition of, or addition to, fixed assets.
2. The expenditure does not recur annually.
3. It is presumed to benefit the present and future fiscal periods, that is, whatever is purchased will last longer than one year.

The reporting of capital outlay expenditures should be handled as follows:

In the Governmental Fund Types and Expendable Trust Funds

Capital outlay expenditures may be reported in either of two ways:

1. The capital outlay expenditures may be reported with operation and maintenance expenditures (for example, the purchase of police squad cars could be reported with other law enforcement expenditures at line 120-52100).

2. The capital outlay section is provided for those municipalities that desire to report capital expenditures separately. Use of the capital outlay section may be more convenient for those municipalities that have a number of capital projects expenditures, or that do not have capital outlay expenditures of the general fund included with operating and maintenance expenditures on a departmental basis. Under this method of reporting, the purchase of police squad cars would be reported at line 130-57210 – Capital Outlay – Public Safety – Law Enforcement Outlay.

In the Proprietary Fund Types and Similar Trust Funds

Capital outlay expenditures normally are treated as additions to fixed assets on the balance sheet and would not appear on the schedules.

TAX ROLL RECONCILIATION CASH BASIS ACCOUNTING

This schedule must be completed by any municipality that maintains its records on a cash basis of accounting.

NOTE: The cash basis of accounting is the method of accounting in which revenues are recorded when received in cash and expenditures are recorded when paid.

This schedule (Tax Roll Reconciliation) must be completed using the **actual** taxes collected by your **local treasurer**. Therefore, you may want to have your treasurer assist you in completing this schedule.

Municipalities maintaining their records on the modified accrual basis of accounting will **not** complete the tax roll reconciliation.

NOTE: The modified accrual basis of accounting is the method of accounting in which revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures under the modified accrual basis are recognized when the related fund liability is incurred.

002-40000 – Tax Collections (January) This entry will include all property tax, forest crop taxes, occupational taxes, special assessments, special charges, omitted taxes, etc., collected by your local treasurer prior to the February settlement with the county treasurer. Do not include overpayment of tax bills by escrow agents at this entry. See line 113-48900.

004-40000 – Advance Tax Collections This entry includes the property tax, forest crop taxes, occupational taxes, special assessments, special charges, woodland tax, omitted taxes, etc., collected by your local treasurer prior to January 1. This entry should also agree with the amount shown at line 151-26100 on page 11.

The sum of this entry and the entry at 002-40000 above should equal the Total Cash Collections on line 10, Column E of the Tax District Treasurer’s Settlement Sheet unless there was an error in collections.

005-40000 – Lottery and Gaming Credits Received From State This entry will be the lottery and gaming credit paid on the tax roll. Include mobile home lottery credit with the mobile home fees on line 100-41140.

006-40000 – School Levies Tax Credits Received From State (July check) This entry will be the July school levy tax credit paid to your local treasurer by the state.

008-40000 – Dog License Collections This entry includes the total amount of dog licenses collected by your local treasurer. Do not include the refund from the County here. See entry 105-44200 on page 3.

010-40000 – August Settlement from County for General Property Taxes, Special Assessments, Special Charges, Special Taxes, and Interest This entry includes all tax settlements and interest paid to your local treasurer by the County.

018-40000 – Collections of Delinquent/Postponed Personal Property Tax and Interest This entry includes all delinquent personal property tax and interest collected by your local treasurer. This entry includes property tax recoveries from other taxing jurisdictions.

020-40000 – Total Tax Collections, Credits, and Settlements This entry is the sum of lines 002-40000 through 018-40000.

022-50000 – Tax Collections and State Tax Credits Paid to County This entry is the sum of all property tax collections and state tax credit paid to the County by your municipality. This entry includes tax collections for state.

025-50000 – Dog License Paid to County This entry includes all dog licenses paid to the county treasurer by your municipality.

028-50000 – Tax Collections and Lottery Credits Paid to Schools This entry includes all property taxes paid by your municipality to the local (K-12) school districts.

030-50000 – Tax Collections and Lottery Credits Paid to Technical Colleges This entry includes all property taxes paid to technical colleges by your municipality.

032-50000 – Tax Collections Paid to Sanitary and Lake Districts This entry includes all property taxes paid to special districts (metropolitan sewer districts, sanitary districts, and lake rehabilitation districts) by your municipality.

035-50000 – Special Assessments and Special Charges Paid to Others This entry includes special assessments, special charges, state manufacturing penalty and delinquent utility charges paid to other taxing jurisdictions by your municipality.

040-50000 – Total Tax Collections, Credits and Settlements Paid to Others This entry is the sum of lines 022-50000 through 035-50000 above.

044-41120 – Tax Incremental Districts This entry is the amount of tax collections credited to your tax incremental district. This entry will be the same as the amount you levied for the tax incremental district at D-2 of your Statement of Taxes. This entry applies to cities, villages, and towns (with environmental remediation TIDS).

046-41130 – Occupational Tax This entry is the amount of occupational tax collections retained by your municipality at the February settlement (line 46, column J of the Tax District Treasurer’s Settlement Sheet), plus any delinquent occupational tax collected during the year.

048-41150 – Woodland/Private Forest Crop/Managed Forest Land Tax This entry is the amount of the forest tax collections retained by your municipality at the February settlement (lines 47, 48 and 49, column J of the Tax District Treasurer’s Settlement Sheet), plus any delinquent forest tax collected during the year.

052-41800 – Interest and Penalties from Delinquent Tax This entry includes any interest and penalties collected on delinquent retained personal property or real estate taxes from taxpayers or the County.

054-42000 – Special Assessments This entry includes special assessments collected through the tax roll. This includes your treasurer’s collections and County settlement collections on special assessments. Do not include any interest charges in this amount. (See 056-48130.)

NOTE: Special assessments collected in advance of being entered on the tax roll will only appear as part of the entry at line 102-42000.

055-44200 – Dog Licenses (retained portion) This entry includes the portion of the dog license collections retained in your treasury at the February settlement and the retained portion of any subsequent dog license collections. This amount will be transferred to line 105-44200 on page 3. This line is determined by subtracting line 025-50000 from line 008-40000.

056-48130 – Interest on Special Assessments and Charges This entry includes any interest collected on special assessments and charges, whether collected by your local treasurer or through the tax roll settlement with the County.

058-46000 – Local Special Charges (Distribute to Lines on Pages 2 through 6) This entry is for special charges collected through the tax roll, entered in Section H of the Statement of Taxes. These collections must be distributed by activity on pages 2 through 6.

059-40000 – Sum of Lines 040-50000 through 058-46000 This entry is the total of all the tax collection disbursements except local general property taxes.

060-40000 – Subtract 059 from 020 This amount represents the portion of local tax levy realized as a result of the settlement process. It may be a negative number.

064-40000 – Add: Other State Special Charges The entry for this line can be found in Section D, line 4 of the County Clerk’s Apportionment of Taxes; or Section D, line 4 of the Statement of Taxes; or line 33, column F, of the Tax District Treasurer’s Settlement Sheet. Also enter this amount at the appropriate expenditure activity in the Governmental Fund type expenditures.

066-40000 – Add: County Special Charges The entry for this line can be found in Section D, line 5 of the County Clerk’s Apportionment of Taxes; or Section D, line 5 of the Statement of Taxes; or line 34, Column F, of the Tax District Treasurer’s Settlement Sheet. Also, enter this amount at the appropriate expenditure activity in the Governmental Fund type expenditures.

068-41110 – Total of lines 060 through 066 This is the adjusted realized levy. It may be positive or negative. If positive, it should be carried over to 100-41110. If negative, enter at 134-59800.

SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

The major classifications used in the Schedule of Revenues and Expenditures – All Governmental Fund Types and Expensible Trust Funds are as follows:

Revenues and Other Financing Sources	Expenditures and Other Financing Uses
<i>Taxes</i>	<i>General Government</i>
<i>Special Assessments</i>	<i>Public Safety</i>
<i>Intergovernmental Revenues</i>	<i>Public Works</i>
<i>Licenses and Permits</i>	<i>Health and Human Services</i>
<i>Fines, Forfeits, and Penalties</i>	<i>Culture, Recreation, and Education</i>
<i>Public Charges for Services</i>	<i>Conservation and Development</i>
<i>Intergovernmental Charges for Services</i>	<i>Capital Outlay</i>
<i>Miscellaneous Revenues</i>	<i>Debt Service</i>
<i>Other Financing Sources</i>	<i>Other Financing Uses</i>

Definitions for individual lines appearing in this schedule are as follows:

REVENUES

Taxes

This category includes monies raised by ad valorem tax, occupational tax, sales and use tax, interest and penalties on delinquent taxes, and payments in lieu of taxes.

100-41110 – General Property Taxes This entry includes taxes collected on real and personal property (include omitted tax) for municipal purposes. The amount to be included here is the portion credited to the governmental fund types and recognized as revenue in the current year. General property taxes credited to the proprietary fund types should be included at line 213-41110 in the proprietary fund schedule.

The general property taxes including omitted tax **levied** for local purposes must be reported on line 300-71110 on page 17 of this report.

100-41120 – Tax Increments This entry is the amount of the tax levy on the increase in value of property within a tax increment district. This amount is found on line D2, column 2 of the Statement of Taxes. This entry applies to cities and villages only. TID levy credited to the proprietary fund types should be included at line 213-41120 in the proprietary fund schedules. Towns with environmental remediation tax increment districts also use this line.

100-41130 – Occupational Taxes This entry includes the local share of occupational tax collections per the settlement with the county in February, plus delinquent collections during the year.

100-41140 – Mobile Home Fees This entry includes the retained portion of the monthly or quarterly fees collected from mobile home owners or mobile home court owners in accordance with Wisconsin Statutes, and fees owed to the schools at the end of the year.

100-41150 – Private Forest Crop/Managed Forest Land Taxes This entry includes the local share of all forest crop tax collections per the settlement with the county in February, plus delinquent collections during the year.

100-41170 – Motor Vehicle Taxes This entry is the motor vehicle registration fees collected by municipalities under sec. 341.35, Wis. Stats.

100-41210 – Public Accommodation Taxes This entry is the gross taxes collected from motels and hotels as provided by sec. 66.0615, Wis. Stats.

100-41222 – Retailers’ Discount (Retained) This entry includes the portion of state sales tax collections retained by the municipality as payment for collection and sales tax money owed to the state at the end of the year.

100-41223 – Premier Resort Area Tax This entry includes the gross premier resort area taxes collected by a municipality included in a premier resort area.

100-41240 – Race Track Admissions Tax This entry includes your municipality’s share of the race track admissions distributed per sec. 562.08(2) of Wis. Stats.

100-41310 – In Lieu of Taxes from Regulated Municipally-Owned Utilities This entry includes the revenue from municipally-owned utilities for tax equivalents computed in accordance with provisions established by the Public Service Commission or other authority.

100-41320 – In Lieu of Taxes from Other Tax Exempt Entities This entry includes payments in lieu of taxes received from tax exempt organizations other than regulated municipally-owned utilities, such as payments from a public housing authority.

100-41800 – Interest and Penalties on Taxes This entry includes interest and penalties collected on delinquent personal property taxes. Municipalities which retain the tax rolls through July will include interest collections on delinquent real estate taxes at this line.

100-41900 – Other Taxes (Identify) This entry includes any taxes not provided for in the lines above, such as use-value penalties.

101-41000 – Total Taxes Sum of lines 100-41110 through 100-41900.

Special Assessments

This category includes special assessments authorized by sec. 66.0703, Wis. Stats., for such projects as streets, sidewalks, curbs and gutters, storm sewers, sanitary sewer mains and laterals, and water mains and laterals, which are paid for wholly or partially from special assessments levied against the benefited properties.

102-42000 – Total Special Assessments This entry includes collections on the special assessments that are levied for the governmental fund in the “for the municipality” and “enterprise/utility” columns of Section H of the Statement of Taxes. This entry also includes the special assessments for the municipality and enterprise/utility that are collected by the governmental fund prior to being entered in the tax roll. Special assessments collected directly by or paid directly to a proprietary fund, and credited to a proprietary accounts receivable, would be reported at line 300-74000.

Note: Interest on special assessments must be entered at line 113-48130. Interest earned on investment of idle cash attributable to the special assessment fund must be entered at line 113-48110. Interest on special assessments credited directly to an enterprise fund would appear at line 215-48110.

Intergovernmental Revenues

This category includes revenues from other governments due to state or federal aid formulas; applied-for grants; or state, federal, or other local government aids.

103-43211 – Federal Grants – Law Enforcement This entry includes direct law enforcement grants and aids from the federal government for such programs as law enforcement training, white collar crime programs, and other police and detention activities. This is a deductible revenue for highway-related costs.

103-43212 – Federal Grants – Fire This entry includes direct grants and aids from the federal government for activities related to fire prevention and protection.

103-43213 – Federal Grants – Ambulance This entry includes all direct grants and aids from the federal government related to ambulance activities.

103-43219 – Federal Grants – Other Public Safety This entry includes all direct grants and aids from the federal government for public safety purposes not included in the lines above.

103-43221 – Federal Grants – Highway This entry includes federal grants-in-aid for highways paid directly to the municipality by federal agencies. This is a deductible revenue for highway-related costs.

103-43227 – Federal Grants – Other Transportation This entry includes direct federal transportation grants and aids such as airport development, mass transit, and elderly and handicapped transit equipment.

103-43231 – Federal Grants – Solid Waste Disposal This entry includes all direct grants and aids from the federal government relating to construction or operation of a solid waste disposal facility.

103-43239 – Federal Grants – Other Sanitation This entry includes direct federal grants and aids for all sanitation purposes other than solid waste disposal.

103-43271 – Federal Grants – Housing/Economic Assistance (Include Community Development) This entry includes direct grants and aids from the federal government for public housing and for community development projects.

103-43300 – Federal Grants – Other Federal Payments This entry includes all other direct federal grants and aids.

103-43410 – State Shared Revenues This entry includes the checks received from the state for shared revenue and the expenditure restraint program in July and November.

103-43420 – State Fire Insurance Tax This entry is the payment received from the state for fire dues. If these monies are turned over to a fire district, show the revenue here and an offsetting expenditure at line 120-52200 – Fire Protection.

103-43430 – Other State Shared Taxes This entry includes payments from the state for terminal tax and mining impact tax. Include Exempt Computer Aid.

103-43521 – State Grants – Law Enforcement Improvement This entry includes state aids for officer training, radar and other equipment, and studies to improve police effectiveness. This is a deductible revenue for highway-related costs.

103-43522 – State Grants – Water Patrol This entry includes payments from the state for police patrols on lakes and rivers. This is a deductible revenue for highway-related costs.

103-43523 – State Grants – Other Law Enforcement This entry includes state aids for items such as highway safety, alcohol safety, alcohol awareness, traffic safety school, and snowmobile law enforcement. This is a deductible revenue for highway related costs.

103-43528 – State Grants – Emergency Government Planning

This entry includes state grants for civil preparedness, emergency government planning aids, civil defense, “911” emergency telephone, and disaster assistance, other than flood damage to roads which must be included at line 103-43532.

103-43529 – State Grants – Other Public Safety This entry includes payments from the state for public safety purposes, such as first response and Fire School Reimbursement Aid, and Ambulance Funding Assistance Grants which are not covered by the lines listed above.

103-43531 – State Grants – General Transportation Aid This entry includes the quarterly state transportation aids received during the calendar year per sec. 86.30, Wis. Stats.

103-43532 – State Grants – Transportation Flood Damage This entry includes state aids for flood damage on roads. This is a deductible revenue for highway-related costs.

103-43533 – State Grants – Other Highway This entry includes state highway aids for items such as connecting highways, lift bridges, road project aids, and community block grants used for eligible road costs. Only 60% of all grants and aids received for storm sewer construction should be reported at this line. The remaining 40% of ineligible storm sewer construction aids should be reported at line 103-43537. This is a deductible revenue for highway-related costs.

103-43534 – Local Road Improvement Program (LRIP) This entry will include the state reimbursement (match) paid by the state. The purpose of the Local Road Improvement Program is to provide state financial assistance for up to 50% of the costs for improvement projects on any road under local jurisdiction. LRIP includes separate categories for town roads (TRIP) and municipal streets (MSIP). Expenditures on LRIP projects should be reported on the current line codes just like any other road improvement projects. This is a deductible revenue for highway-related costs.

103-43537 – State Grants – Other Transportation This entry includes state aids for mass transit, airports, commercial docks and harbors, railroads, bicycle trails, and other transportation purposes.

103-43545 – State – Recycling This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs.

103-43549 – State Grants – Other Sanitation This entry includes state grants and aids for items such as solid waste management, wastewater grants, sanitation grants, landfill closure grants, and private sewer grants.

103-43581 – State Grants – Housing/Economic Assistance (Include Community Development) This entry includes state aids for public housing and for community development projects such as job training, CDBG grants, and other economic assistance programs.

103-43610 – State Payment for Municipal Services This entry includes the payment from the state to municipalities with state facilities, to compensate them for police protection, fire protection, ambulance services, garbage collection and disposal services, and recycling.

103-43620 – In Lieu of Taxes on State Conservation Lands This entry includes the in lieu of taxes on state conservation lands paid per sec. 70.113 of the statutes. The municipality retains all of this payment for local use.

103-43630 – In Lieu of Taxes on Forest Lands This entry includes payments in lieu of taxes on forest lands including federal forest lands paid through the state.

103-43640 – Severance/Yield/Withdrawal Taxes This entry will include the total severance and withdrawal taxes received less any payments to the county during the year. This state payment is made per sec. 77.10(2)(b) of the statutes. The municipality must share 20 percent of these payments with the county.

103-43650 – Forest Cropland/Managed Forest Land This entry will include the total forest cropland, managed forest land and county forest land payment from the state less any amounts paid to the county during the year on forest cropland per sec 77.05(2) and managed forest lands per sec 77.85(2) of the statutes. The municipality must share 20 percent of the forest cropland portion of this payment with the county.

103-43660 – Payment in Lieu of Taxes on State Conservation Land This entry is the local government’s share of payments received from the state per s. 70.114 state stats. This payment in lieu of taxes (PILT) is made on certain lands purchased by the state after December 31, 1991. The local government must share this payment with the other taxing jurisdictions.

103-43690 – Other State Payments (Identify) This entry will include any other intergovernmental payments from the state which are not provided for in the lines above. List each aid and the amount.

103-43710 – Grants from Counties and Other Local Governments – Highway and Bridges This entry includes aid or advances from other local governments (towns, cities, villages, counties) for construction and maintenance of highways and bridges. This is a deductible revenue for highway-related costs.

103-43781 – Grants from Local Governments – County Timber Sales This entry includes the money received from the county for sale of timber on forest lands.

103-43782 – National Forest Income From County This entry is the national forest payment received from the county.

103-43790 – Other Local Government Grants (Identify) This entry includes library, parks, veterans graves, bounties, and solid waste management aids. List each aid and the amount.

104-43000 – Total Intergovernmental Revenues Sum of lines 103-43100 through 103-43790.

Licenses and Permits

This category includes monies received from individuals for legal permission to perform certain acts or engage in certain businesses usually regulated by ordinances.

105-44100 – Business and Occupational Licenses This entry includes revenues from licenses and permits for businesses and occupations which must be licensed before operating within the municipality. These licenses and permits include liquor and malt beverage, cigarette, soda pop, bartender, dance, peddler, mobile home court, cable television licenses and franchise fees, milk haulers, taxi, auction, going out of business, transient merchant, junk and theater.

Note: Liquor and malt beverage license publication fees are to be included at line 109-46100.

105-44200 – Nonbusiness Licenses This entry includes license fees for occupational driver's license (municipal share), bicycles, cats, dogs (including the treasurer's share of dog license and the dog license refund from the county), and any other license issued for purposes other than for operating a business, for an occupation or for construction.

105-44300 – Building Permits and Inspection Fees This entry includes permit fees required for construction or remodeling of property and fees for the inspection of buildings; including building, electrical, plumbing, heating and air conditioning, street opening, etc.

105-44400 – Zoning Permits and Fees This entry includes revenues from zoning hearing fees, licenses, and permits that are required in order to enforce the municipality's zoning ordinances.

105-44900 – Other Regulatory Permits and Fees (Identify) This entry includes all regulatory fees and permits not provided for in the lines above, such as parking permits. Include impact fees collected. Business and occupational permits should be included at line 105-44100 above.

106-44000 – Total Licenses and Permits Sum of lines 105-44100 through 105-44900.

Fines, Forfeits, and Penalties

This category includes monies received from individuals as penalties for violating certain laws or ordinances, for failing to perform contractual obligations, and awards for damages.

107-45100 – Law and Ordinance Violations This entry includes collections of penalties imposed for violation of municipal ordinances including bail for violation of a municipal ordinance which is forfeited upon nonappearance before a court at the time fixed for hearing of the case. Parking violations which are forfeited without court action and late penalties for not paying dog licenses are included here.

107-45210 – Contract Forfeitures This entry includes forfeitures by contractors for failure to perform contractual obligations and woodland tax penalty revenue.

107-45221 – Judgments and Damages Awards for Law Enforcement Equipment and Property This entry includes monies awarded to the municipality as the result of a court decision or settlement for damages to police property and equipment. This is a deductible revenue for highway-related costs.

107-45222 – Judgments and Damages Awards for Highway Equipment and Property This entry includes monies awarded to the municipality as a result of a court decision or settlement for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

107-45223 – Judgments and Damages for Other Equipment and Property This entry includes monies awarded to the municipality as a result of a court decision or settlement for damages to property and equipment that are not highway or police-related.

108-45000 – Total Fines, Forfeitures, and Penalties Sum of lines 107-45100 through 107-45223.

Public Charges for Services

This category includes revenues received from individuals, organizations, and businesses for services rendered and/or from the sale of goods. Some of the common revenues in this section include general government fees, ambulance fees, snow removal, gravel sales, mass transit fees, library fees, etc. This category also includes amounts charged back in Section H of the Statement of Taxes. See line 058-46000 on page 1. Do not include impact fees.

Note: Those municipalities which account for fire protection, ambulances, sewage service, solid waste disposal sites, auditoriums, mass transit systems, etc., as enterprises should report those revenues in the proprietary fund types schedule.

109-46100 – General Government This entry includes fees and charges for services rendered by departments whose function is considered general government such as clerk, treasurer, and attorney. Also included in this entry are sale of photocopies, plat books, liquor license publication fees, garnishment fees, and filing fees.

109-46210 – Law Enforcement Fees This entry includes charges for photocopies of accident reports, special duty, and sale of confiscated materials at police auctions. This is a deductible revenue for highway-related costs.

109-46220 – Fire Protection Fees This entry includes direct charges to individuals or their insurance companies for fire calls, fire inspections, fire signs along the highway, and miscellaneous fire services such as recharging fire extinguishers. Revenues from public authorities such as other local governments should **not** be included here. They are considered to be Intergovernmental Charges for Services and should be included at line 111-47323.

109-46230 – Ambulance Fees This entry includes revenues from individuals or their insurance companies for use of the municipal ambulance service. Revenues from public authorities such as other local governments should **not** be included here. They are considered to be Intergovernmental Charges for Services and should be included at line 111-47324.

109-46290 – Other Public Safety Fees This entry includes all public safety-related revenues from individuals not included above such as fence viewing.

109-46310 – Highway (and Street) Maintenance and Construction This entry includes monies received from sale of gravel, shale, blacktop, salt, sand, culverts, and other miscellaneous highway materials to individuals; revenues from contractors or individuals for construction or reconstruction of roads, including curb and gutters; revenues for repair or replacement of curb or gutter; revenues for storm sewer maintenance; snowplowing driveways and parking lots, ditching, grading and thawing culverts; and equipment rental. This is a deductible revenue for highway-related costs.

109-46321 – Street (Highway) Lighting This entry includes revenues for installation, repair, and replacement of street lighting including amounts charged back to property owners as special charges on the tax roll. This is a deductible revenue for highway-related costs.

109-46322 – Sidewalks (Replacement with Street Reconstruction) This entry includes revenue for replacement of sidewalks when the street is reconstructed. This is a deductible revenue for highway-related costs.

109-46323 – Sidewalks – New Construction or Replacement Without Street Construction This entry includes revenue for replacement or new construction of sidewalks not associated with street construction.

109-46324 – Storm Sewers This entry includes revenues from individuals for storm sewer construction. This is a deductible revenue for highway-related costs.

Note: In cases where the storm sewer system is operated as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

109-46330 – Parking This entry includes revenues from public parking lots, ramps, and meters including weekly or monthly user fees.

109-46340 – Airport This entry includes revenues such as landing fees, fuel sales, airport concession fees, airport parking fees, hangar rental, and freight storage fees resulting from the operation of a municipal airport.

109-46350 – Mass Transit This entry includes revenues from passenger fees, concession fees, and freight fees resulting from the operation of a mass transit system.

109-46370 – Docks and Harbors This entry includes revenues from freight and passenger fees, docking fees, and storage fees resulting from the operation of commercial docks and harbors. Revenues from recreational docks and marinas should be shown at 109-46750.

109-46399 – Other Transportation This entry includes revenues from the operation of other transportation facilities not provided for in the lines above.

109-46410 – Sewage Service This entry includes sewer user fees from residential, commercial and industrial properties, forfeited discounts, and other revenues when the municipality operates the sewer activity as a department instead of an enterprise.

Revenues from public authorities such as other local governments should not be included here. They are considered as Intergovernmental Charges for Services and should be included at line 111-47341.

109-46420 – Refuse and Garbage Collection This entry includes user fees for curb-side collection of garbage and refuse.

109-46431 – Solid Waste Disposal This entry includes revenues such as private use fees for disposing of waste materials, landfill sticker sales, and tipping fees. This entry includes fees for hauling garbage from central collection sites.

109-46435 – Recycling This entry includes revenues such as private use fees for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include sale of recyclable materials at this entry. See line 113-48307.

109-46440 – Weed and Nuisance Control This entry includes revenues from cutting noxious weeds and controlling other nuisances on private property.

109-46490 – Sanitation Services (Other) This entry includes revenues from providing sanitation services which are not provided for in the lines above.

109-46540 – Cemetery This entry includes revenues from lot sales, grave openings, and lot maintenance. Do not include interest revenue from cemetery accounts.

109-46590 – Other Health Services This entry includes revenues from providing health services such as vital statistics, immunization, health clinics, health officer fees, health inspections, and humane shelter (dog pound).

109-46600 – Human Services This entry includes revenues from various human services activities such as senior citizen meal program donations and relief repayments from individuals.

109-46710 – Library This entry includes such revenues as fines for lost, damaged, or overdue books, special request fees, equipment rental, and other library user fees.

109-46720 – Parks This entry includes revenues from rental fees, admissions, camping fees, park dedication fees, concessions, etc.

109-46731 – Museum This entry includes daily admissions, concession sales, and other fees in cases where the museum is accounted for in the governmental fund types.

109-46732 – Zoo This entry includes admissions, parking fees, concession sales and other fees in cases where the zoo is accounted for in the governmental fund types.

109-46741 – Fairs, Exhibits, and Celebrations This entry includes revenues such as admissions, entry fees, shelter rentals, concession earnings, and parking fees, in cases where these activities are accounted for in the governmental fund types.

109-46742 – Auditorium, Convention, or Civic Center (Theater) This entry includes such revenues as user rentals, admissions, and concession earnings in cases where these facilities are accounted for in the governmental fund types.

109-46743 – Community Center This entry includes revenues from locker fees, occasional use or rental fees, vending machine revenues, and other community center user fees.

109-46750 – Other Culture and Recreation This entry includes the fees charged to the public for the use of municipally-operated cultural and recreational facilities and programs not provided for in the lines above. Include revenues of recreational docks and marinas here.

109-46810 – Forests This entry includes revenues from the public for forest programs including sale of firewood, pulp and logs, rental of tree planting equipment, sale of seedling trees, and tree inspection fees.

109-46820 – Other Conservation This entry includes revenues such as agricultural lime sales, soil testing, watershed and other erosion control projects, pesticide control training, and agricultural land preservation fees; revenues from operation of youth camps, air pollution control projects, etc.

109-46830 – Public Housing This entry includes rents and other revenues from operation of public housing projects except in lieu of tax payments which should be reported at 100-41320.

109-46840 – Urban Development This entry includes revenues from urban development projects.

109-46850 – Economic Development This entry includes revenues associated with charges for services to industrial parks, business development and other economic development activities.

109-46900 – Other Public Charges for Services (Identify) This entry includes revenues from other public charges which are not provided for in the lines above, such as vending machine sales and commissions, employe meal sales, etc.

110-46000 – Total Public Charges for Services Sum of lines 109-46100 through 109-46900.

Intergovernmental Charges for Services

This category includes operating revenues from other governmental units such as schools, technical colleges, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your municipality.

111-47121 – Federal – Law Enforcement Services This entry includes revenues for providing police protection to a federal facility. This is a deductible revenue for highway-related costs.

111-47122 – Federal – Fire Services This entry includes revenues from operations for fire suppression, fighting forest fires, etc., on federal land and property.

111-47131 – Federal – Transportation (Highways and Streets) This entry includes revenues for maintenance, construction, or reconstruction of federal highways. This is a deductible revenue for highway-related costs.

111-47141 – Federal – Sewage Service This entry includes operating revenues for sewage services provided to federal buildings and offices when the municipality operates the sewer activity as a department rather than as an enterprise.

111-47181 – Federal – Public Housing This entry includes rental fees and other revenues from operations for services reimbursed by a federal agency for public housing.

111-47190 – Other Services to Federal Government This entry includes revenues from operations for other services provided to the federal government such as general government, ambulance, correction, detention, health, social services, airport, transit systems, sanitation, culture, and conservation and development.

111-47221 – State – Law Enforcement Services This entry includes revenues from operations for providing police protection to state facilities. This is a deductible revenue for highway-related costs.

111-47222 – State – Fire Services This entry includes revenues from operations for fire suppression, fighting forest fires, etc., on state land and property.

111-47230 – State – Transportation (Highways and Streets) This entry includes revenues from operations for maintenance, construction, or reconstruction of state highways. This is a deductible revenue for highway-related costs.

111-47241 – State – Sewage Service This entry includes revenues from operations for sewage services provided to state buildings and facilities when the municipality operates this activity as a department rather than as an enterprise.

111-47281 – State – Public Housing This entry includes rental fees and other revenues from operations for services reimbursed by a state agency for public housing.

111-47290 – Other Services to State Government This entry includes revenues from operations for other services provided to the state government such as general government, ambulance, correctional, detention, health, social services, airport, transit systems, culture, conservation and development, and lottery credit administration fees.

111-47310 – Other Local Governments – General Government This entry includes revenues from operations for services provided to other local governments such as elections, photocopies, and data processing.

111-47321 – Other Local Governments – Law Enforcement Services This entry includes revenues from operations for providing police services for other local governments. This is a deductible revenue for highway-related costs.

111-47323 – Other Local Governments – Fire Services This entry includes revenues from operations for services provided to other local governments for fire suppression and contractual agreements.

111-47324 – Other Local Governments – Ambulance Services This entry includes revenues received for contracted ambulance services from other local governments.

111-47325 – Other Local Governments – Emergency Communications (911) (Law enforcement share) This entry is the prorated portion of emergency communication (911) revenues from other local governments for law enforcement services. This is a deductible revenue for highway-related costs.

111-47326 – Other Local Governments – Emergency Communications (911) (Exclude law enforcement share. See line 111-47325 above.) This entry includes the prorated portion of emergency communication (911) revenues from other local governments for services other than law enforcement.

111-47331 – Other Local Governments – Transportation (Highways and Streets) This entry includes revenues from local governments for maintenance, construction, or reconstruction of streets and roads; curb and gutter; storm sewers and sidewalks; material sales such as blacktop, gravel, sand, salt; and grading and snowplowing, etc. This is a deductible revenue for highway-related costs.

111-47339 – Other Local Governments – Other Transportation Services This entry includes revenues from other local governments for services provided by the mass transit system, airport, railroads, and commercial docks and harbors.

111-47341 – Other Local Governments – Sewage Service This entry includes revenues from user fees or contract payments from other local governments for sewage services when the municipality operates this activity as a department rather than as an enterprise.

111-47342 – Other Local Governments – Refuse and Garbage Collection This entry includes revenues from refuse and garbage collection services furnished to other local governments.

Note: The user fees from businesses or individuals should be entered in the section “Public Charges for Services.”

111-47343 – Other Local Governments – Solid Waste Disposal This entry includes revenues for the user fees or contract payments from local governments for use of the municipally-owned solid waste disposal site.

Note: The user fees from businesses or individuals should be entered in the section “Public Charges for Services.”

111-47345 – Other Local Governments – Recycling This entry includes revenues for user fees or contract payments from local governments for the use of municipally-owned recycling facilities or equipment.

Note: User fees from businesses or individuals should be entered in the section “Public Charges for Services.”

111-47381 – Other Local Governments – Public Housing This entry includes rental fees and other revenues from operations of public housing services provided to other local governments.

111-47390 – Other Services to Other Local Governments This entry includes revenues from operations for other services provided to other local governments such as correctional services, detention services, health services, human services, recreation, and conservation services and humane shelter.

111-47400 – Local Departments This entry includes charges for services to local (municipal) departments by municipal service departments such as data processing, printing, duplicating, engineering, etc.

112-47000 – Total Intergovernmental Charges for Services Sum of lines 111-47121 through 111-47400.

Miscellaneous Revenues

This category includes revenues from interest on investments, property rental, leases and property sales, insurance recoveries, donations, and other miscellaneous revenues such as discounts, profit-sharing dividends from co-ops, insurance refunds, refunds of prior years expenditures, and additional prior year revenues. The latter two items should be allocated to the proper revenue accounts, whenever possible, for state aid purposes.

113-48110 – Interest Income This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, and daily interest accounts.

113-48130 – Interest on Special Assessments and Special Charges This entry includes the interest and penalty charges collected during the year or placed on the tax roll for special assessments and special charges collected for the municipality and enterprise/utility.

Note: Interest earned on the investment of special assessment funds must be included at line 113-48110.

113-48200 – Rent This entry includes the rent of municipal buildings and offices, rentals of vacant land, garden plots, and lease royalties. Do not include rental of equipment, and facilities for recreational purposes at this entry. They should be considered as charges for services.

113-48301 – Sale of Law Enforcement Equipment and Property This entry includes revenues from sale of police equipment and police buildings such as office buildings and garages. Revenues from the sale of multi-use buildings and equipment should be prorated to police, highway, and other sales. This is a deductible revenue for highway-related costs.

113-48302 – Sale of Fire and Ambulance Equipment and Property This entry includes revenues from sale of fire and ambulance equipment such as motor vehicles, trucks, pumpers, and other equipment, as well as other property such as buildings and land.

113-48303 – Sale of Highway Equipment and Property This entry includes revenues from sale of highway equipment such as trucks and graders, sale of highway buildings, and sale of property right of way. Those municipalities with internal service funds approved by the Department of Transportation should include only revenues from the sale of non-depreciated highway property. Examples include land originally purchased for building and storage lot sites. Revenues from the sale of multi-use buildings and equipment should be allocated between police, highway, and other sales. This is a deductible revenue for highway-related costs.

113-48304 – Sale of Refuse and Garbage Collection Equipment and Property This entry includes revenues from sale of equipment and property involved in the pickup and collection of refuse and garbage.

113-48305 – Sale of Solid Waste Disposal Equipment and Property This entry includes revenues from sale of equipment and property involved in the operation of a solid waste disposal site including trash compactors, storage sheds, and land.

113-48306 – Sale of Recycling Equipment and Property This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings, and land. Revenues from the sale of multi-use facilities or equipment should be prorated between recycling, solid waste disposal, and other sales.

113-48307 – Sale of Recyclable Materials This entry includes revenues from the sale of recyclable materials, such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

113-48309 – Sale of Other Equipment and Property This entry includes revenue received from sale of surplus buildings, land, equipment, and other property not included in the entries above.

113-48420 – Insurance Recoveries for Damage to Law Enforcement Equipment and Property This entry includes moneys from insurance awards for damages to police property and equipment. This is a deductible revenue for highway-related costs.

113-48430 – Insurance Recoveries for Damage to Highway Equipment and Property This entry includes moneys from insurance awards for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

113-48440 – Insurance Recoveries for Damage to Other Equipment and Property This entry includes moneys from insurance awards for damages to property and equipment that are not highway or police-related.

113-48500 – Donations/Contributions from Private Organizations or Individuals This entry includes gifts, endowments, contributions, or donations received from civic organizations, industry, or individuals.

Note: Gifts and bequests in which the principal must remain intact should be reported as fiduciary/pension trust revenues in the proprietary fund types schedule.

113-48900 – Other Miscellaneous Revenues (Identify) This entry includes refunds, discounts, reimbursements, and other miscellaneous governmental fund revenues not provided for in the lines above, such as insurance premium refunds, co-op dividends, insurance premium adjustments, overpayment of tax bills by escrow agents, and collection of delinquent personal property taxes previously recovered from other taxing jurisdictions.

114-48000 – Total Miscellaneous Revenues Sum of lines 113-48110 through 113-48900.

Other Financing Sources

This category includes governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of general fixed asset dispositions. These items are classified separately from revenue.

115-49100 – Proceeds from Long-Term Debt This entry includes proceeds from long-term general obligation bonds, notes, and state trust fund loans, as well as the face value of installment purchase contracts and the discounted present value of capital lease agreements.

115-49200 – Transfers from Other Funds This entry includes amounts transferred into the Governmental Fund Types and Expendable Trust funds. The term “fund” as used in these instructions means a separate self-balancing set of accounts used to account for certain activities – not to be confused with “cash funds”. A municipality may have several cash accounts or cash funds, but account for all of them as part of the general fund. Therefore, for example, the transfer between a savings account and the checking account would not be an interfund transfer.

The two major categories of interfund transfers are:

1. Residual Equity Transfers. Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual Equity Transfers will normally not be included in these schedules.
2. Operating Transfers. All other interfund transfers, such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, and operating subsidy transfers of the General or a Special Revenue Fund to an Enterprise Fund. Operating Transfers will normally be included in these schedules.

115-49400 – Sales of General Fixed Assets This entry includes proceeds from the sale of major fixed assets when the amounts are so large that their inclusion in lines 113-48301, 113-48302, 113-48303, 113-48304, 113-48305, and 113-48309 would be misleading to readers of this schedule.

115-49500 – Proceeds of Refunding Bonds This entry is used when new debt is issued to provide monies to pay interest on old outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

116-49000 – Total Other Financing Sources Sum of lines 115-49100 through 115-49500.

117-40000 – Total Revenues and Other Financing Sources Sum of all governmental fund types and expendable trust funds revenues and other financing sources (Lines 101-41000, 102-42000, 104-43000, 106-44000, 108-45000, 110-46000, 112-47000, 114-48000, and 116-49000).

EXPENDITURES

Current Expenditures

Current expenditures include gross salaries and wages of employes, municipal contribution to health, life and disability insurance, unemployment compensation insurance, worker’s compensation insurance, social security, and contributions to other employe benefit programs such as the Wisconsin Retirement Fund. Also included are per diem payments, purchased materials and services, mileage, office supplies, repair of equipment; contract payments such as fire protection or road maintenance, printing, licenses, postage, publication, gasoline, oil, small tools, equipment rental, payments on debt, interest payments, insurance premiums; and utility bills for water, sewer, heat, electricity, and telephone.

General Government

This function includes the expenditures incurred by the governing body to carry out the statutory duties of running the municipality.

118-51100 – Legislative This entry includes expenditures of the governing body (council or board) and its commissions and committees including salaries, fringe benefits, per diems, travel for members, and dues paid to organizations and associations.

118-51200 – Judicial This entry includes expenditures associated with the operation of a municipal court including witness and interpreter fees, court fees paid to state, and cost of acquiring and maintaining a law library.

118-51300 – Legal This entry includes expenditures of the municipality’s attorney, fees paid to legal counsel hired to assist the municipality’s attorney, and costs of updating the municipality’s code of ordinances.

118-51400 – General Administration This entry includes expenditures of the chief executive (mayor, manager, president, or administrator), municipal clerk, personnel office, all election costs, census cost, and expenditures of administrative service departments such as data processing, central duplicating, or printing.

Note: If the municipality accounts for activities such as data processing, duplicating, printing, etc. as internal service funds, the expenses should be included as part of line 211-51490 on page 14 of these schedules.

118-51500 – Financial Administration This entry includes expenditures related to the following functions:

Accounting - all costs of financial record keeping, time keeping, payroll preparation, budget preparation; expenditures of the comptroller, director of finance or municipal accountant; fees paid to others for closing financial records, preparing special reports such as this one; and fees paid to professional accounting firms for annual audits.

Treasury - expenditures of the treasurer's office include all duties related to the collection, deposit, and investment of cash, including bad check charges and bank service charges.

Assessment of Property - all costs incurred to establish and maintain assessments of real and personal property for property tax purposes, including assessor's plat and costs of the board of review.

Risk and Property Management - all administrative costs of managing the municipality's insurance program and developing a comprehensive risk management program, and administrative costs of managing municipal property (acquisition, property rental, sale of unused property, and inventory record keeping).

Purchasing - expenditures for administering the purchase of goods and services for the municipality (purchasing department, agent, etc.).

Note: If the municipality accounts for the purchasing and stores department as an internal service fund, the expenses should be included as part of line 211-51490 on page 14 in the proprietary section of these schedules.

118-51600 – General Buildings and Plant This entry includes town, village and city hall expenditures for custodian salaries or contracts, custodial supplies, utilities such as fuel, electricity, water and sewer; expenditures for maintenance of the hall, and rents paid to others for space for municipal offices.

118-51910 – Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables This entry includes illegal real estate taxes charged back on the county apportionment, and tax refunds authorized by the governing board under sec. 74.33, Stats. This entry also includes any allowances established to provide for losses from uncollectible taxes, special assessments, and receivables for the modified accrual basis systems only. The refunding of excess property tax payments should be entered at line 134-59900.

118-51920 – Judgments and Losses This entry includes the payment of judgments against the municipality arising from civil lawsuits because of injury to persons or property damage.

118-51931 – Law Enforcement Insurance This entry includes the premiums on property and liability insurance on vehicles, employees, equipment, and buildings used in law enforcement activities. This is an eligible expenditure for highway-related costs.

Do not use this entry if the law enforcement property and liability insurance has been included in line 120-52100.

118-51932 – Highway Insurance This entry includes the insurance on highway buildings, equipment, and employees. This is an eligible expenditure for highway-related costs.

Do not use this entry if the highway property and liability insurance has been charged out to the highway activities.

118-51938 – Other Insurance This entry includes property and liability insurance on vehicles, employees, and general municipal buildings such as city hall. Also include employee bonds and unemployment compensation assessments here. The insurance on police and highway department buildings, employees, and equipment should be included in lines 118-51931 and 118-51932.

Do not use this entry if property and liability insurance has been charged out to the user activities.

118-51980 – Other General Government (Identify) This entry should include any general government expenditures not provided for in the lines above such as memorials, flowers for funerals, etc.

119-51000 – Total General Government Sum of lines 118-51100 through 118-51980.

Public Safety

This function includes the expenditures related to operating the law enforcement, fire, ambulance, first responders, inspection, and emergency government activities.

120-52100 – Law Enforcement This entry includes all law enforcement expenditures for traffic patrol, criminal investigation, education, school crossing guards, community relations, crime prevention, and support services (communications). Other items included are water safety patrol and snowmobile law enforcement. When the police department is located in part of a multi-use building, expenditures for the maintenance and operation of that building should be allocated to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

120-52200 – Fire Protection This entry includes expenditures for all fire protection activities such as fire fighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs, as well as fire fighting. Included are all costs associated with operating a municipal fire department, as well as fire contract payments to fire districts or volunteer fire departments, public fire protection charges (hydrant rental) paid to the water utility, and fire insurance dues paid to others.

120-52300 – Ambulance This entry includes expenditures for operation and maintenance of an emergency ambulance service and first responders, including payments to private operators or to other governmental units for providing such service.

120-52400 – Inspection This entry includes the expenditures of the local building inspectors for issuing permits and inspecting buildings, plumbing, electrical, heating, air conditioning, sewer, gas, etc. Also include weights and measures inspections at this line. Do not include fire and health inspections at this line.

120-52601 – Emergency Communications (911) (Law enforcement share) This entry includes the prorated portion of the expenditures for the emergency communication system including 911 signs, charged to law enforcement. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. Do not include emergency communication expenditures reimbursed by state agencies such as DNR at this entry. This is an eligible expenditure for highway-related costs.

120-52609 – Emergency Communications (911) (Exclude law enforcement share. See line 120-52601) This entry includes the balance of the emergency communication (911) system expenditures, including 911 signs. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. This entry includes emergency communication expenditures reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

120-52700 – Correction and Detention This entry includes expenditures incurred by the municipality for operation and maintenance of a jail and other correctional facilities including jailers, matrons and other personnel; cost of prisoner meals and maintenance; offender rehabilitation programs, parole officers, prerelease facilities, and juvenile detention facilities. Also include payments to other governmental units for housing of prisoners.

120-52900 – Other Public Safety This entry should include any public safety expenditures not provided for in the lines above. Include the cost of emergency warning systems, payments to prevent flood damage and to restore areas after floods, and payments to flood control boards. Highway damage repair, because of flood, wind, or ice storms, should be entered at line 122-53311. Fencing of private lands (fence viewing) under s. 90.15, Stats. should be included here.

121-52000 – Total Public Safety Sum of lines 120-52100 through 120-52900.

Public Works

This group of activities includes expenditures related to **transportation** and **sanitation**:

Transportation includes all expenditures for the construction and maintenance of streets and highways, street lighting, storm sewers; operating or contributing to the operation of airports, mass transit, commercial docks and harbors; and the construction of sidewalks, curb, gutter, and storm sewer.

Highway-related materials such as sand, salt, gravel, culverts, or blacktop purchased for resale to others should be included as highway maintenance in this function.

Sanitation includes all expenditures related to the collection and disposal of garbage and rubbish; and operation of a sanitary sewer system as a department. Sanitary sewer systems operated as utilities should be reported in the Proprietary Fund Types schedule.

122-53100 – Administration for Highways and Streets This entry includes the nonproject expenditures for administration and supervision of road, bridge, storm sewer, traffic control, and street lighting activities; including the planning, development, and administration of capital improvement programs. Retainer fees paid to consulting agencies for nonproject work should be entered at this line. This is not an eligible highway-related cost.

122-53311 – Highway and Street Maintenance (Local) This entry includes expenditures for maintenance and repair of street and public alley pavement, curb and gutter, bridges and culverts; snow plowing, snow fencing, and ice control; wages and fringe benefits of highway and street employees; maintenance of highway buildings; maintenance of traffic control devices; brushing, mowing, and weed control along roadways; grading and shoulder shaping; guardrail, ditches; pavement marking and signing; sweeping, leaf pickup, tree removal, and dust control. This is an eligible expenditure for highway-related costs.

Costs of maintenance work done on state highways should be reported at this line if the state government is not charged for the work. If the state government is charged for the work, enter maintenance expenditures at line 122-53320.

Costs of maintenance work done for other local governments should be reported at this line if the local government is not charged for the work. If the local government is charged for the work, enter maintenance expenditures at line 122-53330.

122-53315 – Highway and Street Construction (Local) This entry includes expenditures for grading, base, and surface; marking, signs, and traffic control signals; engineering expenditures directly attributable and charged to each individual road, street or public alley, and bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition, and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes, such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This entry also includes expenditures for acquisition or construction of highway buildings and equipment and cleanup of highway underground storage tank (UST) contamination. This is an eligible expenditure for highway-related costs.

Costs of construction work done on state highways should be reported at this line if the state government is not charged for the work. If the state government is charged for the work, enter construction expenditures at line 122-53320.

Costs of construction work done for other local governments should be reported at this line if the local government is not charged for the work. If the local government is charged for the work, enter construction expenditures at line 122-53330.

122-53320 – State (Highway) This entry includes expenditures for maintenance and construction of state highways. This is an eligible expenditure for highway-related costs. Money received for these services should be entered at line 111-47230.

122-53330 – Other Local Governments (Highways and Streets) This entry includes expenditures for maintenance and construction of other local government roads. This is an eligible expenditure for highway-related costs. Money received for this service should be entered at line 111-47331.

122-53410 – Limited Purpose Roads This entry includes expenditures for construction and maintenance of dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads and are not eligible for state road aids. Maintenance of public alleys should be included at line 122-53311.

122-53420 – Street (Highway) Lighting This entry includes expenditures for installation, repair, and maintenance of street lights. Some common expenditures are painting of poles, bulb replacement, and electric utility bills. This is an eligible expenditure for highway-related costs.

122-53431 – Sidewalk Maintenance and Replacement with Street Reconstruction This entry includes sidewalk and driveway replacement when a street or highway is reconstructed. This is an eligible expenditure for highway-related costs.

122-53432 – New Sidewalk Outlay and Replacement Without Street Reconstruction This entry includes expenditure for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction including cost charged back to property owners through special assessments. Sidewalk replacement which is part of a street or highway reconstruction project should be entered at line 122-53431.

122-53441 – Storm Sewer Maintenance This entry includes expenditures for maintenance and repair of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related costs.

Note: In cases where the storm sewer system is operated as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

122-53442 – Storm Sewer Construction This entry includes expenditures for construction and reconstruction of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related costs.

122-53450 – Parking Facilities This entry includes expenditures for construction, maintenance, and repair of public parking ramps, lots, and meters in cases where such expenditures are borne by the governmental fund types. If the parking facilities are accounted for as an enterprise, the activities should be reported in the proprietary fund types schedule.

122-53510 – Airport This entry includes expenditures for operation of an airport, such as maintenance of landing fields, parking facilities, equipment, lighting, supplies, administrative staff and operations employees, office supplies, and subsidies to airports operated by others.

Note: In cases where the airport is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

122-53520 – Mass Transit This entry includes expenditures for operation of a transit system, such as equipment maintenance, fuel, maintenance supplies, park and ride lots, advertising, administrative staff, drivers, office supplies, and subsidies to mass transit systems operated by others.

Note: If the mass transit system is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

122-53540 – Docks and Harbors This entry includes expenditures for operation of commercial docks, harbors, and terminal warehouses, including contributions to others for maintenance of commercial docks and harbors.

Note: In cases where commercial dock and harbor facilities are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

122-53580 – Other Transportation Facilities This entry includes expenditures for operation of other transportation facilities; such as railroads, bicycle trails, and other transportation activities which are not provided for in the lines above, and which are accounted for as part of the governmental fund types.

122-53610 – Sewage Service This entry includes expenditures for maintenance and construction of sanitary sewer lines and sewage treatment plants. This includes salaries and fringe benefits of sewer department employees, repair and maintenance of pumping equipment, vehicle maintenance, equipment rental, etc. Payments to another governmental unit for providing sewer service to residents of your municipality should be included at this entry. If the sanitary sewer system is accounted for as a utility, it should be reported in the proprietary fund types schedule.

122-53620 – Refuse and Garbage Collection (Curbside collection only) This entry includes expenditures for collection of garbage, rubbish, and discarded items from residential, commercial, and industrial properties. The contract cost for garbage pick-up agreements should be included here.

122-53631 – Solid Waste Disposal This entry includes expenditures for operation of a landfill site, such as incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, and solid waste drop off sites and site monitoring cost.

Note: In cases where the solid waste disposal operation is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

122-53635 – Recycling Expenditures This entry includes any reasonable program related expenditures for planning or operating one or more of the components of a solid waste management program specified in Section 287.11(2)(a) to (h) of the Statutes, or to enable your municipality to comply with the prohibition under Section 287.07(2) of the Statutes. Expenditures may include payroll cost and fringe benefits of employees directly involved in this program's activities, indirect cost, consultant fees, service contracts, materials and supplies, equipment rental and other allowable cost. Depreciation is not an allowable cost for cash or modified accrual basis accounting.

Note: In cases where the recycling operation is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

122-53640 – Weed and Nuisance Control This entry includes expenditures for weed commissioner, weed spraying, cutting, advertising, and other costs associated with weed and nuisance control.

122-53680 – Other Sanitation This entry includes expenditures for sanitation activities not provided for in the lines above. Hazardous Waste Removal costs, including training, would be entered here. This entry also includes expenditures for maintenance of watermains in cases where watermains are financed through the governmental fund types.

123-53000 – Total Public Works Sum of lines 122-53100 through 122-53680.

Health and Human Services

This function includes the protection of public health; and furnishing public assistance, institutional care, or economic assistance to needy residents.

124-54100 – Public Health Services This entry includes expenditures for the protection and improvement of public health. Among activities to be included here are the following:

- health clinics
- communicable disease control (detection, prevention, treatment)
- health inspections (consumer protection, food inspection, etc.)
- health education and planning
- animal and insect control
- home nursing care
- humane shelter

124-54420 – General Relief This entry includes expenditures for relief administration, including the cost of administering food stamps, work relief programs, cash relief grants (direct financial payments) to indigents; payments for groceries, clothing, rent, utilities, burial, hospitalization, and medical care of indigents; payments for work relief; and payments to other municipalities (including counties) for relief grants on behalf of legal residents of your municipality.

124-54600 – Aging (Inc. Senior Citizen Programs) This entry includes programs such as transportation for the elderly, nutrition programs, operation of senior citizen centers, and donations to these programs.

124-54910 – Cemetery This entry includes expenditures for operation and maintenance of a municipally-owned cemetery. Donations by a municipality to a privately-operated cemetery are also included here.

Note: If the cemetery is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

124-54980 – Other Health and Human Services This entry includes expenditures for health and human services programs not provided for in the lines above.

125-54000 – Total Health and Human Services Sum of lines 124-54100 through 124-54980.

Culture, Recreation, and Education

This group of activities includes expenditures for cultural, recreational, and educational purposes. Include contributions to others for providing these services.

Note: If the municipality accounts for such operations as libraries, museums, and recreational facilities in an enterprise fund, they should be reported in the proprietary fund types schedule.

126-55110 – Library This entry includes expenditures for library operations. Also include payments to federated library systems and contributions to other local districts for library services furnished to the municipality.

126-55120 – Museum This entry includes operating expenditures of municipally operated museums and historical sites where those activities are accounted for in the governmental fund types.

126-55190 – Other Culture This entry includes expenditures for other cultural activities such as artistic programs, theaters, and community centers, etc. Include auditoriums, convention or civic centers that are accounted for in the governmental fund types schedule.

126-55200 – Parks This entry includes expenditures for personnel, equipment, grounds maintenance, and other costs incidental to operating a park system.

126-55300 – Recreation Programs and Events This entry includes expenditures for administration and operation of recreation activities such as athletic (tennis, baseball, softball) programs, playground programs, and other summer recreation programs, and events such as fireworks, parades, public concerts, and holiday decorations.

126-55400 – Recreation Facilities This entry includes expenditures for specialized facilities such as ice arenas, swimming areas, golf courses, recreational docks and harbors, channel markers, buoys, piers, fairgrounds, stadiums, snowmobile trails, and ATV trails, when these facilities are accounted for in the governmental fund types schedule.

126-55410 – Zoo This entry includes operating expenditures of municipally operated zoological parks when those activities are accounted for in the governmental fund types.

127-55000 – Total Culture, Recreation, and Education Sum of lines 126-55110 through 126-55410.

Conservation and Development

This group of activities includes expenditures for resource conservation, environmental protection, administration of planning policies and zoning, public housing projects, urban development, and economic development. Tax incremental district expenditures should be allocated to the appropriate activities (i.e., street construction would be at line 122-53315).

128-56500 – Public Housing This entry includes expenditures for acquisition, furnishing, maintenance, and operation of public housing for low income and elderly persons.

Note: If public housing projects are accounted for as an enterprise fund, the activity should be reported in the proprietary fund type schedule.

128-56600 – Urban Development This entry includes expenditures for rehabilitation of deteriorated neighborhoods, and demolition and clearance of structures. This entry also includes the acquisition of property and construction or reconstruction of structures, as well as the cost of relocation and rehousing persons displaced by redevelopment projects.

Note: If urban development projects are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

128-56700 – Economic Development This entry includes expenditures for fostering economic growth and development within the municipality; including such activities as economic and industrial surveys, advertising the advantages of the municipality, financial assistance to new businesses, activities of an industrial development agency, and acquisition and development of industrial sites.

128-56900 – Other Conservation and Development This entry includes expenditures for conservation and development activities not provided for above, such as forestry projects, conservation of water, mineral, and agricultural resources, fish and game projects, environmental protection, and administration of planning policies and zoning laws. Include land use planning costs.

129-56000 – Total Conservation and Development Sum of lines 128-56500 through 128-56900.

Capital Outlay/Capital Project Expenditures

Capital outlay includes the acquisition of, or addition to, fixed assets such as trucks, graders, and other equipment; land and buildings; capital improvements such as construction or reconstruction of roads, sewers, curbs, gutters, sidewalks, street or road signs, street light poles, office machines, reassessment of property, construction engineering fees, and construction materials.

130-57140 – General Public Buildings Outlay This entry includes expenditures for constructing or remodeling of general municipal buildings such as hall, additions to hall parking lots, and acquisition of land for future expansion.

130-57190 – Other General Government Outlay This entry includes capital outlay expenditures for general government purposes not provided for above, such as acquisition of computer equipment.

130-57210 – Law Enforcement Outlay This entry includes expenditures for constructing or remodeling police office buildings and garages, and purchase of police equipment such as squad cars, vans, and other law enforcement and investigation vehicles, police radio equipment, radar, and other crime detection devices. Expenditures for multi-purpose buildings should be allocated to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

130-57220 – Fire Protection Outlay This entry includes expenditures for constructing or remodeling buildings used for storing fire fighting equipment, and purchases of equipment such as fire trucks and other fire fighting apparatus.

130-57230 – Ambulance Outlay This entry includes expenditures for constructing or remodeling ambulance garages and purchases of equipment such as ambulance vehicles and jaws of life.

130-57261 – Emergency Communications (911) Outlay (Law enforcement share) This entry includes the law enforcement prorated portion of emergency communication (911) outlay. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. Do not include emergency communication outlays reimbursed by state agencies such as DNR at this entry. This is an eligible expenditure for highway-related costs.

130-57269 – Emergency Communications (911) Outlay (Exclude law enforcement share. See line 130-57261 above) This entry includes the balance of the emergency communication (911) outlay expenditures. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. This entry includes emergency communication outlays reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

130-57290 – Other Public Safety Outlay This entry includes capital outlay expenditures for public safety areas not provided for in the lines above.

130-57324 – Highway Equipment Outlay This entry includes expenditures for the purchase of highway machinery and equipment. This is an eligible expenditure for highway-related costs.

130-57327 – Highway Building Outlay This entry includes expenditures for the construction or acquisition of highway buildings. This is an eligible expenditure for highway-related costs.

Those municipalities with approved internal service funds should include only those expenditures for the purchase of buildings and equipment that are not depreciated. Examples include the purchase of land for buildings and storage lot sites.

130-57331 – Highway and Street Outlay (Local) This entry includes expenditures for grading, base, and surface; marking signs, and traffic control signals; engineering expenditures directly attributable and charged to an individual highway, public alley, or bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes, such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This is an eligible expenditure for highway-related costs.

130-57332 – Highway and Street Outlay – State This entry includes expenditures for construction of state highways. This is an eligible expenditure for highway-related costs. Revenues for this service should be entered at line 111-47230.

130-57333 – Highway and Street Outlay – Other Local Governments This entry includes expenditures for construction of other local government, school, or special district roads. This is an eligible expenditure for highway-related costs. Revenues for this service should be entered at line 111-47331.

130-57341 – Limited Purpose Roads Outlay This entry includes expenditures for construction of limited purpose roads. This includes dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads and are not eligible for state road aids. Construction of public alleys should be included at line 130-57331.

130-57342 – Street (Highway) Lighting Outlay This entry includes expenditures for purchase and installation of street lights, including engineering costs. This is an eligible expenditure for highway-related costs.

130-57343 – Sidewalk Replacement with Street Reconstruction This entry includes expenditures for construction of sidewalks or replacements when a highway is reconstructed. This is an eligible expenditure for highway-related costs.

130-57344 – New Sidewalk Outlay and Replacement Without Street Reconstruction This entry includes expenditures for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction, including costs charged back to property owners through special assessments.

130-57345 – Storm Sewer Outlay This entry includes expenditures for storm sewer construction including drainage inlets, collection systems, disposal systems, and storm sewers. This is an eligible expenditure for highway-related costs.

130-57346 – Parking Facilities Outlay This entry includes expenditures for construction or reconstruction of public parking lots and ramps.

130-57351 – Airport Outlay This entry includes expenditures for construction or reconstruction of airport facilities such as runways, taxi strips, fences, lighting, communications equipment, roads, walks, parking areas, and terminals.

130-57352 – Mass Transit Outlay This entry includes expenditures for construction of bus garages and for purchases of buses, maintenance equipment, and other facilities.

130-57354 – Dock and Harbor Outlay This entry includes expenditures for construction of commercial docks, harbors, and terminal warehouse facilities and equipment.

130-57391 – Other Transportation Outlay This entry includes expenditures for transportation capital outlays not provided for in the lines above.

130-57410 – Sewage Service (Outlay) This entry includes expenditures for construction of sewage treatment plants, sanitary sewer lines, and lift stations.

Note: If the sewage service plant is operated as a utility, do not include construction expenditures at this line. See proprietary fund types schedule instructions.

130-57420 – Refuse and Garbage Collection Outlay This entry includes capital outlay expenditures for acquisition of refuse and garbage collection such as garbage trucks, communication equipment, and equipment storage sheds.

130-57431 – Solid Waste Disposal Outlay This entry includes expenditures for the acquisition of a landfill site, incinerator, and the purchase of compacting equipment, site closure, well monitoring equipment, site monitoring equipment, etc.

130-57435 – Recycling Outlay This entry includes capital expenditures for additions or improvements to recycling plant or equipment and land acquisition costs.

130-57490 – Other Sanitation Outlay This entry includes expenditures for sanitation capital outlays not provided for in the lines above and water main and lateral construction in cases where they are financed through the governmental fund types.

130-57510 – Health Outlay This entry includes expenditures for constructing or remodeling health care facilities such as health clinics, nursing homes, and general hospitals; and equipment such as staff vehicles and hospital equipment.

130-57610 – Library Outlay This entry includes expenditures for construction, remodeling, and purchase of land, buildings, and equipment for library activities.

130-57620 – Parks Outlay This entry includes expenditures for construction and remodeling of buildings, purchase of land, and equipment for parks.

130-57630 – Other Culture and Recreation Outlay This entry includes expenditures for culture and recreation outlays not provided for in the lines above.

130-57710 – Public Housing Outlay This entry includes expenditures for acquisition, construction, and furnishing of public housing for low income and elderly people.

130-57721 – Urban Development Outlay This entry includes expenditures for redevelopment of blighted and deteriorated areas, including the acquisition of property and construction or reconstruction of structures.

130-57725 – Economic Development Outlay This entry includes expenditure outlays to promote private business development, including expenditure outlays for industrial park development.

130-57730 – Other Conservation and Development Outlay This entry includes expenditures for conservation and development outlays not provided for in the lines above.

131-57000 – Total Capital Outlay Sum of lines 130-57140 through 130-57730.

Debt Service

Debt service includes principal and interest on general obligation bonds, long-term notes, land contracts, installment purchases, etc., except those maturities financed by proprietary fund types. (Interest maturities on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types will be reported in the proprietary fund types schedule. Principal maturities paid on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types are a reduction of a liability on the proprietary fund balance sheet and as such, are not to be included in the schedule of revenues and expenses for proprietary fund types.) The principal paid on “B” bonds is a reduction of a liability. The interest paid on “B” bonds is a governmental fund debt service interest expenditure.

132-58100 – Debt Service – Principal on Long-Term Debt This entry includes payments on general obligation bonds, notes, special state trust fund loans, and installment contracts accounted for through the governmental fund types.

132-58211 – Debt Service – Interest and Fiscal Charges – Law Enforcement This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for law enforcement purposes. The interest on loans obtained for several purposes including law enforcement must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality. This is an eligible expenditure for highway-related costs.

132-58212 – Debt Service – Interest and Fiscal Charges – Fire This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for fire purposes. The interest on loans obtained for

several purposes including fire must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58213 – Debt Service – Interest and Fiscal Charges – Ambulance This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for ambulance purposes. The interest on loans obtained for several purposes including ambulance must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58221 – Debt Service – Interest and Fiscal Charges – Highway and Street This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for highway and street purposes. The interest on loans obtained for several purposes including highway must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or return them to the municipality. This is an eligible expenditure for highway-related costs.

132-58222 – Debt Service – Interest and Fiscal Charges – Storm Sewer This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for storm sewer purposes. The interest on loans obtained for several purposes including storm sewers must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate them or return them to the municipality. This is an eligible expenditure for highway-related costs.

132-58227 – Debt Service – Interest and Fiscal Charges – Refuse and Garbage Collection This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for refuse and garbage collection purposes. The interest on loans obtained for several purposes including refuse and garbage collection must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58230 – Debt Service – Interest and Fiscal Charges – Solid Waste Disposal This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for solid waste disposal purposes. The interest on loans obtained for several purposes including solid waste disposal must be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

132-58290 – Debt Service – Other Interest and Fiscal Charges This entry includes interest and fiscal agent charges not provided for in the lines above.

133-58000 – Total Debt Service Sum of lines 132-58100 through 132-58290.

Other Financing Uses

134-59200 – Transfers to Other Funds This entry includes amounts transferred out of the Governmental Fund Types and Expendable Trust Funds. The two major categories of interfund transfers are:

1. **Residual Equity Transfers.** Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual Equity Transfers will normally not be included in these schedules.
2. **Operating Transfers.** All other interfund transfers, such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, and operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund. Operating Transfers will normally be included in these schedules.

134-59500 – Payment to Refunding Bond Escrow Agent This entry is the payment to an escrow agent to defease the old debt. This line should be used with line 115-49500 for advance refunding debt. Payments made to the escrow agent from a general fund appropriation or from current resources must be reported as debt service expenditures because these payments are not substitutions of one debt for another.

134-59800 – Funds Applied to Reduce Levies of Other Jurisdictions This entry includes the amount of local revenues used to reduce taxes from the amount certified, charged, or apportioned by other governments to the amount levied. Entries can be made at this account only when the local property tax reported at line 100-41110 is zero. In other words, surplus funds must be used first to reduce the local levy, then applied to tax levies certified by other taxing jurisdictions.

134-59900 – Other Financing Uses (Identify) This entry includes expenditures not identified with any of the functions of government noted above. Entries at this line must be identified. List each item and the amount.

135-59000 – Total Other Financing Uses Sum of lines 134-59200 through 134-59900 above.

136-50000 – Total Expenditures and Other Financing Uses Sum of lines 119-51000, 121-52000, 123-53000, 125-54000, 127-55000, 129-56000, 131-57000, 133-58000, and 135-59000.

FINANCIAL REPORT RECONCILIATION SCHEDULE

CASH BASIS OF ACCOUNTING

This schedule is a summary of financial transactions and their effects on cash balances. This schedule also represents a check to ensure all revenues and expenditures are reflected in the financial report. Only municipalities on the cash basis of accounting should complete this schedule.

140-11000 – Cash and Securities (Investments) At Beginning of Year This entry includes cash on hand, governmental fund type checking accounts, and all investments held by the municipality on January 1. The types of investments include certificates of deposit (CD), passbook saving accounts, local government pooled investment fund, U.S. treasury obligations, and NOW and Super NOW accounts. This entry should be identical to line 150-11000 on the prior year financial report form.

140-21200 – Temporary (One Year Or Less) Loans Incurred During Year This entry includes monies received by borrowing for a period of one year or less.

140-40000 – Revenues and Other Financial Sources: Governmental Fund Types (117-40000 on Page 6) This entry is the total governmental fund type revenues from line 117-40000 on page 6.

140-49000 – Other Revenue/Rounding Adjustments (Identify) This entry includes monies received that do not fit any of the revenue classifications in the body of the schedule. Attach a detailed list, identifying these items; also, rounding variations in the revenues should be entered here.

141-26100 – Advance Tax Collections Held At End of Year This entry includes the tax collections held at the end of December that applies to the next tax roll. Do not include dog license fees or tax overpayments.

142-21500 – Payroll Deductions Payable At End of Year This entry would equal the payroll deductions (state tax, federal tax, health insurance, social security, etc.) still due others on December 31st. If you pay the salary withholdings of October, November, and December on or before December 31, you would not use this entry. If you distribute net salaries in your financial records and distribute payroll withholdings when they are paid, you would not use this entry.

143-90000 – Grand Total (Must Equal Code 153-90000 Below) This entry is the sum of lines 140-11000 through 142-21500 above.

150-11000 – Cash and Securities (Investments) At End of Year This entry includes cash on hand, checking account book balances, and all investments held by the governmental fund types of the municipality on December 31.

150-21200 – Temporary (One Year Or Less) Loans Paid During Year This entry includes the principle paid on loans issued for a period of one year or less. The interest paid on temporary loans will be included at lines 132-58211 through 132-58290 on page 10.

150-50000 – Expenditures and Other Financing Uses: Governmental Fund Types (Line 136-50000 On Page 10) This entry is the total governmental fund type expenditures from Line 136-50000 on page 10.

150-59000 – Other Expenditures/Rounding Adjustment (Identify) This entry includes the monies expended that do not fit any of the expenditure classifications in the body of the schedule. Attach a detailed list identifying these items. Also, rounding variations in the expenditures should be entered here.

151-26100 – Advance Tax Collections Held At Beginning of Year This entry includes taxes collected on the current tax roll prior to January 1. This entry should be identical to line 141-26100 on the prior year financial report form. Do not include dog license fees or tax overpayments.

152-21500 – Payroll Deductions Payable At Beginning of Year This entry should equal line 142-21500 on last year's financial report form.

153-90000 – Grand Total (Must Equal Code 143-90000 Above) This entry is the sum of lines 150-11000 through 152-21500 above.

**STATEMENT OF CHANGE IN FUND BALANCE
MODIFIED ACCRUAL BASIS
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS**

This schedule is a summary of financial transactions and their effects on fund balances of the governmental fund types and expendable trust funds. This schedule also represents a check to ensure all revenues and expenditures are reflected in the schedules. Only municipalities using an accounting basis other than cash should complete this schedule (for example, modified accrual).

140-34000 – Fund Balance at Beginning of Year This entry should be comprised of reserved and unreserved fund balances of the governmental fund types (general, special revenue, debt service, capital projects, special assessment), and the expendable trust funds as of January 1.

140-40000 – Revenues and Other Financing Sources: Governmental Fund Types Enter the amount appearing at line 117-40000.

140-85000 – Adjustments to Fund Balance This entry is provided to account for adjustments to the fund balances and can be positive or negative. Some of the common causes of adjustments on this line are audit adjustments to the beginning fund balance, and residual equity transfers.

143-90000 – Grand Total Sum of lines 140-34000 through 140-85000 above.

150-50000 – Expenditures and Other Financing Uses: Governmental Fund Types Enter the amount appearing in line 136-50000.

151-34000 – Fund Balance at End of Year This entry should be comprised of reserved and unreserved fund balances of the governmental fund types (general, special revenue, debt service, capital projects, special assessments), and the expendable trust funds as of December 31.

153-90000 – Grand Total Sum of lines 150-50000 and 151-34000.

SCHEDULE OF REVENUES AND EXPENSES

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

The major classifications used in the Schedule of Revenues and Expenses – All Proprietary Fund Types and Similar Trust Funds are as follows:

Revenues and Other Financing Sources

Expenses and Other Financing Uses

Operating Revenues:

Operating Expenses:

Public Charges for Services

Enterprise

Intergovernmental Charges for Services

Internal Service

Interdepartmental Charges for Services

Fiduciary/Pension Trust

Miscellaneous

Nonoperating Revenues:

Nonoperating Expenses:

Taxes

Enterprise

Intergovernmental Revenues

Internal Service

Miscellaneous

Transfers from Other Funds

Transfers to Other Funds

Definitions for individual lines appearing in the schedule are as follows:

OPERATING REVENUES

Operating revenues are proprietary (enterprise) fund revenues which are directly related to the fund’s primary service activities. They consist primarily of user charges for services.

Public Charges for Services

This category includes operating revenues from individuals, organizations, third-party providers, and businesses for services rendered by the proprietary fund types (enterprises and internal service funds) and similar trust funds. Do not include refunds or reimbursements of expense.

200-46220 – Fire Protection Fees This entry includes revenues from individuals or their insurance companies for fire services when the fire department is operated as an enterprise.

200-46230 – Ambulance Fees This entry includes revenues from individuals for use of municipal ambulance services operated as an enterprise.

200-46324 – Storm Water Drainage This entry includes user fees received from businesses and individuals for operation of a storm water utility.

200-46330 – Parking Lots, Ramps and Meters This entry includes revenues from public parking lots, ramps, and meters, such as weekly or monthly user fees, meter revenues, and sales of special parking permits when the public parking facilities are operated as an enterprise.

200-46340 – Airport This entry includes revenues from landing fees, concession fees, parking fees and freight fees resulting from the operation of a municipal airport as an enterprise.

200-46350 – Mass Transit This entry includes the fare revenues and charter fees of a municipal mass transit system operated as an enterprise.

200-46370 – Docks and Harbors This entry includes revenues from businesses and individuals for freight, docking, and storage fees resulting from the operation of commercial docks and harbors as an enterprise.

200-46410 – Sewage Service This entry includes sewer user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues when the municipality operates the sewer activity as an enterprise fund.

For those municipalities which file reports with the Public Service Commission, the amount to be reported at line 200-46410 can be taken from that report and calculated as follows:

Page S-1 – Total operating revenues

Deduct:

Page S-2, Line 4 – Flat rate revenues from public authorities

Page S-2, Line 8 – Measured service revenues from public authorities

Page S-2, Line 12 – Interdepartmental services

Balance equals sewage service revenues to enter at line 200-46410

If the sewer operation is not required to report to the Public Service Commission, the amount to be reported here can be calculated by subtracting all revenues from public authorities (federal, state, other local governments, other municipal departments) from total operating revenues, and reporting the difference at line 200-46410.

200-46420 – Refuse and Garbage Collection This entry includes revenues from user fees collected from individuals, organizations, and businesses for collection of refuse and garbage in cases where the activity is operated as an enterprise.

200-46431 – Solid Waste Disposal This entry includes revenues from individuals for disposing of waste materials, when the solid waste disposal site is operated as an enterprise. Such revenues may be a sticker fee, key purchase fee, or a weight charge.

200-46435 – Recycling This entry includes revenues from individuals or businesses for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees, in cases where the activity is operated as an enterprise. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include sale of recyclable materials at this entry.

200-46450 – Water Service This entry includes water user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues which represent public charges.

The amount to enter at this line can be obtained from page W-1 and W-2 of the Public Service Commission report and calculated as follows:

“Total Operating Revenues” less “Public Fire Protection” (A/C 463); less “other sales to Public Authority” (A/C 464); less “Interdepartmental Sales” (A/C 467); equals water revenues to enter at line 200-46450.

200-46461 – Electric Service This entry includes electric user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues which represent public charges.

The amount to enter at this line can be obtained from page E-1 of the Public Service Commission report and calculated as follows:

Total operating revenues

Deduct:

Public Street and Highway Lighting (A/C 444)

Interdepartmental Sales (A/C 448)

Interdepartmental Rent (A/C 455)

Balance equals electric service revenues to enter at line 200-46460

200-46465 – Gas Service This entry includes gas utility revenues from residential, commercial, and industrial properties; forfeited discounts; and other revenues which represent public charges.

The intergovernmental charges for services should be entered at the lines provided under federal, state, local, and departmental lines below.

200-46510 – Public Health Services This entry includes revenues from individuals and third parties for health services, such as health clinics, operated as an enterprise.

200-46521 – Nursing Home This entry includes revenues for patient care such as provided by nursing homes, residential care facilities, and infirmaries for the care, treatment, and maintenance of the aged and infirmed, when the nursing home is operated as an enterprise.

200-46522 – General Hospital This entry includes the patient revenues of a general hospital including monies received from insurance companies or social programs, when the hospital is operated as an enterprise.

200-46540 – Cemetery This entry includes revenues from lot sales, grave openings, and lot maintenance, in situations where the cemetery is operated as an enterprise by the municipality.

200-46710 – Library This entry includes such revenues as fines, special request fees, rentals, and other library use fees from individuals when the library is operated as an enterprise.

200-46731 – Museum This entry includes daily admissions, concession sales and other fees in cases where the museum is operated as an enterprise in the proprietary fund types.

200-46732 – Zoo This entry includes daily admissions, parking fees, concession sales, and other fees in cases where the zoo is operated as an enterprise in the proprietary fund types.

200-46733 – Daily Admission and User Fees – Golf Course This entry includes revenues such as green fees, cart rentals, and concession earnings when the golf course is operated as an enterprise.

200-46734 – Daily Admission and User Fees – Swimming Areas This entry includes pool use fees, locker rentals, and concession earnings when the swimming areas are operated as an enterprise.

200-46736 – Cable Television This entry includes fees charged to the public for use of a municipal cable television service operated as an enterprise.

Note: Franchise fees are to be included at line 105-44100 in the governmental fund types schedule.

200-46830 – Public Housing This entry includes rents and other revenues from residents of public housing projects operated as an enterprise.

200-46840 – Urban Development This entry includes public charges from urban or community development projects, such as tax incremental and business districts, operated as an enterprise.

200-46870 – Liquor Store This entry includes the revenues from sale of products from the municipal liquor store operated as an enterprise.

200-46900 – Other Public Charges for Services (Enterprise) (Identify) This entry is provided for revenues from public charges of any other activity which might be operated and accounted for through an enterprise fund by the municipality.

202-46199 – Other Internal Service – Public Charges (Identify) This entry is provided for revenues from public charges of any activity which might be organized and accounted for through an internal service fund by the municipality.

Intergovernmental Charges for Services

This category includes revenues from other local governments with taxing powers such as schools, technical colleges, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts; and state and federal governments for services provided. Services provided are fire protection, police protection, water service, sewer service, solid waste disposal, etc.

202-47122 – Federal Enterprise – Fire Services This entry includes revenues from fire services furnished to agencies of the federal government by a municipally-operated fire enterprise.

202-47141 – Federal – Enterprise – Sewage Service This entry includes revenues from sewage service furnished to agencies of the federal government by a municipally-operated utility. This will usually consist of the federal portion of revenues from public authorities.

202-47181 – Federal – Enterprise – Public Housing This entry includes revenues for services provided to a federal agency by the public housing enterprise fund.

202-47191 – Other Services to Federal Government by Enterprises This entry includes revenues from charges to federal agencies for services provided by enterprises not included at the lines listed above.

203-47193 – Federal – Internal Service This entry includes revenues from charges to the federal government for services provided by internal service funds such as data-processing or central stores, etc.

203-47222 – State – Enterprise – Fire Services This entry includes revenues from fire services provided to the state by a municipally-operated fire enterprise.

203-47241 – State – Enterprise – Sewage Service This entry includes revenues from sewage service furnished to the state by a municipally-operated utility. This will usually consist of the state portion of revenues from public authorities.

203-47281 – State – Enterprise – Public Housing This entry includes revenues for public housing services provided to the state in cases where the public housing project is operated as an enterprise fund.

203-47291 – Other Services to State Government by Enterprises This entry contains revenues from charges to the state government for services not included in the lines above.

204-47293 – State – Internal Service This entry includes revenues from charges to the state government for services provided by internal service funds such as data-processing, central stores, etc.

204-47323 – Other Local Governments – Enterprise – Fire Services This entry includes revenues from fire services provided to other local governments by a municipally-operated fire enterprise.

204-47324 – Other Local Governments – Enterprise – Ambulance Services This entry includes revenues for ambulance services provided to other local governments by the ambulance enterprise fund.

204-47341 – Other Local Governments – Enterprise – Sewage Service This entry includes revenues from sewage service furnished to other local government units by a municipally-operated utility.

204-47342 – Other Local Governments – Refuse and Garbage Collection This entry includes revenues from refuse and garbage collection furnished to other local governmental units.

Note: The user fees from businesses or individuals should be entered in the section “Public Charges for Services”.

204-47343 – Other Local Governments – Solid Waste Disposal This entry includes revenues for the user fees or contract payments from local governments for use of the municipally-owned solid waste disposal site.

Note: The user fees from businesses or individuals should be entered in the section “Public Charges for Services”.

204-47345 – Other Local Governments – Recycling This entry includes revenues from user fees or contract payments from local governments, or the prorated recycling portion of all-inclusive solid waste disposal fees, for the use of municipally-owned recycling facilities or equipment being operated as an enterprise.

Note: User fees from business or individuals should be entered in the section “Public Charges for Services.”

204-47381 – Other Local Governments – Enterprise – Public Housing This entry includes revenues for public housing services provided to other local governments.

204-47391 – Other Services to Other Local Governments by Enterprises This entry includes revenues from charges to other local governments for services provided by enterprises not included at the lines listed above.

205-47393 – Other Local Governments – Internal Service This entry includes revenues from charges to other local government units for services provided by internal service funds such as data-processing, central stores, etc.

Interdepartmental Charges for Services

This category includes charges for services to local (municipal) departments by municipal service departments. These transactions are considered “quasi-external” in nature.

205-47491 – Enterprise This entry includes revenues from charges for services provided to other municipal departments or other funds by enterprise funds. Among these are certain revenues of municipally-operated utilities such as:

Sewer: Municipal portion of revenues from public authorities
Interdepartmental services

Water: Public fire protection
Interdepartmental sales

Electric: Public street and highway lighting
Interdepartmental sales

Note: Hydrant rental revenue (Public Fire Protection) (Line 463 in PSC report) is an interdepartmental charge for service to be included here at line 205-47491 in the same amount as shown in PSC report.

206-47493 – Internal Service This entry includes revenues from charges for services to other municipal departments or other funds by internal service funds such as data processing, central stores, central motor pool, reproduction, etc.

Miscellaneous Revenues

This category includes other **operating revenues** of enterprise, internal service, and fiduciary/pension trust funds not provided for in the lines above.

206-48691 – Enterprise This entry includes all miscellaneous operating revenues of the enterprise funds not provided for in the enterprise lines above.

207-48692 – Internal Service This entry includes all miscellaneous revenues of the internal service funds not provided for in the internal service lines above.

207-48910 – Fiduciary/Pension Trust This entry includes all revenues of nonexpendable trust funds such as contributions, donations, grants, and interest on investments. This entry also includes contributions and other earnings accruing to pension trust funds.

208-40000 – Total Operating Revenues Sum of lines 200-46230 through 207-48910.

OPERATING EXPENSES

Enterprise Operating Expenses

This category includes operating expenses of those municipal activities which are accounted for as enterprise funds. The operating expenses reported on this schedule should reflect the operating expenses as reported in the municipality’s financial statements (including depreciation).

209-52200 – Fire Protection This entry includes all operating expenses of a municipally-operated fire enterprise.

209-52300 – Ambulance This entry includes all operating expenses of a municipally-operated ambulance enterprise.

209-53450 – Parking Facilities This entry includes all operating expenses of public parking lots and ramps when the municipality operates these facilities as an enterprise.

209-53510 – Airport This entry includes all operating expenses of an airport enterprise.

209-53520 – Mass Transit This entry includes all operating expenses of a municipally-operated mass transit enterprise.

209-53540 – Docks and Harbors This entry includes all operating expenses of commercial docks, harbors, and terminal warehouses in cases where these activities are operated as an enterprise.

209-53610 – Sewage Service This entry includes all operating expenses of municipally-owned sewage treatment facilities. For those municipalities which file annual reports with the Public Service Commission, the amount to report at line 209-53610 can be taken from line 49, page S-1 of that report.

209-53620 – Refuse and Garbage Collection This entry includes all operating expenses of a municipally-owned refuse and garbage collection enterprise.

209-53631 – Solid Waste Disposal This entry includes all operating expenses of a solid waste disposal enterprise.

209-53635 – Recycling This entry includes all operating expenses of a recycling enterprise, or the properly prorated recycling portion of the operating expenses of a combined solid waste disposal/recycling enterprise.

209-53650 – Storm Water Drainage This entry includes all operating expenses of a storm water drainage utility.

209-53700 – Water Service This entry includes all operating expenses of a municipally-owned water utility. The amount to enter on this line can be obtained from page W-1 of the Public Service Commission report.

Note: The water utility **tax equivalent** expense should be included here as an operating expense in the **same amount** as is recorded in the water utility ledger and reported in the PSC report.

Tax Equivalent Forgiven: If the tax equivalent is forgiven by the municipality it is usually included in the operating expenses of the water utility and “written off” by making an offsetting entry to “Miscellaneous Credits to Surplus” (Line 434) on the utility ledger.

In this case the amount of the tax equivalent expense should be included in the utility operating expenses reported at line 209-53700, and the offset should be entered at line 230-85000 “Adjustments to Retained Earnings/Fund Balance” in the Statement of Change in Retained Earnings/Fund Balances on page 15 of the report. No revenue will be recognized in the general fund.

Tax Equivalent Recorded in Different Amounts: In municipalities where the general fund operations of the municipality are recorded on a cash basis and water utility activities are recorded on the accrual basis (double-entry), it is possible that the tax equivalent revenue on the general fund records does not agree with the tax equivalent expense on the water utility records and PSC report.

In this case the tax equivalent revenue should be reported at line 100-41310 in the Governmental Fund section of the report in the amount that it is recorded in the general fund, and should be included here in the Proprietary Fund section in the same amount as reported in the PSC report.

209-53800 – Electric Service This entry includes all operating expenses of a municipally-owned electric utility. The amount to enter on this line can be obtained from page E-1 of the Public Service Commission report.

209-53810 – Gas Service This entry includes all operating expenses of a municipally-owned gas utility which is accounted for as an enterprise.

209-54100 – Public Health Services This entry includes all operating expenses of public health services in cases where they are operated and accounted for as enterprise funds, such as a health clinic.

209-54210 – Nursing Home This entry includes all operating expenses of a municipally-owned nursing home or residential care facility which is operated as an enterprise.

209-54220 – General Hospital This entry includes all operating expenses of a municipally-owned general hospital enterprise.

209-54910 – Cemetery This entry includes all operating expenses of a cemetery in cases where the activity is operated as an enterprise by the municipality.

209-55110 – Library This entry includes all operating expenses of a municipally-owned library operated as an enterprise.

209-55120 – Museum This entry includes operating expenses of municipally operated museums and historical sites where these activities are accounted for in the proprietary fund types.

209-55370 – Cable Television This entry includes all operating expenses of a municipally-owned cable television enterprise.

209-55410 – Zoo This entry includes operating expenses of municipally operated zoological parks where these activities are accounted for in the proprietary fund types.

209-55420 – Swimming Areas This entry includes the operating expenses of municipally-owned swimming pools and areas in cases where these activities are operated as an enterprise.

209-55430 – Golf Courses This entry includes the operating expenses of municipally-owned golf courses which are operated as an enterprise.

209-56500 – Public Housing This entry includes all operating expenses of a municipally-owned public housing enterprise.

209-56600 – Urban Development This entry includes all operating expenses of urban or community development projects, such as tax incremental and business districts, operated as an enterprise.

209-56905 – Liquor Store This entry includes all operating expenses of a municipally-owned liquor store enterprise.

209-56910 – Other Enterprises (Identify) This entry includes all operating expenses of municipally-operated enterprises not included in the lines above.

211-51490 – Internal Service (Operating Expense) This entry includes operating expenses of those activities which are accounted for and reported as internal service funds. The operating expenses reported on this schedule should reflect the operating expenses as reported in the municipality’s financial statements.

211-59980 – Fiduciary/Pension Trust This entry includes all operating expenses of nonexpendable trust funds such as endowments and pension benefits paid from pension trust funds.

212-50000 – Total Operating Expenses Sum of lines 209-52300 through 211-59980 above.

NONOPERATING REVENUES

This category includes nonoperating revenues of those municipal activities which are accounted for and reported as proprietary (enterprise) funds. Nonoperating revenues are defined as incidental to, or by-products of, a proprietary fund’s primary service activities. They generally bear no direct relationship to the level of service activity or the price at which services are sold. Examples of nonoperating revenues include operating grants, entitlements, interest income, and rental of nonoperating properties.

Taxes

This category of revenues includes monies raised by ad valorem tax and other taxes, and payments in lieu of taxes.

213-41110 – Proprietary Fund Types – General Property Taxes This entry includes taxes levied on real and personal property for municipal purposes. The amount to be included here is the portion credited to the proprietary fund types and recognized as revenue in the current year. General property taxes credited to the governmental fund types should be included at line 100-41110 in the governmental fund schedule.

213-41222 – Proprietary Fund Types – Retailers Discount (Retained) This entry includes the portion of state sales tax collections retained by the municipality as payment for collection.

213-41900 – Proprietary Fund Types – Other Taxes This entry is available for other tax revenues not provided for in the lines above.

Intergovernmental Revenues

This category includes revenues derived from other governments because of state or federal aid formulas; applied-for grants; and state, federal, or other local government aids.

213-43240 – Enterprise – Federal – Health This entry includes the direct grants and aids from the federal government for general and mental health activities operated as an enterprise.

213-43250 – Enterprise – Federal – Human Services This entry includes the direct grants and aids from the federal government for human services programs operated as an enterprise.

213-43271 – Enterprise – Federal – Public Housing This entry includes the direct grants and aids from the federal government for the public housing activity operating as an enterprise.

213-43300 – Enterprise – Other Federal Payments This entry includes all other direct federal grants and aids to enterprises.

213-43545 – Enterprise – State – Recycling Grants This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs, provided by s. 287.23, Statutes.

213-43550 – Enterprise – State – Health This entry includes the state grants and aids for general and mental health activities operated as an enterprise.

213-43560 – Enterprise – State – Human Services This entry includes the state grants and aids for human service programs operated as an enterprise.

213-43581 – Enterprise – State – Public Housing This entry includes the state grants and aids for public housing activities operated as an enterprise.

213-43690 – Enterprise – Other State Payments This entry includes all other state grants and aids for activities operating as enterprises.

213-43790 – Enterprise – Other Local Government Grants This entry is for local government aids. This includes library, parks, and solid waste management aids.

215-43518 – Internal Service This entry includes all grants and aids received from federal, state, or other local government sources for all internal service funds which the municipality may have; such as data processing, central equipment/stores, or reproduction department.

Miscellaneous Revenue

This category includes other nonoperating revenues of enterprise, internal service, and fiduciary/pension trust funds not provided for in the lines above; including interest on investments and special deposits, other regulatory permits and fees, and all other miscellaneous nonoperating revenues.

215-48110 – Proprietary Fund Types – Interest Income This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, daily interest accounts, and special security deposits.

216-44900 – Enterprise – Other Regulatory Permits and Fees This entry includes revenues from the issuance of other regulatory permits and fees in cases where the permits and fees are not considered to be part of the enterprise fund's primary service activity.

216-48306 – Enterprise – Sale of Recycling Equipment and Property This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings and land. Revenues from the sale of multi-use facilities or equipment should be prorated between recycling, solid waste disposal, and other sales.

216-48307 – Enterprise – Sale of Recycling Materials This entry includes revenues from the sale of recyclable materials, such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

216-48900 – Enterprise – Other Miscellaneous Revenues This entry includes all miscellaneous nonoperating revenues of the enterprise funds not provided for in the enterprise lines above.

217-48693 – Internal Service – Miscellaneous Revenue This entry includes all miscellaneous nonoperating revenues of all internal service funds of the municipality that are not provided for in the lines above.

218-40000 – Total Nonoperating Revenues Sum of lines 213-41110 through 217-48693.

NONOPERATING EXPENSES

This category includes nonoperating expenses of those municipal activities which are accounted for and reported as proprietary fund types. Nonoperating expenses are defined as those that are not directly related to the fund's primary service activities.

219-58200 – Enterprise – Debt Service – Interest and Fiscal Charges This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, mortgage revenue bonds, mortgage notes, etc.

This line also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons; and to either cremate the canceled bonds, notes, and coupons or return them to the municipality.

Note: Principal maturities paid on enterprise fund debt are a reduction of a liability on the enterprise balance sheet and, therefore, are not to be included in this schedule of revenues and expenses.

219-59910 – Other Enterprise Nonoperating Expenses This entry includes all nonoperating expenses of the enterprise funds, other than interest on debt.

221-58200 – Internal Service Fund – Debt Service – Interest and Fiscal Charges This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, etc.

Note: Principal maturities paid on internal service fund debt are a reduction of a liability on the internal service fund balance sheet and, therefore, are not to be included in this schedule of revenues and expenses.

221-59940 – Internal Service Fund – Other Nonoperating Expenses This entry includes all nonoperating expenses of all internal service funds other than interest on debt.

222-50000 – Total Nonoperating Expenses Sum of lines 219-58200 through 221-59940 above.

223-61000 – Income (Loss) Before Operating Transfers Sum of lines 208-40000 Operating Revenues and 218-40000 Nonoperating Revenues, less lines 212-50000 Operating Expenses and 222-50000 Nonoperating Expenses.

224-49200 – Transfers from Other Funds This entry includes interfund transfers from other funds. See definition of interfund transfers below.

224-49300 – Capital Contributions Certain municipalities preparing year-end financial statements in accordance with GASB Statement 34 may need to report capital contributions on this line. This will enable the results of operations of proprietary funds per the municipality's financial statements to be in agreement with the results per the Financial Report Form.

224-59200 – Transfers to Other Funds This entry includes amounts transferred out of the proprietary fund types and similar trust funds. See definition of interfund transfers below.

The two major categories of interfund transfers are:

1. Residual Equity Transfers. Nonrecurring or nonroutine transfers of equity between funds, for example, contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, or transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual Equity Transfers will normally not be included in these schedules.
2. Operating Transfers. All other interfund transfers, for example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from the General Fund to an Enterprise Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating Transfers will normally be included in these schedules.

225-62000 – Net Income (Loss) Total of lines 223-61000, 224-49200, and 224-59200.

STATEMENT OF CHANGE IN RETAINED EARNINGS/FUND BALANCE ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

This schedule is a summary of financial transactions and their effects on retained earnings/fund balances of the proprietary fund types and similar trust funds. This schedule also represents a check to ensure that all revenues and expenses are reflected in the schedules.

230-33000 – Retained Earnings/Fund Balance at Beginning of Year This entry should be comprised of all retained earnings and fund balances of the proprietary fund types and similar trust funds as of January 1.

230-62000 – Net Income (Loss) Enter the amount appearing in line 225-62000.

230-85000 – Adjustments to Retained Earnings/Fund Balance This entry is provided to account for adjustments to retained earnings or fund balance, and can be positive or negative. Some of the common causes of adjustments on this line are prior year audit adjustments or residual equity transfers.

231-33000 – Retained Earnings/Fund Balance at End of Year This entry should be comprised of all retained earnings and fund balances of the proprietary fund types and similar trust funds as of December 31. This entry which is the sum of lines 230-33000, 230-62000, and 230-85000 should equal the sum of lines 250-33000 and 250-34000 in the Statement of Financial Condition below.

STATEMENT OF FINANCIAL CONDITION

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

This schedule reflects the financial condition of the proprietary fund types and similar trust funds at the close of business on December 31.

The balance sheets of the enterprise funds, internal service funds, nonexpendable trust funds, and pension trust funds should be combined to complete this schedule.

ASSETS are the resources owned or held by the municipality which have a monetary value and debit balances subject to final disposition at the time of closing the books on December 31.

250-11000 – Cash and Marketable Securities (Investments)

This entry includes all cash and the cost of marketable securities attributable to the proprietary fund types and similar trust funds, including that which is restricted because of legal or contractual requirements.

250-12000 – Taxes and Special Assessments Receivable

This entry includes that portion of property taxes levied for the ensuing year's budget which is attributable to the proprietary fund types and similar trust funds.

250-13000 – Accounts Receivable This entry includes current receivables on December 31, other than taxes and amounts due from other governments and other funds.

250-14000 – Due From Other Governments This entry reflects amounts due from the federal or state government which are subject to current settlement, as well as amounts due from other counties, cities, villages, towns, special purpose districts, and school districts.

250-15000 – Due From Other Funds This entry is comprised of all interfund receivables due to proprietary fund types and similar trust funds, which are subject to current settlement.

250-16000 – Inventories and Prepayments This entry includes inventories of consumable materials and supplies, as well as inventories of assets held for resale. Other items to be reported here are prepayments held at year-end such as prepaid insurance, rent, taxes, etc.

250-17000 – Long-Term Receivables This entry consists of receivables and advances which are not expected to be collected within one year. Items may include advances to other funds, advances to other governments, notes and loans receivable, and investment in property held for income.

250-18000 – Fixed Assets This entry includes those fixed assets which are accounted for in the proprietary funds and similar trust funds. The fixed assets should be shown net of accumulated depreciation.

250-19000 – Other Debits This entry includes such items as deferred charges, discount on bonds issued, and other items held pending amortization or other disposition.

250-19990 – Total Assets Sum of lines 250-11000 through 250-19000.

LIABILITIES are debts or other obligations of the municipality which have resulted from past transactions and which must be paid or refunded at some future date.

250-21000 – Accounts Payable This entry includes liabilities on open accounts owing to private persons, firms, or corporations for goods and services, payroll deductions, accrued wages, accrued interest, temporary notes payable, and the current portion of long-term debt.

250-22000 – Payables From Restricted Funds This entry includes amounts from restricted assets for specific uses by legal or contractual requirements such as construction contracts payable, matured principal and interest on revenue bonds, and the current portion of revenue bonds payable.

250-23000 – Special Deposits This entry is comprised of non-revenue cash receipts such as customer deposits and performance bond deposits.

250-24000 – Due To Other Governments This entry includes amounts, other than payroll taxes, owed to the federal or state government, and amounts owed counties, cities, villages, towns, special purpose districts, and school districts.

250-25000 – Due To Other Funds This entry includes interfund payables owed by the proprietary fund types and similar trust funds which are subject to current settlement.

250-26000 – Deferred Revenues This entry includes revenues applicable to a subsequent period, such as revenues included in the tax roll applicable to the subsequent year or state aids collected before they become due.

250-27000 – Advances From Other Funds This entry includes the amounts of interfund loans and advances which are subject to repayment, but are not subject to current settlement.

250-28000 – Long-Term Liabilities This entry includes long-term liabilities such as unfunded liability due the Wisconsin Retirement Fund for prior service credits and the long-term liability for accrued vacation and sick leave.

250-29000 – Long Term Debt This entry includes general obligation bonds, purchase contracts payable, installment notes payable, revenue bonds payable, etc. The amounts to be included here should be net of current maturities.

250-34000 – Fund Balances This entry is comprised of the fund balances of the nonexpendable trust and pension trust funds.

250-39990 – Total Liabilities and Fund Equity Sum of lines 250-29990 through 250-34000.

250-29990 – Total Liabilities Sum of lines 250-21000 through 250-29000.

250-31000 – Contributed Capital This entry includes the permanent capital contributed to proprietary fund types and similar trust funds by the various governments and individuals.

250-33000 – Retained Earnings This entry includes the accumulated earnings of proprietary-type funds which have been retained.

SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT, AND OTHER DATA ALL FUNDS

This schedule is to be completed in order to provide certain financial information which is not readily available from the various schedules of revenues and expenditures/expenses.

300-71110 – General Property Tax Levied for Local Purposes

This is the property tax levied for municipal purposes and is the sum of the following lines on the Statement of Taxes, Section D, Column 2, lines 1, 4, 5, 6, 7, G5, J, and K.

300-71120 – Sanitary District Levies Enter the amounts in Section C, lines 1 through 13, Column 2 of the Statement of Taxes for Sanitary Districts.

300-71130 – Metropolitan Sewer District Levies Enter the amount in Section C, lines 1 through 13, Column 2 of the Statement of Taxes for Metropolitan Sewer Districts.

300-71140 – Public Lake Protection and Rehabilitation District Levies Enter the amounts in Section C, lines 1 through 13, Column 2 of the Statement of Taxes for Public Lake Protection and Rehabilitation Districts.

300-72100 – Proprietary Funds – Hydrant Rental (Public Fire Protection) included in Water Service Charges This entry should be used only when the hydrant rental (Public Fire Protection) is billed to the water users as a portion of the water service charges. Do not use this entry if the hydrant rental was levied for in the property tax roll.

300-73310 – Proprietary Funds – Intergovernmental Revenues (Capital Grants) This entry includes the permanent capital grants contributed to all proprietary funds by other governmental units during the calendar year.

300-73320 – Proprietary Funds – Other Additions to Contributed Capital This entry includes additions to permanent capital contributed to all proprietary funds by sources other than intergovernmental revenues during the calendar year. Include impact fees collected.

300-74000 – Special Assessment Collections of Proprietary Fund Types This entry includes collections of special assessments held by proprietary fund types during the year, as well as those entered in the tax roll. Do not include special assessments previously reported at 102-42000 or interest and penalty charges collected during the year at this entry.

300-78340 – Sale of Property by Proprietary Fund Types This entry includes the proceeds from sale of fixed assets, capital assets held for resale, salvage and waste, and materials and supplies sold by proprietary fund types.

304-62010 – Profit or (Loss) of Internal Service Funds Related to Services Provided to Eligible Cost Items for Highway Aid Purposes (Excluding Law Enforcement) The profit or loss of internal service funds related to services provided to eligible highway cost items for highway aid purposes (non-law enforcement) should be reported here. This amount should be determined by analyzing the accounts charged with internal service fund expenses. The proportion of eligible (non-law enforcement) highway-related expenses to non-eligible expenses should be applied to the net profit or loss. This is eligible for highway-related cost reporting purposes.

304-62020 – Profit (Loss) of Internal Service Funds Related to Services Provided to Eligible Cost Items for Highway Aid Purposes (Law Enforcement Only) The profit or loss of internal service funds related to services provided to eligible law enforcement cost items for highway aid purposes (law enforcement only) should be reported here. This amount should be determined by analyzing the accounts charged with internal service fund expenses. The proportion of eligible (law enforcement) highway-related expenses to non-eligible expenses should be applied to the net profit or loss. This is eligible for highway-related cost reporting purposes.

SCHEDULE OF INDEBTEDNESS

This schedule is a summary of the indebtedness transactions for the year.

The amounts reported as principal outstanding January 1 should be the same as principal outstanding December 31 reported in the prior year Financial Report Form. If the preparer wishes to report an adjustment to the principal outstanding at the end of the previous year, an explanation must be included with the Schedule of Indebtedness.”

The “Purpose of Loan” column must identify the loan (e.g., police, highway, transit system, etc.). Corporate purpose loans must be identified by the various purposes provided in this schedule.

The “long-term general obligation debt” are loans that mature more than one year after date of issue. General obligation debt is all debt secured by an irrevocable tax levy and is subject to the statutory five (5) percent of equalized valuation limitation.

The “short-term debt” are loans issued for one year or less. These short-term loans must also be listed by the purposes provided.

The “revenue bonds and notes” are not general obligations of the municipality. They are mortgages against assets of the enterprises.

The “other debt and long-term general obligations” include those debts which are not supported by an irrevocable tax levy and do not fit any of the categories of debt noted above, such as accrued employee benefits and other unfunded pension liabilities.