

# 2019 Budget



# Parks & Rec Fund



# Summary

Village of Cross Plains  
2019 Parks/Recreation Fund Operating Budget

**SUMMARY of REVENUES**

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Taxes	249,000	248,450	248,450	-	278,575	12.13%
Intergovernmental Revenues	-	-	-	-	-	-
Public Charges for Services	211,916	221,050	166,365	231,550	232,550	5.20%
Miscellaneous Revenues	10,474	10,000	3,871	-	-	-100.00%
Other Financing Sources	-	10,000	-	-	10,000	0.00%
<b>Total Budget Revenue</b>	<b>471,390</b>	<b>489,500</b>	<b>418,686</b>	<b>231,550</b>	<b>521,125</b>	<b>6.46%</b>

**SUMMARY of EXPENDITURES**

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51430 PERSONNEL	57,290	61,500	30,658	61,625	65,025	5.73%
54600 AGING	19,210	20,000	19,210	-	20,000	0.00%
55200 PARKS	94,365	104,000	33,861	100,100	107,100	2.98%
55300 RECREATION PROGRAMS AND EVENTS	151,270	174,750	77,042	190,020	198,250	13.45%
55420 SWIMMING POOL	123,446	119,250	41,340	109,725	120,750	1.26%
59200 TRANSFERS TO OTHER FUNDS	10,000	10,000	-	-	10,000	0.00%
<b>Total Budget Expenditures</b>	<b>455,580</b>	<b>489,500</b>	<b>202,111</b>	<b>461,470</b>	<b>521,125</b>	<b>6.46%</b>

Difference in Revenues over Expenditures	15,810	-	216,575	(229,920)	-
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Village of Cross Plains  
2019 Parks/Recreation Fund Operating Budget

**Index Expenditures Summary**

<i>PERSONNEL SERVICES</i>		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
101	Department Head	54,564	56,250	26,880	56,250	57,750	2.67%
102	First Subordinate	85,827	86,500	40,706	87,375	122,500	41.62%
103, 104	Part-Time Employees	79,171	91,250	27,312	95,500	91,750	0.55%
110	Bonus Pool	1,987	2,500	2,625	2,625	3,625	45.00%
171	Health Insurance	28,737	30,000	14,947	30,000	27,250	-9.17%
172	Dental	875	1,000	559	1,000	1,000	0.00%
173	Retirement	9,576	10,000	4,981	10,000	12,500	25.00%
174	Social Security	12,969	14,250	6,071	14,250	16,250	14.04%
175	Medicare	3,033	3,500	1,420	3,500	4,000	14.29%
176	Life Insurance	112	250	56	250	400	60.00%
177	Disability Insurance	-	-	-	-	-	-----
178	Uniform	253	1,750	-	1,750	2,250	28.57%
<b>Total PERSONNEL SERVICES Expense</b>		<b>277,103</b>	<b>297,250</b>	<b>125,555</b>	<b>302,500</b>	<b>339,275</b>	<b>14.14%</b>

<i>CONTRACTUAL SERVICES</i>		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
201	Postage	637	500	437	500	500	0.00%
202	Communication	1,811	1,750	2,384	3,400	3,600	105.71%
203	Utilities	34,050	23,750	8,151	17,250	17,750	-25.26%
204	Dues & Subscriptions	19,530	21,750	20,398	2,000	21,750	0.00%
205	Meetings	912	2,500	771	2,500	2,500	0.00%
206	Printing	4,273	4,000	4,322	4,300	4,250	6.25%
207	Support Services	28,987	36,000	6,496	36,000	36,000	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>90,200</b>	<b>90,250</b>	<b>42,958</b>	<b>65,950</b>	<b>86,350</b>	<b>-4.32%</b>

<i>SUPPLIES AND EXPENSES</i>		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
301	Equipment	348	2,750	447	2,750	5,000	81.82%
302	Technology	5,709	5,500	7,569	8,520	5,500	0.00%
303	Fuel	456	1,750	186	1,750	1,750	0.00%
304	Supplies	14,886	19,750	7,927	20,200	20,250	2.53%
305	Maintenance	17,656	22,250	2,706	20,500	22,250	0.00%
306	Programs	31,889	34,000	13,091	34,400	24,750	-27.21%
307	Concessions	4,994	5,500	1,671	4,400	5,500	0.00%
399	Miscellaneous	-	500	-	500	500	0.00%
820	Pool Improvements	2,338	-	-	-	-	-
<b>Total SUPPLIES AND EXPENSES</b>		<b>78,277</b>	<b>92,000</b>	<b>33,598</b>	<b>93,020</b>	<b>85,500</b>	<b>-7.07%</b>

<i>OTHER</i>		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
59200	Transfers to Other Funds	10,000	10,000	-	-	10,000	0.00%
<b>Total OTHER Expenses</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0.00%</b>

<b>Total Budget Expenditures</b>		<b>455,580</b>	<b>489,500</b>	<b>202,111</b>	<b>461,470</b>	<b>521,125</b>	<b>6.46%</b>
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# Revenues

**REVENUES  
PARKS/RECREATION FUND - FUND 140**

**Budget Summary**

<b>Taxes</b>	
	41000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	General Property Taxes	249,000	248,450	248,450		278,575	12.13%
	<b>Total TAXES Revenue</b>	<b>249,000</b>	<b>248,450</b>	<b>248,450</b>	-	<b>278,575</b>	<b>12.13%</b>

<b>Intergovernmental Revenues</b>	
	43000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43200	Federal Grants	-	-	-	-	-	-----
43520	State	-	-	-	-	-	-----
43730	Park Related Grants	-	-	-	-	-	-----
	<b>Total INTERGOVERNMENTAL Rev</b>	-	-	-	-	-	-----

<b>Public Charges for Services</b>	
	46000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46720-101	Parks General Revenue	2,917	2,250	1,253	2,250	2,250	0.00%
46720-102	Parks Improvement Fund	9,980	11,300	-	11,300	11,300	0.00%
46720-103	Parks Concessions	2,443	2,500	585	1,800	2,500	0.00%
46725	Recreation	99,287	96,500	88,552	105,000	100,000	3.63%
46726	Baer Park Improvement	-	1,000	3,145	1,000	1,000	0.00%
46734-101	Pool General Revenue	71,239	68,500	43,666	68,500	68,500	0.00%
46734-102	Pool Improvement Fund	5,263	6,000	410	6,000	6,000	0.00%
46734-103	Pool Concessions	3,817	4,500	963	2,200	4,500	0.00%
46736	After School Program Fees	16,237	26,000	27,352	31,000	34,000	30.77%
46760	Schools	734	2,500	440	2,500	2,500	0.00%
	<b>Total PUBLIC CHARGES Rev</b>	<b>211,916</b>	<b>221,050</b>	<b>166,365</b>	<b>231,550</b>	<b>232,550</b>	<b>5.20%</b>

**REVENUES  
PARKS/RECREATION FUND - FUND 140**

**Budget Summary**

<b>Miscellaneous Revenues</b>	
	48000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000	Miscellaneous Revenue	10,474	10,000	3,871		-	-100.00%
48100	Interest	-	-	-	-	-	-----
48200	Rent	-	-	-	-	-	-----
	<b>Total MISCELLANEOUS Revenue</b>	<b>10,474</b>	<b>10,000</b>	<b>3,871</b>		<b>-</b>	<b>-100.00%</b>

<b>Other Financing Sources</b>	
	49000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49100	Proceeds of Long-term Debt	-	-	-	-	-	-----
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied (Park Impr)	-	10,000	-		10,000	0.00%
	<b>Total OTHER FINANCING SOURCES</b>	<b>-</b>	<b>10,000</b>	<b>-</b>		<b>10,000</b>	<b>0.00%</b>

<b>Total Budget Revenues</b>	<b>471,390</b>	<b>489,500</b>	<b>418,686</b>	<b>231,550</b>	<b>521,125</b>	<b>6.46%</b>
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# Expenses

**PERSONNEL  
PARKS/RECREATION FUND - FUND 140**

**MISSION STATEMENT:**

To provide a competitive, yet cost-effective benefit package in order to recruit and retain quality employees.

**PROGRAM DESCRIPTION:**

The Personnel Budget includes all fringe benefit costs associated with the full-time and part-time employment of all employees within the Parks and Recreation Fund. The Village provides a package of fringe benefits to all full-time staff including health insurance, dental insurance, retirement, social security, Medicare, life insurance, and income continuation (disability). Non-monetary benefits also include vacation, sick time, employee funded retirement, etc.

**PROGRAM OBJECTIVES:**

Stay current with changing laws regarding benefits related to employer and employee contributions.

Review benefits provided to achieve cost savings where possible.

**PERSONNEL BUDGET SUMMARY**

REVENUES		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
<b>Allocated Revenue</b>		<b>57,290</b>	<b>61,500</b>	<b>30,658</b>	<b>61,625</b>	<b>65,025</b>	<b>5.73%</b>
EXPENDITURES		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
51430							
110	Bonus Pool	1,987	2,500	2,625	2,625	3,625	45.00%
171	Health Insurance	28,737	30,000	14,947	30,000	27,250	-9.17%
172	Dental	875	1,000	559	1,000	1,000	0.00%
173	Retirement	9,576	10,000	4,981	10,000	12,500	25.00%
174	Social Security	12,969	14,250	6,071	14,250	16,250	14.04%
175	Medicare	3,033	3,500	1,420	3,500	4,000	14.29%
176	Life Insurance	112	250	56	250	400	60.00%
177	Income Continuation	-	-	-	-	-	-----
<b>Total PERSONNEL Expense</b>		<b>57,290</b>	<b>61,500</b>	<b>30,658</b>	<b>61,625</b>	<b>65,025</b>	<b>5.73%</b>

Notes:

- 110** Employees may be provided Merit Pay (i.e. - Bonus) upon successful completion of a Performance Evaluation. Amount of Bonus Pool determined based upon 2% of the total wages for the Department which is the maximum afforded merit pay.
- 171** Budget assumes 4 single plans selected. The 2019 fee for family is \$1,582.90 per month. The family rate is approximately 1.4% higher than 2018. The employee is responsible for paying 12.0% of that cost.
- 172** Cost for Dental Insurance is budgeted based on an average of claims paid for from the previous year.
- 173** Budget assumes 4.0 employees enrolled in WRS. The employer contribution rate for General employees is 7.15% which represents an approximate 2.0% decrease over 2018.
- 174** The Village is responsible for paying 6.2% of all employees gross pay towards Social Security.
- 175** The Village is responsible for paying 1.45% of all employees gross pay towards Medicare.
- 176** The employer's share of life insurance premium rates is based on the employee's age and annual salary.
- 177** The employers share of income continuation premium rates is based on the employee's annual salary. Rates are set by the Department of Employee Trust Funds.

**AGING  
PARKS/RECREATION FUND - FUND 140**

**MISSION STATEMENT:**

Our mission is to support and assist seniors and their families by providing programs and services that promote well-being, independence, involvement in their community and the ability for them to stay in their home.

**PROGRAM DESCRIPTION:**

The Village is a member of Northwest Dane Senior Services, Inc. (NWDSS) that is a non-profit organization. Since 1975, NWDSS continues to provide programs and services to seniors and their families in the rural communities of Northwest Dane County. Serving seniors and their families in the following neighboring towns and villages of Black Earth, Cross Plains, Mazomanie, Roxbury, Vermont, and Berry. NWDSS is located in the Village of Cross Plains on Bourbon Road.

**PROGRAM OBJECTIVES:**

Expand opportunities for Seniors through this organization and the Village website and/or newsletter.

Continue to provide for cost-effective senior services as desired.

**AGING BUDGET SUMMARY**

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
<b>Allocated Revenue</b>	<b>19,210</b>	<b>20,000</b>	<b>19,210</b>	-	<b>20,000</b>	<b>0.00%</b>

EXPENDITURES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
			54600			
103 Senior Coordinator	-	250	-	-	250	0.00%
204 Dues & Subscription	19,210	19,750	19,210		19,750	0.00%
<b>Total AGING Expense</b>	<b>19,210</b>	<b>20,000</b>	<b>19,210</b>	-	<b>20,000</b>	<b>0.00%</b>

Notes:

**PARKS  
PARKS/RECREATION FUND - FUND 140**

**MISSION STATEMENT:**

The Parks Department is charged with planning, developing, and maintaining high quality park and open space facilities that enhance the quality of life for all Village residents.

**PROGRAM DESCRIPTION:**

The Parks Department is in charge of planning and maintaining 12 parks, (49 acres) and 6 conservancies (147 acres) throughout the Village. It is made up of 1 full time Parks and Recreation Director, 1 full time Parks Maintenance worker, and assistance from Public Facilities staff.

**PROGRAM OBJECTIVES:**

Enhance and maintain all Village parks and conservancies at a minimal cost to residents.

Increase awareness of conservancy trails and hillsides with literature and programming for local residents.

**PARKS BUDGET SUMMARY**

**REVENUES**

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	<b>Allocated Revenue</b>	<b>89,005</b>	<b>98,250</b>	<b>28,878</b>	<b>95,050</b>	<b>101,350</b>	<b>3.16%</b>
43200	Federal Grants	-	-	-	-	-	-----
43520	State	-	-	-	-	-	
43730	Park Related Grants	-	-	-	-	-	
46720-101	Parks General Revenue	2,917	2,250	1,253	2,250	2,250	0.00%
46720-103	Parks Concessions	2,443	2,500	585	1,800	2,500	0.00%
46726	Baer Park Improvement	-	1,000	3,145	1,000	1,000	0.00%
	<b>Total PARKS Revenue</b>	<b>94,365</b>	<b>104,000</b>	<b>33,861</b>	<b>100,100</b>	<b>107,100</b>	<b>2.98%</b>

Notes:

**46720-101** A fee is charged for renting park related facilities.

**46726** Program users of Baer Park are charged \$10 per application that collects annual with other funds collected to be used in the future for a to be determined improvement for Baer Park. Currently \$10,000 is taken out of this account to pay for Mary's Place Park Shelter. Payments will be made until 2022.

**EXPENDITURES**

**PERSONNEL SERVICES**

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55200						
101	Director	18,415	18,750	9,072	18,750	19,250	2.67%
102	Parks Maintenance	37,422	37,500	18,180	37,500	38,750	3.33%
104	Part-Time Staff	10,000	10,000	-	5,500	10,000	0.00%
178	Uniform	-	500	-	500	1,000	100.00%
	<b>Total PERSONNEL SERVICES Expense</b>	<b>65,838</b>	<b>66,750</b>	<b>27,252</b>	<b>62,250</b>	<b>69,000</b>	<b>3.37%</b>

Notes:

**101** The Director's salary is split equally between Parks, Recreation, and Pool.

**178** Increase is for Parks Maintenance staff uniforms, including safety equipment.

**PARKS (Continued)**  
**PARKS/RECREATION FUND - FUND 140**

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
55200							
202	Communication	986	1,000	1,170	1,600	1,600	60.00%
203	Utilities	6,241	5,250	2,070	5,250	5,250	0.00%
204	Dues & Subscriptions	80	500	-	500	500	0.00%
205	Meetings	201	1,000	-	1,000	1,000	0.00%
206	Printing	1,000	1,000	1,000	1,000	1,000	0.00%
207	Support Services	2,212	3,500	198	3,500	3,500	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>10,720</b>	<b>12,250</b>	<b>4,438</b>	<b>12,850</b>	<b>12,850</b>	<b>4.90%</b>

Notes:

- 202** The increase is due to 2 cell phones & hot spot when needed for GIS locations to mark fields, electric lines, etc.
- 204** Dues for Parks Maintenance position into the Wisconsin Parks and Recreation Association.
- 205** The increase would allow the Parks/Recreation Director and Parks Maintenance position to further develop professional skills. Includes attending the Annual WPRA Conference in November.
- 207** The main expense for this line item is portable restrooms in the parks at Glacial Valley, Legion Park, Raspberry Park, and Park School. A handicap accessible toilet has been added to the pool for easier access and to cover high usage during home swim meets and parties.

SUPPLIES AND EXPENSES

		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
55200							
301	Equipment	250	750	-	750	1,000	33.33%
302	Technology	275	500	49	500	500	0.00%
303	Fuel	456	1,750	186	1,750	1,750	0.00%
304	Supplies	430	3,000	352	3,000	3,000	0.00%
305	Maintenance	13,786	16,000	1,186	16,000	16,000	0.00%
307	Concessions	2,610	2,500	399	2,500	2,500	0.00%
399	Miscellaneous	-	500	-	500	500	0.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>17,808</b>	<b>25,000</b>	<b>2,171</b>	<b>25,000</b>	<b>25,250</b>	<b>1.00%</b>

Notes:

- 301** The increase in this account would allow for the purchase of tools for conservancy related projects. As our goals and objectives for 2019 include opening current trails, tools such as hand saws, rakes, and chemicals are needed.
- 302** Provides funding for the software for park reservations and field rentals. The ongoing costs for the program are split between Recreation and Swimming budgets.
- 303** Includes fuel for the 3 Parks/Recreation vehicles and utility tractor.
- 304** Includes funding for basic supplies of the Parks including signage, cleaning materials, and other basic supplies.
- 305** Funding provides for repair of picnic tables, playground equipment, buildings and ball diamonds.
- 307** Expenses related to concession stand supplies at Mary's Place. Offset by the revenues collected on the sales. Excess revenue is to be put into the Baer Park Improvement Account until the building is paid.
- 399** For parks expenses not accounted for, normally vehicle maintenance.

<b>Total PARKS Expense</b>	<b>94,365</b>	<b>104,000</b>	<b>33,861</b>	<b>100,100</b>	<b>107,100</b>	<b>2.98%</b>
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**RECREATION PROGRAMS AND EVENTS  
PARKS/RECREATION FUND - FUND 140**

**MISSION STATEMENT:**

The Recreation Department is committed to improving the quality of life for all village residents through promoting and providing well-organized and maintained leisure services through a variety of recreational programs and special events throughout the year.

**PROGRAM DESCRIPTION:**

The Recreation Department is made up of a Parks and Recreation Director, Recreation Coordinator, part-time staff, and many independent contractors including umpires, referees, and instructors. The Recreation Department looks to promote a wide variety of affordable recreation programs for all ages while also working with the Middleton-Cross Plains School District and local businesses to be sure to benefit each resident in Cross Plains.

**PROGRAM OBJECTIVES:**

Add 3-5 youth programs, reaching out to residents for recreational ideas while also implementing new program ideas from Staff and Annual WPRA Conference.

Expand on after school and all-day summer camp programs to be held at the Cross Plains-Berry Fire Station.

Coordinate with our local school district and its coaches to encourage more camps (skills/drills) to increase feeder programs in Cross Plains. (ex. - Dance, Poms, Tennis, Volleyball, Baseball, Football, other).

**RECREATION PROGRAMS AND EVENTS BUDGET SUMMARY**

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	<b>Allocated Revenue</b>	<b>51,249</b>	<b>49,750</b>	-	<b>65,020</b>	<b>61,750</b>	<b>24.12%</b>
46725	Recreation	99,287	96,500	88,552	96,500	100,000	3.63%
46736	After School Program Fees	-	26,000	26,000	26,000	34,000	30.77%
46760	Schools	734	2,500	440	2,500	2,500	0.00%
	<b>Total REC. PROGRAMS &amp; EVENTS Rev.</b>	<b>151,270</b>	<b>174,750</b>	<b>114,992</b>	<b>190,020</b>	<b>198,250</b>	<b>13.45%</b>

**RECREATION PROGRAMS AND EVENTS (Continued)**  
**PARKS/RECREATION FUND - FUND 140**

EXPENDITURES

*PERSONNEL SERVICES*

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55300						
101	Director	18,074	18,750	8,904	18,750	19,250	2.67%
102	Recreation Coordinator/Special Event Coord.	36,849	37,500	18,030	37,500	71,750	91.33%
103	Part-Time Staff	12,909	12,000	5,806	22,500	22,500	87.50%
104	Part-Time Staff - After School Club	7,276	20,000	10,005	20,000	6,000	-70.00%
178	Uniform	-	750	-	750	750	0.00%
	<b>Total PERSONNEL SERVICES Expense</b>	<b>75,109</b>	<b>89,000</b>	<b>42,744</b>	<b>99,500</b>	<b>120,250</b>	<b>35.11%</b>

Notes:

- 101** The Director's salary is split equally between Parks, Recreation, and Pool.
- 102** We are proposing a new full-time position due to the increase in programming. This position would be responsible for new programs including but not limited to: After School Program, Full Day Camp, Special Events (4 seasonal). Due to this, we'd be able to move \$14,000 from After School Club into this position. Position Wage: \$33,280.00
- 103** Increase is due to the increased need of summer camp staff. Due to the increased responsibilities of staff, we went to a 4 to 1 ratio of students to staff.
- 104** Decrease would be due to the new full time position that is proposed for 2019.

*CONTRACTURAL SERVICES*

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55300						
201	Postage	637	500	437	500	500	0.00%
202	Communication	826	750	1,214	1,800	2,000	166.67%
204	Dues & Subscriptions	204	250	140	250	250	0.00%
205	Meetings	711	1,500	771	1,500	1,500	0.00%
206	Printing	3,273	3,000	3,322	3,300	3,250	8.33%
207	Support Services	25,727	32,000	6,298	32,000	32,000	0.00%
	<b>Total CONTRACTUAL SERVICES Exp</b>	<b>31,376</b>	<b>38,000</b>	<b>12,181</b>	<b>39,350</b>	<b>39,500</b>	<b>3.95%</b>

Notes:

- 202** Cell phone payments for recreation staff.
- 205** This would be for staff trainings including first aid, cpr and aed along with professional certifications such as Certified Parks and Recreation Professional.
- 206** Printing of the Spring/Summer Activity guide as increased due to the number of new homes and apartments in the community.
- 207** This provides funding for independent contractors such as umpires, referees and fitness instructors.

*SUPPLIES AND EXPENSES*

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55300						
302	Technology	5,434	4,500	7,520	7,520	4,500	0.00%
304	Supplies	7,461	9,250	1,504	9,250	9,250	0.00%
306-101	Programs	20,124	22,000	8,952	22,000	22,000	0.00%
306-102	Programs - Life Foundation	10,474	10,000	3,871	10,000	-	-100.00%
306-103	Programs - After School Club	1,291	2,000	269	2,400	2,750	37.50%
	<b>Total SUPPLIES AND EXPENSES</b>	<b>44,784</b>	<b>47,750</b>	<b>22,116</b>	<b>51,170</b>	<b>38,500</b>	<b>-19.37%</b>

**SWIMMING POOL  
PARKS/RECREATION FUND - FUND 140**

**MISSION STATEMENT:**

The Cross Plains Pool is committed to offering a variety of services including swimming lessons, both competitive and leisure swimming, water safety instruction, and educational opportunities for all ages and abilities.

**PROGRAM DESCRIPTION:**

The Cross Plains pool is made up of 1 Parks and Recreation Director and 16 staff members. It is broken down into 1 pool manager, 2 assistant managers, 9 lifeguards, and 3 basket room/concession workers. The Cross Plains pool offers Red Cross swimming lessons for tots through competitive swim. (Ages 3-17) The facility is also home to the Cross Plains Stingrays (Parent ran swim team).

**PROGRAM OBJECTIVES:**

Continue to enhance training methods/procedures for staff members working with local organizations and groups.

Continue swimming instruction courses at a variety of levels while also looking to add more programming for adults/seniors.

**SWIMMING POOL BUDGET SUMMARY**

REVENUES		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
	<b>Allocated Revenue</b>	<b>48,390</b>	<b>46,250</b>	-	<b>39,395</b>	<b>48,250</b>	<b>4.32%</b>
46734-101	Pool General Revenue	71,239	68,500	43,666	68,300	68,500	0.00%
46734-103	Pool Concessions	3,817	4,500	963	2,030	4,000	-11.11%
	<b>Total SWIMMING POOL Revenue</b>	<b>123,446</b>	<b>119,250</b>	<b>44,628</b>	<b>109,725</b>	<b>120,750</b>	<b>1.26%</b>

Notes:

**46734** Revenue generated by the pool has been steady over the last several years.

**EXPENDITURES**

**PERSONNEL SERVICES**

PERSONNEL SERVICES		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
	55420						
101	Director	18,074	18,750	8,904	18,750	19,250	2.67%
102	Pool Managers	11,555	11,500	4,496	12,375	12,000	4.35%
103	Lifeguards	31,228	31,000	6,705	31,000	35,000	12.90%
104	Swim Team	17,758	18,000	4,796	16,500	18,000	0.00%
178	Uniform	253	500	-	500	500	0.00%
	<b>Total PERSONNEL SERVICES Expense</b>	<b>78,867</b>	<b>79,750</b>	<b>24,901</b>	<b>79,125</b>	<b>84,750</b>	<b>6.27%</b>

Notes:

**101** The Director's salary is split equally between the three budgets that he manages: Parks, Recreation, and Pool.

**102** The pool is made up annually of 1 manager & 2 assistant managers. The 3 positions work on average of 47 hours per pay period. Each manager must obtain their lifeguarding certification, CPR/AED, along with a Wisc Swim Instructor certification.

**103** The pool is made up of 9 lifeguards & 2 basket room/concession attendants. Lifeguards work on average of 38 hours each pay period and must be at least 16 years of age, have a current lifeguarding certificate, CPR/First Aid, and AED certification. Basket room/concession attendants work on average of 33 hours per pay period (2 weeks) & must be 14 years old.

**104** Swim Team is a separate entity from the Village that pays for their own employees. The Village uses its payroll system to pay each swim team employee and receives 100% reimbursement for their cost at the end of the summer.

**SWIMMING POOL (Continued)**  
**PARKS/RECREATION FUND - FUND 140**

EXPENDITURES (Continued)

*CONTRACTURAL SERVICES*

		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
	55420						
203	Utilities	27,810	18,500	6,081	12,000	12,500	-32.43%
204	Dues & Subscriptions	36	1,250	1,048	1,250	1,250	0.00%
207	Support Services	1,048	500	-	500	500	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>28,894</b>	<b>20,250</b>	<b>7,129</b>	<b>13,750</b>	<b>14,250</b>	<b>-29.63%</b>

*SUPPLIES AND EXPENSES*

		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
	55420						
301	Equipment	98	2,000	447	2,000	4,000	100.00%
302	Technology	-	500	-	500	500	0.00%
304	Supplies	6,994	7,500	6,071	7,950	8,000	6.67%
305	Maintenance	3,870	6,250	1,520	4,500	6,250	0.00%
307	Concessions	2,385	3,000	1,273	1,900	3,000	0.00%
820	Pool Improvements	2,338	-	-	-	-	-----
<b>Total SUPPLIES AND EXPENSES</b>		<b>15,685</b>	<b>19,250</b>	<b>9,311</b>	<b>16,850</b>	<b>21,750</b>	<b>12.99%</b>

**301** Increase includes new shade umbrellas for the pool.

<b>Total SWIMMING POOL Expense</b>	<b>123,446</b>	<b>119,250</b>	<b>41,340</b>	<b>109,725</b>	<b>120,750</b>	<b>1.26%</b>
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**TRANSFERS TO OTHER FUNDS  
PARKS/RECREATION FUND - FUND 140**

**MISSION STATEMENT:**

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

**PROGRAM DESCRIPTION:**

Occasionally, other funds within the Village require money to be transferred. This line item is included for accounting purposes as the auditor typically identifies when this is necessary according to applicable accounting standards.

**PROGRAM OBJECTIVES:**

Reduces the need to amend the budget if a transfer between funds is needed.

Transfers will be identified in the annual Audit.

**TRANSFERS TO OTHER FUNDS BUDGET SUMMARY**

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	<b>Allocated Revenue</b>	-	-	-	-	-	-----
46720-102	Parks Improvement Fund	9,980	11,300	-	11,300	11,300	0.00%
46734-102	Pool Improvement Fund	5,263	6,000	410	6,000	6,000	0.00%
49300	Fund Balance Applied (Park Impr)	-	10,000	-	-	10,000	0.00%
	<b>Total TRANSFERS Revenue</b>	<b>15,243</b>	<b>27,300</b>	<b>410</b>	<b>17,300</b>	<b>27,300</b>	<b>0.00%</b>

**EXPENDITURES**

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
59200	Transfers to Other Funds	10,000	10,000	-	-	10,000	0.00%
	<b>Total TRANSFERS Expense</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0.00%</b>

Notes:

**59200** Transfer is from Fund 140 (Parks/Rec) to Fund 150 (Debt Service) in the amount of \$10,000 for Mary's Place as authorized by the Village Board in 2010. This expense is offset by Revenue Line Item 140-49300-000 (Park Improvement Fund). As of December 31, 2016 the Park Improvement Fund had a positive fund balance of \$58,941. These payments will continue through 2021.