2019 Budget

General Fund

Summary

Village of Cross Plains
2019 General Fund Operating Budget

SUMMARY of REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Taxes	1,031,650	1,139,425	1,139,425	1,139,425	1,326,100	16.38%
Taxes (Non Property Taxes)	90,351	93,750	3,057	93,289	93,750	0.00%
Special Assessments	-	1,000	-	-	-	-100.00%
Intergovernmental Revenue	409,316	396,000	138,391	396,773	407,750	2.97%
Licenses and Permits	120,202	91,250	65,820	109,750	91,250	0.00%
Fines, Forfeits, and Penalties	21,655	25,000	11,287	25,000	25,250	1.00%
Public Charges for Services	67,193	58,000	26,193	62,750	77,750	34.05%
Intergovernmental Charges for Services	10,535	15,000	-	10,000	15,000	0.00%
Miscellaneous Revenues	62,248	19,000	34,539	64,000	23,750	25.00%
Other Financing Sources	-	-	-	-	-	----------
Total Budget Revenue	**1,813,150**	**1,838,425**	**1,418,712**	**1,900,987**	**2,060,600**	**12.09%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51100	VILLAGE BOARD	17,911	19,250	6,806	19,700	22,400	**16.36%**
51200	MUNICIPAL COURT	23,577	25,000	12,306	25,150	25,250	**1.00%**
51410	VILLAGE ADMINISTRATION	129,213	147,500	63,097	147,750	159,700	**8.27%**
51430	PERSONNEL	49,376	56,000	27,062	55,456	61,000	**8.93%**
51440	ELECTIONS	3,115	5,500	2,426	6,250	8,000	**45.45%**
51510	FINANCIAL MANAGEMENT	14,212	16,250	11,380	16,275	18,250	**12.31%**
51530	VILLAGE ASSESSOR	9,258	10,250	5,044	10,250	10,250	**0.00%**
51540	INSURANCE AND RISK MANAGEMENT	61,519	62,500	20,254	62,500	64,000	**2.40%**
51600	GENERAL BUILDINGS AND PLANT	39,287	40,500	19,469	42,250	42,250	**4.32%**
51900	CONTINGENCY	9,168	20,000	6,880	20,000	20,000	**0.00%**
52100	POLICE DEPARTMENT	533,162	602,175	267,353	594,275	644,500	**7.03%**
52200	CROSS PLAINS-BERRY FIRE DISTRICT	88,847	91,250	61,089	94,300	108,500	**18.90%**
52300	CROSS PLAINS AREA EMS	63,347	61,250	30,570	61,250	67,250	**9.80%**
52400	BUILDING INSPECTION	54,495	30,000	21,892	49,750	30,000	**0.00%**
53300	PUBLIC FACILITIES	421,650	379,000	157,154	407,005	489,250	**29.09%**
53420	STREET LIGHTING	124,610	72,000	44,561	84,000	84,000	**16.67%**
53620	REFUSE AND GARBAGE COLLECTION	160,645	170,000	81,019	170,000	176,000	**3.53%**
56400	COMMUNITY DEVELOPMENT	62,130	30,000	16,819	37,000	30,000	**0.00%**
59200	TRANSFERS TO OTHER FUNDS	-	-	-	-	-	----------
	Total Budget Expenditures	**1,865,522**	**1,838,425**	**855,178**	**1,903,161**	**2,060,600**	**12.09%**
	Difference in Revenues over Expenditures	**(52,372)**	**-**	**563,534**	**(2,174)**	**-**	

Village of Cross Plains
2019 General Fund Operating Budget

Index Expenditures Summary

PERSONNEL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
101	Department Head	162,407	163,250	68,986	163,100	167,250	2.45%
102	First Subordinate	106,656	110,500	50,522	110,450	112,250	1.58%
103	Full-Time Employees	322,298	347,250	164,367	365,250	379,000	9.14%
104-107	Part-Time Employees	43,838	33,500	13,842	35,000	75,750	126.12%
110	Bonus Pool	10,023	11,500	11,079	10,956	12,750	10.87%
171	Health Insurance	136,571	158,000	72,609	150,500	169,750	7.44%
172	Dental	4,368	7,250	3,904	7,000	7,000	-3.45%
173	Retirement	65,910	72,500	34,905	73,000	79,250	9.31%
174	Social Security	38,604	42,250	19,120	42,250	45,750	8.28%
175	Medicare	9,029	10,000	4,472	10,000	10,750	7.50%
176	Life Insurance	1,812	2,000	810	2,000	2,250	12.50%
177	Disability Insurance	-	-	-	-	-	----------
178	Uniform	6,127	8,025	2,842	8,025	8,500	5.92%
179	Flexible Spending	1,086	1,250	323	1,250	1,250	0.00%
	Total PERSONNEL SERVICES Expense	**908,728**	**967,275**	**447,779**	**978,781**	**1,071,500**	**10.78%**

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
201	Postage	1,884	4,000	1,939	3,755	4,500	12.50%
202	Communication	16,410	17,000	9,300	18,500	18,750	10.29%
203	Utilities	28,841	34,250	14,186	31,500	33,000	-3.65%
204	Dues & Subscriptions	10,227	19,150	16,662	19,025	19,700	2.87%
205	Meetings	9,540	12,750	6,368	12,850	20,150	58.04%
206	Printing	5,563	6,000	3,626	7,500	9,500	58.33%
207	Support Services	619,578	529,750	264,795	557,250	564,750	6.61%
208	Legal Fees	20,864	31,000	5,648	31,000	31,000	0.00%
209	Insurance	61,519	62,500	20,254	62,500	64,000	2.40%
	Total CONTRACTUAL SERVICES Exp	**774,424**	**716,400**	**342,777**	**743,880**	**765,350**	**6.83%**

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
301	Equipment	26,350	15,750	3,045	15,750	24,500	55.56%
302	Technology	13,593	12,250	3,697	12,250	21,250	73.47%
303	Fuel	21,159	19,500	9,890	22,000	22,000	12.82%
304	Supplies	31,075	31,250	19,237	46,500	42,000	34.40%
305	Maintenance	72,018	48,000	20,159	55,000	86,000	79.17%
306	Programs	370	1,000	76	1,000	1,000	0.00%
399	Miscellaneous	8,636	7,000	1,638	8,000	7,000	0.00%
	Total SUPPLIES AND EXPENSES	**173,202**	**134,750**	**57,742**	**160,500**	**203,750**	**51.21%**

OTHER		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51900	Contingency	9,168	20,000	6,880	20,000	20,000	0.00%
51910	Illegal Taxes, Refunds	-	-	-	-	-	----------
59200	Transfers to Other Funds	-	-	-	-	-	----------
	Total OTHER Expenses	**9,168**	**20,000**	**6,880**	**20,000**	**20,000**	**0.00%**
		1,865,522	**1,838,425**	**855,178**	**1,903,161**	**2,060,600**	**12.09%**

Revenues

REVENUES
GENERAL FUND - FUND 110

Budget Summary

Taxes	
	41000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	General Property Taxes	1,031,650	1,139,425	1,139,425	1,139,425	1,326,100	16.38%
41150	Managed Forest Land Taxes	55	250	19	250	250	0.00%
41310	Water Utility Tax Equivalent	86,306	90,000	-	90,000	90,000	0.00%
41320	Taxes from Other Tax Exempt Entities	3,991	3,500	3,039	3,039	3,500	0.00%
	Total TAXES Revenue	**1,122,001**	**1,233,175**	**1,142,482**	**1,232,714**	**1,419,850**	**15.14%**

Special Assessments	
	42000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
42300	Spec Assess for Street Improvements	-	1,000	-	-	-	-100.00%
42400	Special Assess for Street Facilities	-	-	-	-	-	----------
	Total SPECIAL ASSESSMENTS Rev	**-**	**1,000**	**-**	**-**	**-**	**-100.00%**

Intergovernmental Revenues	
	43000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43200	Federal Grants	-	-	-	-	-	----------
43410	State Shared Revenues	104,680	106,750	-	106,750	106,750	0.00%
43420	Fire Insurance	14,351	14,000	-	14,500	14,500	3.57%
43510	Expenditure Restraint - Computer Aid	52,271	5,250	-	5,425	5,500	4.76%
43520	State - Public Safety Grants	-	-	-	-	-	----------
43530	State - Highway Aid	229,205	263,500	131,793	263,500	274,500	4.17%
43540	State - Recycling Grant	6,601	6,500	6,598	6,598	6,500	0.00%
43600	Other State Payment	2,208	-	-	-	-	----------
	Total INTERGOVERNMENTAL Rev	**409,316**	**396,000**	**138,391**	**396,773**	**407,750**	**2.97%**

REVENUES
GENERAL FUND - FUND 110

Budget Summary

Licenses and Permits	
	44000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
44100	Liquor and Malt Beverages	7,950	9,000	5,178	8,500	8,500	-5.56%
44120	Other Business and Occupational	49,882	49,000	26,111	49,000	49,500	1.02%
44200	Nonbusiness Licenses	1,420	1,500	1,075	1,500	1,500	0.00%
44300	Building Permits and Inspection Fees	59,843	30,000	28,057	45,000	30,000	0.00%
44400	Zoning Permits and Fees	300	1,000	4,850	5,000	1,000	0.00%
44900	Other Regulator Permits and Fees	807	750	550	750	750	0.00%
	Total LICENSES AND PERMITS Rev	**120,202**	**91,250**	**65,820**	**109,750**	**91,250**	**0.00%**

Fines, Forfeits, & Penalties	
	45000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
45110	Court Penalties and Costs	21,655	25,000	11,287	25,000	25,250	1.00%
45190	Other Law and Ordinance Violations	-	-	-	-	-	----------
	Total FINES, FORFEITS, & PENALTIES	**21,655**	**25,000**	**11,287**	**25,000**	**25,250**	**1.00%**

Public Charges for Services	
	46000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46100	General Government	1,908	2,500	1,029	2,500	2,500	0.00%
46211	Juvenile Program	(163)	250	5	250	250	0.00%
46212	School Officer Reimbursement	-	20,000	-	20,000	40,000	100.00%
46220	Fire Protection Fees	6,117	6,500	-	6,250	6,250	-3.85%
46300	Transportation	-	-	-	-	-	----------
46400	Sanitation and Utilities	6,041	3,750	1,659	3,750	3,750	0.00%
46800	Community Development	53,290	25,000	23,500	30,000	25,000	0.00%
	Total PUBLIC CHARGES Rev	**67,193**	**58,000**	**26,193**	**62,750**	**77,750**	**34.05%**

REVENUES
GENERAL FUND - FUND 110

Budget Summary

Intergovernmental Charges for Services	
	47000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
47410	TIF Administration Reimbursement	10,535	15,000	-	10,000	15,000	0.00%
47420	Water Utility Reimbursement	-	-	-	-	-	----------
47430	Sewer Utility Reimbursement	-	-	-	-	-	----------
	Total INTERGOVERNMENTAL CHARGES	**10,535**	**15,000**	**-**	**10,000**	**15,000**	**0.00%**

Miscellaneous Revenues	
	48000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000	Miscellaneous Revenue	28,095	5,000	6,976	11,500	5,000	0.00%
48100	Interest	12,274	5,000	22,531	35,000	10,000	100.00%
48200	Rent	3,310	2,750	1,275	2,750	2,750	0.00%
48300	Property Sales	12,668	1,500	-	-	-	-100.00%
48400	Insurance Dividend	5,901	4,750	3,757	14,750	6,000	26.32%
	Total MISCELLANEOUS Revenue	**62,248**	**19,000**	**34,539**	**64,000**	**23,750**	**25.00%**

Other Financing Sources	
	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	-	-	-	-	-	----------
	Total OTHER FINANCING SOURCES	-	-	-	-	-	----------

Total Budget Revenues	***1,813,150***	***1,838,425***	***1,418,712***	***1,900,987***	***2,060,600***	***12.09%***

Expenses

VILLAGE BOARD
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide necessary leadership and adopt policies that will result in excellence and efficiency in municipal services.

PROGRAM DESCRIPTION:
The Village Board meets on the fourth Monday of each month to take action on the issues that have been referred to them from Committees/Commissions. All meetings are held at the Village Hall in an open format that includes public comment and discussion regarding each meetings agenda. The Village Board is made up of residents who are non-partisan and elected at-large to two year overlapping terms. The election for these positions is held annually on the first Tuesday in April.

PROGRAM OBJECTIVES:

Establish the policies, programs, and services of the Village.

Provide improved communication through Village Website, Newsletter, and other formats.

VILLAGE BOARD BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenues	**17,911**	**19,250**	**6,806**	**19,700**	**22,400**	**16.36%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51100						
101	Village President	2,400	2,500	-	2,400	2,500	0.00%
102	Village Trustees	7,200	7,250	600	7,200	7,250	0.00%
103	Boards/Commission Members	-	500	-	500	500	0.00%
201	Postage	848	1,000	426	1,000	1,500	50.00%
204	Dues & Subscriptions	3,034	3,250	3,144	3,250	3,250	0.00%
205	Meetings	209	250	341	350	400	60.00%
206	Printing	3,548	3,500	1,958	4,000	6,000	71.43%
207	Support Services	-	250	-	250	250	0.00%
302	Technology	420	500	175	500	500	0.00%
304	Supplies	253	250	162	250	250	0.00%
	Total VILLAGE BOARD Expense	**17,911**	**19,250**	**6,806**	**19,700**	**22,400**	**16.36%**

Notes:

101 The current salary for the Village President is $200 per month.

102 The current salary for Village Trustees is $100 per month.

103 Resident members appointed to the Plan Commission receive $10 per meeting attended.

204 Includes Village membership in the League of Wisconsin Municipalities, Dane County Cities & Villages Association, and Cross Plains-Berry Historical Society.

206 Includes funding for the printing and distribution of 6 Village Newsletters.

MUNICIPAL COURT
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide for the efficient administration of the municipal justice system in the Village of Cross Plains.

PROGRAM DESCRIPTION:
The Municipal Court has jurisdiction over actions involving violations of municipal ordinances under which the penalty is a forfeiture.

PROGRAM OBJECTIVES:

Continue mandatory judicial and clerk training to keep abreast of new laws and to ensure efficient operation of the court.

Ensure fair and impartial treatment.

MUNICIPAL COURT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**1,921**	**-**	**1,019**	**150**	**-**	----------
45110	Court Penalties and Costs	21,655	25,000	11,287	25,000	25,250	1.00%
	Total MUNICIPAL COURT Revenue	23,577	25,000	12,306	25,150	25,250	1.00%

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51200						
101	Municipal Judge	3,900	4,000	1,625	3,900	4,000	0.00%
102	Court Clerk	10,925	11,250	5,383	11,250	11,500	2.22%
201	Postage	153	250	53	250	250	0.00%
202	Communication	401	500	165	500	500	0.00%
204	Dues and Subscriptions	840	1,000	840	1,000	1,000	0.00%
205	Meetings	189	500	-	500	500	0.00%
207	Support Services	1,733	2,750	2,770	3,000	2,750	0.00%
208	Legal Fees	5,310	4,500	1,470	4,500	4,500	0.00%
304	Supplies	126	250	-	250	250	0.00%
	Total MUNICIPAL COURT Expense	**23,577**	**25,000**	**12,306**	**25,150**	**25,250**	**1.00%**

Notes:

102 The Court Clerk position is a combined position with the Administrative Assistant position in the Police Department. 25% of the salary for that combined position is charged to the Municipal Court Budget.

207 This includes the annual maintenance fee for the Court Management Software and jail boarding costs associated with municipal warrants.

VILLAGE ADMINISTRATION
GENERAL FUND - FUND 110

MISSION STATEMENT:
To coordinate the operations of the various departments, consistent with the policies established by the Village Board, in an efficient, responsive, and service oriented manner.

PROGRAM DESCRIPTION:
Village Administration provides general staffing for the Village Hall providing a variety of services including but not limited to licensing, permitting, zoning, utility billing, property taxes, records management, general customer service, recreation registration, and other related services. The Village Administrator oversees the day to day operations of the village, assists the boards/commissions, and other special projects as they arise. The Finance Director/Treasurer responsibilities include office management, day to day financial oversight, payroll, water/sewer billing, and other tasks as assigned. The Deputy Clerk-Treasurer assists with election responsibility, bill coding and disbursement, time card entry, general customer service, and other record keeping. The Administrative Assistant is part-time and assists in general daily responsibilities including getting the mail, going to the bank, tracking building permits, general filing, customer service, telephone calls, and other tasks as assigned.

PROGRAM OBJECTIVES:

Implement policies, programs, and services established by the Village Board.

Oversee the preparation of information including: newsletters, website, letters, memos, and press releases.

Represent the Village in intergovernmental matters at the federal, state, and county level.

VILLAGE ADMINISTRATION BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**68,054**	**85,500**	**29,704**	**86,250**	**97,700**	**14.27%**
44100	Liquor and Malt Beverages	7,950	9,000	5,178	8,500	8,500	-5.56%
44120	Other Business and Occupational	49,882	49,000	26,111	49,000	49,500	1.02%
44200	Nonbusiness Licenses	1,420	1,500	1,075	1,500	1,500	0.00%
46100	General Government	1,908	2,500	1,029	2,500	2,500	0.00%
	Total VILLAGE ADMIN Revenue	**129,213**	**147,500**	**63,097**	**147,750**	**159,700**	**8.27%**

Notes:

44100 Fees collected for the issuance of Operator's (Bartender's) and Liquor Licenses.

44120 This line item also includes money collected for Cigarette Licenses for establishments to sell cigarettes, and the Cable TV Franchise fee.

44200 Revenue collected to license cats, dogs, and other miscellaneous licenses.

46100 Fees collected for the use of the copy machine or creating duplicate documents as requested.

VILLAGE ADMINISTRATION (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51410							
101	Administrator/Clerk	36,774	37,750	17,562	37,750	39,000	3.31%
102	Finance Director/Treasurer	32,047	32,750	15,785	32,750	33,750	3.05%
103	Deputy Clerk-Treasurer	27,569	29,000	13,194	29,000	30,000	3.45%
104	Administrative Assistant (p/t)	2,704	4,000	1,447	3,500	4,250	6.25%
	Total PERSONNEL SERVICES Expense	**99,094**	**103,500**	**47,988**	**103,000**	**107,000**	**3.38%**

Notes:

101 The annual salary for the position is split between the General Fund (50%), Water Utility (25%), Sewer Fund (25%), and TID (determined at year end).

102 The annual salary for the position is split between the General Fund (50%), Water Utility (25%), Sewer Fund (25%), and TID (determined at year end). The 2019 Budget includes a 2.8% wage increase.

103 The annual salary for the position is split between the General Fund (70%), Water Utility (15%), and Sewer Fund (15%). The 2019 Budget includes a 2.8% wage increase.

104 This position is part-time budgeted at 1,200 hours per year maximum. The annual salary for the position is split between the General Fund Administration (30%), General Fund Inspections (10%), Water Utility (30%), and Sewer Fund (30%). The 2019 Budget includes a 2.8% increase.

VILLAGE ADMINISTRATION (Continued)
GENERAL FUND - FUND 110

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51410						
201	Postage	712	2,000	1,321	2,000	2,000	0.00%
202	Communication	650	750	463	1,000	1,250	66.67%
204	Dues & Subscriptions	916	1,000	987	1,000	1,200	20.00%
205	Meetings	3,218	4,500	2,918	4,500	4,500	0.00%
206	Printing	1,261	1,750	861	1,750	1,750	0.00%
207	Support Services	515	500	-	-	500	0.00%
208	Legal Fees	15,197	25,000	4,178	25,000	25,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**22,469**	**35,500**	**10,726**	**35,250**	**36,200**	**1.97%**

Notes:

202 Provides funding for the Village Administrator/Clerk's payment for cell phone usage.

204 Includes membership for the Administrator to ICMA, WCMA, WMCA, WPELRA, ELGL to assist in training, professional development, and other service improvements.

205 Includes the attendance at 2 in state conference, ICMA Annual Conference for Administrator out of state, one person to attend the Municipal Clerk-Treasurer's Institute, and payment for other meetings attended out of the Village.

208 Funding for the Village Attorney to assist the board and staff with legal related issues.

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51410						
301	Equipment	861	1,000	-	1,000	1,000	0.00%
302	Technology	1,882	2,250	1,535	2,250	10,250	355.56%
304	Supplies	2,452	2,750	1,568	2,750	2,750	0.00%
399	Miscellaneous	2,454	2,500	1,280	3,500	2,500	0.00%
	Total SUPPLIES AND EXPENSES	**7,650**	**8,500**	**4,383**	**9,500**	**16,500**	**94.12%**

Notes:

302 Includes general technology funding. Planned replacement of 4 computers ($2,000 per mechine)

304 Includes general office supplies, paper, envelopes, and other general supplies.

Total VILLAGE ADMIN Expense	**129,213**	**147,500**	**63,097**	**147,750**	**159,700**	**8.27%**

PERSONNEL
GENERAL FUND - FUND 110

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 not contained within the Library, Parks/Rec, Police, and Public Facilities Budgets. 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 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**49,376**	**56,000**	**27,062**	**55,456**	**61,000**	**8.93%**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51430							
110	Bonus Pool	2,090	4,000	3,456	3,456	4,000	0.00%
171	Health Insurance	26,850	28,000	13,964	28,000	32,500	16.07%
172	Dental	873	1,750	523	1,750	1,750	0.00%
173	Retirement	8,125	8,250	4,165	8,250	8,500	3.03%
174	Social Security	7,952	8,500	3,632	8,500	8,750	2.94%
175	Medicare	1,860	2,000	849	2,000	2,000	0.00%
176	Life Insurance	182	250	86	250	250	0.00%
177	Income Continuation	-	-	-	-	-	----------
178	Flexible Spending	1,086	1,250	323	1,250	1,250	0.00%
207	Support Services	-	500	65	500	500	0.00%
208	Legal Fees	357	1,500	-	1,500	1,500	0.00%
	Total PERSONNEL Expense	**49,376**	**56,000**	**27,062**	**55,456**	**61,000**	**8.93%**

Notes:

171 The budget assumes 3.25 family plans. 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 There are 3.25 General employees currently enrolled in WRS. The employer contribution rate for General employees is 7.15% which represents an approximate 2.1% decrease from 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 with no contribution being required in 2019.

207 General consulting assistance related to human resources and personnel related issues.

208 General legal assistance for labor related issues as needed.

ELECTIONS
GENERAL FUND - FUND 110

MISSION STATEMENT:
To efficiently and effectively administer all elections as required and implement all requirements as imposed by Statutes or Wisconsin Elections Commission.

PROGRAM DESCRIPTION:
The Village typically conducts 2-4 elections per year depending on the offices up for election and/or the need for recall elections. The Village Administrator/Clerk is responsible for managing the election process for the Village, coordinating chief inspectors and poll workers, and staying current on applicable law and/or rule changes. Each election when held is from 7 am to 8 pm at the Fire Station. All other registration, absentee voting, or other election related issues are handled at the Village Hall.

PROGRAM OBJECTIVES:

Continue to improve and simplify the election process for the voter where possible.

Provide annual election administration training to appointed election workers.

ELECTIONS BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenue	**3,115**	**5,500**	**2,426**	**6,250**	**8,000**	**45.45%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51440						
101	Chief Inspectors	254	1,000	-	1,000	500	-50.00%
102	Election Inspectors	1,096	2,500	1,473	2,500	1,250	-50.00%
201	Postage	51	250	73	250	250	0.00%
205	Meetings	1	250	-	250	250	0.00%
206	Printing	212	250	740	1,000	1,000	300.00%
207	Support Services	397	250	-	250	250	0.00%
301	Equipment	879	500	-	500	4,000	700.00%
304	Supplies	226	500	139	500	500	0.00%
	Total ELECTIONS Expense	**3,115**	**5,500**	**2,426**	**6,250**	**8,000**	**45.45%**

Notes:

101 Two elections are currently scheduled in 2019. There were 4 in 2018. A single Chief Inspector is used during the day to supervise the election. They are paid $9.00 per hour.

102 Two elections are currently scheduled in 2019. There were 4 in 2018. 7 poll workers are typically used in two shifts throughout the day per election. They are paid $8.00 per hour.

301 Replacement of AutoMARK voting equipment to ExpressVOTES ($3,500 per machine) as directed by Dane County due to age of existing equipment and software support.

FINANCIAL MANAGEMENT
GENERAL FUND - FUND 110

MISSION STATEMENT:
To ensure the fiscal integrity of the Village through maintenance of all financial records and collection, investment and disbursement of all funds, and to prepare, maintain, and provide custody for all official documents and records of the Village.

PROGRAM DESCRIPTION:
The Village Administrator/Clerk oversees and is responsible for the finances of the Village, and the Finance Director/Treasurer manages the day-to-day financial operations as is needed. The Village is also assisted in these efforts through consultants for Auditing and Financial Advising to help assist staff with required reporting and best practices. Additionally, the Village is required and does complete an annual audit through an independent auditing firm.

PROGRAM OBJECTIVES:

Improve the Village's financial management via employee enrichment.

Provide new communication regarding the Village's finances for the board and public.

FINANCIAL MANAGEMENT BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenue	**14,212**	**16,250**	**11,380**	**16,275**	**18,250**	**12.31%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51510						
204	Dues & Subscriptions	80	250	275	275	250	0.00%
205	Meetings	1,059	2,000	709	2,000	2,000	0.00%
206	Printing	524	250	-	500	500	100.00%
207	Support Services	11,624	12,500	10,217	12,500	14,500	16.00%
304	Supplies	924	1,250	179	1,000	1,000	-20.00%
	Total FINANCIAL MANAGEMENT Exp	**14,212**	**16,250**	**11,380**	**16,275**	**18,250**	**12.31%**

Notes:

204 Includes membership to the Municipal Treasurer's Association of Wisconsin (MTAW) and Wisconsin Government Finance Officers Association (WGFOA) for the Finance Director/Treasurer.

205 Funding provided for job related training and education for Finance Director/Treasurer.

206 Printing associated with the annual preparation of the tax bills, tax bill insert, or finance related notice requirements.

207 Includes cost for conducting the annual audit with Johnson Block & Co and the annual software support contract with Workhorse.

304 Supplies associated with the preparation of the annual budget and/or as needed for finance related items.

VILLAGE ASSESSOR
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide all legally required assessment functions through the development and implementation of practices and procedures that are in accordance with Wisconsin Statutes, Wisc. Department of Revenue regulations, and current professional standards.

PROGRAM DESCRIPTION:
The responsibilities of the Village Assessor are contracted out with Associated Appraisal. They perform the annual maintenance required each year as is required by Statute for property assessment.

PROGRAM OBJECTIVES:

Maintain efficient communication and service between residents and assessor.

Conduct a full property revaluation to bring assessment ration back into compliance with WI State Statute 70.05.

VILLAGE ASSESSOR BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**9,258**	**10,250**	**5,044**	**10,250**	**10,250**	**0.00%**
49200	Transfers from Other Funds	-	-	-	-	-	----------
	Total VILLAGE ASSESSOR Rev.	**9,258**	**10,250**	**5,044**	**10,250**	**10,250**	**0.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51530						
205	Meetings	0	250	-	250	250	0.00%
207	Support Services	9,258	10,000	5,044	10,000	10,000	0.00%
	Total VILLAGE ASSESSOR Exp.	**9,258**	**10,250**	**5,044**	**10,250**	**10,250**	**0.00%**

INSURANCE AND RISK MANAGEMENT
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide adequate insurance coverage to protect the Village officials, employees, infrastructure, and other assets against excessive losses.

PROGRAM DESCRIPTION:
The Village currently contracts with the League of Wisconsin Municipalities Mutual Insurance through Baer Insurance as our representative providing liability, auto, public officials errors/omissions coverage, worker's compensations, and boiler. The State Governmental Property Insurance Pool covers property.

PROGRAM OBJECTIVES:

Provide satisfactory coverage limits for all Village activities in a cost efficient manner.

Encourage safety and other related best practices to limit the presence of risk.

INSURANCE AND RISK MANAGEMENT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**55,618**	**57,750**	**16,497**	**47,750**	**58,000**	**0.43%**
48400	Insurance Dividend	5,901	4,750	3,757	14,750	6,000	26.32%
	Total INSURANCE & RISK MGMT Rev.	**61,519**	**62,500**	**20,254**	**62,500**	**64,000**	**2.40%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51540						
209	Insurance	61,519	62,500	20,254	62,500	64,000	2.40%
	Total INSURANCE & RISK MGMT Exp.	**61,519**	**62,500**	**20,254**	**62,500**	**64,000**	**2.40%**

Notes:

209 The Village currently carries property, errors and omission, auto, general liability, equipment, and workers compensation.

GENERAL BUILDINGS AND PLANT
GENERAL FUND - FUND 110

MISSION STATEMENT:
To ensure the upkeep and maintenance of the Village Hall and storage facility including but not limited to the building, HVAC, water, sewer, telephone, data, and other mechanicals.

PROGRAM DESCRIPTION:
Facilities currently owned by the Village include the Village Hall, Library, Public Facilities Garage, and adjacent storage units. The expense for maintaining the Library and Public Facilities are included within their budget while the revenue from renting the storage unit and expenses associated with the facility and Village Hall are included within this budget.

PROGRAM OBJECTIVES:

Review all applicable utilities for energy efficiency opportunities.

GENERAL BUILDINGS AND PLANT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**35,977**	**37,750**	**18,195**	**39,500**	**39,500**	**4.64%**
48200	Rent	3,310	2,750	1,275	2,750	2,750	0.00%
	Total GENERAL BUILD & PLANT Rev	**39,287**	**40,500**	**19,469**	**42,250**	**42,250**	**4.32%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51600						
202	Communication	5,018	4,750	2,641	5,250	5,250	10.53%
203	Utilities	15,476	17,250	7,588	16,000	16,000	-7.25%
207	Support Services	13,249	12,000	6,194	14,500	14,500	20.83%
301	Equipment	4,588	4,500	2,249	4,500	4,500	0.00%
302	Technology	426	500	45	500	500	0.00%
304	Supplies	212	500	189	500	500	0.00%
305	Maintenance	319	1,000	564	1,000	1,000	0.00%
	Total GENERAL BUILD & PLANT Exp	**39,287**	**40,500**	**19,469**	**42,250**	**42,250**	**4.32%**

Notes:

202 Includes the Village Hall internet and phone service.

203 The Village pays utility costs of electricity, natural gas, water, and sewer as applicable for the Village Hall, storage unit facility, and an emergency siren.

207 This line items pays for a weekly cleaning of Village Hall and shares in the cost of the cleaning of the Library, and Village share of DaneCom costs.

301 Funding provided for lease of shared copier at Village Hall.

304 There are variety of different supplies need from time to time including paper products, signage, cleaning supplies, rugs, and other general materials for the building.

305 Includes Village Hall building repairs.

CONTINGENCY
GENERAL FUND - FUND 110

MISSION STATEMENT:

To provide funds for unanticipated expenses during the budget year and/or emergency situations.

PROGRAM DESCRIPTION:

The Contingency Fund is used to help provide funding for things that are not included within the budget after it has been approved by the Village Board. What ever is not used will lapse into the General Fund surplus to be used in the future for an identified purpose.

PROGRAM OBJECTIVES:

To prevent the need to amend the annual budget following its approval by the Village Board.

All expenditures through the Contingency Fund are to be approved by the Village Administrator in accordance with the Purchasing Policy.

CONTINGENCY BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenue	**9,168**	**20,000**	**6,880**	**20,000**	**20,000**	**0.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51900	Contingency	9,168	20,000	6,880	20,000	20,000	0.00%
51910	Illegal Taxes, Refunds	-	-	-	-	-	----------
	Total CONTINGENCY Expense	**9,168**	**20,000**	**6,880**	**20,000**	**20,000**	**0.00%**

Notes:

51910 This line item is used by the Auditor to account for tax related refunds or reissuance as they appear from year to year.

POLICE DEPARTMENT
GENERAL FUND - FUND 110

MISSION STATEMENT:
The Mission of the Cross Plains Police Department is to ensure public safety and enhance the quality of life for citizens and visitors through pro-active policing and community involvement. In accomplishing these goals we hold ourselves to the values of integrity, professionalism and courtesy.

PROGRAM DESCRIPTION:
The Police Department consists of 5 full-time sworn officers, a full-time Administrative Assistant, and several part-time sworn officers. We have 1 Police Chief, 1 Lieutenant/Detective, and 3 full-time officers. We respond to all calls for service, investigate crimes, investigate traffic crashes, and are proactive in the area of traffic enforcement. We provide services and programs to the villages two public and one parochial school. We are active with our many civic groups in the village such as the Cross Plains Lions club, Optimist, and the Cross Plains Chamber of Commerce. We have officers assigned duties in the areas of School Liaison, Drug officer, and Business Liaison. We work closely with other village departments and offer assistance to other departments when needed.

PROGRAM OBJECTIVES:

Maintain public safety presence in the Community.

Continue to offer youth and other programs as time allows.

POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**533,325**	**581,925**	**267,348**	**574,025**	**604,250**	**3.84%**
43520	State - Public Safety Grants	-	-	-	-	-	----------
45190	Other Law and Ordinance Violations	-	-	-	-	-	----------
46211	Juvenile Program	(163)	250	5	250	250	0.00%
46212	School Officer Reimbursement	-	20,000	-	20,000	40,000	100.00%
	Total POLICE DEPARTMENT Revenue	**533,162**	**602,175**	**267,353**	**594,275**	**644,500**	**7.03%**

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	52100						
101	Chief	73,626	75,500	36,260	75,500	77,500	2.65%
102	Lieutenant/Detective	55,387	56,750	27,281	56,750	58,500	3.08%
103	Officers	157,929	189,250	78,291	189,250	172,000	-9.11%
104	Administrative Assistant	32,776	33,500	16,148	33,500	34,500	2.99%
105	Part-Time Officers	-	-	-	-	-	----------
106	School Resource Officer	-	-	-	-	40,000	----------
107	Crossing Guard	1,746	3,000	528	2,000	2,000	-33.33%
110	Bonus Pool	3,176	3,500	3,539	3,500	3,750	7.14%
171	Health Insurance	75,292	90,500	39,155	83,000	86,250	-4.70%
172	Dental	2,098	3,250	2,640	3,750	3,500	7.69%
173	Retirement	45,437	52,250	24,388	52,250	56,500	8.13%
174	Social Security	19,333	22,250	10,173	22,250	24,750	11.24%
175	Medicare	4,521	5,250	2,379	5,250	5,750	9.52%
176	Life Insurance	758	1,000	396	1,000	1,000	0.00%
177	Income Continuation	-	-	-	-	-	----------
178	Uniform	2,091	3,525	1,194	3,525	3,500	-0.71%
	Total PERSONNEL SERVICES Expense	**474,169**	**539,525**	**242,373**	**531,525**	**569,500**	**5.56%**

Notes:

101-102 Both employees in these line items are non-union. Wages include a 2.5% base pay increase.

103 Employees within this line item are members of a union. Estmiated wage increase for 2019 will be 1% effective the first full pay period in 2019 and 1% in July.

104 This position is split between 75% within Police and 25% within Court. This position is not within a union and includes a 2.5% base pay increase.

106 This cost will be offset by a reimbursement of $40,000 a year from the Middleton/Cross Plains Area School District. The reimbursement would be for having a full time SRO in Glacier Creek Middle School. The SRO would also serve Park Elementary.

110 Non-represented 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 There are 4.75 Police employees on the family health insurance plan for 2019 and 1 employee on the single plan. Health insurance rates are set by the State. The 2019 fee for family is $1,582.90 per month and for single is $645.50 per month. The family rates are approximately 1.4% higher than 2018 and single rates are approximately 1.7% 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 There are 5.75 Police employees currently enrolled in the Wisconsin Retirement System (WRS). The Employer share for Officers is 15.12% and General is 7.15%.

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 with no contribution being required in 2019.

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 110

EXPENDITURES (Continued)

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	52100						
201	Postage	111	250	64	250	250	0.00%
202	Communication	6,625	6,750	3,049	6,750	6,750	0.00%
203	Utilities	1,965	3,000	801	3,000	3,000	0.00%
204	Dues & Subscriptions	3,357	11,400	9,417	11,500	12,000	5.26%
205	Meetings	4,864	5,000	2,401	5,000	11,250	125.00%
206	Printing	18	250	68	250	250	0.00%
207	Support Services	8,839	8,000	1,561	8,000	10,000	25.00%
	Total CONTRACTUAL SERVICES Exp	**25,777**	**34,650**	**17,361**	**34,750**	**43,500**	**25.54%**

Notes:

204 Increase due to increased costs and switching to Office 365.

205 Increase includes additional $1,000 for officer added in 2018 and specialized Staff and Command training for one officer. Funding for this training will cover lodging. By sending an officer to this training before Chief Janssen's pending retirement in 2020, we can take advantage of a free tuition discount valued at $4,000-$4,500.

207 Includes additional funds to set up the new server and setting up 5 new computers to be purchased late in 2018.

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	52100						
301	Equipment	8,077	2,000	608	2,000	5,000	150.00%
302	Technology	9,000	8,500	1,897	8,500	9,000	5.88%
303	Fuel	8,031	8,500	3,887	8,500	8,500	0.00%
304	Supplies	704	1,500	168	1,500	1,500	0.00%
305	Maintenance	5,446	5,000	625	5,000	5,000	0.00%
306	Programs	370	1,000	76	1,000	1,000	0.00%
399	Miscellaneous	1,587	1,500	358	1,500	1,500	0.00%
	Total SUPPLIES AND EXPENSES	**33,215**	**28,000**	**7,619**	**28,000**	**31,500**	**12.50%**

Notes:

301 $3,000 increase will cover replacement or modifications to current squad rifles.

302 Includes additional funding to replace the current server.

Total POLICE DEPARTMENT Expense	**533,162**	**602,175**	**267,353**	**594,275**	**644,500**	**7.03%**

CROSS PLAINS-BERRY FIRE DISTRICT
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide for efficient fire protection and emergency response within the Village.

PROGRAM DESCRIPTION:
The Village is currently a member of the Cross Plains-Berry Fire District along with the Towns of Berry and Cross Plains. Three members of the Village Board sit as members of the Fire District Board along with the same representation from the Towns. This organization provides fire protection for all of the Village and portions of the towns. The Firefighters that make up the Department are all currently volunteers. The Fire District Board works with the Fire Chief to approve a budget that is split by the member communities based on the property value that is covered by the district within each jurisdiction.

PROGRAM OBJECTIVES:

Maintain a consistent level of service for Fire Protection.

Continue to review and discuss opportunities of efficiency gains to achieve cost savings.

CROSS PLAINS-BERRY FIRE DISTRICT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**68,379**	**70,750**	**61,089**	**73,550**	**87,750**	**24.03%**
43420	Fire Insurance	14,351	14,000	-	14,500	14,500	3.57%
46220	Fire Protection Fees	6,117	6,500	-	6,250	6,250	-3.85%
	Total CP-BERRY FIRE DISTRICT Rev	**88,847**	**91,250**	**61,089**	**94,300**	**108,500**	**18.90%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
52200							
101	Fire Officer Wages	6,050	6,000	-	6,050	6,000	0.00%
173	Retirement	-	-	-	-	-	----------
204	Dues and Subscriptions	2,000	2,000	2,000	2,000	2,000	0.00%
207	Support Services	75,197	80,250	56,149	80,250	94,500	17.76%
301	Equipment	-	-	-	-	-	----------
305	Maintenance	5,600	3,000	2,940	6,000	6,000	100.00%
	Total CP-BERRY FIRE DISTRICT Exp	**88,847**	**91,250**	**61,089**	**94,300**	**108,500**	**18.90%**

Notes:

101 Annually the Village does a one-time payment for the Fire District in order to pay the wages for the leadership positions within the Department.

204 The Village annually contributed $2,000 to the Fire Department Association Fund for their use during meetings. This is equal to the contribution made by each of the other member communities.

207 This is the annual fee for service as a member of the Fire District for fire protection.

305 The Village is required to annually inspect commercial properties through a third party inspection service. This cost was being included in the cost for fire services with no specific allocation.

CROSS PLAINS AREA EMS
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide for efficient emergency medical services and other emergency response within the Village.

PROGRAM DESCRIPTION:
The Village is currently a member of the Cross Plains Area EMS along with the Towns of Berry, Cross Plains, and Springfield. One member of the Village Board sits as a member of the EMS District Board along with the same representation from each of the towns. This organization provides Emergency Medical Service (ambulance) for all of the Village and portions of each member township. The Cross Plains EMS consists of 2 full-time EMTs and 2 part-time EMTs along with 40 volunteer members. The EMS District Board works with the EMS Chief to approve a budget that is split by the member communities based on the population that is contained within the district of each jurisdiction.

PROGRAM OBJECTIVES:

Maintain a consistent level of service for EMS Response.

Continue to review and discuss opportunities of efficiency gains to achieve cost savings.

CROSS PLAINS AREA EMS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**63,347**	**61,250**	**30,570**	**61,250**	**67,250**	**9.80%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	52300						
207	Support Services	63,347	61,250	30,570	61,250	67,250	9.80%
	Total CROSS PLAINS AREA EMS Exp	**63,347**	**61,250**	**30,570**	**61,250**	**67,250**	**9.80%**

Notes:

207 This organization is setup similar to the Fire District and charges one annual fee that is billed quarterly. Additional capital expenses would have to be considered as part of the Village's annual budget as applicable and requested.

BUILDING INSPECTION
GENERAL FUND - FUND 110

MISSION STATEMENT:
Provide building inspection services that comply with the codes and requirements adopted by the Village Board, State of Wisconsin, and other regulatory agencies.

PROGRAM DESCRIPTION:
The Village contracts for inspection services with a State Licensed Building Inspector. The Village retains 10% of the permit fees collected on projects requiring an inspection and 100% of the permit fees collected on projects not requiring an inspection.

PROGRAM OBJECTIVES:

Coordinate the review and issuance of building permit requests.

Continue to review and discuss opportunities of efficiency gains to achieve cost savings.

BUILDING INSPECTION SERVICES BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	-	-	-	**4,750**	-	----------
44300	Building Permits and Inspection Fees	59,843	30,000	28,057	45,000	30,000	0.00%
	Total BUILDING INSPECTION Revenue	**59,843**	**30,000**	**28,057**	**49,750**	**30,000**	**0.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	52400						
104	Administrative Assistant (p/t)	6,592	1,500	482	1,500	1,500	0.00%
207	Support Services	47,795	28,250	21,335	48,000	28,250	0.00%
304	Supplies	107	250	75	250	250	0.00%
	Total BUILDING INSPECTION Expense	**54,495**	**30,000**	**21,892**	**49,750**	**30,000**	**0.00%**

Notes:

104 10% of the Administrative Assistant's time is paid for within this budget to account for time spent processing building permits.

207 Includes fees paid to Building Inspector.

304 Various other supplies needed associated with the Inspection process including State seals.

PUBLIC FACILITIES
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide a cost effective and efficient public works service that is responsive to the needs of the Village and its residents.

PROGRAM DESCRIPTION:
The Public Facilities Department is comprised of a Director and 5 additional staff that specialize in managing Village owned infrastructure. The department is responsible for snow plowing, basic street repair, tree trimming, chipping, street sweeping, mowing of public right of way, water/sewer maintenance, and other tasks as needed.

PROGRAM OBJECTIVES:

Respond to citizen complaints and/or inquiries in a timely manner.

Continue to review services and develop cost saving alternatives where possible.

PUBLIC FACILITIES BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**100,098**	**20,750**	**23,702**	**49,755**	**121,000**	**483.13%**
41310	Water Utility Tax Equivalent	86,306	90,000	-	90,000	90,000	0.00%
42300	Spec Assess for Street Improvements	-	1,000	-	-	-	-100.00%
42400	Special Assess for Street Facilities	-	-	-	-	-	----------
43530	State - Highway Aid	229,205	263,500	131,793	263,500	274,500	4.17%
46300	Transportation	-	-	-	-	-	----------
46400	Sanitation and Utilities	6,041	3,750	1,659	3,750	3,750	0.00%
47420	Water Utility Reimbursement	-	-	-	-	-	----------
47430	Sewer Utility Reimbursement	-	-	-	-	-	----------
	Total PUBLIC FACILITIES Revenue	**421,650**	**379,000**	**157,154**	**407,005**	**489,250**	**29.09%**

Notes:

41310 Each year the Water Utility reimburses the General Fund for the property that it owns that is not taxed because it is tax exempt. The number is determined by the Village Auditor at the end of each year.

42300 This is the amount received from residents who have been specially assessed for street improvements and are required to make annual payment with interest as was agreed to at the time of project construction.

43530 Money received from the State to assist with road and highway maintenance.

43540 Money received from the State to assist with recycling collection and programs.

46300 Revenue received for special charges for snow removal.

46400 Revenue received for special charges associated with chipping loads, renting out the street sweeper and jet vactor truck, and selling replacement recycling bins to residents.

PUBLIC FACILITIES (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
53300							
101	Director	39,404	36,500	13,539	36,500	37,750	3.42%
102	Laborers	104,024	95,000	56,735	113,000	142,000	49.47%
103	Part-Time Staff	32,796	25,000	11,384	28,000	28,000	12.00%
110	Bonus Pool	4,757	4,000	4,084	4,000	5,000	25.00%
171	Health Insurance	34,428	39,500	19,489	39,500	51,000	29.11%
172	Dental	1,396	2,250	741	1,500	1,750	-22.22%
173	Retirement	12,348	12,000	6,352	12,500	14,250	18.75%
174	Social Security	11,320	11,500	5,315	11,500	12,250	6.52%
175	Medicare	2,647	2,750	1,243	2,750	3,000	9.09%
176	Life Insurance	872	750	328	750	1,000	33.33%
177	Disability Insurance	-	-	-	-	-	----------
178	Uniform	4,036	4,500	1,647	4,500	5,000	11.11%
	Total PERSONNEL SERVICES Expense	**248,029**	**233,750**	**120,858**	**254,500**	**301,000**	**28.77%**

Notes:

101 The wage/benefits for the Director are split between the General Fund (49%), Water Utility (25%), and Sewer Fund (26%). Percentage distributions are determined based on a 5 year average of actual time spent within each fund. The budged increase in salary is set at 2.8% for 2019.

102 The wage/benefits for the Laborers are split between the General Fund (71%), Water Utility (15%), & Sewer Fund (14%). Additionally, the WWTP Operator is split between the General Fund (17%), Water Utility (24%), and Sewer Fund (59%). Percentage distributions are determined based on a 5 year average of actual time spent within each fund. The budged increase in salary is set at 2.8% for 2019. Includes proposed addition of 2 full-time employees, with one starting on January 1 and one starting on July 1.

103 Part-time Staff is utilized as needed mainly in warmer months and during heavy snow removal operations.

110 Employees may be provided Merit Pay 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. 2019 budget includes merit pay for 5 employees; 2018 merit payments were given to 4 employees (due to retirement).

171 Budget assumes 5 employees on the family plan and 2 employees on the single plan for 2019. The 2019 fee for family is $1,582.90 per month and for single is $645.50 per month. The family rates are approximately 1.4% higher than 2018 and single rates are approximately 1.7% higher than 2018. The employee is responsible for paying 12.0% of that cost.

172 Cost for Dental Insurance per employee is budgeted based on a historical average of claims paid.

173 Budget assumes 8 Public Facilities employees currently in the Wisconsin Retirement System (2018 budget was for 6 employees). The employer contribution rate for General employees is 7.15% which represents a 2.0% decrease from 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 with no contribution being required in 2019.

178 The Village contracts with Cintas to provide uniform and floor mat service for the Department.

PUBLIC FACILITIES (Continued)
GENERAL FUND - FUND 110

EXPENDITURES (Continued)

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	53300						
201	Postage	10	250	1	5	250	0.00%
202	Communication	3,716	4,250	2,981	5,000	5,000	17.65%
203	Utilities	11,400	14,000	5,797	12,500	14,000	0.00%
204	Dues & Subscriptions	-	250	-	-	-	-100.00%
205	Meetings	-	-	-	-	1,000	----------
207	Support Services	40,239	41,250	1,993	41,250	41,500	0.61%
	Total CONTRACTUAL SERVICES Exp	**55,365**	**60,000**	**10,772**	**58,755**	**61,750**	**2.92%**

Notes:

202 Includes funding for the Public Facilities Garage telephone, TV, internet, fax, and cell phones services.

207 This line item is primarily used for mowing and rent for the storage of compost.

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	53300						
301-000	Equipment	11,945	7,750	189	7,750	10,000	29.03%
302-000	Technology	1,865	500	45	500	1,000	100.00%
303-000	Fuel	13,128	11,000	6,003	13,500	13,500	22.73%
304-101	Supplies - General	8,167	4,000	2,659	6,000	5,000	25.00%
304-102	Supplies - Snow/Ice Control Material	17,903	20,000	598	20,000	20,000	0.00%
305-101	Maintenance - Vehicle	7,432	11,000	4,849	11,000	13,500	22.73%
305-102	Maintenance - Equipment	25,212	18,000	7,649	22,000	20,500	13.89%
305-103	Maintenance - Infrastructure	28,010	10,000	3,532	10,000	40,000	300.00%
399-000	Miscellaneous	4,594	3,000	-	3,000	3,000	0.00%
	Total SUPPLIES AND EXPENSES	**118,256**	**85,250**	**25,523**	**93,750**	**126,500**	**48.39%**

Notes:

301 Funding provides for annual equipment leases ($5,000) and other general equipment ($5,000) as needed.

304-102 Road salt for snow and ice control is purchased under State Contracts.

Total SUPPLIES AND EXPENSES	**421,650**	**379,000**	**157,154**	**407,005**	**489,250**	**29.09%**

STREET LIGHTING
GENERAL FUND - FUND 110

MISSION STATEMENT:
To manage a street lighting system that is reliable and provides for sufficient public safety needs along the Village streets and parks.

PROGRAM DESCRIPTION:
The Village contracts with Madison Gas and Electric (MGE) for its street lighting service. The Village pays for the light as a rental and then the electricity associated with the light. In exchange for this payment, MGE installs the lights and conducts all the maintenance associated with them saving the Village on having to purchase equipment or hire electricians solely for this purpose.

PROGRAM OBJECTIVES:

Notify MGE of outages in a timely manner.

Look for new locations that improve or are in need of lighting.

STREET LIGHTING BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenue	**124,610**	**72,000**	**44,561**	**84,000**	**84,000**	**16.67%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
53420							
207	Support Services	124,610	72,000	31,061	70,500	74,000	2.78%
304	Supplies	-	-	13,500	13,500	10,000	----------
	Total STREET LIGHTING Expense	**124,610**	**72,000**	**44,561**	**84,000**	**84,000**	**16.67%**

Notes:

REFUSE AND GARBAGE COLLECTION
GENERAL FUND - FUND 110

MISSION STATEMENT:
To provide an efficient and effective refuse and recycling collection program.

PROGRAM DESCRIPTION:
The Village presently contracts with Town and Country Sanitation for weekly trash and recycling curbside pickup. 2018 represents the 4th year of our current 5 year contract.

PROGRAM OBJECTIVES:

Continue to provide a program that meets the needs of residents.

Continue to implement new ways for the collection of large items, electronics, appliances, and other materials not collected as part of the normal route.

REFUSE AND GARBAGE COLLECTION BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**154,044**	**163,500**	**74,421**	**163,402**	**169,500**	3.67%
43540	State - Recycling Grant	6,601	6,500	6,598	6,598	6,500	0.00%
	Total Refuse & Garbage Collection Rev	**160,645**	**170,000**	**81,019**	**170,000**	**176,000**	**3.53%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	53620						
207-001	Garbage Collection	111,510	118,000	56,485	118,000	122,000	3.39%
207-002	Recycling Collection	49,135	52,000	24,534	52,000	54,000	3.85%
	Total REFUSE & GARBAGE COL. Exp.	**160,645**	**170,000**	**81,019**	**170,000**	**176,000**	**3.53%**

COMMUNITY DEVELOPMENT
GENERAL FUND - FUND 110

MISSION STATEMENT:
To ensure proper Village wide planning techniques and accurate interpretation of Village Codes.

PROGRAM DESCRIPTION:
The Village Administrator/Clerk currently serves as the appointed Zoning Administrator and there is no on-staff Village Planner. The Village utilizes a consultant to assist with day to day questions within the zoning code, planning related issues, development proposals, and other related issues as they arise.

PROGRAM OBJECTIVES:

Plan for the furure of the community, guided by the Comprehensize Plan.

Continue to employ best practices for planning and zoning related issues.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**7,733**	**3,250**	**-**	**1,250**	**3,250**	**0.00%**
44400	Zoning Permits and Fees	300	1,000	4,850	5,000	1,000	0.00%
44900	Other Regulator Permits and Fees	807	750	550	750	750	0.00%
46800	Community Development	53,290	25,000	23,500	30,000	25,000	0.00%
	Total COMMUNITY DEVEL. Revenue	**62,130**	**30,000**	**28,900**	**37,000**	**30,000**	**0.00%**

Notes:

44400 Money collected for changes to the Comprehensive Plan, Zoning Changes, and Conditional Use Permits.

46800 Escrow funds provided by Developers used to offset development review of large subdivision projects.

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	56400						
207-101	Support Services - General	62,130	30,000	16,819	37,000	30,000	0.00%
207-102	Support Services - Zoning Code Re-Write	-	-	-	-	-	----------
	Total COMMUNITY DEVEL. Expense	**62,130**	**30,000**	**16,819**	**37,000**	**30,000**	**0.00%**

Notes:

207-101 General consulting assistance for development projects typically offset by escrow funds from Developers. Some additional funding is provided to Village Staff to assist in zoning code review and enforcement.

TRANSFERS TO OTHER FUNDS
GENERAL FUND - FUND 110

MISSION STATEMENT:

To allow for the ability for the General Fund 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 from the General Fund. 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 from the General Fund 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
	Allocated Revenue	-	-	-	-	-	----------

EXPENDITURES

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