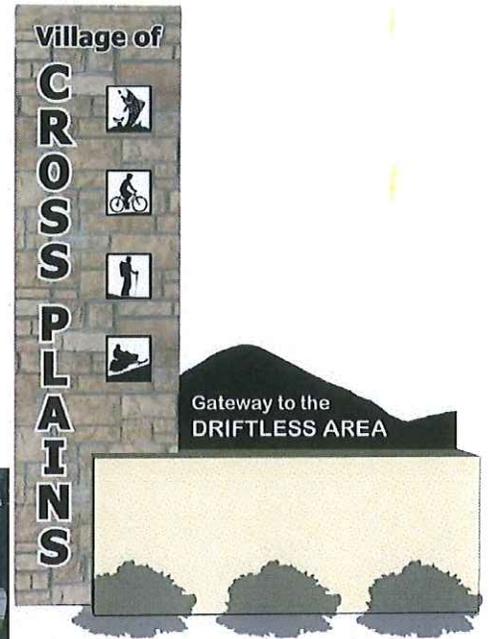


VILLAGE OF CROSS PLAINS

2017 Annual Budget



Administrative Submission – September 26, 2016
Village Board Approved – November 28, 2016



2017 Annual Budget Village of Cross Plains

Fund Summaries

**110
GENERAL FUND**

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	\$ 1,025,875	\$ 1,031,650	\$ 5,775	0.56%
Other Revenue	\$ 719,375	\$ 739,750	\$ 20,375	2.83%
Total Revenue	\$ 1,745,250	\$ 1,771,400	\$ 26,150	1.50%
Expense				
Personnel Services	\$ 868,500	\$ 889,200	\$ 20,700	2.38%
Contractual Services	\$ 671,500	\$ 703,750	\$ 32,250	4.80%
Supplies and Expenses	\$ 157,750	\$ 158,450	\$ 700	0.44%
Other Expense	\$ 47,500	\$ 20,000	\$ (27,500)	-57.89%
Total Expense	\$ 1,745,250	\$ 1,771,400	\$ 26,150	1.50%

**130
LIBRARY FUND**

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	250,250	258,200	7,950	3.18%
Other Revenue	118,000	121,000	3,000	2.54%
Total Revenue	368,250	379,200	10,950	2.97%
Expense				
Personnel Services	243,000	252,750	9,750	4.01%
Contractual Services	59,750	59,700	(50)	-0.08%
Supplies and Expenses	65,500	66,750	1,250	1.91%
Other Expense	0	0	0	0.00%
Total Expense	368,250	379,200	10,950	2.97%

**140
PARKS/REC FUND**

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	191,500	249,000	57,500	30.03%
Other Revenue	201,000	225,750	24,750	12.31%
Total Revenue	392,500	474,750	82,250	20.96%
Expense				
Personnel Services	215,250	277,500	62,250	28.92%
Contractual Services	79,000	83,250	4,250	5.38%
Supplies and Expenses	69,750	85,500	15,750	22.58%
Other Expense	28,500	28,500	0	0.00%
Total Expense	392,500	474,750	82,250	20.96%

2017 Annual Budget Village of Cross Plains

Fund Summaries (continued)

150

DEBT SERVICE FUND

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	857,750	909,000	51,250	5.97%
Other Revenue	142,250	176,000	33,750	23.73%
Total Revenue	1,000,000	1,085,000	85,000	8.50%
Expense				
Personnel Services	0	0	0	0.00%
Contractual Services	0	0	0	0.00%
Supplies and Expenses	0	0	0	0.00%
Debt Service	1,000,000	1,085,000	85,000	8.50%
Other Expense	0	0	0	0.00%
Total Expense	1,000,000	1,085,000	85,000	8.50%

110-150

ALL TAX FUNDS

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	2,325,375	2,447,850	122,475	5.27%
Other Revenue	1,180,625	1,262,500	81,875	6.93%
Total Revenue	3,506,000	3,710,350	204,350	5.83%
Expense				
Personnel Services	1,326,750	1,419,450	92,700	6.99%
Contractual Services	810,250	846,700	36,450	4.50%
Supplies and Expenses	293,000	310,700	17,700	6.04%
Debt Service	1,000,000	1,085,000	85,000	8.50%
Other Expense	76,000	48,500	(27,500)	-36.18%
Total Expense	3,506,000	3,710,350	204,350	5.83%

Property Tax Rate

	2016 Budget	2017 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 337,034,500	\$ 341,718,200	\$ 4,683,700	1.39%
TID Increment Assessed Valuation	\$ 16,057,105	\$ 15,465,698	\$ (591,407)	-3.68%
Assessed Valuation minus TID Increment	\$ 320,977,395	\$ 326,252,502	\$ 5,275,107	1.64%
Municipal Property Tax Levy	\$ 2,325,375	\$ 2,447,850	\$ 122,475	5.27%
Municipal Tax Rate	\$ 7.24	\$ 7.50	\$ 0.26	3.56%

*Est. Property Taxes for a home
assessed at \$250,000*

\$	1,811	\$	1,876	\$	64.57	3.56%
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* As of January 1 of the previous year.

2017 Annual Budget Village of Cross Plains

Index Expenditures Summary

General Fund (110), Library Fund (130), Parks/Rec Fund (140) and Debt Service (150)

<i>PERSONNEL SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
101	Department Head	260,996	266,550	123,420	262,900	276,250	3.64%
102	First Subordinate	183,409	189,450	59,263	175,950	236,750	24.97%
103	Full-Time Employees	337,801	363,750	169,290	361,250	350,500	-3.64%
104, 105	Part-Time Employees	160,045	140,250	38,987	153,250	152,500	8.73%
110	Bonus Pool	16,968	10,000	9,737	13,000	12,250	22.50%
171	Health Insurance	151,746	180,750	98,778	195,250	193,750	7.19%
172	Dental	9,974	13,250	6,002	12,750	14,000	5.66%
173	Retirement	85,806	76,250	34,348	75,000	86,300	13.18%
174	Social Security	58,936	58,750	23,894	53,250	63,150	7.49%
175	Medicare	13,847	13,750	5,588	13,000	15,000	9.09%
176	Life Insurance	2,282	2,000	1,196	2,300	2,750	37.50%
177	Disability Insurance	0	1,750	0	0	250	-85.71%
178	Uniform	7,631	9,500	1,858	8,000	9,000	-5.26%
179	Flexible Spending	1,155	750	318	750	750	0.00%
Total PERSONNEL SERVICES		1,290,597	1,326,750	572,678	1,326,650	1,413,200	6.70%
<i>CONTRACTUAL SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
201	Postage	5,005	4,750	2,535	5,250	4,750	0.00%
202	Communication	18,809	21,250	8,555	19,000	20,250	-4.71%
203	Utilities	72,619	75,750	23,681	76,350	78,750	3.96%
204	Dues & Subscriptions	26,582	31,750	26,663	30,850	33,000	3.94%
205	Meetings	12,838	18,250	8,155	15,750	15,450	-15.34%
206	Printing	8,173	10,250	8,475	11,400	11,500	12.20%
207	Support Services	542,337	558,250	311,031	589,050	592,000	6.05%
208	Legal Fees	40,970	32,500	13,473	32,000	31,500	-3.08%
209	Insurance	75,453	57,500	24,671	57,500	59,500	3.48%
Total CONTRACTUAL SERVICE		802,786	810,250	427,240	837,150	846,700	4.50%
<i>SUPPLIES AND EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
301	Equipment	40,264	28,250	12,493	29,000	29,000	2.65%
302	Technology	12,808	18,250	6,469	22,250	19,500	6.85%
303	Fuel	19,990	22,000	7,700	18,250	20,000	-9.09%
304	Supplies	95,612	96,750	38,273	99,150	98,250	1.55%
305	Maintenance	76,469	95,250	76,399	110,750	97,450	2.31%
306	Programs	41,018	19,000	20,835	57,000	33,000	73.68%
307	Concessions	4,798	5,500	1,385	5,250	5,500	0.00%
399	Miscellaneous	8,999	8,000	3,178	6,500	8,000	0.00%
Total SUPPLIES AND EXPENSES		299,957	293,000	166,733	348,150	310,700	6.04%
<i>DEBT SERVICE</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
601	Principal	690,540	825,000	824,999	825,000	885,000	7.27%
602	Interest	161,793	175,000	90,171	180,341	195,000	11.43%
Total DEBT SERVICE Expense		852,333	1,000,000	915,170	1,005,341	1,080,000	8.00%
<i>OTHER</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51900	Contingency	7,650	47,500	2,500	10,000	20,000	-57.89%
51910	Illegal Taxes, Refunds	0	0	0	0	0	-----
59200	Transfers to Other Funds	145,950	28,500	0	28,500	28,500	0.00%
Total OTHER Expenses		153,600	76,000	2,500	38,500	48,500	-36.18%
		3,399,273	3,506,000	2,084,321	3,555,791	3,699,100	5.51%

2017 Village of Cross Plains Budget

	2016	2017	% Change
General Fund Expenditures	\$ 3,506,000	\$ 3,710,350	5.83%
Revenue Other Than Property Taxes	\$ 1,180,625	\$ 1,262,500	6.93%
Property Tax Levied for Village Services	\$ 2,325,375	\$ 2,447,850	5.27%
Assessed Valuation	\$ 337,034,500	\$ 341,718,200	1.39%
Assessed Valuation (excluding TID)	\$ 320,977,395	\$ 326,252,502	1.64%
Tax Rate	\$ 7.24	\$ 7.50	3.56%

Example of Property Taxes On Home Assessed at \$250,000

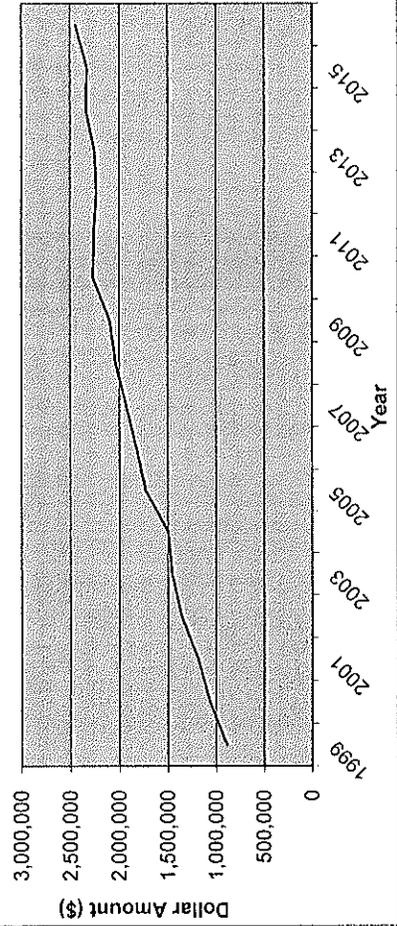
Taxing Jurisdiction	2016	2017	% Change	2017 % of Total
Middleton-Cross Plains School District *	\$ 3,043	\$ 2,777	(265.93)	52.70%
Village of Cross Plains *	\$ 1,811	\$ 1,878	64.57	35.60%
Dane County *	\$ 823	\$ 816	(7.10)	15.49%
Madison Area Technical College *	\$ 243	\$ 252	9.69	4.79%
State of Wisconsin	\$ 44	\$ 44	(0.06)	0.84%
Minus School Property Tax Credit	\$ (493)	\$ (496)	(3.59)	-9.42%
Total	\$ 5,471	\$ 5,269	(202.43)	100.00%

Where Your Property Taxes Go

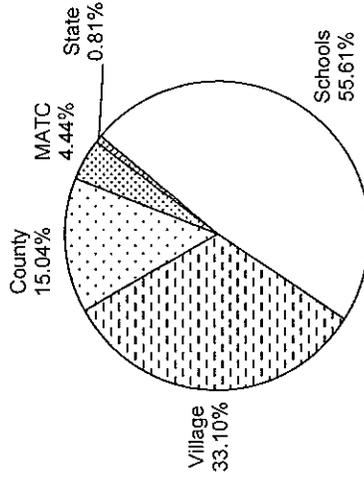
Taxing Jurisdiction	2016 Levy	2017 Levy	% Change
Middleton-Cross Plains School District	\$ 3,906,302.00	\$ 3,623,461.00	-7.24%
Village of Cross Plains	\$ 2,325,375.00	\$ 2,447,850.00	5.27%
Dane County	\$ 1,056,802.89	\$ 1,064,904.12	0.77%
Madison Area Technical College	\$ 311,570.20	\$ 329,334.00	5.70%
State of Wisconsin	\$ 59,869.74	\$ 60,616.05	1.25%
Tax Increment District #3	\$ 380,197.23	\$ 353,897.41	-6.92%
Minus School Property Tax Credit *	\$ (664,205.07)	\$ (678,341.93)	2.13%
Total Property Tax Levy	\$ 7,375,912	\$ 7,201,721	-2.36%

Overall Property Tax Rate \$ 21.88 \$ 21.08 -3.70%

Summary of Village Tax Levy History (1999-2016)



Property Tax Breakdown by Jurisdiction



Summary of Village Tax Levy History (1999-2016)

Year	Population	Percent Change	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
1999	2,974		884,912			
2000	3,084	3.70%	1,066,533	20.52%		
2001	3,107	0.75%	1,188,677	11.45%		
2002	3,166	1.90%	1,361,000	14.50%		
2003	3,275	3.44%	1,456,303	7.00%		
2004	3,342	2.05%	1,498,224	2.88%		11.27%
2005	3,452	3.29%	1,730,336	15.49%		10.26%
2006	3,500	1.39%	1,821,227	5.25%		9.02%
2007	3,492	-0.23%	1,929,019	5.92%		7.31%
2008	3,486	-0.17%	2,035,907	5.54%		7.02%
2009	3,497	0.32%	2,096,439	2.97%		7.04%
2010	3,538	1.17%	2,263,238	7.96%		5.53%
2011	3,543	0.14%	2,255,129	-0.36%		4.41%
2012	3,547	0.11%	2,231,493	-1.05%		3.01%
2013	3,560	0.37%	2,248,304	0.75%		2.06%
2014	3,596	1.01%	2,338,831	4.03%		2.27%
2015	3,596	2.78%	2,325,375	-0.58%		3.04%
2016	3,842	3.95%	2,447,850	5.27%		1.34%

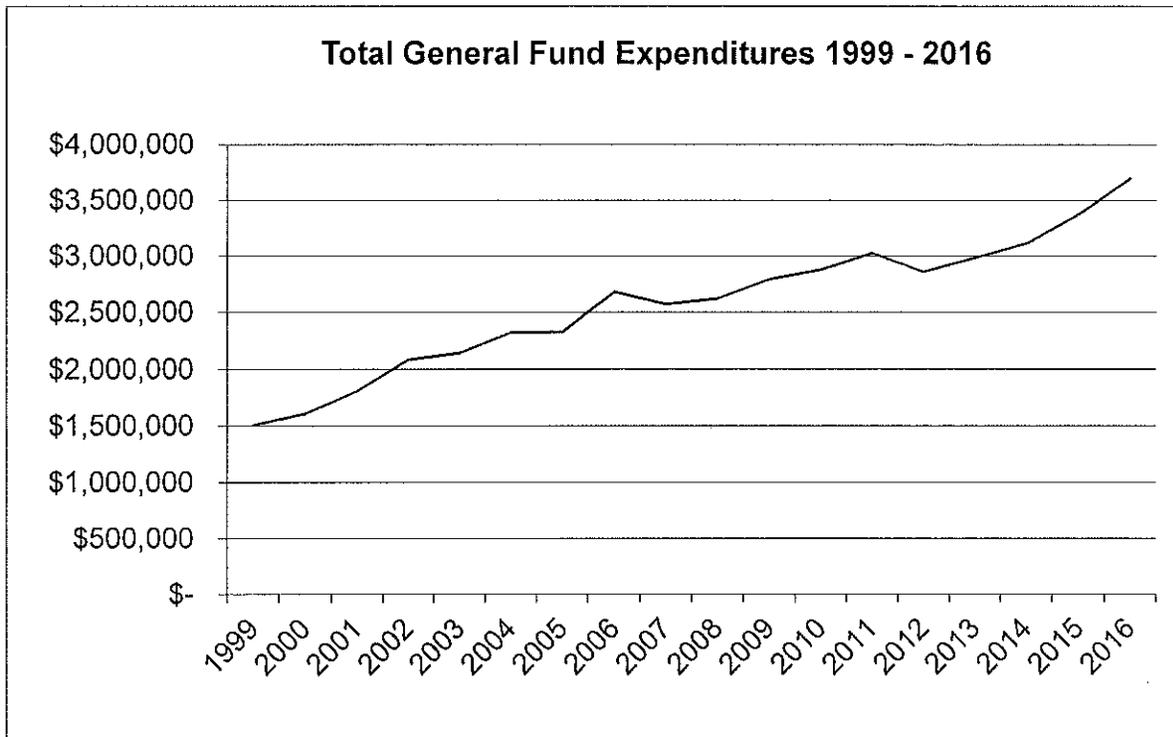
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Total Expenditure Summary

General Fund (110), Library Fund (130), Parks/Rec Fund (140) and Debt Service (150)

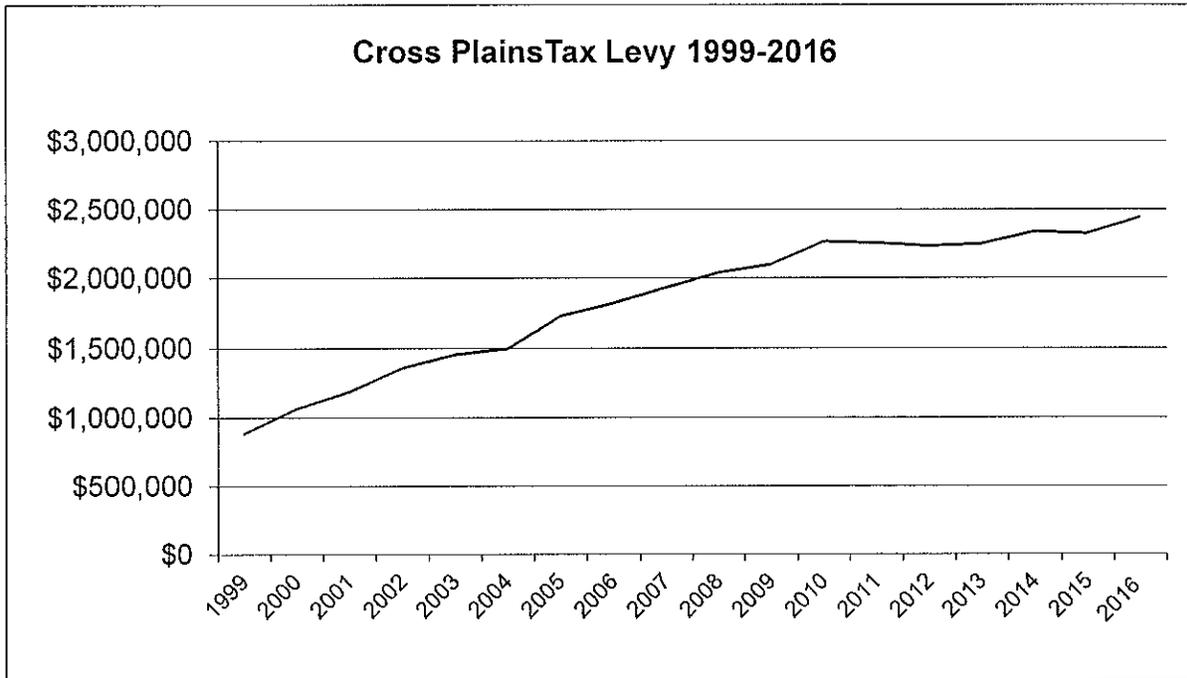
1999-2016

Year	Total Expenditures	\$ Change	% Change
1999	\$ 1,506,693		
2000	\$ 1,608,735	\$ 102,042	6.77%
2001	\$ 1,807,841	\$ 199,106	12.38%
2002	\$ 2,082,076	\$ 274,235	15.17%
2003	\$ 2,142,906	\$ 60,830	2.92%
2004	\$ 2,320,252	\$ 177,346	8.28%
2005	\$ 2,325,035	\$ 4,783	0.21%
2006	\$ 2,677,297	\$ 352,262	15.15%
2007	\$ 2,568,625	\$(108,672)	-4.06%
2008	\$ 2,617,374	\$ 48,749	1.90%
2009	\$ 2,790,533	\$ 173,159	6.62%
2010	\$ 2,876,957	\$ 86,424	3.10%
2011	\$ 3,025,479	\$ 148,522	5.16%
2012	\$ 2,855,836	\$(169,643)	-5.61%
2013	\$ 2,982,322	\$ 126,486	4.43%
2014	\$ 3,114,589	\$ 132,267	4.44%
2015	\$ 3,378,456	\$ 263,867	8.47%
2016	\$ 3,699,100	\$ 320,644	9.49%



**Summary of Tax Levy
(1999-2016)**

	Population	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
1999	2,974	884,912			
2000	3,084	1,066,533	20.52%		
2001	3,107	1,188,677	11.45%		
2002	3,166	1,361,000	14.50%		
2003	3,275	1,456,303	7.00%		
2004	3,342	1,498,224	2.88%		11.27%
2005	3,452	1,730,336	15.49%		10.26%
2006	3,500	1,821,227	5.25%		9.02%
2007	3,492	1,929,019	5.92%		7.31%
2008	3,486	2,035,907	5.54%		7.02%
2009	3,497	2,096,439	2.97%	9.15%	7.04%
2010	3,538	2,263,238	7.96%	7.90%	5.53%
2011	3,543	2,255,129	-0.36%	6.72%	4.41%
2012	3,547	2,231,493	-1.05%	5.16%	3.01%
2013	3,560	2,248,304	0.75%	4.54%	2.06%
2014	3,596	2,338,831	4.03%	4.65%	2.27%
2015	3,696	2,325,375	-0.58%	3.04%	0.56%
2016	3,842	2,441,600	4.39%	3.17%	1.20%



**Tax Rate
(2010-2015)**

Tax Year	Rate	Change
2010	7.03	
2011	6.98	-0.75%
2012	6.90	-1.15%
2013	6.90	0.00%
2014	7.10	2.90%
2015	7.24	1.97%
2016	7.50	3.59%

**Total Assessed Value
(2010-2015)**

Year	Assessed Value	% Change
2010*	\$ 326,597,800	
2011*	\$ 327,571,100	0.30%
2012*	\$ 328,197,200	0.19%
2013*	\$ 330,883,800	0.82%
2014*	\$ 334,086,100	0.97%
2015*	\$ 337,034,500	0.88%
2016*	\$ 341,718,200	1.39%

*Includes tax increment district

VILLAGE OF CROSS PLAINS

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Village Board will hold a Public Hearing on the proposed 2017 Budget at the Village Hall, 2417 Brewery Road, Cross Plains, WI 53528 on Monday, November 28, 2016 at 7 pm. All interested parties are invited to attend and comment on the budget. The Budget is available for viewing at the Village Hall from 7:30 am to 4:00 pm, Monday through Friday or on the Village website at www.cross-plains.wi.us.

Detailed below are the summaries of revenues, expenses, and fund balances of all Village funds as is required for reporting purposes by Wisconsin State Statute 65.90.

SUMMARY OF GENERAL, LIBRARY, PARKS/REC, & DEBT FUND REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
General Property Taxes	2,338,831	2,325,375	0	2,325,375	2,447,850	5.27%
Special Assessments	1,724	1,000	0	1,000	1,000	0.00%
Intergovernmental Revenues	404,109	482,750	225,781	484,377	526,500	9.06%
Licenses and Permits	102,128	82,250	47,632	95,000	95,750	16.41%
Fines, Forfeits, & Penalties	22,985	35,500	7,565	24,250	29,000	-18.31%
Public Charges for Services	237,459	221,000	164,432	276,750	233,750	5.77%
Intergovernment Charges for Serv.	91,056	35,000	0	35,000	15,000	-57.14%
Miscellaneous Revenues	33,000	57,500	22,884	56,750	35,000	-39.13%
Other Financing Sources	252,878	265,625	3,166	247,750	326,500	22.92%
TOTAL REVENUES	3,484,171	3,506,000	471,460	3,546,252	3,710,350	5.83%

SUMMARY OF GENERAL, LIBRARY, PARKS/REC, & DEBT FUND EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
General Government	408,040	419,500	178,611	369,450	391,500	-6.67%
Public Safety	608,710	667,500	328,409	641,550	719,700	7.82%
Public Facilities	626,778	623,250	299,438	668,150	630,200	1.12%
Library	358,498	368,250	176,197	359,800	379,200	2.97%
Parks, Recreation, Swimming	410,149	392,500	145,077	448,500	474,750	20.96%
Community Development	30,101	35,000	41,419	63,000	30,000	-14.29%
Debt Service	852,333	1,000,000	916,570	1,006,741	1,085,000	8.50%
Other Financing Uses	104,666	0	0	0	0	0.00%
TOTAL EXPENDITURES	3,399,273	3,506,000	2,085,721	3,557,191	3,710,350	5.83%

General Fund

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Fund Balance - Begin *	455,327	-----	-----	463,710	452,771	-----
Fund Balance - End *	463,710	-----	-----	452,771	407,771	-----

* Includes General and Debt Service

Property Tax Rates

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Property Tax Rates	\$7.47	\$ 7.24	-----	-----	\$ 7.50	3.56%
OUTSTANDING DEBT ** - as of	12/31/2012	12/31/2013	12/31/2014	12/31/2015	vs. 2014	% Change
Governmental Activities	6,843,044	6,578,972	9,157,400	10,169,900	1,012,500	11.06%
Business Type Activities	5,864,259	5,459,924	4,368,565	6,706,876	2,338,311	53.53%
Total Outstanding Debt	12,707,303	12,038,896	13,525,965	16,876,776	3,350,811	24.77%

** Including interest expense

SUMMARY OF OTHER VILLAGE FUNDS

Capital Fund	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	1,533,772	1,934,750	22,705	1,542,700	1,556,500	-19.55%
Total Expense	1,209,524	1,934,750	284,172	1,558,575	1,556,500	-19.55%
Fund Balance - Begin	-484,474	-----	-----	95,592	79,717	-----
Fund Balance - End	95,592	-----	-----	79,717	-43,283	-----
TID	2015	2016	YTD	2016	2017	% Change
Total Revenue	1,071,281	401,000	0	1,418,197	513,000	27.93%
Total Expense	1,385,849	486,000	273,158	1,515,500	554,500	14.09%
Fund Balance - Begin	65,055	-----	-----	307,342	210,039	-----
Fund Balance - End	307,342	-----	-----	210,039	168,539	-----

Water Utility

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	630,949	644,500	259,362	672,750	509,750	-20.91%
Total Expense	601,691	644,500	192,583	693,000	516,250	-19.90%
Fund Balance - Begin	546,887	-----	-----	552,352	532,102	-----
Fund Balance - End	552,352	-----	-----	532,102	525,602	-----

Sewer Utility

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	1,546,387	1,388,750	702,237	1,554,854	1,429,750	2.95%
Total Expense	1,459,251	1,388,750	784,297	1,456,968	1,342,450	-3.33%
Fund Balance - Begin	1,521,360	-----	-----	1,607,979	1,705,865	-----
Fund Balance - End	1,607,979	-----	-----	1,705,865	1,793,165	-----

Library Fund

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget
Fund Balance - Begin	178,608	-----	-----	174,025	172,025
Fund Balance - End	174,025	-----	-----	172,025	170,025

Dated this 9th day of November, 2016.

Caitlin Stene, Village Administrator/Clerk
Cross Plains, Wisconsin

Village of
Cross Plains
2017 Budget

General Fund

Summary

Village of Cross Plains
2017 General Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	1,142,920	1,025,875	0	1,025,875	1,031,650	0.56%
Taxes (Non Property Taxes)	62,428	77,875	3,166	93,500	93,500	20.06%
Special Assessments	1,724	1,000	0	1,000	1,000	0.00%
Intergovernmental Revenue	308,361	376,500	119,404	378,000	407,500	8.23%
Licenses and Permits	102,128	82,250	47,632	95,000	95,750	16.41%
Fines, Forfeits, and Penalties	22,985	31,250	7,565	20,000	24,750	-20.80%
Public Charges for Services	24,660	26,500	30,677	69,250	33,000	24.53%
Intergovernmental Charges for Services	91,056	35,000	0	35,000	15,000	-57.14%
Miscellaneous Revenues	18,957	55,500	11,636	24,750	24,250	-56.31%
Other Financing Sources	11,284	33,500	0	0	45,000	34.33%
Total Budget Revenue	1,786,504	1,745,250	220,079	1,742,375	1,771,400	1.50%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51100 VILLAGE BOARD	18,317	20,350	7,402	19,850	20,000	-1.72%
51200 MUNICIPAL COURT	20,894	24,650	10,619	23,250	24,500	-0.61%
51410 VILLAGE ADMINISTRATION	154,288	144,250	66,076	134,500	144,500	0.17%
51430 PERSONNEL	71,630	61,750	36,762	57,750	54,500	-11.74%
51440 ELECTIONS	1,735	4,250	2,155	5,000	3,250	-23.53%
51510 FINANCIAL MANAGEMENT	10,085	13,750	9,599	14,100	16,250	18.18%
51530 VILLAGE ASSESSOR	9,160	10,000	3,810	10,000	10,250	2.50%
51540 INSURANCE AND RISK MANAGEMENT	75,453	57,750	24,671	57,500	59,500	3.03%
51600 GENERAL BUILDINGS AND PLANT	38,828	35,250	15,017	37,500	38,750	9.93%
51900 CONTINGENCY	7,650	47,500	2,500	10,000	20,000	-57.89%
52100 POLICE DEPARTMENT	453,298	519,250	217,177	493,000	552,450	6.39%
52200 CROSS PLAINS-BERRY FIRE DISTRICT	88,766	83,000	55,488	81,750	86,500	4.22%
52300 CROSS PLAINS AREA EMS	50,069	48,500	48,551	48,550	61,250	26.29%
52400 BUILDING INSPECTION	16,576	16,750	7,193	18,250	19,500	16.42%
53300 PUBLIC FACILITIES	399,732	379,250	198,268	429,150	373,200	-1.60%
53420 STREET LIGHTING	68,495	80,000	22,063	80,000	82,500	3.13%
53620 REFUSE AND GARBAGE COLLECTION	158,550	164,000	79,106	159,000	174,500	6.40%
56400 COMMUNITY DEVELOPMENT	30,101	35,000	41,419	63,000	30,000	-14.29%
59200 TRANSFERS TO OTHER FUNDS	104,666	0	0	0	0	-----
Total Budget Expenditures	1,778,294	1,745,250	847,876	1,742,150	1,771,400	1.50%

Difference in Revenues over Expenditures	8,210	0	(627,797)	225	0
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Village of Cross Plains
2017 General Fund Operating Budget

Index Expenditures Summary

<i>PERSONNEL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
101	Department Head	148,405	152,050	70,610	147,650	158,500	4.24%
102	First Subordinate	101,651	104,450	23,696	77,200	106,500	1.96%
103	Full-Time Employees	304,697	330,250	153,767	327,750	315,750	-4.39%
104-107	Part-Time Employees	43,507	21,750	13,477	34,500	32,750	50.57%
110	Bonus Pool	16,968	10,000	9,737	13,000	12,250	22.50%
171	Health Insurance	105,486	125,250	71,082	138,500	133,250	6.39%
172	Dental	6,354	8,000	3,820	8,000	8,250	3.13%
173	Retirement	68,015	59,000	26,598	58,250	64,800	9.83%
174	Social Security	37,894	37,250	16,120	32,750	38,150	2.42%
175	Medicare	8,926	8,750	3,770	8,000	9,000	2.86%
176	Life Insurance	1,502	1,250	770	1,400	1,750	40.00%
177	Disability Insurance	0	1,250	0	0	0	-100.00%
178	Uniform	7,274	8,500	1,858	6,500	7,500	-11.76%
179	Flexible Spending	1,155	750	318	750	750	0.00%
Total PERSONNEL SERVICES Expense		851,834	868,500	395,623	854,250	889,200	2.38%

<i>CONTRACTUAL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
201	Postage	4,468	4,000	2,386	4,500	4,000	0.00%
202	Communication	16,769	17,000	7,549	16,000	17,000	0.00%
203	Utilities	29,888	34,500	12,038	34,250	35,500	2.90%
204	Dues & Subscriptions	10,353	10,750	6,362	9,850	11,500	6.98%
205	Meetings	10,519	14,000	6,658	11,750	11,750	-16.07%
206	Printing	6,322	7,500	4,938	7,750	7,750	3.33%
207	Support Services	474,673	493,750	273,084	522,550	525,250	6.38%
208	Legal Fees	40,970	32,500	13,473	32,000	31,500	-3.08%
209	Insurance	75,453	57,500	24,671	57,500	59,500	3.48%
Total CONTRACTUAL SERVICES Exp		669,416	671,500	351,159	696,150	703,750	4.80%

<i>SUPPLIES AND EXPENSES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
301	Equipment	33,588	20,500	9,808	21,250	21,250	3.66%
302	Technology	6,202	12,000	2,054	15,000	12,250	2.08%
303	Fuel	19,319	20,500	7,590	16,750	18,500	-9.76%
304	Supplies	31,575	30,500	10,515	36,000	30,000	-1.64%
305	Maintenance	46,145	66,750	65,576	86,750	68,950	3.30%
306	Programs	891	1,000	0	1,000	1,000	0.00%
399	Miscellaneous	7,008	6,500	3,052	5,000	6,500	0.00%
Total SUPPLIES AND EXPENSES		144,728	157,750	98,595	181,750	158,450	0.44%

<i>OTHER</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51900	Contingency	7,650	47,500	2,500	10,000	20,000	-57.89%
51910	Illegal Taxes, Refunds	0	0	0	0	0	-----
59200	Transfers to Other Funds	104,666	0	0	0	0	-----
Total OTHER Expenses		112,316	47,500	2,500	10,000	20,000	-57.89%

1,778,294 1,745,250 847,876 1,742,150 1,771,400 1.50%

Revenues

**REVENUES
GENERAL FUND - FUND 110**

Budget Summary

Taxes	
	41000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41110	General Property Taxes	1,142,920	1,025,875	0	1,025,875	1,031,650	0.56%
41150	Managed Forest Land Taxes	157	250	30	250	250	0.00%
41310	Water Utility Tax Equivalent	58,818	74,125	0	90,000	90,000	21.42%
41320	Taxes from Other Tax Exempt Entities	3,454	3,500	3,136	3,250	3,250	-7.14%
	Total TAXES Revenue	1,205,348	1,103,750	3,166	1,119,375	1,125,150	1.94%

Special Assessments	
	42000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
42300	Spec Assess for Street Improvements	1,724	1,000	0	1,000	1,000	0.00%
42400	Special Assess for Street Facilities	0	0	0	0	0	-----
	Total SPECIAL ASSESSMENTS Rev	1,724	1,000	0	1,000	1,000	0.00%

Intergovernmental Revenues	
	43000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
43200	Federal Grants	0	0	0	0	0	-----
43410	State Shared Revenues	104,615	106,500	0	106,500	106,500	0.00%
43420	Fire Insurance	12,259	12,500	13,481	13,500	13,500	8.00%
43510	Expenditure Restraint - Computer Aid	6,142	51,250	0	51,750	52,000	1.46%
43520	State - Public Safety Grants	5,409	0	0	0	0	-----
43530	State - Highway Aid	173,312	199,500	99,654	200,000	229,000	14.79%
43540	State - Recycling Grant	6,624	6,500	6,268	6,250	6,250	-3.85%
43600	Other State Payment	0	250	0	0	250	0.00%
	Total INTERGOVERNMENTAL Rev	308,361	376,500	119,404	378,000	407,500	8.23%

**REVENUES
GENERAL FUND - FUND 110**

Budget Summary

Licenses and Permits	
	44000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
44100	Liquor and Malt Beverages	8,480	9,000	5,930	9,500	9,500	5.56%
44120	Other Business and Occupational	45,833	38,000	23,552	39,250	41,000	7.89%
44200	Nonbusiness Licenses	1,710	1,500	1,035	1,500	1,500	0.00%
44300	Building Permits and Inspection Fees	44,900	32,000	16,565	43,500	42,000	31.25%
44400	Zoning Permits and Fees	1,000	1,000	150	500	1,000	0.00%
44900	Other Regulator Permits and Fees	205	750	400	750	750	0.00%
	Total LICENSES AND PERMITS Rev	102,128	82,250	47,632	95,000	95,750	16.41%

Fines, Forfeits, & Penalties	
	45000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
45110	Court Penalties and Costs	22,985	31,000	7,565	20,000	24,500	-20.97%
45190	Other Law and Ordinance Violations	0	250	0	0	250	0.00%
	Total FINES, FORFEITS, & PENALTIES	22,985	31,250	7,565	20,000	24,750	-20.80%

Public Charges for Services	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46100	General Government	3,980	5,000	590	2,500	2,500	-50.00%
46211	Juvenile Program	680	1,000	15	750	750	-25.00%
46212	School Officer Reimbursement	0	0	0	0	0	-----
46220	Fire Protection Fees	0	0	0	0	6,500	-----
46300	Transportation	0	250	0	250	250	0.00%
46400	Sanitation and Utilities	0	250	72	5,750	3,000	1100.00%
46800	Community Development	20,000	20,000	30,000	60,000	20,000	0.00%
	Total PUBLIC CHARGES Rev	24,660	26,500	30,677	69,250	33,000	24.53%

**REVENUES
GENERAL FUND - FUND 110**

Budget Summary

Intergovernmental Charges for Services	
	47000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
47410	TIF Administration Reimbursement	91,056	35,000	0	35,000	15,000	-57.14%
47420	Water Utility Reimbursement	0	0	0	0	0	-----
47430	Sewer Utility Reimbursement	0	0	0	0	0	-----
Total INTERGOVERNMENTAL CHARGES		91,056	35,000	0	35,000	15,000	-57.14%

Miscellaneous Revenues	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000	Miscellaneous Revenue	7,369	40,000	2,345	10,000	10,000	-75.00%
48100	Interest	2,708	3,000	3,659	5,750	5,000	66.67%
48200	Rent	5,079	5,000	2,100	4,000	4,000	-20.00%
48300	Property Sales	82	1,500	0	1,500	1,500	0.00%
48400	Insurance Dividend	3,720	6,000	3,532	3,500	3,750	-37.50%
Total MISCELLANEOUS Revenue		18,957	55,500	11,636	24,750	24,250	-56.31%

Other Financing Sources	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49100	Proceeds of Long-term Debt	0	0	0	0	0	-----
49200	Transfers from Other Funds	11,284	0	0	0	0	-----
49300	Fund Balance Applied	0	33,500	0	0	45,000	34.33%
Total OTHER FINANCING SOURCES		11,284	33,500	0	0	45,000	34.33%

Total Budget Revenues	1,786,504	1,745,250	220,079	1,742,375	1,771,400	1.50%
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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 terms. The election for these positions is held annually on the first Tuesday in April.

PROGRAM OBJECTIVES:

Act on all matters after a minimum number of meetings as is necessary.

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

VILLAGE BOARD BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	18,317	20,350	7,402	19,850	20,000	-1.72%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51100						
101 Village President	2,400	2,400	0	2,400	2,500	4.17%
102 Village Trustees	7,200	7,200	0	7,200	7,250	0.69%
103 Boards/Commission Members	210	250	0	250	250	0.00%
201 Postage	914	1,500	296	1,000	1,000	-33.33%
204 Dues & Subscriptions	3,599	3,250	3,133	3,250	3,250	0.00%
205 Meetings	175	250	106	250	250	0.00%
206 Printing	3,748	5,000	3,720	5,000	5,000	0.00%
207 Support Services	0	250	147	250	250	0.00%
304 Supplies	71	250	0	250	250	0.00%
Total VILLAGE BOARD Expense	18,317	20,350	7,402	19,850	20,000	-1.72%

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 (\$1,328.96) and Dane County Cities, Villages Association (\$1,305), CP-Berry Historical Society (\$350), and CP Chamber (\$125).
- 206** Includes funding for the printing and distribution of 4 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

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	0	0	3,054	3,250	0	-----
45110 Court Penalties and Costs	22,985	31,000	7,565	20,000	24,500	-20.97%
Total MUNICIPAL COURT Revenue	22,985	31,000	10,619	23,250	24,500	-20.97%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51200						
101 Municipal Judge	3,900	3,900	1,950	4,000	4,000	2.56%
102 Court Clerk	9,592	9,750	4,500	9,750	10,750	10.26%
201 Postage	114	250	0	250	250	0.00%
202 Communication	276	500	150	500	500	0.00%
204 Dues and Subscriptions	840	1,000	740	1,000	1,000	0.00%
205 Meetings	337	1,000	100	500	500	-50.00%
207 Support Services	2,457	3,000	1,000	2,500	2,750	-8.33%
208 Legal Fees	3,340	5,000	2,178	4,500	4,500	-10.00%
304 Supplies	38	250	0	250	250	0.00%
Total MUNICIPAL COURT Expense	20,894	24,650	10,619	23,250	24,500	-0.61%

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, 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:

Use technology to improve office efficiency and communications.

Improve office layout with better organization.

VILLAGE ADMINISTRATION BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenues	94,284	90,750	34,970	81,750	90,000	-0.83%
44100	Liquor and Malt Beverages	8,480	9,000	5,930	9,500	9,500	5.56%
44120	Other Business and Occupational	45,833	38,000	23,552	39,250	41,000	7.89%
44200	Nonbusiness Licenses	1,710	1,500	1,035	1,500	1,500	0.00%
46100	General Government	3,980	5,000	590	2,500	2,500	-50.00%
	Total VILLAGE ADMIN Revenue	154,288	144,250	66,076	134,500	144,500	0.17%

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

<i>PERSONNEL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51410						
101	Administrator/Clerk	38,863	39,500	19,877	35,000	36,750	-6.96%
102	Finance Director/Treasurer	28,573	29,000	8,714	24,250	32,000	10.34%
103	Deputy Clerk-Treasurer	27,182	27,500	12,748	25,000	28,250	2.73%
104	Administrative Assistant (p/t)	2,361	2,500	1,184	2,500	2,750	10.00%
Total PERSONNEL SERVICES Expense		96,979	98,500	42,523	86,750	99,750	1.27%

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 2017 Budget includes a 2.5% wage increase.
- 103** The annual salary for the position is split between the General Fund (70%), Water Utility (15%), and Sewer Fund (15%). The 2017 Budget includes a 2.5% 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 (20%), General Fund Inspections (50%), Water Utility (15%), and Sewer Fund (15%). The 2017 Budget includes a 2.5% increase.

VILLAGE ADMINISTRATION (Continued)
GENERAL FUND - FUND 110

<i>CONTRACTUAL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51410							
201	Postage	3,152	1,500	2,090	2,500	2,000	33.33%
202	Communication	1,424	1,250	554	750	750	-40.00%
204	Dues & Subscriptions	1,961	750	740	750	750	0.00%
205	Meetings	5,761	5,000	2,770	4,000	4,500	-10.00%
206	Printing	1,609	1,750	961	1,750	1,750	0.00%
207	Support Services	1,264	1,500	324	1,250	1,500	0.00%
208	Legal Fees	33,642	25,000	10,995	25,000	25,000	0.00%
Total CONTRACTUAL SERVICES Exp		48,813	36,750	18,434	36,000	36,250	-1.36%

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, IIMC to assist in training, professional development, and other service improvements.
- 205** Includes the attendance at 1 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.

<i>SUPPLIES AND EXPENSES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51410							
301	Equipment	239	1,500	0	1,000	1,000	-33.33%
302	Technology	2,388	2,000	1,560	5,000	2,250	12.50%
304	Supplies	2,420	3,000	1,199	2,750	2,750	-8.33%
399	Miscellaneous	3,449	2,500	2,360	3,000	2,500	0.00%
Total SUPPLIES AND EXPENSES		8,496	9,000	5,119	11,750	8,500	-5.56%

Notes:

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

Total VILLAGE ADMIN Expense	154,288	144,250	66,076	134,500	144,500	0.17%
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**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		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
Allocated Revenue		71,630	61,750	36,762	57,750	54,500	-11.74%
EXPENDITURES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51430							
110	Bonus Pool	16,968	10,000	9,737	5,000	4,000	-60.00%
171	Health Insurance	27,598	26,750	14,971	28,000	26,250	-1.87%
172	Dental	1,985	1,750	1,115	1,750	1,750	0.00%
173	Retirement	9,526	8,000	4,886	8,500	8,250	3.13%
174	Social Security	8,241	8,000	3,687	8,000	8,250	3.13%
175	Medicare	1,991	2,000	862	2,000	2,000	0.00%
176	Life Insurance	178	250	237	250	250	0.00%
177	Income Continuation	0	250	0	0	0	-100.00%
179	Flexible Spending	1,155	750	318	750	750	0.00%
207	Support Services	0	1,500	650	1,000	1,000	-33.33%
208	Legal Fees	3,988	2,500	300	2,500	2,000	-20.00%
Total PERSONNEL Expense		71,630	61,750	36,762	57,750	54,500	-11.74%

Notes:

- 171** The budget assumes 2.25 family plans and 1 single plan. The 2017 fee for family is \$1,495.56 per month and for single is \$607.90 per month. The family rates are approximately 3.0% lower than 2016 and single rates are approximately 2% lower than 2016. 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 7.4% which represents an approximate 0.28% increase from 2016.
- 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 2017.
- 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 Government Accountability Board.

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.

Use the Village Website to present more information about elections in the Village.

ELECTIONS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	1,735	4,250	2,155	5,000	3,250	-23.53%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51440						
101 Chief Inspectors	116	500	0	500	500	0.00%
102 Election Inspectors	352	1,750	1,300	2,000	1,000	-42.86%
201 Postage	28	250	0	250	250	0.00%
205 Meetings	52	250	95	500	250	0.00%
206 Printing	273	250	187	250	250	0.00%
207 Support Services	717	500	0	500	250	-50.00%
301 Equipment	0	250	477	500	500	100.00%
304 Supplies	198	500	96	500	250	-50.00%
Total ELECTIONS Expense	1,735	4,250	2,155	5,000	3,250	-23.53%

Notes:

- 101** Two elections are currently scheduled in 2017. There was 4 in 2016. 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 2017. There was 4 in 2016. 7 poll workers are typically used in two shifts throughout the day per election. They are paid \$8.00 per hour.

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. We are 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

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	10,085	13,750	9,599	14,100	16,250	18.18%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51510						
204 Dues & Subscriptions	10	0	0	100	250	-----
205 Meetings	1,533	2,000	1,374	1,750	1,000	-50.00%
206 Printing	483	250	0	500	500	100.00%
207 Support Services	6,621	10,000	8,225	10,250	13,000	30.00%
304 Supplies	1,438	1,500	0	1,500	1,500	0.00%
Total FINANCIAL MANAGEMENT Exp	10,085	13,750	9,599	14,100	16,250	18.18%

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 accounting 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** Cost for conducting the annual audit and other assistance from the auditor for finance related issues. The Village currently uses Johnson and Block to conduct the annual audit, Ehlers as Financial Advisor, Workhorse for Accounting Software, and State for Manufacturing Assessment.
- 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.
- Limit Open Book and Board of Review complaints via educational efforts.

VILLAGE ASSESSOR BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	9,160	10,000	3,810	10,000	10,250	2.50%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51530						
205 Meetings	117	250	0	250	250	0.00%
207 Support Services	9,044	9,750	3,810	9,750	10,000	2.56%
Total VILLAGE ASSESSOR Exp.	9,160	10,000	3,810	10,000	10,250	2.50%

Notes:

- 207** Includes funding to contract with Associated Appraisal for Assessing Services.

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	71,733	51,750	21,139	54,000	55,750	7.73%
48400	Insurance Dividend	3,720	6,000	3,532	3,500	3,750	-37.50%
	Total INSURANCE & RISK MGMT Rev.	75,453	57,750	24,671	57,500	59,500	3.03%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51540						
205	Meetings	0	250	0	0	0	-100.00%
209	Insurance	75,453	57,500	24,671	57,500	59,500	3.48%
	Total INSURANCE & RISK MGMT Exp.	75,453	57,750	24,671	57,500	59,500	3.03%

Notes:

- 205** Funding to attend meetings for training on safety, insurance, or other related item.
- 209** The Village currently carries property, errors and omission, auto, general liability, boiler, 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.

Improve general maintenance of the Village Hall to limit water damage and wasted energy usage.

GENERAL BUILDINGS AND PLANT BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	33,749	30,250	12,917	33,500	34,750	14.88%
48200	Rent	5,079	5,000	2,100	4,000	4,000	-20.00%
	Total GENERAL BUILD & PLANT Rev	38,828	35,250	15,017	37,500	38,750	9.93%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51600						
202	Communication	4,715	4,500	2,157	4,500	4,500	0.00%
203	Utilities	16,062	17,500	4,845	17,500	18,500	5.71%
207	Support Services	12,568	7,500	5,311	10,000	10,000	33.33%
301	Equipment	4,705	3,000	2,306	4,000	4,000	33.33%
302	Technology	0	500	300	500	500	0.00%
304	Supplies	620	250	98	1,000	250	0.00%
305	Maintenance	158	2,000	0	0	1,000	-50.00%
	Total GENERAL BUILD & PLANT Exp	38,828	35,250	15,017	37,500	38,750	9.93%

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

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	7,650	47,500	2,500	10,000	20,000	-57.89%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51900 Contingency	7,650	47,500	2,500	10,000	20,000	-57.89%
51910 Illegal Taxes, Refunds	0	0	0	0	0	-----
Total CONTINGENCY Expense	7,650	47,500	2,500	10,000	20,000	-57.89%

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	447,209	518,000	217,162	492,250	551,450	6.46%
43520	State - Public Safety Grants	5,409	0	0	0	0	-----
45190	Other Law and Ordinance Violations	0	250	0	0	250	0.00%
46211	Juvenile Program	680	1,000	15	750	750	-25.00%
46212	School Officer Reimbursement	0	0	0	0	0	-----
	Total POLICE DEPARTMENT Revenue	453,298	519,250	217,177	493,000	552,450	6.39%

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	52100						
101	Chief	70,656	71,750	33,139	71,750	73,500	2.44%
102	Lieutenant/Detective	55,934	56,750	9,182	34,000	55,500	-2.20%
103	Officers	128,782	155,500	73,966	155,500	159,500	2.57%
104	Administrative Assistant	28,777	29,250	13,500	29,250	32,750	11.97%
105	Part-Time Officers	2,329	4,000	183	2,000	4,000	0.00%
106	School Resource Officer	0	0	0	0	0	-----
107	Crossing Guard	1,345	3,000	0	1,000	3,000	0.00%
110	Bonus Pool	0	0	0	0	3,500	-----
171	Health Insurance	41,905	61,000	36,889	72,500	75,000	22.95%
172	Dental	2,076	4,000	1,152	4,000	4,000	0.00%
173	Retirement	42,715	41,500	17,081	40,000	46,750	12.65%
174	Social Security	17,808	19,750	7,766	15,000	20,500	3.80%
175	Medicare	4,165	4,500	1,816	3,750	4,750	5.56%
176	Life Insurance	706	500	203	500	750	50.00%
177	Income Continuation	0	750	0	0	0	-100.00%
178	Uniform	2,595	3,000	321	2,500	3,000	0.00%
	Total PERSONNEL SERVICES Expense	399,791	455,250	195,197	431,750	486,500	6.86%

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. Estimated wage increase for 2017 is 2.0%.

104 This position is split between 75% within Police and 25% within Court. I am requesting this position be reclassified due to the taking on of additional responsibilities. Lisa is currently performing 90-95% of all the computer work for the department with no additional compensation. Password changes, trouble shooting, updates etc.... I am requesting an additional \$1.75 per hour prior to any percentage increase for 2017. The \$1.75 per hour equates to \$3,640 for the year. In contrast we researched several computer companies who would be completing the same work. The computer companies would be contracted for the year for ALL computer maintenance and issues. One company came in with a quote of \$11,100 and the other with a quote of \$15,516 per year. This position is not within a union and includes a 2.5% base pay increase.

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 2017. This is up from 2.75 in 2015. Health insurance rates are set by the State. The 2017 fee for family is \$1,495.56 per month and for single is \$607.90 per month. The family rates are approximately 3.0% lower than 2016 and single rates are approximately 2% lower than 2016. 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). All employees are now responsible for paying the employee share for WRS in 2017. The Employer share for Officers is 15.2% (up 1.31% from 2016) and General is 7.4% (up 0.20% from 2016) which are both increases from the year before.

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 2017.

**POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 110**

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52100							
201	Postage	233	250	0	250	250	0.00%
202	Communication	6,654	6,250	2,771	6,250	7,000	12.00%
203	Utilities	2,104	3,000	615	2,750	3,000	0.00%
204	Dues & Subscriptions	2,943	3,500	750	3,500	4,000	14.29%
205	Meetings	2,360	5,000	2,212	4,500	5,000	0.00%
206	Printing	209	250	70	250	250	0.00%
207	Support Services	8,309	9,000	3,758	9,000	10,500	16.67%
Total CONTRACTUAL SERVICES Exp		22,811	27,250	10,175	26,500	30,000	10.09%

Notes:

- 202** Increase accurately reflects cost of all communications including cell phone reimbursement for Chief and Lt.
- 204** Provides funding for association membership and other subscriptions. Small increase due to moving our email from our exchange server to Office 365. This has been recommended by our computer tech and should prolong the life of our main server by a couple years.
- 207** This line item still includes all of our contracted services for the department. The \$1,500 increase is due to our planned purchase of 3 new squad MDC's utilizing current budget and budget money from 2017 (without increasing budget or Capital). The additional \$1,500 will be used to pay an outsourced computer tech to change over and set up the new MDC's. *****NOTE***** Also included in this line item is \$2,500 or additional computer expertise that cannot be covered by in-house personnel. This request could increase by between \$11,100 and \$15,500 if the proposal in line 104 is not approved.

SUPPLIES AND EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52100							
301	Equipment	8,276	8,250	6,732	8,250	8,250	0.00%
302	Technology	3,257	9,000	0	9,000	9,000	0.00%
303	Fuel	6,716	8,500	2,238	6,000	8,500	0.00%
304	Supplies	2,460	1,500	49	1,500	1,500	0.00%
305	Maintenance	8,677	7,000	2,272	7,500	6,200	-11.43%
306	Programs	891	1,000	0	1,000	1,000	0.00%
399	Miscellaneous	419	1,500	514	1,500	1,500	0.00%
Total SUPPLIES AND EXPENSES		30,696	36,750	11,804	34,750	35,950	-2.18%

Notes:

- 305** This small decrease is due to the expectation of purchasing a new squad as requested in Capital. If the new squad is not approved then this line item will stay at \$7,000 for 2017.

Total POLICE DEPARTMENT Expense	453,298	519,250	217,177	493,000	552,450	6.39%
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**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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	76,507	70,500	42,007	68,250	66,500	-5.67%
43420	Fire Insurance	12,259	12,500	13,481	13,500	13,500	8.00%
46220	Fire Protection Fees	0	0	0	0	6,500	-----
	Total CP-BERRY FIRE DISTRICT Rev	88,766	83,000	55,488	81,750	86,500	4.22%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	52200						
101	Fire Officer Wages	0	0	0	0	6,500	-----
173	Retirement	6,050	0	0	0	0	-----
204	Dues and Subscriptions	1,000	2,000	1,000	1,000	2,000	0.00%
207	Support Services	79,018	78,250	54,488	77,500	75,250	-3.83%
301	Equipment	0	0	0	0	0	-----
305	Maintenance	2,698	2,750	0	3,250	2,750	0.00%
	Total CP-BERRY FIRE DISTRICT Exp	88,766	83,000	55,488	81,750	86,500	4.22%

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. This is paid for by the District with a processing fee of \$100.
- 173** Members of the Volunteer Department receive as a benefit membership in the Length of Service Award (LOSA) program that is a form of retirement program. The annual cost for the Village has been built into the operating cost charge by the District and is now included within Line Item #207.
- 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. The increase is attributed to the inclusion of the LOSA contribution into the charge for operating costs.
- 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

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	50,069	48,500	48,551	48,550	61,250	26.29%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52300						
207 Support Services	50,069	48,500	48,551	48,550	61,250	26.29%
Total CROSS PLAINS AREA EMS Exp	50,069	48,500	48,551	48,550	61,250	26.29%

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. Increase in 2017 is due to addition of second full-time EMT.

**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 on a per hour basis with a State Licensed Building Inspector. The fees collected from the permits filed go towards his time and the general administration of the program.

PROGRAM OBJECTIVES:

Continue to manage inspections and issue permits from the Village Hall.

Review and revise fee structure.

BUILDING INSPECTION SERVICES BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	0	0	0	0	0	-----
44300	Building Permits and Inspection Fees	44,900	32,000	16,565	43,500	42,000	31.25%
	Total BUILDING INSPECTION Revenue	44,900	32,000	16,565	43,500	42,000	31.25%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	52400						
104	Administrative Assistant (p/t)	5,057	6,500	2,961	6,000	6,750	3.85%
206	Printing	0	0	0	0	0	-----
207	Support Services	11,519	10,000	4,232	12,000	12,500	25.00%
304	Supplies	0	250	0	250	250	0.00%
	Total BUILDING INSPECTION Expense	16,576	16,750	7,193	18,250	19,500	16.42%

Notes:

- 104** Half of the time paid for within the General Fund for the Administrative Assistant is paid for within this budget to account for her time spent processing permits.
- 207** This is the fee for the Building Inspector who charges an hourly rate and mileage for inspections conducted.
- 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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	165,878	104,125	98,542	132,150	49,950	-52.03%
41310	Water Utility Tax Equivalent	58,818	74,125	0	90,000	90,000	21.42%
42300	Spec Assess for Street Improvements	1,724	1,000	0	1,000	1,000	0.00%
42400	Special Assess for Street Facilities	0	0	0	0	0	-----
43530	State - Highway Aid	173,312	199,500	99,654	200,000	229,000	14.79%
46300	Transportation	0	250	0	250	250	0.00%
46400	Sanitation and Utilities	0	250	72	5,750	3,000	1100.00%
47420	Water Utility Reimbursement	0	0	0	0	0	-----
47430	Sewer Utility Reimbursement	0	0	0	0	0	-----
	Total PUBLIC FACILITIES Revenue	399,732	379,250	198,268	429,150	373,200	-1.60%

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 vector truck, and selling replacement recycling bins to residents.

PUBLIC FACILITIES (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53300							
101	Director	32,470	34,000	15,645	34,000	34,750	2.21%
102	Laborers	119,745	117,750	53,553	117,750	95,000	-19.32%
103	Part-Time Staff	32,415	5,750	9,148	23,000	16,250	182.61%
110	Bonus Pool	0	0	0	8,000	4,750	-----
171	Health Insurance	35,983	37,500	19,223	38,000	32,000	-14.67%
172	Dental	2,293	2,250	1,553	2,250	2,500	11.11%
173	Retirement	9,725	9,500	4,631	9,750	9,800	3.16%
174	Social Security	11,846	9,500	4,667	9,750	9,400	-1.05%
175	Medicare	2,771	2,250	1,092	2,250	2,250	0.00%
176	Life Insurance	619	500	331	650	750	50.00%
177	Disability Insurance	0	250	0	0	0	-100.00%
178	Uniform	4,679	5,500	1,537	4,000	4,500	-18.18%
Total PERSONNEL SERVICES Expense		252,546	224,750	111,380	249,400	211,950	-5.70%

Notes:

- 101** The wage/benefits for the Director are split between the General Fund (48%), Water Utility (25%), and Sewer Fund (27%). Percentage distributions are determined based on a 5 year average of actual time spent within each fund. The budgeted increase in salary is set at 2.5% for 2017.
- 102** The wage/benefits for the Laborers are split between the General Fund (69%), Water Utility (16%), & Sewer Fund (15%). 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 budgeted increase in salary is set at 2.5% for 2017.
- 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 (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 3 employees on the family plan and 2 employees on the single plan for 2017. The 2017 fee for family is \$1,495.56 per month and for single is \$607.90 per month. The family rates are approximately 3.0% lower than 2016 and single rates are approximately 2% lower than 2016. 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 Public Facilities employees currently in the Wisconsin Retirement System (WRS). The employer contribution rate for General employees is 7.4% which represents an approximate 0.20% increase from 2016.
- 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 2017.
- 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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53300							
201	Postage	27	250	0	250	250	0.00%
202	Communication	3,701	4,500	1,916	4,000	4,250	-5.56%
203	Utilities	11,722	14,000	6,578	14,000	14,000	0.00%
204	Dues & Subscriptions	0	250	0	250	250	0.00%
205	Meetings	185	0	0	0	0	-----
207	Support Services	35,941	35,000	0	38,000	40,000	14.29%
Total CONTRACTUAL SERVICES Exp		51,577	54,000	8,494	56,500	58,750	8.80%

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53300							
301-000	Equipment	20,368	7,500	293	7,500	7,500	0.00%
302-000	Technology	558	500	194	500	500	0.00%
303-000	Fuel	12,603	12,000	5,352	10,750	10,000	-16.67%
304-101	Supplies - General	4,671	3,000	5,334	8,000	3,000	0.00%
304-102	Supplies - Snow/Ice Control Material	19,658	20,000	3,738	20,000	20,000	0.00%
305-101	Maintenance - Vehicle	7,048	8,000	7,402	9,000	10,000	25.00%
305-102	Maintenance - Equipment	12,164	12,000	15,223	17,000	14,000	16.67%
305-103	Maintenance - Infrastructure	15,399	35,000	40,679	50,000	35,000	0.00%
399-000	Miscellaneous	3,140	2,500	178	500	2,500	0.00%
Total SUPPLIES AND EXPENSES		95,610	100,500	78,395	123,250	102,500	1.99%

Notes:

- 301** Funding provides for annual Bobcat lease (\$1,500 per year), Traffic Control Equipment Rental (\$3,500), and other general equipment (\$2,500) as needed.
- 304-102** Road salt for snow and ice control is purchased under State Contracts.

Total SUPPLIES AND EXPENSES	399,732	379,250	198,268	429,150	373,200	-1.60%
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**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. 2017 represents the 3rd 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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	151,926	157,500	72,838	152,750	168,250	6.83%
43540	State - Recycling Grant	6,624	6,500	6,268	6,250	6,250	-3.85%
	Total Refuse & Garbage Collection Rev	158,550	164,000	79,106	159,000	174,500	6.40%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53620						
207-001	Garbage Collection	110,000	114,000	55,000	110,000	118,000	3.51%
207-002	Recycling Collection	48,550	50,000	24,106	49,000	56,500	13.00%
	Total REFUSE & GARBAGE COL. Exp.	158,550	164,000	79,106	159,000	174,500	6.40%

**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-Treasurer 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:

Review and redraft the current zoning code.

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

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	8,896	13,250	10,869	1,750	8,250	-37.74%
44400	Zoning Permits and Fees	1,000	1,000	150	500	1,000	0.00%
44900	Other Regulator Permits and Fees	205	750	400	750	750	0.00%
46800	Community Development	20,000	20,000	30,000	60,000	20,000	0.00%
	Total COMMUNITY DEVEL. Revenue	30,101	35,000	41,419	63,000	30,000	-14.29%

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	56400						
207-101	Support Services - General	30,101	35,000	39,523	63,000	30,000	-14.29%
207-102	Support Services - Zoning Code Re-Write	0	0	1,896	0	0	-----
	Total COMMUNITY DEVEL. Expense	30,101	35,000	41,419	63,000	30,000	-14.29%

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.

Village of
Cross Plains
2017 Budget

Capital Fund

Summary

Village of Cross Plains
2017 Capital Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41000 TAXES	0	0	0	0	0	-----
43000 INTERGOVERNMENTAL	16,611	50,000	0	0	82,500	65.00%
46000 PUBLIC CHARGES FOR SERVICES	46,358	57,000	21,505	41,500	15,000	-73.68%
48000 MISCELLANEOUS	0	70,000	1,200	1,200	75,000	7.14%
49000 OTHER FINANCING SOURCES	680,803	395,500	0	0	596,500	50.82%
49100 PROCEEDS FROM LONG TERM DEBT	790,000	1,362,250	0	1,500,000	787,500	-42.19%
Total Budget Revenue	1,533,772	1,934,750	22,705	1,542,700	1,556,500	-19.55%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57140 GENERAL PUBLIC BUILDINGS	0	49,000	16,369	35,000	38,500	-21.43%
57210 POLICE DEPARTMENT	31,106	33,750	34,836	35,000	37,500	11.11%
57220 CROSS PLAINS-BERRY FIRE DISTRICT	0	0	0	0	313,000	-----
57230 CROSS PLAINS AREA EMS	0	0	0	0	0	-----
57300 PUBLIC FACILITIES	1,102,696	1,142,000	175,041	954,000	816,500	-28.50%
57620 PARKS, RECREATION, & CONSERVANCY	55,953	710,000	57,926	509,575	351,000	-50.56%
58000 DEBT SERVICE	19,769	0	0	25,000	0	-----
59200 TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures	1,209,524	1,934,750	284,172	1,558,575	1,556,500	-19.55%

<i>Difference between Revenues and Expenditures</i>	324,249	0	(261,466)	(15,875)	0	-----
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Revenues

**REVENUES
CAPITAL FUND - FUND 120**

Budget Summary

TAXES	
	41000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41110	General Property Taxes	0	0	0	0	0	-----
	Total TAXES Revenue	0	0	0	0	0	-----

INTERGOVERNMENTAL	
	43000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
43520	State Public Safety Aid	4,000	0	0	0	0	-----
43530	State Grants - Transportation	12,611	0	0	0	0	-----
43540	State Grants - Sanitation	0	35,000	0	0	35,000	0.00%
43570	State Grants - Recreation	0	0	0	0	39,500	-----
43700	County Grants	0	15,000	0	0	8,000	-46.67%
	Total INTERGOVERNMENTAL Rev	16,611	50,000	0	0	82,500	65.00%

PUBLIC CHARGES FOR SERVICES	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46900	Other Public Charges for Services	46,358	57,000	21,505	41,500	15,000	-73.68%
	Total PUBLIC CHARGES Rev	46,358	57,000	21,505	41,500	15,000	-73.68%

MISCELLANEOUS	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000	Miscellaneous	0	0	1,200	1,200	0	-----
48100	Interest	0	0	0	0	0	-----
48500	Donations	0	70,000	0	0	75,000	7.14%
	Total MISCELLANEOUS Revenue	0	70,000	1,200	1,200	75,000	7.14%

OTHER FINANCING SOURCES	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49100	Proceeds of Long-term Debt	790,000	1,362,250	0	1,500,000	787,500	-42.19%
49200	Transfers from Other Funds	680,803	217,500	0	0	15,000	-93.10%
49300	Fund Balance Applied	0	178,000	0	0	581,500	226.69%
	Total OTHER FINANCING SOURCES	1,470,803	1,757,750	0	1,500,000	1,384,000	-21.26%

Total Capital Revenue	1,533,772	1,934,750	22,705	1,542,700	1,556,500	-19.55%
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Expenses

**GENERAL PUBLIC BUILDINGS
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

Provide sufficient capital funding to maintain adequate general public buildings and services.

PROGRAM DESCRIPTION:

General Public Buildings includes Library and the Village Hall which also houses the Police Department, Parks/Recreation, general administrative services, Village Board, and other functions.

PROGRAM OBJECTIVES:

GENERAL PUBLIC BUILDINGS BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	0	34,000	16,369	35,000	30,500	-10.29%
43700	County Grants	0	15,000	0	0	8,000	-46.67%
	Total PUBLIC BUILDING Rev	0	49,000	16,369	35,000	38,500	-21.43%

Notes:

43700 The Village has been awarded a BUILD Grant from Dane County to help fund the Glaciers Edge Square Redevelopment Plan.

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	57140						
207	Support Services	0	49,000	16,369	35,000	8,000	-83.67%
302	Technology	0	0	0	0	0	-----
803	Equipment	0	0	0	0	30,500	-----
	Total PUBLIC BUILDINGS Exp	0	49,000	16,369	35,000	38,500	-21.43%

Notes:

207 Includes funds for the Glaciers Edge Square Redevelopment Plan. Carryover from 2016 budget.

302 Technology improvements will be added within this line item going forward as planned in the CIP and approved by the Village Board.

803 Replacement of boiler at the library at an estimated cost of \$30,369.

**POLICE DEPARTMENT
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

To provide sufficient funding for capital needs within the Police Department.

PROGRAM DESCRIPTION:

The Police Department currently has 3 vehicles, speed trailer, and a variety of other public safety related equipment. Additionally, the department shares the lower level of the Village Hall facility.

PROGRAM OBJECTIVES:

Provide funding as requested and available.

Assist the Police Department with the management of their capital needs as requested.

POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	27,106	33,750	34,836	35,000	23,500	-30.37%
43520 State Public Safety Aid	4,000	0	0	0	0	-----
49300 Fund Balance Applied	0	0	0	0	14,000	
Total PUBLIC BUILDING Rev	31,106	33,750	34,836	35,000	37,500	11.11%

Notes:

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57210						
801 Vehicle	0	33,750	34,836	35,000	37,500	11.11%
803 Equipment	31,106	0	0	0	0	-----
Total POLICE DEPARTMENT Expense	31,106	33,750	34,836	35,000	37,500	11.11%

Notes:

801 The 2007 vehicle is proposed for replacement with a new SUV vehicle similar to the replacement in 2016.

**CROSS PLAINS-BERRY FIRE DISTRICT
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

As a member of the Cross Plains-Berry Fire District, the Village will participate the funding needed for capital improvements according to the intergovernmental agreement.

PROGRAM DESCRIPTION:

The capital items planned for the Fire District in 2016 are included within the General Fund budget.

PROGRAM OBJECTIVES:

Provide funding as requested and approved.

Assist the Fire District with the management of their capital needs as requested.

CROSS PLAINS-BERRY FIRE DISTRICT BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	0	0	0	0	313,000	-----

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57220						
803 Equipment	0	0	0	0	313,000	-----
Total FIRE PROTECTION Expense	0	0	0	0	313,000	-----

Notes:

803 Village's portion of the replacement of Engine #3.

**CROSS PLAINS AREA EMS
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

As a member of the Cross Plains Area EMS, the Village will participate the funding needed for capital improvements according to the intergovernmental agreement.

PROGRAM DESCRIPTION:

EMS operates its own station, has one vehicle, and a variety of additional public safety equipment that could be considered for the capital budget.

PROGRAM OBJECTIVES:

Provide funding as requested and approved.

Assist the EMS District with the management of their capital needs as requested.

CROSS PLAINS AREA EMS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57230						
803 Equipment	0	0	0	0	0	-----
Total AMBULANCE Expense	0	0	0	0	0	-----

Notes:

**PUBLIC FACILITIES
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

To provide sufficient funding for capital needs related to roads, storm water, vehicles, equipment, and other capital needs identified within the Department of Public Facilities.

PROGRAM DESCRIPTION:

Public Facilities oversees capital improvements concerning roads, utilities, storm water, and other general public improvements. They also maintain a fleet of vehicles and equipment used in the service delivery, operation, and maintenance of the Department.

PROGRAM OBJECTIVES:

Complete streetscaping and desired amenities adjacent to Highway 14 and Mill Creek Parkway.

Continue planning and design process for County Highway P (Church Street).

Maintain equipment and vehicle needs in line with the vision of the Village Board.

PUBLIC FACILITIES BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	1,043,727	584,500	153,536	710,000	318,000	-45.59%
43530	State Grants - Transportation	12,611	0	0	0	0	-----
43540	State Grants - Sanitation	0	35,000	0	0	35,000	0.00%
46900	Other Public Charges for Services	46,358	57,000	21,505	41,500	15,000	-73.68%
48500	Donations	0	70,000	0	0	25,000	-64.29%
49200	Transfers from Other Funds	0	217,500	0	202,500	15,000	-93.10%
49300	Fund Balance Applied	0	178,000	0	0	408,500	129.49%
	Total PUBLIC FACILITIES Rev	1,102,696	1,142,000	175,041	954,000	816,500	-28.50%

Notes:

- 43530** All funds provided are from WisDOT and were provided in conjunction with the Lagoon Street and Highway 14 projects in 2014 and 2015. No additional funds forecasted going forward specifically for capital improvements.
- 43540** The Village was awarded a grant from the State to help prepare a Stormwater Management Plan. The grant expires at the end of 2017.
- 46900** Revenue provided by Epic Systems Corporation to pay for the design of County Highway P (Church St) in advance of its 2018 construction.
- 48500** The Streetscape Workgroup has prepared a fundraising program to assist with the Streetscape Implementation. Donated funds are tax exempt through the Madison Community Foundation and all proceeds will go towards offsetting the cost for aesthetic amenities. The initial goal right now is to raise \$25,000.
- 49200** Transfer of \$15,000 from Water Utility for Drinking Fountains.
- 49300** Includes funds that were borrowed in 2016, but projects that have been carried over to 2017: Military Rd Extension (\$350,000), updates to storage buildings (\$18,000), County P planning costs (\$14,000), and support services for the Stormwater Plan (\$26,500).

PUBLIC FACILITIES (Continued)
CAPITAL FUND - FUND 120

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57300							
207-000	Support Services	49,432	35,000	8,796	35,000	15,000	-57.14%
207-102	Support Services - Stormwater Plan	3,518	50,000	16,985	23,500	26,500	-47.00%
802-000	Facility	198	18,000	0	0	18,000	0.00%
803-000	Equipment	17,235	14,000	0	14,000	104,500	646.43%
805-101	Infrastructure - General	161,842	135,000	0	135,000	150,000	11.11%
805-102	Infrastructure - Lagoon Street	273,759	0	7,875	21,500	7,500	-----
805-103	Infrastructure - US Highway 14 (Main St)	568,809	90,000	128,466	275,000	0	-100.00%
805-104	Infrastructure - County Hwy P (Church St)	27,903	50,000	12,919	50,000	75,000	50.00%
805-105	Infrastructure - Military Road Extension	0	750,000	0	400,000	350,000	-53.33%
805-106	Infrastructure - Streetscaping	0	0	0	0	70,000	-----
Total PUBLIC FACILITIES Expense		1,102,696	1,142,000	175,041	954,000	816,500	-28.50%

Notes:

- 207-102** The Village is required to have a Stormwater Management Plan in order to receive a permit for the discharge of stormwater. This item could not be completed in 2016 and the line item has been updated to reflect the balance of the executed contract with Town and Country Engineering. Balance of 2016 budget carried over.
- 802-000** Includes the second year of general facility maintenance on department storage buildings located next to Public Facilities on Bourbon Road for siding, windows, and doors. Carried over from 2016.
- 803-000** Provides for purchase of sidewalk & parking lot snow maintenance unit with attachments (\$48,500) and purchase of replacement wood chipper unit (\$56,000).
- 805-101** Funding is provided for long term repairs as conducted through the annual Street Maintenance Plan as well as for other general infrastructure needs.
- 805-102** Wrap up of items not completed in 2016.
- 805-104** The Village Engineer is currently designing the reconstruction of County Highway P now in order to assist Epic Systems Corporation in the placement of their underground electrical infrastructure. This project is now being programmed in 2018 versus 2017 to provide more time for study/planning of what's needed for the project. Includes final engineering costs and additional funds for land acquisitions.
- 805-105** Village's share in the road construction costs fronting the Village-owned property within the Veridian development. Preliminary estimates put this work around \$750,000 with approximately \$100,000 each coming from the utilities for their share of the work. Estimated balance of 2016 budget carried over.
- 805-106** Several streetscaping items were deferred to 2017 for implementation. The plan is complete for streetscaping and the Village would implement several elements including benches, bike racks, trash receptacles, planters and signage improvements. 3 year plan (2017-2019) @ \$70,000 per year will include materials and specialty contractor expense. Village staff will provide labor for much of the project.

**PARKS, RECREATION, & CONSERVANCY
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

To provide adequate, working, and functional capital equipment to meet the needs of users and staff of the Parks facilities, Recreation programs, and Conservancy lands.

PROGRAM DESCRIPTION:

Parks, Recreation, and Conservancy requires a variety of different capital improvements from time to time including work at the pool, playground equipment, registration software, and other needs as they arise.

PROGRAM OBJECTIVES:

Improve user interaction through technology efforts at they are available.

Create and implement playground equipment replacement plan.

PARKS, RECREATION, AND CONSERVANCY BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	55,953	710,000	57,926	509,575	261,500	-63.17%
43570	State Grants - Recreation	0	0	0	0	39,500	-----
48500	Donations	0	0	0	0	50,000	-----
49300	Fund Balance Applied	0	0	0	0	159,000	-----
	Total PARKS, REC, & CONSER Rev	55,953	710,000	57,926	509,575	351,000	-50.56%

Notes:

43570 Grant awarded for Zander Park Trail Expansion project.

48500 Funds provided by developer of Zander Place Apts for Zander Park bridge.

49300 Includes funds that were borrowed but not used in 2016: Zander Park consulting services (\$50,000), Zander Park infrastructure (\$50,000), and residual balance of Buechner Farm property purchase (\$59,000).

**PARKS, RECREATION, & CONSERVANCY
CAPITAL FUND - FUND 120**

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57620							
207-000	Support Services	15,453	100,000	21,535	50,000	50,000	-50.00%
801-000	Vehicle	0	30,000	32,575	32,575	0	-100.00%
802-000	Facility	0	10,000	3,816	10,000	10,000	0.00%
803-000	Equipment	30,500	0	0	0	5,000	-----
804-000	Property	0	475,000	0	417,000	0	-100.00%
805-000	Infrastructure	10,000	0	0	0	0	-----
805-101	Infrastructure-Zander Park Trail Expansion	0	50,000	0	0	286,000	472.00%
805-102	Infrastructure - Dog Park	0	45,000	0	0	0	-100.00%
Total PARKS, REC, & CONSER Exp		55,953	710,000	57,926	509,575	351,000	-50.56%

Notes:

207-000 Funds are provided consulting services related to the Zander Park Trail Expansion Project including surveying, wetland delineation, permitting, final design, and bidding assistance. The Village has been awarded one grant for construction, has some funds committed from a Developer, and currently has a large application through Dane County pending. Construction is scheduled for 2017. Carryover of 2016 budget.

802-000 Funding includes \$10,000 for pool maintenance depending on the findings of inspection reports upon opening/closing.

803-000 Includes \$5,000 for a new scoreboard at Baer Park.

805-101 As part of the preparations for the Trail Project, funds will be needed to complete the North section of the trail.

**TRANSFERS TO OTHER FUNDS
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

To allow for the ability for the Capital 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 Capital 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 Capital Fund will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
59200						
000 Transfers	0	0	0			-----
Total TRANSFER Expense	0	0	0	0	0	-----

Village of
Cross Plains
2017 Budget

Library Fund

Summary

Village of Cross Plains
2017 Library Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	241,390	250,250	0	250,250	258,200	3.18%
Intergovernmental Revenues	95,748	106,250	106,377	106,377	108,500	2.12%
Fines, Forfeits, & Penalties	0	4,250	0	4,250	4,250	0.00%
Public Charges for Services	10,009	4,500	8,955	5,500	5,500	22.22%
Miscellaneous Revenues	583	1,000	100	1,000	750	-25.00%
Other Financing Sources	2,000	2,000	0	2,000	2,000	0.00%
Total Budget Revenue	349,730	368,250	115,432	369,377	379,200	2.97%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51430 PERSONNEL	58,809	61,500	29,272	59,550	65,750	6.91%
51600 GENERAL BUILDINGS AND PLANT	38,337	37,250	13,551	37,500	37,750	1.34%
55110 ROSEMARY GARFOOT PUBLIC LIBRARY	253,784	269,500	133,375	262,750	275,700	2.30%
59200 TRANSFERS TO OTHER FUNDS	7,567	0	0	0	0	-----
Total Budget Expenditures	358,498	368,250	176,197	359,800	379,200	2.97%

Difference in Revenues over Expenditures	(8,768)	0	(60,766)	9,577	0
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Village of Cross Plains
2017 Library Fund Operating Budget

Index Expenditures Summary

<i>PERSONNEL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
101	Department Head	60,230	61,250	28,253	61,250	63,000	2.86%
102	First Subordinate	39,335	40,000	18,451	40,000	41,250	3.13%
103	Full-Time Employees	33,104	33,500	15,523	33,500	34,750	3.73%
104	Part-Time Employees	39,261	46,750	20,184	45,000	48,000	2.67%
110	Bonus Pool	0	0	0	0	3,750	-----
171	Health Insurance	30,476	32,750	16,280	32,750	31,750	-3.05%
172	Dental	3,155	3,500	1,612	3,500	3,500	0.00%
173	Retirement	11,294	11,000	4,870	10,000	11,500	4.55%
174	Social Security	10,660	11,000	4,957	10,000	11,500	4.55%
175	Medicare	2,493	2,500	1,159	2,500	2,750	10.00%
176	Life Insurance	732	500	392	800	750	50.00%
177	Disability Insurance	0	250	0	0	250	0.00%
Total PERSONNEL SERVICES Expense		230,739	243,000	111,683	239,300	252,750	4.01%

<i>CONTRACTUAL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
201	Postage	431	500	149	500	500	0.00%
202	Communication	1,456	1,250	731	1,500	1,500	20.00%
203	Utilities	18,615	20,000	6,128	19,000	20,000	0.00%
204	Dues & Subscriptions	79	500	183	500	500	0.00%
205	Meetings	769	2,750	1,231	2,500	2,200	-20.00%
206	Printing	166	250	116	250	250	0.00%
207	Support Services	34,437	34,500	29,485	34,500	34,750	0.72%
Total CONTRACTUAL SERVICES Exp		55,954	59,750	38,024	58,750	59,700	-0.08%

<i>SUPPLIES AND EXPENSES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
301	Equipment	5,493	5,500	2,686	5,500	5,500	0.00%
302	Technology	0	1,750	490	1,000	1,750	0.00%
304	Supplies	46,116	47,750	18,503	44,750	49,000	2.62%
305	Maintenance	9,720	7,500	3,651	7,500	7,500	0.00%
306	Programs	2,120	2,000	1,111	2,000	2,000	0.00%
399	Miscellaneous	788	1,000	50	1,000	1,000	0.00%
Total SUPPLIES AND EXPENSES		64,237	65,500	26,491	61,750	66,750	1.91%

<i>OTHER</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
59200	Transfers to Other Funds	7,567	0	0	0	0	-----
Total OTHER Expenses		7,567	0	0	0	0	-----

Total Budget Expenditures	358,498	368,250	176,197	359,800	379,200	2.97%
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Revenues

**REVENUES
LIBRARY FUND - FUND 130**

Budget Summary

Taxes	
	41000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41110	General Property Taxes	241,390	250,250	0	250,250	258,200	3.18%
	Total TAXES Revenue	241,390	250,250	0	250,250	258,200	3.18%

Intergovernmental Revenues	
	43000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
43720	Dane County Library Reimbursement	95,748	106,250	106,377	106,377	108,500	2.12%
	Total INTERGOVERNMENTAL Rev	95,748	106,250	106,377	106,377	108,500	2.12%

Fines, Forfeits, & Penalties	
	45000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
45190	Other Law and Ordinance Violations	0	4,250	0	4,250	4,250	0.00%
	Total FINES, FORFEITS, & PENALTIES	0	4,250	0	4,250	4,250	0.00%

Public Charges for Services	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46710	General Library Revenue	10,009	4,500	8,955	5,500	5,500	22.22%
	Total PUBLIC CHARGES Rev	10,009	4,500	8,955	5,500	5,500	22.22%

**REVENUES
LIBRARY FUND - FUND 130**

Budget Summary

Miscellaneous Revenues	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000	Miscellaneous Revenue	183	500	0	250	250	-50.00%
48200	Rent	400	500	100	750	500	0.00%
	Total MISCELLANEOUS Revenue	583	1,000	100	1,000	750	-25.00%

Other Financing Sources	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied	0	0	0	0	0	-----
49310	Endowment Funds	2,000	2,000	0	2,000	2,000	0.00%
	Total OTHER FINANCING SOURCES	2,000	2,000	0	2,000	2,000	0.00%

Total Budget Revenues	349,730	368,250	115,432	369,377	379,200	2.97%
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Expenses

**GENERAL BUILDINGS AND PLANT
LIBRARY FUND - FUND 130**

MISSION STATEMENT:

To ensure the upkeep and maintenance of the Library including but not limited to the building, HVAC, water, sewer, telephone, data, and other mechanicals.

PROGRAM DESCRIPTION:

The Library was constructed in 2008 using many different environmentally friendly construction techniques. The facility is occasionally rented out with the revenue collected from the rent going to offset building expense.

PROGRAM OBJECTIVES:

Review all applicable utilities for energy efficiency opportunities.

Continue maintenance programs and general upkeep.

GENERAL BUILDINGS AND PLANT BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	37,937	36,750	13,451	36,750	37,250	1.36%
48200	Rent	400	500	100	750	500	0.00%
	Total GENERAL BUILD & PLANT Rev	38,337	37,250	13,551	37,500	37,750	1.34%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51600						
202	Communication	1,456	1,250	731	1,500	1,500	20.00%
203	Utilities	18,615	20,000	6,128	19,000	20,000	0.00%
207	Support Services	7,789	7,750	2,596	7,750	7,750	0.00%
304	Supplies	756	750	443	1,750	1,000	33.33%
305	Maintenance	9,720	7,500	3,651	7,500	7,500	0.00%
	Total GENERAL BUILD & PLANT Exp	38,337	37,250	13,551	37,500	37,750	1.34%

Notes:

- 202** Includes the internet and phone service connections.
- 203** The utility costs of electricity, natural gas, water, and sewer as applicable.
- 207** Cleaning services.
- 304** There are variety of different supplies need from time to time including paper products, cleaning supplies, office products, rugs, and other general materials.
- 305** General equipment and building maintenance.

**ROSEMARY GARFOOT PUBLIC LIBRARY
LIBRARY FUND - FUND 130**

MISSION STATEMENT:

The Rosemary Garfoot Public Library serves the community through provision of materials and services designed to create a community of life long learners. The Library provides access to materials in a variety of formats to meet the educational, recreational, and informational needs of the citizens in a manner reflective of the resource base. The Library encourages activities that promote stewardship of the environment through promotion of the facility as a living laboratory, provision of environmental and ecological collections, and development of environmentally inspired programs and workshops.

PROGRAM DESCRIPTION:

The Library is a member of the South Central Library System (SCLS) and Dane County Library Service (DCLS). Through membership in SCLS and DCLS, the Library receives supplemental funding and support services. Per contractual agreements with these entities, the Library abides by requirements laid out in the agreements pertaining to staffing levels, finances, open hours, collection development, technology, facility, and resource sharing. The Library also adheres to the law set forth in Wisconsin Statutes, Chapter 43. The Library is staffed by 4.5 FTE employees. Administration is conducted by the Director and Assistant Director, Youth Services are handled by the Children's Librarian, and Circulation Services are overseen by the Circulation Supervisor. Support Staff consists of Library Assistants and a Library Aide.

PROGRAM OBJECTIVES:

Ensure continuation of a level of service and collection development citizens have come to expect and deserve.

Ensure the Library remains open and available six days a week.

ROSEMARY GARFOOT PUBLIC LIBRARY BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	145,845	152,000	18,043	144,373	155,200	2.11%
43720 Dane County Library Reimbursement	95,748	106,250	106,377	106,377	108,500	2.12%
45190 Other Law and Ordinance Violations	0	4,250	0	4,250	4,250	0.00%
46710 General Library Revenue	10,009	4,500	8,955	5,500	5,500	22.22%
48000 Miscellaneous Revenue	183	500	0	250	250	-50.00%
49310 Endowment Funds	2,000	2,000	0	2,000	2,000	0.00%
Total LIBRARY Revenue	253,784	269,500	133,375	262,750	275,700	2.30%

Notes:

- 43720** Funds provided by Dane County for Library Services. This number could be as low as 70% as what is shown and will be set once the county's budget is adopted by the Board of Supervisors.
- 45190** Revenue collected from late fees and fines for missing books.
- 46710** Includes cross-border reimbursement, contribution from SCLS, faxes, copies, and other revenue.
- 48000** Fees collected for the use of the Library's program room, and revenue collected for the sale of used books.

ROSEMARY GARFOOT PUBLIC LIBRARY (Continued)
LIBRARY FUND - FUND 130

EXPENDITURES

PERSONNEL SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	55110						
101	Director	60,230	61,250	28,253	61,250	63,000	2.86%
102	Assistant Director	39,335	40,000	18,451	40,000	41,250	3.13%
103	Librarian	33,104	33,500	15,523	33,500	34,750	3.73%
104	Part-Time Staff	39,261	46,750	20,184	45,000	48,000	2.67%
Total PERSONNEL SERVICES Expense		171,930	181,500	82,411	179,750	187,000	3.03%

Notes:

101-104 Wages include a 3.0% increase from the 2016 actual pay rate.

CONTRACTUAL SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	55110						
201	Postage	431	500	149	500	500	0.00%
204	Dues & Subscriptions	79	500	183	500	500	0.00%
205	Meetings	769	2,750	1,231	2,500	2,200	-20.00%
206	Printing	166	250	116	250	250	0.00%
207	Support Services	26,648	26,750	26,888	26,750	27,000	0.93%
Total CONTRACTUAL SERVICES Exp		28,093	30,750	28,568	30,500	30,450	-0.98%

Notes:

204 Includes funding for membership in the Wisconsin Library Association and American Library Association.

205 Funding provided for the Director to attend two State conferences and a national conference bi-annually in order to meet continuing education requirements and improve library service.

207 SCLS Automation/Technology will increase 2.52% in 2017. This fee provides for the ILS/Link Cat and non-link PC troubleshooting, etc. Also provides for Enterprise Wireless.

SUPPLIES AND EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	55110						
301-000	Equipment	5,493	5,500	2,686	5,500	5,500	0.00%
302-000	Technology	0	1,750	490	1,000	1,750	0.00%
304-101	Supplies - Books	25,363	24,500	8,961	23,000	25,000	2.04%
304-102	Supplies - Reference Materials	1,989	2,500	863	2,000	2,500	0.00%
304-103	Supplies - Periodicals	2,687	3,000	2,195	3,000	3,250	8.33%
304-104	Supplies - Audiovisual	8,874	9,500	3,020	8,000	9,500	0.00%
304-105	Supplies - General	6,446	7,500	3,020	7,000	7,750	3.33%
306-000	Programs	2,120	2,000	1,111	2,000	2,000	0.00%
399-000	Miscellaneous	788	1,000	50	1,000	1,000	0.00%
Total SUPPLIES AND EXPENSES		53,761	57,250	22,396	52,500	58,250	1.75%

Notes:

101-104 Increases reflective of the Library's need to maintain the Long Range Plan by keeping up with rising book, reference, and periodical prices.

Total LIBRARY Expense	253,784	269,500	133,375	262,750	275,700	2.30%
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**TRANSFERS TO OTHER FUNDS
LIBRARY FUND - FUND 130**

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred from the Library 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 Library Fund will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	7,567	0	0	0	0	-----

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
59200						
59200 Transfers to Other Funds	7,567	0	0	0	0	-----
Total TRANSFERS Expense	7,567	0	0	0	0	-----

Village of
Cross Plains
2017 Budget

Parks &
Recreation
Fund

Summary

Village of Cross Plains
2017 Parks/Recreation Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	174,515	191,500	0	191,500	249,000	30.03%
Intergovernmental Revenues	0	0	0	0	10,500	-----
Public Charges for Services	202,790	190,000	124,801	202,000	195,250	2.76%
Miscellaneous Revenues	13,460	1,000	11,148	31,000	10,000	900.00%
Other Financing Sources	104,666	10,000	0	10,000	10,000	0.00%
Total Budget Revenue	495,431	392,500	135,949	434,500	474,750	20.96%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51430 PERSONNEL	35,604	44,250	18,373	45,100	60,500	36.72%
54600 AGING	14,240	19,250	18,480	19,250	20,000	3.90%
55200 PARKS	59,028	62,000	17,758	71,000	99,500	60.48%
55300 RECREATION PROGRAMS AND EVENTS	149,840	122,250	62,886	164,400	148,000	21.06%
55420 SWIMMING POOL	117,719	116,250	27,580	120,250	118,250	1.72%
59200 TRANSFERS TO OTHER FUNDS	33,717	28,500	0	28,500	28,500	0.00%
Total Budget Expenditures	410,149	392,500	145,077	448,500	474,750	20.96%

Difference in Revenues over Expenditures	85,283	0	(9,129)	(14,000)	0
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Village of Cross Plains
2017 Parks/Recreation Fund Operating Budget

Index Expenditures Summary

<i>PERSONNEL SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
101	Department Head	52,362	53,250	24,557	54,000	54,750	2.82%
102	First Subordinate	42,423	45,000	17,116	58,750	89,000	97.78%
103, 104	Part-Time Employees	77,276	71,750	5,327	73,750	71,750	0.00%
110	Bonus Pool	0	0	0	0	2,500	-----
171	Health Insurance	15,784	22,750	11,415	24,000	28,750	26.37%
172	Dental	466	1,750	570	1,250	2,250	28.57%
173	Retirement	6,497	6,250	2,880	6,750	10,000	60.00%
174	Social Security	10,382	10,500	2,817	10,500	13,500	28.57%
175	Medicare	2,428	2,500	659	2,500	3,250	30.00%
176	Life Insurance	48	250	33	100	250	0.00%
177	Disability Insurance	0	250	0	0	0	-100.00%
178	Uniform	357	1,000	0	1,500	1,500	50.00%
Total PERSONNEL SERVICES Expense		208,024	215,250	65,372	233,100	277,500	28.92%

<i>CONTRACTUAL SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
201	Postage	105	250	0	250	250	0.00%
202	Communication	584	3,000	275	1,500	1,750	-41.67%
203	Utilities	24,115	21,250	5,515	23,100	23,250	9.41%
204	Dues & Subscriptions	16,150	20,500	20,118	20,500	21,000	2.44%
205	Meetings	1,550	1,500	266	1,500	1,500	0.00%
206	Printing	1,685	2,500	3,420	3,400	3,500	40.00%
207	Support Services	33,227	30,000	8,463	32,000	32,000	6.67%
Total CONTRACTUAL SERVICES Exp		77,416	79,000	38,057	82,250	83,250	5.38%

<i>SUPPLIES AND EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
301	Equipment	1,183	2,250	0	2,250	2,250	0.00%
302	Technology	6,606	4,500	3,926	6,250	5,500	22.22%
303	Fuel	671	1,500	110	1,500	1,500	0.00%
304	Supplies	17,922	18,500	9,255	18,400	19,250	4.05%
305	Maintenance	20,604	21,000	7,172	16,500	21,000	0.00%
306	Programs	38,007	16,000	19,724	54,000	30,000	87.50%
307	Concessions	4,798	5,500	1,385	5,250	5,500	0.00%
399	Miscellaneous	1,203	500	76	500	500	0.00%
Total SUPPLIES AND EXPENSES		90,992	69,750	41,648	104,650	85,500	22.58%

<i>OTHER</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
59200	Transfers to Other Funds	33,717	28,500	0	28,500	28,500	0.00%
Total OTHER Expenses		33,717	28,500	0	28,500	28,500	0.00%
Total Budget Expenditures		410,149	392,500	145,077	448,500	474,750	20.96%

Revenues

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

Budget Summary

Taxes	
	41000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41110	General Property Taxes	174,515	191,500	0	191,500	249,000	30.03%
	Total TAXES Revenue	174,515	191,500	0	191,500	249,000	30.03%

Intergovernmental Revenues	
	43000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
43200	Federal Grants	0	0	0	0	0	-----
43520	State	0	0	0	0	0	-----
43730	Park Related Grants	0	0	0	0	10,500	-----
	Total INTERGOVERNMENTAL Rev	0	0	0	0	10,500	-----

Public Charges for Services	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46720-101	Parks General Revenue	1,524	2,000	2,070	3,000	2,250	12.50%
46720-102	Parks Improvement Fund	11,050	12,500	2,610	11,500	12,500	0.00%
46720-103	Parks Concessions	1,780	3,500	0	2,500	2,500	-28.57%
46725	Recreation	106,866	90,000	72,476	105,000	96,500	7.22%
46726	Baer Park Improvement	348	0	2,250	0	0	-----
46734-101	Pool General Revenue	70,201	68,500	41,173	68,500	68,500	0.00%
46734-102	Pool Improvement Fund	4,556	6,000	560	4,500	6,000	0.00%
46734-103	Pool Concessions	3,994	5,000	1,498	4,500	4,500	-10.00%
46760	Schools	2,471	2,500	2,165	2,500	2,500	0.00%
	Total PUBLIC CHARGES Rev	202,790	190,000	124,801	202,000	195,250	2.76%

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

Budget Summary

Miscellaneous Revenues	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000	Miscellaneous Revenue	13,460	1,000	11,148	31,000	10,000	900.00%
48100	Interest	0	0	0	0	0	-----
48200	Rent	0	0	0	0	0	-----
Total MISCELLANEOUS Revenue		13,460	1,000	11,148	31,000	10,000	900.00%

Other Financing Sources	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49100	Proceeds of Long-term Debt	0	0	0	0	0	-----
49200	Transfers from Other Funds	104,666	0	0	0	0	-----
49300	Fund Balance Applied (Park Impr)	0	10,000	0	10,000	10,000	0.00%
Total OTHER FINANCING SOURCES		104,666	10,000	0	10,000	10,000	0.00%

Total Budget Revenues	495,431	392,500	135,949	434,500	474,750	20.96%
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Expenses

**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

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[Redacted]						
Allocated Revenue	14,240	19,250	18,480	19,250	20,000	3.90%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[Redacted]						
[Redacted]	54600					
103 Senior Coordinator	0	750	0	750	750	0.00%
204 Dues & Subscription	14,240	18,500	18,480	18,500	19,250	4.05%
Total AGING Expense	14,240	19,250	18,480	19,250	20,000	3.90%

Notes:

- 101** The cost of the Senior Coordinator is split between member communities and other revenue collected by the organization.
- 204** Membership fee is determined at \$5 per capital of our 2016 esimated population of 3,842.

**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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	55,377	56,500	13,438	65,500	84,250	49.12%
43200	Federal Grants	0	0	0	0	0	-----
43520	State	0	0	0	0	0	
43730	Park Related Grants	0	0	0	0	10,500	
46720-101	Parks General Revenue	1,524	2,000	2,070	3,000	2,250	12.50%
46720-103	Parks Concessions	1,780	3,500	0	2,500	2,500	-28.57%
46726	Baer Park Improvement	348	0	2,250	0	0	-----
	Total PARKS Revenue	59,028	62,000	17,758	71,000	99,500	60.48%

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	55200						
101	Director	17,997	17,750	8,288	18,000	18,250	2.82%
102	Parks Maintenance	0	0	0	13,500	36,500	-----
104	Part-Time Staff	10,425	10,000	756	10,000	10,000	0.00%
178	Uniform	0	0	0	500	500	-----
	Total PERSONNEL SERVICES Expense	28,422	27,750	9,044	42,000	65,250	135.14%

Notes:

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

102 One full time Parks Maintenance worker was hired in 2016 to maintain areas within the parks and conservancy.

PARKS (Continued)
PARKS/RECREATION FUND - FUND 140

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55200							
202	Communication	0	1,500	0	750	1,000	-33.33%
203	Utilities	5,268	4,250	1,910	4,600	4,750	11.76%
204	Dues & Subscriptions	130	250	460	500	250	0.00%
205	Meetings	500	500	118	500	500	0.00%
206	Printing	0	500	920	900	1,000	100.00%
207	Support Services	4,171	3,500	0	3,500	3,500	0.00%
Total CONTRACTUAL SERVICES Exp		10,068	10,500	3,409	10,750	11,000	4.76%

Notes:

203 Includes utilities for park related facilities.

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

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55200							
301	Equipment	106	250	0	250	250	0.00%
302	Technology	500	500	0	500	500	0.00%
303	Fuel	671	1,500	110	1,500	1,500	0.00%
304	Supplies	2,517	3,500	677	3,000	3,000	-14.29%
305	Maintenance	13,784	15,000	3,466	10,000	15,000	0.00%
306	Programs	0	0	0	0	0	-----
307	Concessions	1,758	2,500	977	2,500	2,500	0.00%
399	Miscellaneous	1,203	500	76	500	500	0.00%
Total SUPPLIES AND EXPENSES		20,538	23,750	5,306	18,250	23,250	-2.11%

Notes:

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.

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, ball diamonds, and conservancy.

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.

Total PARKS Expense	59,028	62,000	17,758	71,000	99,500	60.48%
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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.

Add 11-14 youth programs in 2017, reaching out to the School District for optional gym space(s) for after school programming.

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

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	40,503	29,750	0	56,900	49,000	64.71%
46725	Recreation	106,866	90,000	72,476	105,000	96,500	7.22%
46760	Schools	2,471	2,500	2,165	2,500	2,500	0.00%
	Total REC. PROGRAMS & EVENTS Rev.	149,840	122,250	74,641	164,400	148,000	21.06%

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

EXPENDITURES

PERSONNEL SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55300							
101	Director	17,183	17,750	8,134	18,000	18,250	2.82%
102	Recreation Coordinator	32,915	33,500	15,437	33,500	41,000	22.39%
103	Part-Time Staff	14,496	12,000	234	12,000	12,000	0.00%
178	Uniform	0	500	0	500	500	0.00%
Total PERSONNEL SERVICES Expense		64,594	63,750	23,805	64,000	71,750	12.55%

Notes:

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

CONTRACTURAL SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55300							
201	Postage	105	250	0	250	250	0.00%
202	Communication	584	1,500	275	750	750	-50.00%
204	Dues & Subscriptions	630	250	130	250	250	0.00%
205	Meetings	1,050	1,000	148	1,000	1,000	0.00%
206	Printing	1,685	2,000	2,500	2,500	2,500	25.00%
207	Support Services	28,590	26,000	8,463	28,000	28,000	7.69%
Total CONTRACTUAL SERVICES Exp		32,644	31,000	11,516	32,750	32,750	5.65%

Notes:

- 202** Cell phone payments for recreation staff; currently using a large number of private minutes for Department purposes.
- 205** This would be for staff trainings including first aid, cpr and aed along with professional certifications such as Certified Parks and Recreation Professional.
- 207** This provides funding for independent contractors such as umpires, referees and fitness instructors.

SUPPLIES AND EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55300							
302	Technology	5,458	3,500	3,926	5,250	4,500	28.57%
304	Supplies	9,137	8,000	3,916	8,400	9,000	12.50%
306-101	Programs	24,546	16,000	8,576	24,000	20,000	25.00%
306-102	Programs - Life Foundation	13,460	0	11,148	30,000	10,000	-----
Total SUPPLIES AND EXPENSES		52,602	27,500	27,566	67,650	43,500	58.18%

Notes:

- 306** Program supplies have increased with the additional programs being offered.

Total REC. PROGRAMS & EVENTS Exp.	149,840	122,250	62,886	164,400	148,000	21.06%
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**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 tiny 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		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	43,524	42,750	0	47,250	44,750	4.68%
46734-101	Pool General Revenue	70,201	68,500	41,173	68,500	68,500	0.00%
46734-103	Pool Concessions	3,994	5,000	1,498	4,500	5,000	0.00%
	Total SWIMMING POOL Revenue	117,719	116,250	42,670	120,250	118,250	1.72%

Notes:

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

EXPENDITURES

PERSONNEL SERVICES		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	55420						
101	Director	17,183	17,750	8,134	18,000	18,250	2.82%
102	Pool Managers	9,508	11,500	1,679	11,750	11,500	0.00%
103	Lifeguards	32,445	31,000	2,131	35,000	31,000	0.00%
104	Swim Team	19,910	18,000	2,206	16,000	18,000	0.00%
178	Uniform	357	500	0	500	500	0.00%
	Total PERSONNEL SERVICES Expense	79,404	78,750	14,151	81,250	79,250	0.63%

Notes:

- 101** The Director's annual 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)

CONTRACTUAL SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	55420						
203	Utilities	18,847	17,000	3,604	18,500	18,500	8.82%
204	Dues & Subscriptions	1,150	1,500	1,048	1,250	1,250	-16.67%
207	Support Services	466	500	0	500	500	0.00%
Total CONTRACTUAL SERVICES Exp		20,464	19,000	4,652	20,250	20,250	6.58%

SUPPLIES AND EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	55420						
301	Equipment	1,077	2,000	0	2,000	2,000	0.00%
302	Technology	647	500	0	500	500	0.00%
304	Supplies	6,268	7,000	4,662	7,000	7,250	3.57%
305	Maintenance	6,820	6,000	3,706	6,500	6,000	0.00%
307	Concessions	3,040	3,000	408	2,750	3,000	0.00%
Total SUPPLIES AND EXPENSES		17,852	18,500	8,777	18,750	18,750	1.35%

Total SWIMMING POOL Expense	117,719	116,250	27,580	120,250	118,250	1.72%
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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		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	18,111	0	0	2,500	0	-----
46720-102	Parks Improvement Fund	11,050	12,500	2,610	11,500	12,500	0.00%
46734-102	Pool Improvement Fund	4,556	6,000	560	4,500	6,000	0.00%
49300	Fund Balance Applied (Park Impr)	0	10,000	0	10,000	10,000	0.00%
	Total SWIMMING POOL Revenue	33,717	28,500	3,170	28,500	28,500	0.00%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	59200						
59200	Transfers to Other Funds	33,717	28,500	0	28,500	28,500	0.00%
	Total TRANSFERS Expense	33,717	28,500	0	28,500	28,500	0.00%

Notes:

59200 There are two different transfers contained within this line item:

(1) The first 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, 2015 the Park Improvement Fund had a positive fund balance of \$56,691. These payments will continue through 2021.

(2) The second transfer is from Fund 140 (Park/Rec) to Assigned Fund Balance to move revenue collected from users fees during the year for park and pool improvements. Approximately \$12,500 is transferred by the Auditor in assigned fund balances from 140-46720-102 for Park Improvements and approximately \$6,000 is transferred from 140-46734-102 for Pool Improvements. The actual amount collect for both collections is what gets transferred at year end so that tax revenue is not needed to offset a deficit.

Village of
Cross Plains
2017 Budget

Debt Service
Fund

Summary

Village of Cross Plains
2017 Debt Service Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	780,006	857,750	0	857,750	909,000	5.97%
Other Financing Sources	72,500	142,250	0	142,250	176,000	23.73%
Total Budget Revenue	852,506	1,000,000	0	1,000,000	1,085,000	8.50%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
58000 DEBT SERVICE	852,333	1,000,000	916,570	1,006,741	1,085,000	8.50%
59200 TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures	852,333	1,000,000	916,570	1,006,741	1,085,000	8.50%

Difference in Revenues over Expenditures **173** **0** **(916,570)** **(6,741)** **0**

Revenues

**REVENUES
DEBT SERVICE FUND - FUND 150**

Budget Summary

Taxes	
	41000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41110	General Property Taxes	780,006	857,750	0	857,750	909,000	5.97%
	Total TAXES Revenue	780,006	857,750	0	857,750	909,000	5.97%

Other Financing Sources	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49200	Transfers from Other Funds	72,500	92,250	0	92,250	126,000	36.59%
49300	Fund Balance Applied	0	50,000	0	50,000	50,000	0.00%
	Total OTHER FINANCING SOURCES	72,500	142,250	0	142,250	176,000	23.73%

Total Budget Revenues	852,506	1,000,000	0	1,000,000	1,085,000	8.50%
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Expenses

DEBT SERVICE
DEBT SERVICE FUND - FUND 150

MISSION STATEMENT:

To make all principal and interest payments on time without incurring penalties or impact the Village's financial standing.

PROGRAM DESCRIPTION:

The General Fund for the Village currently incurs debt for the General Fund, Capital Fund, and Tax Increment District. The money borrowed is used to offset specific expenses identified in the approval to borrow that is made by the Village Board. Only the Village Board can approve borrowing of money for the Village.

PROGRAM OBJECTIVES:

Review opportunities to retire debt early to save on interest expense.

Review opportunities to refinance existing debt to save on interest expense.

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	779,833	907,750	916,570	914,491	959,000	5.65%
49200	Transfers from Other Funds	72,500	92,250	0	92,250	126,000	36.59%
	Total DEBT SERVICE Revenue	852,333	1,000,000	916,570	1,006,741	1,085,000	8.50%

Notes:

49200 All debt is automatically supported by property taxes before any other operating expenditure is paid unless it is specially paid for and supported by other funds budget. This requires other funds to transfer money into Debt Service to pay for their portion of past borrowings. The transfer for 2017 includes the following:

- Fund 140 Parks/Rec: Annual transfer of \$10,000 from the Park Improvement Fund to pay for Mary's Place.

- Fund 310 TID: Annual transfer of \$34,448 as the TID's share in capital improvements for the Black Earth Creek Improvement Project (2013), Mill Creek Parkway (2014), and Highway 14 (Main Street) Streetscaping (2015).

- Fund 660 Water Utility: Annual transfer of \$34,497 for Highway 14 (Main Street) water main design services (2012) and water system improvements (2016).

- Fund 670 Sewer Fund: Annual transfer of \$46,952 for Highway 14 (Main Street) sewer main design services (2012), vehicle replacement (2013), equipment/consulting services (2014), and sewer system improvements (2016).

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	58000						
207	Paying Agent Fee	0	0	1,400	1,400	5,000	-----
601	Principal	690,540	825,000	824,999	825,000	885,000	7.27%
602	Interest	161,793	175,000	90,171	180,341	195,000	11.43%
	Total DEBT SERVICE Expense	852,333	1,000,000	916,570	1,006,741	1,085,000	8.50%

**TRANSFERS TO OTHER FUNDS
DEBT SERVICE FUND - FUND 150**

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

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

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
59200						
59200 Transfers to Other Funds	0	0	0	0	0	-----
Total TRANSFERS Expense	0	0	0	0	0	-----

Village of
Cross Plains
2017 Budget

Tax Increment
District Fund

Summary

Village of Cross Plains

2017 Tax Increment District Operating Budget

SUMMARY of REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41000	TAXES	107,646	390,000	0	380,197	500,000	28.21%
43000	INTERGOVERNMENTAL	3,435	3,500	0	8,000	8,000	128.57%
46000	PUBLIC CHARGES FOR SERVICES	7,700	7,500	0	5,000	5,000	-33.33%
48000	MISCELLANEOUS	0	0	0	0	0	-----
49000	OTHER FINANCING SOURCES	952,500	0	0	1,025,000	0	-----
Total Budget Revenue		1,071,281	401,000	0	1,418,197	513,000	27.93%

SUMMARY of EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51410	EXECUTIVE	1,164,107	103,500	18,947	1,133,500	83,000	-19.81%
51510	ACCOUNTING	3,500	1,500	1,500	1,500	1,500	0.00%
58000	DEBT SERVICE	50,741	255,500	252,711	255,500	347,250	35.91%
59200	TRANSFERS TO OTHER FUNDS	167,500	125,500	0	125,000	122,750	-2.19%
Total Budget Expenditures		1,385,849	486,000	273,158	1,515,500	554,500	14.09%

Difference between Revenues & Expenditures (314,568) (85,000) (273,158) (97,303) (41,500) -51.18%

Revenues

**REVENUES
TAX INCREMENT DISTRICT - FUND 310**

Budget Summary

TAXES	
	41000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
41120	Tax Increments	107,646	390,000	0	380,197	500,000	28.21%
	Total TAXES Revenue	107,646	390,000	0	380,197	500,000	28.21%

INTERGOVERNMENTAL	
	43000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
43500	State Grants - Computer Aid	3,435	3,500	0	8,000	8,000	128.57%
	Total INTERGOVERNMENTAL Rev	3,435	3,500	0	8,000	8,000	128.57%

PUBLIC CHARGES FOR SERVICES	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46100	General Government	7,700	7,500	0	5,000	5,000	-33.33%
	Total PUBLIC CHARGES Revenue	7,700	7,500	0	5,000	5,000	-33.33%

MISCELLANEOUS	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000	Miscellaneous	0	0	0	0	0	-----
48100	Interest	0	0	0	0	0	-----
	Total MISCELLANEOUS Revenue	0	0	0	0	0	-----

OTHER FINANCING SOURCES	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49100	Proceeds of Long-term Debt	952,500	0	0	1,025,000	0	-----
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES	952,500	0	0	1,025,000	0	-----

	Total TID Revenue	1,071,281	401,000	0	1,418,197	513,000	27.93%
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Expenses

**EXECUTIVE
TAX INCREMENT DISTRICT - FUND 310**

MISSION STATEMENT:

To provide funding for proper management and general oversight of the Tax Increment District.

PROGRAM DESCRIPTION:

The TID is managed by the Village Administrator/Clerk. The work associated with the TID is typically driven by special projects or needs that arise in a given year. The funding from this budget is to pay for Staff's time associated with TID related projects and consultants expenses associated with developments or projects.

PROGRAM OBJECTIVES:

Continued effort to prepare and implement plan for commercial core redevelopment.

Support Staff wages and benefits based on their work in the TID.

EXECUTIVE BUDGET SUMMARY

REVENUES		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	1,156,407	96,000	18,947	1,128,500	78,000	-18.75%
46100	General Government	7,700	7,500	0	5,000	5,000	-33.33%
	Total PUBLIC BUILDING Rev	1,164,107	103,500	18,947	1,133,500	83,000	-19.81%

Notes:

46100 Revenue associated with the reimbursement by a developer for Village consultant time to review a TIF request.

EXPENDITURES		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51410						
101	General Administration	91,206	35,000	0	35,000	15,000	-57.14%
204	Dues and Subscriptions	15,000	15,250	15,150	15,250	15,250	0.00%
207	Support Services	24,543	5,500	3,797	10,500	5,000	-9.09%
399	Miscellaneous	0	500	0	500	500	0.00%
701	Redevelopment Grant	730,728	47,250	0	1,072,250	47,250	0.00%
702	Rehabilitation Grant	53,177	0	0	0	0	-----
804	Property	249,453	0	0	0	0	-----
	Total EXECUTIVE Expense	1,164,107	103,500	18,947	1,133,500	83,000	-19.81%

Notes:

- 101** Provides for reimbursement to the General Fund for employees wages and benefits for their time spent working on TID related projects.
- 204** For the the Cross Plains Area Chamber of Commerce to support the organizations initiatives in economic development, community events, and other commercial interests within the TID.
- 701** The Village provided one Redevelopment Grants in 2015 to Mill Creek Apartments (\$683,608) and continues to make payments for the Milestone Senior Living "pay as you go" Redevelopment Grant authorized in 2012.

**DEBT SERVICE
TAX INCREMENT DISTRICT - FUND 310**

MISSION STATEMENT:

To make all principal and interest payments on time without incurring penalties or impact the Village's financial

PROGRAM DESCRIPTION:

Borrowed money in the TID is typically used for public improvement projects within the TID or to fund agreements for potential new development.

PROGRAM OBJECTIVES:

TIF Assistance applications are reviewed and approved by the Village Board.

TID funding is considered a possible use for public improvements related to Lagoon Street, Creek Remeandering, and Highway 14 to be determined by the Village Board.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	50,741	255,500	252,711	255,500	347,250	35.91%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
			58000			
601 Principal	25,000	175,000	175,000	175,000	300,000	71.43%
602 Interest	15,741	80,500	77,711	80,500	47,250	-41.30%
604 Debt Issue Expense	10,000	0	0	0	0	-----
Total DEBT SERVICE Expense	50,741	255,500	252,711	255,500	347,250	35.91%

Notes:

601, 602 Includes principal and interest payments for the Redevelopment Grant incentives for the Kalscheur Redevelopment, Zander Place Apartments, Mill Creek Apartments, and Esser Place.

**TRANSFERS TO OTHER FUNDS
TAX INCREMENT DISTRICT - FUND 310**

MISSION STATEMENT:

To allow for the ability for the Tax Increment District 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 Tax Increment District. 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 Tax Increment District will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[]						
[] Allocated Revenue	167,500	125,500	0	125,000	122,750	-2.19%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[] 59200						
000 Transfers	167,500	125,500	0	125,000	122,750	-2.19%
Total TRANSFER Expense	167,500	125,500	0	125,000	122,750	-2.19%

Notes:

49200 The below transfers represent the TID's share of capital expenditures in other funds as follows:

- Fund 150 Debt Service: Annual transfer of \$34,448 as the TID's share in capital improvements for the Black Earth Creek Improvement Project (2013), Mill Creek Parkway (2014), and Highway 14 (Main Street) Streetscaping (2015).

- Fund 660 Water Utility: Annual transfer of \$33,500 for Highway 14 (Main Street) water main reconstruction (2015).

- Fund 670 Sewer Fund: Annual transfer of \$54,750 for Highway 14 (Main Street) sewer main reconstruction (2015).

Village of
Cross Plains
2017 Budget

Water Utility
Fund

Summary

Revenues

**REVENUES
WATER UTILITY - FUND 660**

Budget Summary

PUBLIC CHARGES FOR SERVICES	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46450							
461.1	Metered Sales - Residential	198,370	233,250	113,034	230,000	235,000	0.75%
461.2	Metered Sales - Commercial	18,619	23,750	10,561	22,000	24,000	1.05%
461.3	Metered Sales - Industrial	4,741	5,500	2,337	5,500	5,500	0.00%
461.4	Metered Sales - Irrigation	12,577	20,750	9,164	20,000	20,750	0.00%
461.5	Metered Sales - Multi-Family	16,585	22,500	10,232	20,500	22,500	0.00%
462.1	Private Fire Protection	3,201	10,750	1,713	3,500	3,500	-67.44%
462.2	Private Fire Protection - Commercial	5,277	0	3,045	6,250	6,500	-----
462.3	Private Fire Protection - Industrial	1,531	0	930	2,000	2,000	-----
463.0	Public Fire Protection	119,721	125,250	67,759	125,000	125,250	0.00%
465.0	Other Water Sales	201	6,000	41	4,000	4,000	-33.33%
470.0	Forfeited Discounts	1,073	2,500	764	1,500	2,000	-20.00%
474.0	Other Water Revenues	12,363	6,500	469	10,000	10,000	53.85%
Total PUBLIC CHARGES Rev.		394,258	456,750	220,049	450,250	461,000	0.93%

MISCELLANEOUS REVENUES	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000							
419.0	Interest Income	412	250	0	250	250	0.00%
421.0	Misc Non-Operating Income	222,321	70,000	0	0	0	-100.00%
425.0	Miscellaneous Amortization	13,957	15,000	0	15,000	15,000	0.00%
Total MISCELLANEOUS Rev		236,691	85,250	0	15,250	15,250	-82.11%

OTHER FINANCING SOURCES	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49200							
000.0	Proceeds from Long Term Debt	0	69,000	39,313	173,750	0	-100.00%
433.0	Transfers from Other Funds	0	33,500	0	33,500	33,500	0.00%
Total OTHER FINANCING Rev.		0	102,500	39,313	207,250	33,500	-67.32%

Total Water Revenue	630,949	644,500	259,362	672,750	509,750	-20.91%
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Expenses

**GENERAL ADMINISTRATION
WATER UTILITY - FUND 660**

MISSION STATEMENT:

To provide efficient management and oversight of the Water Utility to ensure continued accurate service.

PROGRAM DESCRIPTION:

The Water Utility is administered through a combination of Village Staff members sharing in the various responsibilities. The Finance Director/Treasurer and Admin Assistant are responsible for all the financial aspects of the utility including billing, collections, complaints, calls for service, and general accounting. Billing is conducted quarterly and meters are read via radio meters and telephone modems by the Admin Assistant and Public Facilities Staff. The Utility is also responsible for a portion of employee benefits, insurance, regulatory fees, and other general administrative expenses. The Utility is responsible to the Public Service Commission (PSC) as the regulator commission.

PROGRAM OBJECTIVES:

Continued staff assistance as applicable to transition to all radio meter reading.

Timely responses to all billings questions and complaints.

GENERAL ADMINISTRATION BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	108,791	123,750	47,969	109,750	117,000	-5.45%

EXPENDITURES

CUSTOMER ACCOUNTS EXPENSE

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51400					
901.0 Finance Director/Treasurer	14,286	14,500	3,155	12,500	16,000	10.34%
902.0 Meter Reading Labor	2,909	5,000	2,597	5,250	5,250	5.00%
903.0 Operation - Expense	90	250	98	250	250	0.00%
Total CUSTOMER ACCT. Exp.	17,286	19,750	5,849	18,000	21,500	8.86%

Notes:

- 901.0** Provides funding for 25% of the salary for the Finance Director/Treasurer.
- 902.0** Funding for a portion of the wages for the Admin Assistant and Public Facilities Staff for meter reading.
- 903.0** General expense funding to support the operations of the Administration of the Utility.

GENERAL ADMINISTRATION (Continued)
WATER UTILITY - FUND 660

EXPENDITURES (Continued)

ADMINISTRATIVE AND GENERAL EXPENSE

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51400						
920.0	General Administration	26,758	25,750	14,515	25,750	26,500	2.91%
921.0	Operation - Expense	1,940	3,000	430	2,000	2,000	-33.33%
923.0	Contracted Services	13,083	19,500	5,451	14,000	15,000	-23.08%
924.0	Property Insurance	14,163	13,250	5,693	15,000	13,750	3.77%
926.0	Employee Benefits	32,142	38,750	15,933	34,000	35,000	-9.68%
928.0	Regulatory Commission	2,429	250	0	0	250	0.00%
930.0	Miscellaneous	991	2,000	97	1,000	1,500	-25.00%
932.0	Maintenance of General Plant	0	1,500	0	0	1,500	0.00%
	Total ADMIN & GENERAL Exp.	91,505	104,000	42,119	91,750	95,500	-8.17%

Notes:

- 920.0** Provides funding for 25% of the salary for the Village Administrator/Clerk and 15% each for the Deputy Clerk-Treasurer and Administrative Assistant.
- 921.0** Funding to support the operations of the Utility including supplies, technology, communications, etc.
- 923.0** Includes assistance from consulting firms for the annual audit, engineering, and other services.
- 926.0** The same percentage of employee wages allocated to the utility is also used to allocate employee benefits. The Utility is responsible for paying the full cost of the Employee's time for the work that they provide.

Total GENERAL ADMIN Exp.	108,791	123,750	47,969	109,750	117,000	-5.45%
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**FINANCIAL ADMINISTRATION
WATER UTILITY - FUND 660**

MISSION STATEMENT:

Ensure best practices are employed as available to provide strong financial management of the utility.

PROGRAM DESCRIPTION:

The water service is regulated by the Public Service Commission (PSC) as a utility. The chart of accounts was recently revised in 2014 to better conform to their standards. This section is established to account for the financial aspects required to be presented within the annual budget.

PROGRAM OBJECTIVES:

Continue to implement Chart of Account Changes from 2014.

Improve ongoing financial management of the Utility.

FINANCIAL ADMINISTRATION BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	157,049	214,750	66,774	173,250	175,000	-18.51%
433.0	Transfers from Other Funds	0	33,500	0	33,500	33,500	0.00%
	Total Rev.	157,049	248,250	66,774	206,750	208,500	-16.01%

Notes:

433.0 Annual transfer from the Fund 310 (TID) to Fund 660 (Water Utility) to offset half of the debt service cost for the US Highway 14 (Main Street) Reconstruction Project.

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51500						
403.0	Depreciation	95,651	70,000	0	95,750	95,750	36.79%
408.0	Taxes	54,668	74,250	0	86,000	86,000	15.82%
426.0	Principal on Long-Term Debt	6,730	62,750	54,077	0	0	-100.00%
427.0	Interest on Long-Term Debt	0	30,000	12,698	23,750	22,250	-25.83%
429.0	Principal on Debt to Municipality	0	10,000	0	0	0	-100.00%
430.0	Interest on Debt to Municipality	0	1,250	0	1,250	4,500	260.00%
	Total FINANCE ADMIN Exp.	157,049	248,250	66,774	206,750	208,500	-16.01%

Notes:

403.0 Determined by the Auditor at year end and required in the budget according to current accounting standards.

408.0 The Utility is responsible to refund the General Fund for what it would otherwise have to pay for Property Taxes. This payment is made as a Payment in Lieu of Taxes (PILOT). This number remains consistent from year to year and is determined by the Auditor.

426, 427 Includes Principal and Interest payments for the 2015B Revenue Bonds for the US Highway 14 (Main Street) reconstruction project. Just under half of this cost is covered by the TID.

429, 430 This is Principal and Interest owed to the Debt Service Fund for 2012 Borrowing set to expire in 2022 and 2016 Borrowing set to expire in 2026.

**WATER SERVICE
WATER UTILITY - FUND 660**

MISSION STATEMENT:

To provide safe, reliable, and clean drinking water to all customers of the Village of Cross Plains.

PROGRAM DESCRIPTION:

Through the Public Facilities Department, water service is provided through two main wells within the Village. They are responsible for the day to day operations, as applicable, of the Supply Source, Pumping, Treatment, Transmission, and Distribution.

PROGRAM OBJECTIVES:

Limit or prevent all service outages as available.

Explore new areas to be more efficient in the delivery of this service.

WATER SERVICE BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	113,530	165,000	69,303	193,000	163,250	-1.06%

EXPENDITURES

SUPPLY SOURCE (WELLS)

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700					
601.1 Operation - Labor	1,608	5,000	724	2,000	4,000	-20.00%
601.2 Operation - Expense	3,295	4,500	2,191	4,500	4,500	0.00%
614.1 Maintenance - Labor	0	0	0	0	0	-----
614.2 Maintenance - Expense	807	1,500	715	4,500	1,500	0.00%
Total SUPPLY SOURCE Exp.	5,710	11,000	3,630	11,000	10,000	-9.09%

PUMPING

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700					
623.0 Power for Pumping	28,799	27,500	9,154	29,000	30,000	9.09%
624.1 Operation - Labor	4,919	5,000	2,498	5,000	5,000	0.00%
624.2 Operation - Expense	257	1,500	0	500	1,000	-33.33%
633.1 Maintenance - Labor	0	0	0	0	0	-----
633.2 Maintenance - Expense	1,421	2,000	37	500	1,500	-25.00%
Total PUMPING Expense	35,397	36,000	11,688	35,000	37,500	4.17%

WATER SERVICE (Continued)
WATER UTILITY - FUND 660

EXPENDITURES (Continued)

WATER TREATMENT

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700						
641.0	Chemicals	0	7,000	834	2,000	4,000	-42.86%
642.1	Operation - Labor	3,947	6,000	2,381	5,000	5,500	-8.33%
642.2	Operation - Expense	3,852	3,000	858	3,000	3,000	0.00%
652.1	Maintenance - Labor	39	0	40	250	250	-----
652.2	Maintenance - Expense	1,051	1,000	0	0	1,000	0.00%
	Total WATER TREAT Exp.	8,889	17,000	4,113	10,250	13,750	-19.12%

TRANSMISSION AND DISTRIBUTION

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	53700						
661.0	Storage Facilities	28	3,000	0	3,000	3,000	0.00%
662.1	Operation - Labor	28,215	30,000	11,536	30,000	30,000	0.00%
662.2	Operation - Expense	2,699	4,000	300	2,000	4,000	0.00%
673.0	Maintenance of Mains	23,674	35,000	10,303	30,000	30,000	-14.29%
675.0	Maintenance of Services	1,408	5,000	917	4,000	5,000	0.00%
676.0	Maintenance of Meters	7,194	4,000	26,173	34,000	10,000	150.00%
677.0	Maintenance of Hydrants	317	20,000	645	33,750	20,000	0.00%
	Total TRANS. & DIST. Expense	63,535	101,000	49,872	136,750	102,000	0.99%

Notes:

673.0 Provides funds for the expenses related to responding to water main breaks.

Total WATER SERVICE Exp.	113,530	165,000	69,303	193,000	163,250	-1.06%
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**CAPITAL OUTLAY
WATER UTILITY - FUND 660**

MISSION STATEMENT:

Incorporate appropriate levels of capital expenditures offset by long term borrowing to properly replace aging infrastructure.

PROGRAM DESCRIPTION:

This budget will list any capital expenses within the Water Utility proposed for the coming year. These expenses are entirely offset by borrowed money.

PROGRAM OBJECTIVES:

Share in the cost of vehicle replacements with Sewer Fund.

Add new drinking fountains to finish Main Street Streetscape.

WATER SERVICE BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	222,321	38,500	0	9,750	27,500	-28.57%
000.0	Proceeds from Long Term Debt	0	69,000	39,313	173,750	0	-100.00%
	Total Rev.	222,321	107,500	39,313	183,500	27,500	-74.42%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	57000						
207.000	Support Services	0	0	8,536	16,000	0	-----
801.000	Vehicle	0	23,500	0	23,500	27,500	17.02%
803.000	Equipment	222,321	84,000	0	84,000	0	-100.00%
805.103	Infrastructure - US Highway 14 (Main St)	0	0	0	60,000	0	-----
	Total SUPPLY SOURCE Exp.	222,321	107,500	8,536	183,500	27,500	-74.42%

Notes:

207.000 Funding was provided for project management and inspection services related to the Highway 14 project.

801.000 It is proposed that a shared vehicle between the Water and Sewer Systems be replaced in 2017 (Department Head - pickup truck w/plow). The included number represents half the cost of the new vehicle.

Village of
Cross Plains
2017 Budget

Sewer Utility
Fund

Summary

Village of Cross Plains
2017 Sewer Utility Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
PUBLIC CHARGES FOR SERVICES	1,195,751	1,333,750	638,792	1,279,000	1,370,000	2.72%
MISCELLANEOUS REVENUES	350,636	5,000	4,475	8,000	5,000	0.00%
OTHER FINANCING SOURCES	0	50,000	58,969	267,854	54,750	9.50%
Total Budget Revenue	1,546,387	1,388,750	702,237	1,554,854	1,429,750	2.95%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51510 ACCOUNTING	389,734	6,000	5,175	393,700	393,700	6461.67%
51600 GENERAL BUILDINGS AND PLANT	59,955	71,500	25,764	67,000	67,000	-6.29%
53610 SEWAGE SERVICE	363,788	290,250	122,431	287,350	291,750	0.52%
53630 SOLID WASTE DISPOSAL	186,138	175,000	88,156	190,000	190,000	8.57%
57410 SEWAGE SERVICE CAPITAL OUTLAY	348,902	251,750	59,690	387,500	278,250	10.53%
58000 DEBT SERVICE	110,734	594,250	483,081	131,418	121,750	-79.51%
59200 TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures	1,459,251	1,388,750	784,297	1,456,968	1,342,450	-3.33%

SUMMARY of CASH FLOW ADJUSTMENTS

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51510-502 DEPRECIATION	(377,903)	0	0	(377,900)	(377,900)	-----
51500-503 AMORTIZATION	(4,806)	0	0	(4,800)	(4,800)	-----
20000-224 PRINCIPAL	352,373	0	0	416,019	429,750	-----
20000-224 PRINCIPAL ON DEBT TO MUNICIPALITY	0	0	0	29,190	39,500	-----
Total Cash Flow Adjustments	(30,336)	0	0	62,509	86,550	-----

<i>Difference between Revenues and Expenditures</i>	117,472	0	(82,060)	35,377	750	-----
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Revenues

**REVENUES
SEWER UTILITY - FUND 670**

Budget Summary

PUBLIC CHARGES FOR SERVICES	
	46000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46410							
501	Residential	995,421	1,146,250	544,671	1,080,000	1,100,000	-4.03%
502	Commercial	94,946	100,000	50,659	101,000	102,500	2.50%
503	Industrial	34,208	35,000	15,018	34,000	35,000	0.00%
504	OTR Sales to the Public	53,656	45,000	28,444	50,000	50,000	11.11%
505	Liquid Connection Fee	11,320	4,500	0	9,000	55,000	1122.22%
506	Sludge Connection Fee	6,200	3,000	0	5,000	27,500	816.67%
Total PUBLIC CHARGES		1,195,751	1,333,750	638,792	1,279,000	1,370,000	2.72%

MISCELLANEOUS REVENUES	
	48000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
48000	Miscellaneous Revenue	347,050	3,000	4,416	6,000	3,000	0.00%
48100	Interest	3,586	2,000	59	2,000	2,000	0.00%
Total MISCELLANEOUS Rev		350,636	5,000	4,475	8,000	5,000	0.00%

OTHER FINANCING SOURCES	
	49000

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
49100	Proceeds of Long-term Debt	0	0	58,969	213,250	0	-----
49200	Transfers from Other Funds	0	50,000	0	54,604	54,750	9.50%
49300	Fund Balance Applied	0	0	0	0	0	-----
Total OTHER FINANCING		0	50,000	58,969	267,854	54,750	9.50%

Total Sewer Revenue	1,546,387	1,388,750	702,237	1,554,854	1,429,750	2.95%
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Expenses

**ACCOUNTING
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

To ensure the proper financial management and accounting of the Sewer Utility as an Enterprise Fund.

PROGRAM DESCRIPTION:

The annual audit includes an independent review of the Sewer Utility to comply accounting rules and regulations. The Sewer Utility is established as an enterprise fund which is run like a business. The service for sale is the treatment of wastewater from the resident or business. The fee paid through the rate schedule is the main source of revenue that is used to offset the expenses associated with treating the wastewater and returning it to Black Earth Creek.

PROGRAM OBJECTIVES:

Maintain compliance with applicable laws and accounting standards.

Improve reporting of finance related information to the public.

ACCOUNTING BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	389,734	6,000	5,175	393,700	393,700	6461.67%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51510						
207 Support Services	7,025	6,000	5,175	7,000	7,000	16.67%
502 Depreciation	377,903	0	0	377,900	377,900	-----
503 Amortization	4,806	0	0	4,800	4,800	-----
508 Taxes	0	0	0	4,000	4,000	-----
Total ACCOUNTING Expense	389,734	6,000	5,175	393,700	393,700	6461.67%

Notes:

207 Includes funding for annual audit plus additional funds for rate study/analysis.

502-503 Both of these line items are determined by the Auditor and required in the budget according to current accounting standards.

508 The Utility is responsible to refund the General Fund for what it would otherwise have to pay for Property Taxes. This payment is made as a Payment in Lieu of Taxes (PILOT). This number remains consistent from year to year and is determined by the Auditor.

**GENERAL BUILDINGS AND PLANT
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

To efficiently maintain and provide a functional sewage treatment plant facility.

PROGRAM DESCRIPTIONS:

The current treatment plant was constructed in 2005 and requires funding for utilities, basic maintenance, and grounds care.

PROGRAM OBJECTIVES:

Explore opportunities for facility improvement.

Continue to maintain facility to provide for efficient sewage treatment.

GENERAL BUILDINGS AND PLANT BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	59,955	71,500	25,764	67,000	67,000	-6.29%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51600						
202 Communication	4,153	4,000	2,137	4,500	4,500	12.50%
203 Utilities	55,510	62,500	23,627	60,000	60,000	-4.00%
305 General Maintenance	293	5,000	0	2,500	2,500	-50.00%
Total BUILD & PLANT Exp	59,955	71,500	25,764	67,000	67,000	-6.29%

Notes:

202 Includes cell phone for operator, land line, and internet connection.

203 The facility is operational 24 hours a day, 7 days a week, and 365 days a year, and requires consistent power supply during that time for the treatment process.

**SEWAGE SERVICE
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

To provide safe treatment of wastewater and return the water back to the environment according to applicable rules and regulations.

PROGRAM DESCRIPTIONS:

The Village operates a sanitary sewer system that collects wastewater from nearly all properties within the Village. The wastewater flows through a collection of pipes by gravity to a plant that treats the wastewater through a staged process in order to bring its purification level to an acceptable standard for it to be returned back into Black Earth Creek. The Plant is overseen by an Operator along with assistance from technology that automates nearly all of the process and Public Facilities Staff.

PROGRAM OBJECTIVES:

Explore new ways to automate the plant in order to lower service costs.

Return water to Black Earth Creek at acceptable standards for water treatment.

SEWAGE SERVICE BUDGET SUMMARY

REVENUES	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	363,788	290,250	122,431	287,350	291,750	0.52%

EXPENDITURES

<i>PERSONNEL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53610							
101	Plant Operation	50,926	48,500	23,067	48,500	50,000	3.09%
102	Collection System Maintenance	31,885	16,500	9,462	19,000	19,000	15.15%
103	Billing Administration	14,286	14,500	4,357	12,500	16,000	10.34%
104	General Administration	26,773	27,750	13,313	25,000	26,500	-4.50%
171	Health Insurance	26,377	27,500	14,186	28,500	24,750	-10.00%
172	Dental	1,818	1,750	798	1,750	1,750	0.00%
173	Retirement	8,882	7,500	3,550	7,500	8,000	6.67%
174	Social Security	7,443	6,750	2,955	6,500	6,750	0.00%
175	Medicare	1,741	1,750	691	1,500	1,750	0.00%
176	Life Insurance	299	250	166	350	500	100.00%
177	Disability Insurance	0	250	0	0	0	-100.00%
Total PERSONNEL SERVICES Exp		170,430	153,000	72,545	151,100	155,000	1.31%

Notes:

- 101** Plant Operation provides funding for the Treatment Plant Operator and other Public Facilities Staff as needed. Wages are allocated on an actual basis through the employees timecards.
- 102** Provides funding for Public Facilities Staff to work on the sewer mains for cleaning purposes, repairs, and other general maintenance as needed.
- 103** 25% of the salary for the Finance Director/Treasurer is allocated to this line item. This position handles all the finance administration for the utility including the billing and collection.
- 104** Additional salaries from general Village Staff is allocated to this line item to account for their assistant in customer service and other tasks as assigned throughout the year.
- 171-177** Similar to wages, funding is provided for to cover the related benefit costs per employee. This allocation is done by percentage and is specific to the employee.

SEWAGE SERVICE (Continued)
SEWER UTILITY - FUND 670

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53610							
201	Postage	1,331	2,500	296	1,750	1,750	-30.00%
205	Meetings	647	750	235	750	750	0.00%
206	Printing	26,748	500	134	500	500	0.00%
207	Support Services	31,411	25,000	4,566	25,000	25,000	0.00%
208	Legal	1,243	500	68	500	500	0.00%
209	Insurance	18,884	17,750	7,591	20,000	20,000	12.68%
Total CONTRACTUAL Exp		80,263	47,000	12,890	48,500	48,500	3.19%

Notes:

- 206** Provides funding for contracted printing and distribution costs of the quarterly bills. 2015 includes Joint meter allocation costs due to the Water Fund and tax equivalent costs due to the General Fund.
- 207** Provides funding for required laboratory testing.

SUPPLIES AND EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53610							
301	Equipment	13,541	10,000	1,500	15,000	10,000	0.00%
302	Technology	0	1,000	0	0	500	-50.00%
303	Fuel	3,324	11,000	339	5,000	8,000	-27.27%
304	Supplies	9,173	7,750	3,263	6,500	7,750	0.00%
305	General Maintenance	32,678	7,500	5,023	7,500	7,500	0.00%
307	System Maintenance	51,732	50,000	24,297	50,000	50,000	0.00%
399	Miscellaneous	904	2,000	48	1,000	2,000	0.00%
501	Compliance Fees	1,744	1,000	2,526	2,750	2,500	150.00%
Total SUPPLIES AND EXPENSES		113,094	90,250	36,995	87,750	88,250	-2.22%

Notes:

- 301** Includes the replacement of a pump motor, general tools/equipment, and other safety equipment for general needs and confined space.
- 302** Required maintenance on the SCADA System (automated system that runs the treatment plant functions).
- 305** Provides funding for maintenance on vehicles and related equipment.
- 307** Lift station maintenance, chemicals, and various aspects of the collection system that require additional work.
- 501** Annual fee for compliance with the DNR. Charge is based on the amount of water discharged back to Black Earth Creek.

Total SEWAGE SERVICE Expense	363,788	290,250	122,431	287,350	291,750	0.52%
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**SEWAGE SERVICE CAPITAL OUTLAY
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

To ensure for proper financial planning related to sewer capital equipment, vehicle, and infrastructure needs.

PROGRAM DESCRIPTIONS:

The Sewer Utility is responsible for its own assets and manages its own projects including engineering and construction depending on the capital improvement need.

PROGRAM OBJECTIVES:

Study and plan for impacts on new Phosphorous Regulations

SEWAGE SERVICE CAPITAL OUTLAY BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	348,902	251,750	59,690	387,500	278,250	10.53%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57410						
207-000 Support Services	7,951	20,000	36,777	50,000	50,000	150.00%
801-000 Vehicle	0	23,500	0	23,500	27,500	17.02%
803-000 Equipment	4,712	0	0	0	0	-----
804-000 Stream Monitoring	0	54,000	0	54,000	54,000	0.00%
805-101 Liquid Connection Fee	0	4,500	0	0	0	-100.00%
805-102 Sludge Connection Fee	0	3,000	0	0	0	-100.00%
805-103 Infrastructure - US Highway 14 (Main St)	336,239	0	22,913	113,250	0	-----
805-104 Treatment Facility Replacement Fund	0	65,500	0	65,500	65,500	0.00%
805-105 Collection System Replacement Fund	0	81,250	0	81,250	81,250	0.00%
Total CAPITAL OUTLAY Expense	348,902	251,750	59,690	387,500	278,250	10.53%

Notes:

- 207-000** Provides continued funding for the studying of phosphorous levels in the Black Earth Creek as part of a multi-year plan to meet new regulations.
- 801-000** It is proposed that a shared vehicle between the Water and Sewer Systems be replaced in 2017 (Department Head - pickup truck w/plow). The included number represents half the cost of the new vehicle.
- 804-000** New permitting requirements will necessitate studies to be conducted of the stream to better align discharge levels with actual conditions of Black Earth Creek. The permit is presently under review and funding will be needed in the near term to help meet these conditions as they come to fruition.
- 805 101, 102** The Village invested significant funds in the reconstruction of the Sewer Treatment Plant and improvements to Dane-Iowa Wastewater Treatment Plant for sludge disposal. New connections to the system pay a fee for each meant to account for their share of the debt service for those improvements would they have been place when the improvements were made. The 2016 rate for General Treatment is \$2,356 and specifically for Sludge is \$1,240. This is paid at the time of permitting.
- 805-103** Funding provided for sewer main construction within the Highway 14 project.
- 805 104, 105** The fund annually depositing cash into savings earmarked to fund improvements to both the collection system and treatment plant as applicable. This has been done since the new treatment plan was built in 2005 and has helped to offset the need for new debt for various pieces of equipment and projects.

**DEBT SERVICE
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

The Sewer Utility will continue to meet all debt obligations on time and review opportunities to help lower interest expense.

PROGRAM DESCRIPTIONS:

The Sewer Utility currently has one major loan outstanding for the treatment plant's construction in 2005. This loan was taken out through the Clean Water Fund which is administered through the Department of Natural Resources as a means to provide low interest rates to sanitary sewer projects.

PROGRAM OBJECTIVES:

Pay debt obligations in a timely manner.

Examine new ways to lower interest through early repayment and refinancing as available.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	110,734	594,250	483,081	131,418	121,750	-79.51%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
58000						
601 Principal	0	425,750	416,019	0	0	-100.00%
602 Interest	110,734	134,500	67,062	126,730	114,250	-15.06%
604 Principal on Debt to Municipality	0	29,250	0	0	0	-100.00%
605 Interest on Debt to Municipality	0	4,750	0	4,688	7,500	57.89%
Total DEBT SERVICE Expense	110,734	594,250	483,081	131,418	121,750	-79.51%

Notes:

601, 602 Includes payments on 2005 Revenue Bonds and 2015C Revenue Bonds. 2015 borrowing was for US Highway 14 (Main Street) Reconstruction project. This debt was borrowed by the Sewer Fund directly from the State through their Clean Water Fund Program.

604, 605 The Sewer Fund has also had some smaller borrowings that have been included in the Capital Fund and paid for by the Debt Service Fund. This debt is not borrowed directly by the fund and the amounts included reflect the Sewer Fund's share in this expense based on the amount it borrowed.

**TRANSFERS TO OTHER FUNDS
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

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

PROGRAM DESCRIPTIONS:

Occasionally, other funds within the Village require money to be transferred from the Sewer 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 Sewer Fund will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

Dept. No.		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
59200	Transfers	0	0	0	0	0	-----
	Total TRANSFER Expense	0	0	0	0	0	-----