

Village Board

SPECIAL Meeting Notice and Agenda

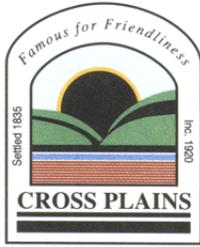
Village of Cross Plains
2417 Brewery Road, PO Box 97
Cross Plains, WI 53528
(608) 798-3241

Monday, November 7, 2016

7:00 pm

- I. Call to Order, Roll Call, and Pledge of Allegiance
- II. Public Comment – This is an opportunity for anyone to address the Village Board on any issue NOT on the current agenda. *Please observe the time limit of 3 minutes.* While the Village Board encourages input from residents, it may not discuss or act on any issue that is not duly noticed on the agenda.
- III. Report of Village Officers
 1. Village President
 2. Village Administrator/Clerk
 3. Miscellaneous Trustee Reports
- IV. General Business
 1. Discussion and review of 2017 Budget including the following sections:
 - Capital Fund
 - Debt Service Fund
 - Water Utility
 - Sewer Fund
 - Review changes to the budget since the last meeting.
 - Other budget sections as time allows.
- V. Adjournment

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the Village Hall at (608) 798-3241 or cstene@cross-plains.wi.us



Village of Cross Plains
PO Box 97, 2417 Brewery Road
Cross Plains, WI 53528
Phone: (608) 798-3241
Fax: (608) 798-3817

Memorandum

To: Village Board of Trustees
From: Caitlin Stene, Village Administrator/Clerk
Date: November 3, 2016
Re: Special Village Board Meeting – **November 7, 2016**

IV. General Business

1. Discussion and review of 2017 Budget. – The review of the 2017 Budget continues. Please bring with you your black budget binders. A copy of the changes since the last meeting are included in your packet for Monday. The following funds will be discussed:

- Capital Fund
- Debt Service Fund
- Water Utility
- Sewer Fund
- Review changes to the budget since the last meeting
- Other budget sections as time allows.

2017 Budget Changes Since Distribution - General Fund

Change Date	Change Number	Fund	Name	Type	Page	Dept	Budget	Line Item	Old	New	Rev & (Exp)	New Levy Increase or (Decrease)	Change from Budget	New Rate
09/29/2016	3	110	General	R	1	Intergovernmental Revenue	Exp. Restraint/Comp Aid	43510	47,000	52,000	5,000	(5,000)	-0.20%	(0.02)
10/20/2016	4	110	General	R	1	Intergovernmental Revenue	State-Highway Aid	43530	200,000	229,000	29,000	(34,000)	-1.38%	(0.10)
10/20/2016	5	110	General	R	2	Fines, Forfeits, and Penalties	Court Penalties & Costs	45110	27,500	24,500	(3,000)	(31,000)	-1.25%	(0.09)
10/20/2016	6	110	General	E	12	Contingency	Contingency	51900	47,500	20,000	27,500	(58,500)	-2.37%	(0.18)
10/20/2016	7	110	General	R	3	Fund Balance Applied	Fund Balance Applied	49300	75,000	45,000	(30,000)	(28,500)	-1.15%	(0.09)
10/20/2016	8	110	General	E	10	Insurance	Insurance	51540-205	65,000	59,500	5,500	(34,000)	-1.38%	(0.10)
11/03/2016	11	110	General	E	23	Public Works	Street Lighting	53420-207	80,000	82,500	(2,500)	(31,500)	-1.27%	(0.10)
11/03/2016	12	110	General	E	24	Public Works	Refuse & Garbage	53620-207-002	54,000	56,500	(2,500)	(29,000)	-1.17%	(0.09)
											29,000	2,441,600	-1.17%	7.48

Original Submitted Budget Summary - September 26, 2016

	2016 Budget	2017 Budget	Difference vs. 2016	% Change vs. 2016
TOTAL ASSESSED VALUATION	337,034,500	341,928,300	4,893,800	1.45%
TID INCREMENT ASSESSED VALUATION	16,057,105	15,465,698	(591,407)	-3.68%
ASSESSED VALUATION MINUS TID INCREMENT	320,977,395	326,462,602	5,485,207	1.71%
MUNICIPAL PROPERTY TAX LEVY	2,325,375	2,470,600	145,225	6.25%
MUNICIPAL TAX RATE	7.24	7.57	0.32	4.46%

Amended Budget Summary following Committee Review

	2016 Budget	2017 Budget	Change vs. 2016	% Change vs. 2016
TOTAL ASSESSED VALUATION *	337,034,500	341,738,200	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	2,441,600	116,225	5.00%
MUNICIPAL TAX RATE	7.24	7.48	0.24	3.30%

* Final Statement of Assessment released by WisDOR on October 20, 2016 which now adds the final total for Manufacturing values to the value already set by the BOR in June. Staff's estimate in September was higher than actual resulting in a slight increase of \$0.01 to the Municipal Tax Rate.

2017 Budget Changes Since Distribution - Other Funds

Change Date	Change Number	Fund	Name	Type	Page	Dept	Budget	Line Item	Old	New	Rev & (Exp)
09/29/2016	1	670	Sewer	Exp	9	Debt Service	Principal	20000-224	425,000	429,750	(3,750)
09/29/2016	2	310	TID	Exp	3	Debt Service	Interest	58000-602	60,000	47,250	12,750
10/20/2016	9	660	Water	Exp	2	Administrative	Insurance	51400-924	15,000	13,750	1,250
10/20/2016	10	670	Sewer	Exp	4	Contractual Services	Insurance	53610-209	20,000	18,500	1,500
11/03/2016	13	120	Capital	Exp	3	CP Berry Fire District	Equipment	57220-803	345,500	313,000	32,500
11/03/2016	14	120	Capital	Exp	6	Public Facilities	Support Services	57300-207	25,000	15,000	10,000
11/03/2016	15	120	Capital	Exp	6	Public Facilities	Equipment	57300-803	150,000	165,000	(15,000)
11/03/2016	16	120	Capital	Exp	6	Public Facilities	Infrastructure	57300-805-101	135,000	150,000	(15,000)
11/03/2016	17	120	Capital	Exp	6	Public Facilities	Infrastructure	57300-805-102	10,000	7,500	2,500
11/03/2016	18	120	Capital	Exp	6	Public Facilities	Infrastructure	57300-805-104	14,000	75,000	(61,000)
11/03/2016	19	120	Capital	Exp	6	Public Facilities	Infrastructure	57300-805-106	350,000	70,000	280,000
11/03/2016	20	660	Water	Exp	6	Water Service	Capital Outlay	57000-801	0	27,500	(27,500)
11/03/2016	21	670	Sewer	Exp	6	Sewage Service	Capital Outlay	57410-207	20,000	50,000	(30,000)
11/03/2016	22	670	Sewer	Exp	6	Sewage Service	Capital Outlay	57410-801	0	27,500	(27,500)
11/03/2016	23	670	Sewer	Exp	6	Sewage Service	Capital Outlay	57410-804	0	54,000	(54,000)
11/03/2016	24	120	Capital	Rev	1	Capital	Public Charges	46900-000	0	15,000	15,000

2017 Budget Changes Since Distribution

Changes made September 29, 2016:

- 1 Updated principal payments for Clean Water Fund loan in the Sewer Fund.
- 2 Updated interest payments for Series 2016B bonds in the TID Fund.
- 3 Added in Computer Aid Revenue in the General Fund.

Changes made October 20, 2016:

- 4 Increased General Transportation Aid per DOT notice of preliminary calculation.
- 5 Reduced court fine revenues in the General Fund.
- 6 Reduced Contingency expense in the General Fund.
- 7 Reduced Fund Balance Applied amount in the General Fund by increase in Transportation Aid revenue.
- 8 Eliminated Umbrella insurance coverage and 3rd party consultant in General Fund (65% of savings).
- 9 Eliminated Umbrella insurance coverage and 3rd party consultant in Water Fund (15% of savings).
- 10 Eliminated Umbrella insurance coverage and 3rd party consultant in Sewer Fund (20% of savings).

Changes made November 3, 2016:

- 11 Increased Street Lighting expense in the General Fund.
- 12 Increased Recycling expense to include joining a regional advertising group to meet requirements for state recycling grant.
- 13 Reduced Village portion of new fire truck in the Capital Fund.
- 14 Reduced general Support Services in the Public Facilities Capital budget.
- 15 Increased Equipment purchase to more accurate estimate in the Public Facilities Capital budget.
- 16 Increased Infrastructure - General to reflect expected costs in the Public Facilities Capital budget.
- 17 Reduced Infrastructure - Lagoon Street to more accurate estimate of costs.
- 18 Increased Infrastructure - County Hwy P to include funds for land acquisitions.
- 19 Reduced Infrastructure - Streetscaping to reflect 3 year plan.
- 20 Added 50% of the cost of a replacement vehicle for department head.
- 21 Increased Support Services to accurately reflect full year costs of phosphorous level studies in the Black Earth Creek.
- 22 Added 50% of the cost of a replacement vehicle for department head.
- 23 Added costs for Stream Monitoring.
- 24 Added reimbursements from Epic for County P engineering costs.

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	\$ 1,028,650	\$ 2,775	0.27%
Other Revenue	\$ 719,375	\$ 739,750	\$ 20,375	2.83%
Total Revenue	\$ 1,745,250	\$ 1,768,400	\$ 23,150	1.33%
Expense				
Personnel Services	\$ 868,500	\$ 889,200	\$ 20,700	2.38%
Contractual Services	\$ 671,500	\$ 700,750	\$ 29,250	4.36%
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	\$ 1,768,400	\$ 23,150	1.33%

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	905,750	48,000	5.60%
Other Revenue	142,250	176,000	33,750	23.73%
Total Revenue	1,000,000	1,081,750	81,750	8.18%
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	1,081,750	81,750	8.18%
Other Expense	0	0	0	0.00%
Total Expense	1,000,000	1,081,750	81,750	8.18%

110-150
ALL TAX FUNDS

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	2,325,375	2,441,600	116,225	5.00%
Other Revenue	1,180,625	1,262,500	81,875	6.93%
Total Revenue	3,506,000	3,704,100	198,100	5.65%
Expense				
Personnel Services	1,326,750	1,419,450	92,700	6.99%
Contractual Services	810,250	843,700	33,450	4.13%
Supplies and Expenses	293,000	310,700	17,700	6.04%
Debt Service	1,000,000	1,081,750	81,750	8.18%
Other Expense	76,000	48,500	(27,500)	-36.18%
Total Expense	3,506,000	3,704,100	198,100	5.65%

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	\$ 2,441,600	\$ 116,225	5.00%
Municipal Tax Rate	\$ 7.24	\$ 7.48	\$ 0.24	3.30%

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

	\$ 1,811		\$ 1,871		\$ 59.78		3.30%
--	----------	--	----------	--	----------	--	-------

* 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 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change 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	5,000	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	12,500	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	1,318,150	1,413,200	6.70%
<i>CONTRACTUAL SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change 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	30,580	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	586,438	589,000	5.51%
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	834,268	843,700	4.13%
<i>SUPPLIES AND EXPENSES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change 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 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change 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 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	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	3,544,409	3,696,100	5.42%

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%

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	1,028,650	0.27%
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	90,250	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	67,500	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	1,735,875	1,768,400	1.33%

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	13,250	-3.64%
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	82,500	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	17,750	19,500	16.42%
53300 PUBLIC FACILITIES	399,732	379,250	198,268	426,150	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	1,739,400	1,768,400	1.33%

Difference in Revenues over Expenditures	8,210	0	(627,797)	(3,525)	0
--	-------	---	-----------	---------	---

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	5,000	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	846,250	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	519,800	522,250	5.77%
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	693,400	700,750	4.36%

<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 1,731,400 1,768,400 1.33%

**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	35,000	0	-100.00%
43570	State Grants - Recreation	0	0	0	0	0	-----
43700	County Grants	0	15,000	0	0	200,000	1233.33%
	Total INTERGOVERNMENTAL Rev	16,611	50,000	0	35,000	200,000	300.00%

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	25,000	-64.29%
	Total MISCELLANEOUS Revenue	0	70,000	1,200	1,200	25,000	-64.29%

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	992,000	-27.18%
49200	Transfers from Other Funds	680,803	217,500	0	0	15,000	-93.10%
49300	Fund Balance Applied	0	178,000	0	0	458,500	157.58%
	Total OTHER FINANCING SOURCES	1,470,803	1,757,750	0	1,500,000	1,465,500	-16.63%

Total Capital Revenue	1,533,772	1,934,750	22,705	1,577,700	1,705,500	-11.85%
------------------------------	------------------	------------------	---------------	------------------	------------------	----------------

**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	49,000	30,500	-10.29%
43700	County Grants	0	15,000	0	0	200,000	1233.33%
	Total PUBLIC BUILDING Rev	0	49,000	16,369	49,000	230,500	370.41%

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	49,000	200,000	308.16%
302	Technology	0	0	0	0	0	-----
803	Equipment	0	0	0	0	30,500	-----
	Total PUBLIC BUILDINGS Exp	0	49,000	16,369	49,000	230,500	370.41%

Notes:

207 Includes funds for the Glaciers Edge Square Redevelopment Plan.

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	35,000	3.70%
43520 State Public Safety Aid	4,000	0	0	0	0	-----
Total PUBLIC BUILDING Rev	31,106	33,750	34,836	35,000	35,000	3.70%

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	35,000	3.70%
803 Equipment	31,106	0	0	0	0	-----
Total POLICE DEPARTMENT Expense	31,106	33,750	34,836	35,000	35,000	3.70%

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	675,000	363,500	-37.81%
43530 State Grants - Transportation	12,611	0	0	0	0	-----
43540 State Grants - Sanitation	0	35,000	0	35,000	0	-100.00%
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	458,500	157.58%
Total PUBLIC FACILITIES Rev	1,102,696	1,142,000	175,041	954,000	877,000	-23.20%

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 2016.
- 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), support services for Zander Park Trail (\$50,000), and support services for the Stormwater Plan (\$26,500).

PUBLIC FACILITIES (Continued)
CAPITAL FUND - FUND 120

EXPENDITURES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	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	165,000	1078.57%
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	877,000	-23.20%

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.
- 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	524,575	205,000	-71.13%
48500	Donations	0	0	0	0	45,000	-----
	Total PARKS, REC, & CONSER Rev	55,953	710,000	57,926	524,575	250,000	-64.79%

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	15,000	185,000	270.00%
805-102	Infrastructure - Dog Park	0	45,000	0	0	0	-100.00%
	Total PARKS, REC, & CONSER Exp	55,953	710,000	57,926	524,575	250,000	-64.79%

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.

**DEBT SERVICE
CAPITAL FUND - FUND 120**

MISSION STATEMENT:

Provide adequate funding to cover issuance expenses for debt service.

PROGRAM DESCRIPTION:

The Capital Fund is responsible for the issuance expense of bond payments and other note issuances as needed to fulfill annual borrowing needs. Paid for through money borrowed in the issuance.

PROGRAM OBJECTIVES:

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues	19,769	0	0	25,000	0	-----

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
58000						
604 Debt Issue Expense	19,769	0	0	25,000	0	-----
Total DEBT SERVICE Expense	19,769	0	0	25,000	0	-----

Notes:

601, 602 Lists the issuance expenses related to borrowings in 2015 and 2016. Paid for through borrowed money.

**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 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	35,000	200,000	300.00%
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	25,000	-64.29%
49000 OTHER FINANCING SOURCES	680,803	395,500	0	0	473,500	19.72%
49100 PROCEEDS FROM LONG TERM DEBT	790,000	1,362,250	0	1,500,000	992,000	-27.18%
Total Budget Revenue	1,533,772	1,934,750	22,705	1,577,700	1,705,500	-11.85%

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	49,000	230,500	370.41%
57210 POLICE DEPARTMENT	31,106	33,750	34,836	35,000	35,000	3.70%
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	877,000	-23.20%
57620 PARKS, RECREATION, & CONSERVANCY	55,953	710,000	57,926	524,575	250,000	-64.79%
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	1,587,575	1,705,500	-11.85%

<i>Difference between Revenues and Expenditures</i>	324,249	0	(261,466)	(9,875)	0	-----
--	----------------	----------	------------------	----------------	----------	--------------

**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%
---------------------------------	----------------	----------------	---------------	----------------	----------------	---------------

**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	164,250	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	29,000	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	30,000	10,000	150.00%
677.0	Maintenance of Hydrants	317	20,000	645	10,000	20,000	0.00%
	Total TRANS. & DIST. Expense	63,535	101,000	49,872	108,000	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	164,250	163,250	-1.06%
---------------------------------	----------------	----------------	---------------	----------------	----------------	---------------

**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	0	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	173,750	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	0	0	-----
	Total SUPPLY SOURCE Exp.	222,321	107,500	8,536	123,500	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

2016 Water Utility Operating Budget

SUMMARY of REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
46450	PUBLIC CHARGES FOR SERVICES	394,258	456,750	220,049	450,250	461,000	0.93%
48000	MISCELLANEOUS REVENUES	236,691	85,250	0	15,250	15,250	-82.11%
49200	OTHER FINANCING SOURCES	0	102,500	39,313	207,250	33,500	-67.32%
Total Budget Revenue		630,949	644,500	259,362	672,750	509,750	-20.91%

SUMMARY of EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51400	GENERAL ADMINISTRATION	108,791	123,750	47,969	109,750	117,000	-5.45%
51500	FINANCIAL ADMINISTRATION	157,049	248,250	66,774	206,750	208,500	-16.01%
53700	WATER SERVICE	113,530	165,000	69,303	164,250	163,250	-1.06%
57000	CAPITAL OUTLAY	222,321	107,500	8,536	123,500	27,500	-74.42%
Total Budget Expenditures		601,691	644,500	192,583	604,250	516,250	-19.90%

SUMMARY of CASH FLOW ADJUSTMENTS

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51500-403	DEPRECIATION	(95,651)	0	0	(95,750)	(95,750)	-----
20000-224	PRINCIPAL ON LONG-TERM DEBT	6,730	0	54,077	54,077	56,500	-----
20000-224	PRINCIPAL ON DEBT TO MUNICIPALITY	0	0	0	10,000	30,000	-----
Total Cash Flow Adjustments		(88,921)	0	54,077	(31,673)	(9,250)	-----

<i>Difference between Rev and Exp</i>	118,179	0	12,702	100,173	2,750	-----
---------------------------------------	----------------	----------	---------------	----------------	--------------	--------------

**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	282,100	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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53610							
201	Postage	1,331	2,500	296	1,500	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	48,250	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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53610							
301	Equipment	13,541	10,000	1,500	10,000	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	82,750	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	282,100	291,750	0.52%
-------------------------------------	----------------	----------------	----------------	----------------	----------------	--------------

**SOLID WASTE DISPOSAL
SEWER UTILITY - FUND 670**

MISSION STATEMENT:

To provide for clean and safe disposal of bio-solid material removed from wastewater.

PROGRAM DESCRIPTIONS:

The Village is capable of treating the wastewater and returning it to Black Earth Creek. However, we are not able to fully dispose of the biosolid material that is removed from the water. The Village partners with Dane-Iowa Wastewater Treatment to properly dispose of the remaining materials.

PROGRAM OBJECTIVES:

Continue to partner with Dane-Iowa for proper biosolid disposal.

Explore different ways to be more efficient in material disposal.

SOLID WASTE DISPOSAL BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[Redacted]						
[Redacted] Allocated Revenue	186,138	175,000	88,156	190,000	190,000	8.57%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[Redacted] 53630						
207 Support Services	186,138	175,000	88,156	190,000	190,000	8.57%
Total WASTE DISPOSAL Exp	186,138	175,000	88,156	190,000	190,000	8.57%

**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	297,500	224,250	-10.92%

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	0	-100.00%
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	23,250	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	297,500	224,250	-10.92%

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

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

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	1,343,750	0.75%
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	1,403,500	1.06%

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	282,100	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	297,500	224,250	-10.92%
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	1,361,718	1,288,450	-7.22%

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)	130,627	28,500	-----
---	----------------	----------	-----------------	----------------	---------------	--------------