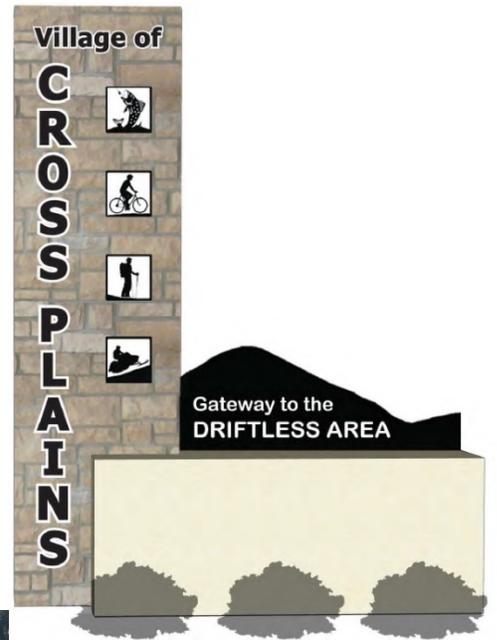


VILLAGE OF CROSS PLAINS

2016 Annual Budget



Administrative Submission – September 28, 2015
Village Board Approved – November 23, 2015

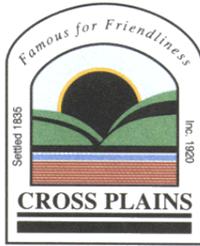


2016 ANNUAL BUDGET

VILLAGE OF CROSS PLAINS

Dane County, Wisconsin

VILLAGE PRESIDENT	Pat Andreoni
BOARD OF TRUSTEES	William Brosius
	Judy Ketelboeter
	Jay Lengfeld
	Steve Schunk
	Lee Sorensen
	Clifford Zander
MUNICIPAL JUDGE	Jerome Geurts
VILLAGE ADMINISTRATOR/CLERK-TREASURER	Matthew G. Schuenke
ASSISTANT VILLAGE ADMINISTRATOR	Tom Malone
VILLAGE ASSESSOR	Associated Appraisal
POLICE CHIEF	Tom Janssen
CROSS PLAINS-BERRY FIRE DISTRICT CHIEF	Dale Lochner
CROSS PLAINS AREA EMS CHIEF	Tim Hillebrand
DIRECTOR OF PUBLIC FACILITIES	Jerry Gray
ROSEMARY GARFOOT PUBLIC LIBRARY DIRECTOR	Pam Bosben
DIRECTOR OF PARKS, RECREATION, & CONSERVANCY	Mike Axon



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: Matthew G. Schuenke, Village Administrator/Clerk-Treasurer
 Date: September 22, 2015
 Re: **2016 Budget Transmittal Memorandum**

Executive Summary

Please find enclosed the draft 2016 Budget as submitted by the Village Administrator/Clerk-Treasurer and Village Department Heads. The documents included outline the proposed revenues and expenditures for the coming year for all funds within the Village. This document is being submitted to the Village Board at its September 28, 2015 for its consideration and review prior to final action. The Village Board is set to host the public hearing and take final action at its November 23, 2015 meeting. This memorandum will review the 2016 draft Budget with the goals and objectives established by the Village Board as well as summarize key portions of Staff proposals.

Goals and Objectives

The following were reviewed by the Village Board as goals and objectives for the 2016 Budget with an additional column detailing how each of these were included in the Staff proposed budget:

GOAL	OBJECTIVE	2016 Budget
1. Provide adequate funding for capital needs.	1. Establish a 5 year Capital Improvement Plan that projects project costs and debt service.	<ul style="list-style-type: none"> • 5-year CIP still being drafted by Staff. <ul style="list-style-type: none"> ○ 2016 - Finishing 2015 initiatives, small borrowing with basic capital improvements. ○ 2017 – Final Preparation for County P Reconstruction. ○ 2018 – Reconstruct County P. ○ Unknown – Municipal Building Reconstruction, Buechner Public Development, Zander Park Trail Expansion.
2. Maintain and/or expand service levels.	2. Consider recommendations from Staff regarding opportunities for expansion/change.	<ul style="list-style-type: none"> • Continued refinement of Fund Accounts (i.e. – Library, Parks/Rec, etc.) • Increase web presence and use of technology for services.
3. Properly set and manage tax levy.	3. Increase of 1-3% in the property tax levy.	<ul style="list-style-type: none"> • Current total levy is showing a reduction of 0.55% due to an assessment error in 2014. Tax Rate will demonstrate “true” effect of tax increase for property owners and is currently recommended at 1.99%.
4. Establish new community wide directives.	4. Strategic planning, community wide survey, and/or general long range planning assistance.	<ul style="list-style-type: none"> • Community Development Support Services will continue to provide assistance for development review as applicable and is typically offset by Developer fees. • Funding provided in Capital Fund to continue process to expand east to west Trail System through Zander Park.

5. Reduce outstanding debt.	5. Identify debt for early retirement/refinance, limit new debt.	<ul style="list-style-type: none"> No current opportunities for early retirement of debt. Utilize transfers between funds to keep Debt Service tax levy low. New debt for 2016 significantly restricted to minimize capital purchases for all Departments.
6. Increase Community Involvement.	6. Website and Social Media development, committee trial refinement.	<ul style="list-style-type: none"> Complete Website redesign utilizing new content and communication tools. Continued use of Facebook page started in 2014. Use more frequently as a marketing tool to promote Village activity.

Remaining Process and Schedule

Please note the following process and schedule that is recommended for use to draft, review, and approve the 2016 Budget:

TASK	OWNER	DEADLINE	NOTES
Adopt goals, objectives, process, and schedule.	Village Board	June 22	
Staff Meeting – Distribute Budget Worksheets	Staff	July 7	
Staff Meeting – Budget Worksheets Due to Admin.	Staff	August 4	
Library Board, Parks/Recreation, and Police Review	Boards, Committees	August 10-18	
Budget Workshop	Village Board	August 17	
Preliminary Draft Budget Complete	Staff	August 21	
Final Draft Budget Complete	Staff	September 11	
Final Review of Budget Complete	Staff	September 18	
Budget Prepared for Distribution	Staff	September 21	
Budget Transmitted to Village Board	Village Board	September 28	1
Budget Review	Village Board	October 19	2
Budget Review	Village Board	October 26	2
Budget Review	Village Board	November 9	2
Class I Notice of Public Hearing Published	Staff	November 12	
Budget Review (<i>OPTIONAL</i> , as needed)	Village Board	November 16	2
Public Hearing and Adopt Budget	Village Board	November 23	3

Guidelines/Requirements:

1. The Village Administrator/Clerk-Treasurer transmits the proposed 2016 Budget to the Village Board for their consideration and review.
2. The above schedule provides for 4 different meeting times for the Village Board to meet to consider the budget. October 19th, 26th, and November 9th are considered mandatory in order to get through the document at least once. The remaining dates should be held by the board as a place holder for additional review dates should they be needed. This schedule will be more defined as we get closer to the meeting dates as it will be listed on agendas what will be discussed when.
3. A public hearing is required by Statute in order to adopt the budget and usually happens at the end of the process. Public Comment will still be available in many different ways throughout the review process. Once the public hearing is closed, then the board may consider final changes and approval of the document.

2016 Budget Overview

110 General Fund

The 2016 Budget represents a total General Fund Budget of \$1,735,910 that requires a total of \$1,028,785 in property tax support. The total represents a decrease in expenditures of \$25,885 (-1.47%) and tax support of \$114,135 (-9.99%). The Tax Rate is projected at \$7.24 per \$1,000 of value which is a 14 cent increase (1.99%) from the previous year. A resident with a home valued at \$250,000 would expect to see a tax bill for Village services approximately \$35 more than the previous year. Please note some of the highlights from the 2016 General Fund Budget:

- 43510 Expenditure Restraint – Village Staff was successful in adding the Village back into the State’s program for Expenditure Restraint funding after several years of not qualifying. This will add \$45,000 to the General Fund budget for revenues helping to decrease its reliance on taxes.
- 49300 Fund Balance Applied – Village Staff is projecting a \$103,000 surplus at the end of 2015 (pre-audit). It is proposed \$40,000 of this money be applied to the 2016 Budget to help offset the assessment error that is in Year 2 of correction. The remaining \$63,000 will flow into savings within the unreserved fund balance.
- 51430 Personnel – Health insurance is increased by 9.4% over last year’s rates for single and family coverage. The employee will pay 12% of this cost which is also up from 10.5% in 2015. A final payment was made for the last retiree on our health insurance in 2015 which is allowing for a reduction in 2016 in this cost.
- 51540 Insurance and Risk Management – The Village has already been notified that the State’s program for property insurance will be increasing by 44% in 2016. It was also thought that this coverage would be outright eliminated in the State Budget. The League of Wisconsin Municipalities Mutual Insurance Company partnered with other municipal insurance providers in the State to create a new company that offers the same coverage as what the State provides. The State Budget did not eliminate the coverage as was proposed and now the Village has to decide between the large increase with the State or considering the quote from the new company. Both options are currently being analyzed and will be brought to the board for consideration this Fall.
- 52100 Police Department – A new officer will be hired before the end of the year and the budget for 2016 includes a new family plan for the position as a worst case budgetary scenario. Most of this increase is offset by a lower wage for the position and other concessions (i.e. – health insurance and retirement contributions) agreed to by the union within their last contract.
- 52200 Cross Plains-Berry Fire District – The Village contracts with a third party entity to conduct all commercial fire inspections as is required by State law. This cost was previously included within the line item for fire service but has been split out into its own line item to isolate the expense going forward.

- 53300 Public Facilities – All employee wages within this Department are split between the General Fund, Water Utility, and Sewer Fund. The percentages used to determine the distribution have been historically fixed within the budget, and have not reflected accurately the actual distribution tracked through payroll. Staff has adjusted this formula going forward within the budgeting process to determine the distribution for each employee based on a 5 year average of actual time spent.
- 53420 Street Lighting – This budget shows an increase for 2016 but the true increase for this budget due to the reconstruction of the lighting system on Main Street will not be known until next year. A new contract with MGE is needed to maintain these lights going forward. The Village does not yet know the terms of that agreement and has no experience yet with LED lights. There were lights there before so we would expect some savings from 2015 with the lights off for construction and then some offset in 2016.
- 56400 Community Development – Money provided by Developers to review proposed projects in the Village is deposited into this budget, and goes towards immediately offsetting the expenses associated with the review. Additional funds are provided for general assistance of planning and zoning matters.

2016 Budget Overview

120 Capital Fund

The Capital Fund is showing a 70% reduction from the previous year for a total budget of \$477,750, mainly due to the winding down of several years of capital improvements. Borrowed money is used to support approximately 40% of this budget with additional funds provided by fund balance and other sources. Please note some of the highlights from the 2016 Capital Fund Budget:

- 49300 Fund Balance Applied – Several capital projects performed very well in 2015 helping to save the Village money and potentially creating a surplus of \$235,000. Staff is proposing to use \$160,000 of these funds to help pay for additional improvements to streetscaping, consulting services, and other improvements in 2016 as was intended for their use in 2015. This will reduce the Village’s need for new borrowed money and help lower our reliance on debt for the year.
- 57210 Police Department – It is proposed to replace the 2008 police car with an SUV similar to what was done in 2012. The cost for this item is projected at \$33,750 and will be paid for with borrowed money. The old vehicle will be sold at auction to help minimize the expense.
- 57300 Public Facilities:
 - *207-000 Support Services* – Additional funding for consulting assistance (\$10,000) to finish streetscaping on Mill Creek Parkway and Main Street. Also provides funding for a traffic study of County Highway P (\$25,000). The School District is contributing \$7,000 to the traffic study. Both of these expenses will be paid for using fund balance.
 - *207-102 Stormwater Plan* –The Village did solicit proposals to complete the Stormwater Plan and accepted the proposal from Town and Country Engineering. This work did not commence in 2015 however because of other priorities but will be completed by the end of 2016. Approximately 60% of this cost is offset by a grant through the State and the remainder will be paid through fund balance as it was borrowed for already in 2015.
 - *803-000 Equipment* – Two smaller items are requested within the Department to replace aging equipment and improve services. A broom (\$6,000) for the multi-purpose vehicle and a new salter box (\$8,000) for a vehicle. This is proposed to be paid for with fund balance.
 - *805-101 Infrastructure-General* – Continues efforts in recent years to be aggressive in street maintenance with additional funding for paving opportunities. The \$135,000 proposed is a slight reduction from 2015 but will still afford a substantial amount of work. This will be paid for with borrowed money.
 - *805-103 US Highway 14 (Main Street)* – Several final aspects of the streetscaping work are programmed for the Spring of 2016 due to the highway projects late anticipated completion in 2015. Money has been borrowed for these improvements in 2015 and can be carried over for this use in 2016. The \$75,000 budgeted is to be offset with donations (\$25,000) and fund balance (\$50,000) to avoid a new borrowing for this work.

- *805-104 Infrastructure-Church Street* – The Village entered into an agreement with Epic Systems Corporation to design Church Street several years ahead of its construction date of 2018 in order for Epic to properly place an electrical line underground. They are paying for this work and all costs associated with the project are immediately offset by their payment for the work.
- 57620 Parks, Recreation, and Conservancy:
 - *207 Support Services* – Continued financial assistance to work through the planning, design, and permitting of the Zander Park Trail Expansion. More work on this trail is being conducted this Fall with the Parks/Recreation Committee as well as the Village’s application to Dane County for a significant grant to fund the project through their PARC Program. This is proposed to be funded with fund balance as needed based on the progress achieved with current initiatives to move it forward.
 - *801 Vehicle* – It is proposed to replace the truck utilized by the Parks/Recreation Department. This cost is estimated at \$30,000 and will be paid for with borrowed money. The old vehicle will be sold at auction to help minimize the expense.
 - *802 Facility* – The pool continues to exceed its maintenance budgeted in the Parks/Recreation fund and additional funds are recommended to keep the pool functioning. This expense as needed will be paid for through borrowed money.

2016 Budget Overview

130 Library Fund

This will be the second year in which the Library is operating within its own fund. This shift in account should help the Library continue to better manage their finances as they relate to building management, personnel, and general operations of the Library. It will also provide some autonomy for the Department that is governed by the Library Board and does not rely solely on taxes as it provides approximately 30% of its funds as revenue other than taxes. Their budget overall is proposed for a 4.87% increase at \$368,250 compared to \$351,140 a year ago. This will require an additional \$10,860 in additional tax revenue or an increase of 4.5% mainly to support rising personnel and contractual costs.

140 Parks/Recreation Fund

The establishment of the Parks/Recreation Fund is also in its second year and should help these services develop continued financial growth for aging, parks, recreation, and swimming services while not being overly dependent on property taxes. These services are able to pay for 55% of their expenses through the fees collected for programs and use of facilities. Revenue collected for program fees continues to remain very strong exceeding goals each year. There was \$183,000 collected in 2014, projected to collect \$187,000 in 2015, and a new goal of \$190,000 in the 2016 Budget. The increase in revenues is a credit to Parks/Recreation Staff whom have been very diligent in developing diverse and popular programming for all residents of Cross Plains as well as the surrounding area. The budget overall is proposed for a slight decrease at -0.71% at \$388,250 compared to \$391,015 a year ago. This will require an additional \$12,735 in additional tax revenue or an increase of 7.3%. This fluctuation is attributed to the transition to a new fund accounting system for the Department. This is the second year for this system and we would expect to see a more stable bottom line in 2017 with the line items established for year 3.

150 Debt Service Fund

The year of 2015 marked the end of three years of aggressive capital improvements for moving Black Earth Creek, reconstruction Lagoon Street, and Highway 14 reconstruction. Not surprisingly our debt service payments have increased significantly over that same time period. Money levied as taxes first goes to pay for the Village's expected principal and interest debt payments. The total budget for Debt Service is expected to rise by 14.35% from \$874,506 in 2015 to \$1,000,000 next year. Due to transfers from other funds to pay for their portion of the debt not meant to be paid for by taxes, the increase in property tax funds needed is slightly less than the overall increase at 9.97% or \$77,744. Some fund balance is suggested to be applied in 2016 to help keep the reliance on taxes down as the overall number begins to decline after next year.

310 Tax Increment District

The TID is primarily funded by the increment collected from the property taxes from all taxing jurisdictions paid by the properties within the district. The increment is showing a very large increase projected at \$390,000 due to several large projects being fully valued for the first time and to make up for an error in 2014 where some value was not properly shown within the TID by the Assessor. The final number will not be determined until all taxing jurisdictions have submitted their tax levies and it can be computed through the Department of Revenue. With this increase in value also brings an increase in debt service payments to fund Development Agreements authorized in the last few years and pay for public improvements related to the creek, Mill Creek Parkway, and Main Street. All of the main public infrastructure improvements have now been completed and but for new projects to come forward, the plan has been for the TID to settle in and pay for these improvements over the next 20 years. A deficit is projected at \$85,000 in 2016 with total revenues set at \$401,000 versus total expenses of \$486,000. As value continues to grow with the existing values in place and new value is added, this deficit will shrink over time in order to be made up prior to the TID's closer in 25 years.

660 Water Utility

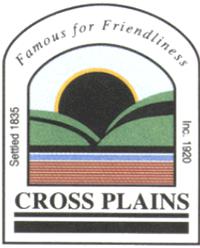
The main source of revenue within the utility are the fees charged to provide water service. The total operating cost of the budget is proposed to increase from \$440,000 a year ago to \$577,250. A substantial portion of this increase is to support the new debt payments of approximately \$92,000 with the rest going toward other increases in cost. The utility went through a substantial rate case in 2015 whereby all aspects of financing were analyzed within the utility to make sure that the added debt service for Highway 14 improvements could be fully funded. The 2016 Budget mirrors the test year data within that application used to set rates but for a few revisions to update costs. A new vehicle is proposed to be split between water and sewer funds. The money for this expense will be paid for out of user fees in 2016 and no new debt is needed. The added revenue from the rate case will keep the budget balanced for the utility while also paying for the utility's debt going forward.

670 Sewer Utility

The main source of revenue within the fund are the fees charged to provide sewer service. The total operating cost of the budget is proposed as an increase from \$1,346,500 a year ago to \$1,388,500 or an increase of 3.12%. Capital expenditures are proposed at \$251,750 and will be paid for through user fees collect during the year with no new debt. Capital funding includes support services to continue the study of phosphorous regulations, half the vehicle expense with the Water Utility, stream monitoring to meet permitting requirements, and assigning fees collected to different savings accounts. The Sewer Utility also undertook a significant rate analysis in order to study the details of its finances for both revenues and expenditures. The new rates approved by the Village Board are sufficient enough to support ongoing operations, cover all debt service expenses, and save some cash for the future.

This concludes my transmittal of the 2016 Budget to the Village Board. I look forward to working with the Board, Staff, and Public on this document as I feel this budget continues to provide exemplary services while improving the community. Thank you to Village Staff for their efforts to assist me in preparing this document. They continue to demonstrate that without their presence, this place would not be as special as it is today. Please feel free to contact me with any questions you might have.

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Village of Cross Plains
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Memorandum

To: Village Board
 From: Matthew G. Schuenke, Village Administrator/Clerk-Treasurer
 Date: October 27, 2015
 Re: **2016 Budget Review Schedule - REVISED**

Please note the following dates scheduled to review the 2016 Budget:

Day	Date	Time	Meeting	Description	Action
Mon	Sep 28	7 pm	Village Board	Budget transmittal & intro from Staff to the Board	Begin Review Process
Mon	Oct 19	7 pm	Village Board	Begin detail review of budget (Meeting #1)	Presentation and discussion only.
Mon	Oct 26	7 pm	Village Board	Meeting #2	Presentation and discussion only.
Mon	Nov 16	7 pm	Village Board	Final Review of Budget (Meeting #3)	Presentation and discussion only.
Mon	Nov 23	7 pm	Village Board	Public Hearing and Final Review	Adopt 2016 Budget

Each meeting will typically begin with an update of any changes that have happened and their effect on the budget since the last meeting. The review process will begin each meeting with any budget from the previously meeting that is still incomplete. Each meeting will have an agenda that will generally outline the review objectives for the evening.

October 19 – Village Board, Municipal Court, Administration, Personnel, Elections, Finance, Assessor, Insurance, General Buildings/Plant, Contingency, Fire, EMS, Inspections, Community Development, Transfers, and TID.

October 26 – Police Department, Public Facilities, Street Lights, Refuse and Garbage Collection, Library Fund, and Parks/Recreation Fund.

November 16 – Capital Fund, Debt Service Fund, Water Utility, and Sewer Fund.

November 23 – Village Board will hold the Public Hearing and take final action to adopt the 2016 Budget for all funds.

Village Board may change schedule based on their availability or workload as directed. This schedule is suggested in order to meet timelines to complete the review process and may be changed as needed.

2016 Annual Budget Village of Cross Plains

Fund Summaries

110
GENERAL FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	\$ 1,142,920	\$ 1,025,875	\$ (117,045)	-10.24%
Other Revenue	\$ 618,875	\$ 719,375	\$ 100,500	16.24%
Total Revenue	\$ 1,761,795	\$ 1,745,250	\$ (16,545)	-0.94%
Expense				
Personnel Services	\$ 877,250	\$ 868,500	\$ (8,750)	-1.00%
Contractual Services	\$ 641,945	\$ 671,500	\$ 29,555	4.60%
Supplies and Expenses	\$ 155,350	\$ 157,250	\$ 1,900	1.22%
Other Expense	\$ 87,250	\$ 47,500	\$ (39,750)	-45.56%
Total Expense	\$ 1,761,795	\$ 1,744,750	\$ (17,045)	-0.97%

130
LIBRARY FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	241,390	250,250	8,860	3.67%
Other Revenue	109,750	118,000	8,250	7.52%
Total Revenue	351,140	368,250	17,110	4.87%
Expense				
Personnel Services	230,000	243,000	13,000	5.65%
Contractual Services	57,193	59,750	2,557	4.47%
Supplies and Expenses	63,947	65,500	1,553	2.43%
Other Expense	0	0	0	0.00%
Total Expense	351,140	368,250	17,110	4.87%

140
PARKS/REC FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	174,515	191,500	16,985	9.73%
Other Revenue	216,500	201,000	(15,500)	-7.16%
Total Revenue	391,015	392,500	1,485	0.38%
Expense				
Personnel Services	207,750	215,250	7,500	3.61%
Contractual Services	68,665	79,000	10,335	15.05%
Supplies and Expenses	66,100	69,750	3,650	5.52%
Other Expense	48,500	28,500	(20,000)	-41.24%
Total Expense	391,015	392,500	1,485	0.38%

2016 Annual Budget Village of Cross Plains

Fund Summaries (continued)

150
DEBT SERVICE FUND

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	780,006	857,750	77,744	9.97%
Other Revenue	94,500	142,250	47,750	50.53%
Total Revenue	874,506	1,000,000	125,494	14.35%
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	874,506	1,000,000	125,494	14.35%
Other Expense	0	0	0	0.00%
Total Expense	874,506	1,000,000	125,494	14.35%

110-150
ALL TAX FUNDS

	2015 Budget	2016 Budget	Difference	Percentage
Revenue				
Property Tax Levy	2,338,831	2,325,375	(13,456)	-0.58%
Other Revenue	1,039,625	1,180,625	141,000	13.56%
Total Revenue	3,378,456	3,506,000	127,544	3.78%
Expense				
Personnel Services	1,315,000	1,326,750	11,750	0.89%
Contractual Services	767,803	810,250	42,447	5.53%
Supplies and Expenses	285,397	292,500	7,103	2.49%
Debt Service	874,506	1,000,000	125,494	14.35%
Other Expense	135,750	76,000	(59,750)	-44.01%
Total Expense	3,378,456	3,505,500	127,044	3.76%

Property Tax Rate

	2015 Budget	2016 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 334,086,100	\$ 337,034,500	\$ 2,948,400	0.88%
TID Increment Assessed Valuation	\$ 4,674,467	\$ 16,057,105	\$ 11,382,638	243.51%
Assessed Valuation minus TID Increment	\$ 329,411,633	\$ 320,977,395	\$ (8,434,238)	-2.56%
Municipal Property Tax Levy	\$ 2,338,831	\$ 2,325,375	\$ (13,456)	-0.58%
Municipal Tax Rate	\$ 7.10	\$ 7.24	\$ 0.14	2.04%

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

	\$ 1,775		\$ 1,811		\$ 36.16		2.04%
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* As of January 1 of the previous year.

2016 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>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
101	Department Head	254,208	270,550	118,391	259,770	266,550	-1.48%
102	First Subordinate	175,449	181,950	76,855	183,873	189,450	4.12%
103	Full-Time Employees	350,835	359,000	167,492	334,782	363,750	1.32%
104, 105	Part-Time Employees	132,310	141,750	50,142	135,732	140,250	-1.06%
110	Bonus Pool	0	10,000	0	10,000	10,000	0.00%
171	Health Insurance	155,325	160,000	78,078	155,393	180,750	12.97%
172	Dental	10,902	13,250	5,579	11,595	13,250	0.00%
173	Retirement	95,303	92,500	40,306	80,250	76,250	-17.57%
174	Social Security	54,883	58,750	27,265	56,000	58,750	0.00%
175	Medicare	12,876	13,500	6,440	13,800	13,750	1.85%
176	Life Insurance	2,075	2,000	1,097	2,000	2,000	0.00%
177	Disability Insurance	0	1,750	0	0	1,750	0.00%
178	Uniform	8,342	9,250	3,583	9,500	9,500	2.70%
179	Flexible Spending	1,111	750	323	750	750	0.00%
Total PERSONNEL SERVICES		1,253,620	1,315,000	575,551	1,253,445	1,326,750	0.94%
<i>CONTRACTUAL SERVICES</i>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
201	Postage	4,387	3,975	2,126	4,260	4,750	19.50%
202	Communication	20,690	21,500	9,628	20,650	21,250	-1.16%
203	Utilities	75,662	72,700	31,330	74,750	75,750	4.20%
204	Dues & Subscriptions	45,791	26,825	23,090	27,590	31,750	18.36%
205	Meetings	17,876	15,300	5,150	15,425	18,250	19.28%
206	Printing	7,419	12,450	4,125	10,124	10,250	-17.67%
207	Support Services	522,386	523,303	256,522	526,807	558,250	6.68%
208	Legal Fees	28,120	39,000	21,742	38,000	32,500	-16.67%
209	Insurance	64,010	52,750	36,264	52,500	57,500	9.00%
Total CONTRACTUAL SERVICE		786,340	767,803	389,977	770,106	810,250	5.53%
<i>SUPPLIES AND EXPENSES</i>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
301	Equipment	32,324	28,150	13,712	28,750	28,250	0.36%
302	Technology	14,741	12,000	5,872	12,325	17,750	47.92%
303	Fuel	22,194	29,300	5,946	18,000	22,000	-24.91%
304	Supplies	82,544	94,847	49,819	96,697	96,750	2.01%
305	Maintenance	101,340	90,600	60,269	93,258	95,250	5.13%
306	Programs	18,588	18,000	18,957	19,000	19,000	5.56%
307	Concessions	4,508	5,500	2,020	5,500	5,500	0.00%
399	Miscellaneous	31,515	7,000	4,072	8,103	8,000	14.29%
Total SUPPLIES AND EXPENSES		307,754	285,397	160,666	281,633	292,500	2.49%
<i>DEBT SERVICE</i>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
601	Principal	660,802	705,000	706,050	705,000	825,000	17.02%
602	Interest	104,251	169,506	98,274	169,506	175,000	3.24%
Total DEBT SERVICE Expense		765,053	874,506	804,324	874,506	1,000,000	14.35%
<i>OTHER</i>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
51900	Contingency	21,962	47,250	2,650	10,000	47,500	0.53%
51910	Illegal Taxes, Refunds	0	0	0	0	0	-----
59200	Transfers to Other Funds	20,000	88,500	0	88,500	28,500	-67.80%
Total OTHER Expenses		41,962	135,750	2,650	98,500	76,000	-44.01%
		3,154,729	3,378,456	1,933,168	3,278,190	3,505,500	3.76%

2016 Budget Levy and Rate Adjustments

2015 Levy	\$2,338,831	2015 Rate	\$ 7.10
2016 Proposed Levy	\$2,325,375	2016 Proposed	\$ 7.24
Difference	-\$13,456		\$ 0.14

2015 Assessed Value (1/1/2015) \$320,977,395 (without TID)

Adjustment	New Levy	Change in Levy from 2015	New Rate	Change in Rate from 2015
\$50,000	\$2,380,375	1.78%	\$7.42	4.45%
\$45,000	\$2,370,375	1.35%	\$7.38	4.01%
\$40,000	\$2,365,375	1.13%	\$7.37	3.79%
\$35,000	\$2,360,375	0.92%	\$7.35	3.57%
\$30,000	\$2,355,375	0.71%	\$7.34	3.35%
\$25,000	\$2,350,375	0.49%	\$7.32	3.13%
\$20,000	\$2,345,375	0.28%	\$7.31	2.91%
\$15,000	\$2,340,375	0.07%	\$7.29	2.70%
\$10,000	\$2,335,375	-0.15%	\$7.28	2.48%
\$5,000	\$2,330,375	-0.36%	\$7.26	2.26%
\$0	\$2,325,375	-0.58%	\$7.24	2.04%
(\$5,000)	\$2,320,375	-0.79%	\$7.23	1.82%
(\$10,000)	\$2,315,375	-1.00%	\$7.21	1.60%
(\$15,000)	\$2,310,375	-1.22%	\$7.20	1.38%
(\$20,000)	\$2,305,375	-1.43%	\$7.18	1.16%
(\$25,000)	\$2,300,375	-1.64%	\$7.17	0.94%
(\$30,000)	\$2,295,375	-1.86%	\$7.15	0.72%
(\$35,000)	\$2,290,375	-2.07%	\$7.14	0.50%
(\$40,000)	\$2,285,375	-2.29%	\$7.12	0.28%
(\$45,000)	\$2,280,375	-2.50%	\$7.10	0.06%
(\$50,000)	\$2,270,375	-2.93%	\$7.07	-0.38%

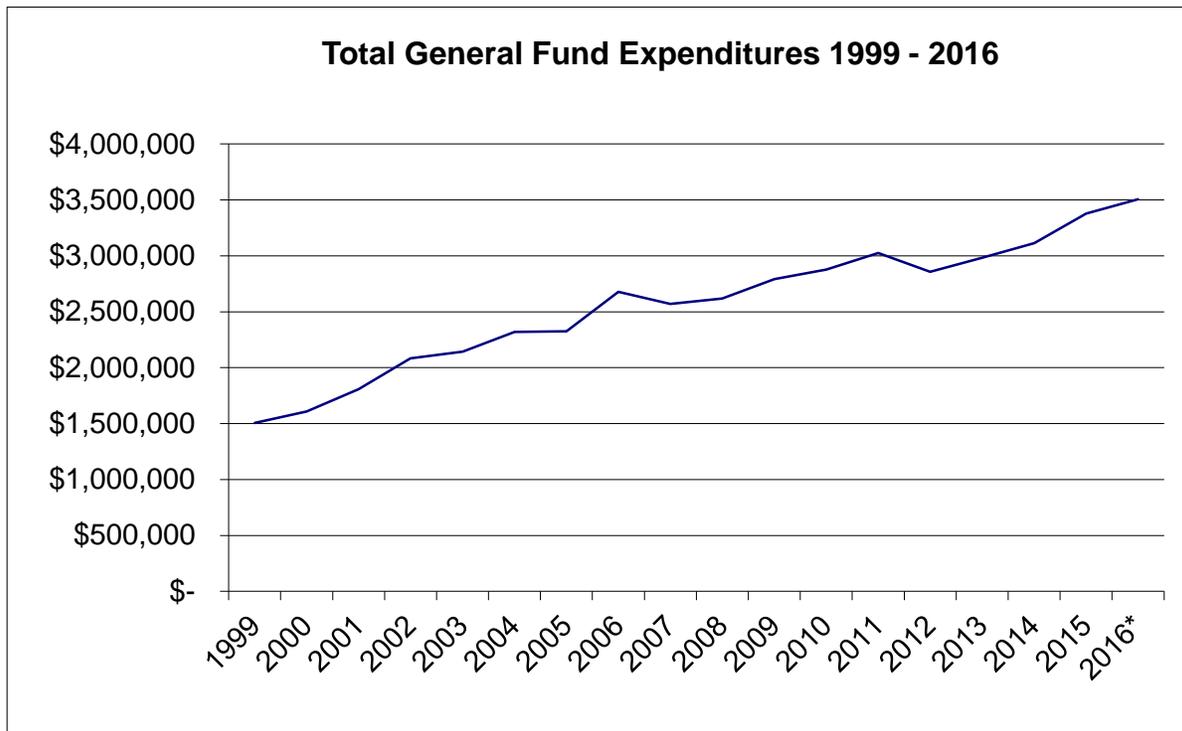
Total Expenditure Summary

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*	\$ 3,505,500	\$ 127,044	3.76%

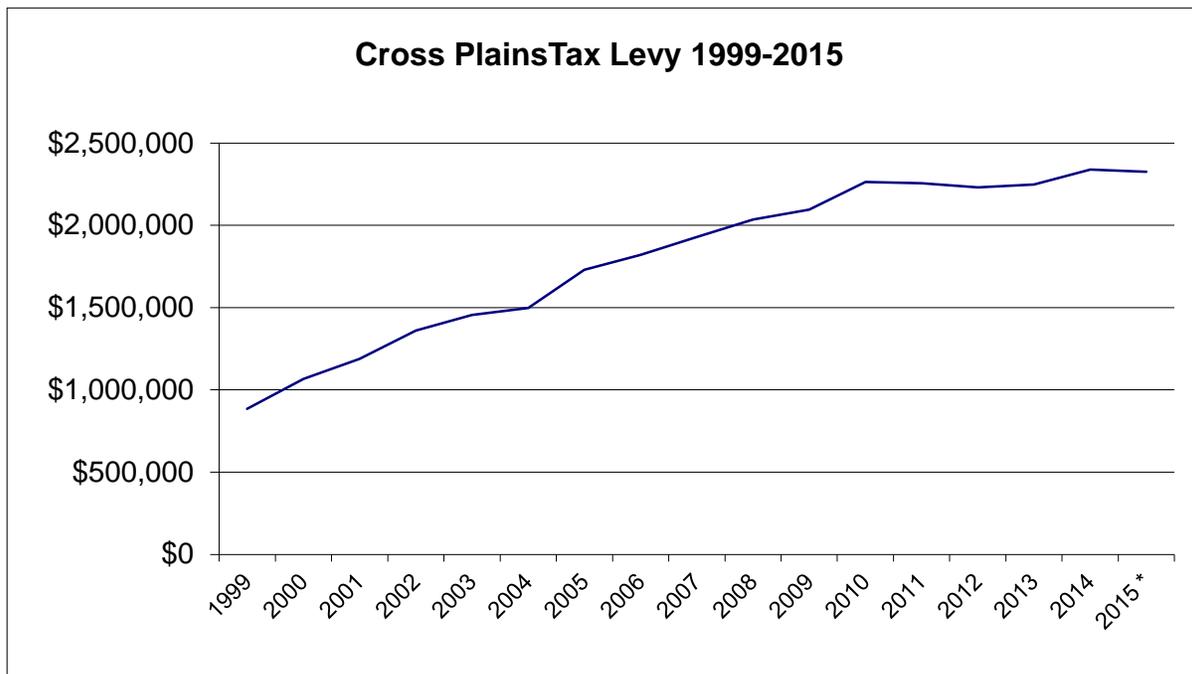
* Proposed



**Summary of Tax Levy
(1999-2015)**

	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%

* Proposed 2015 Tax Levy payable in 2016.



**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	2.04%

**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%

*Includes tax increment district

2016 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
10/05/2015	1	110	General	Rev	1	Intergovernmental Revenue	State - Highway Aid	43530-000	180,750	199,500	18,750	(18,750)	-0.81%	(0.06)
10/05/2015	2	110	General	Rev	3	Other Financing Sources	Applied Fund Balance	49300-000	40,000	33,500	(6,500)	(12,250)	-0.53%	(0.04)
10/07/2015	1	130	Library	Rev	1	Intergovernmental Revenue	Library Reimbursement	43720-000	104,250	106,250	2,000	(14,250)	-0.61%	(0.04)
10/26/2015	1	110	General	Exp	10	Insurance and Risk Mgmt	Insurance	51540-209	54,500	57,500	(3,000)	(11,250)	-0.48%	(0.04)
10/19/2015	1	110	General	Exp	11	General Buildings and Plant	Technology	51600-302	0	500	(500)	(10,750)	-0.46%	(0.03)
10/07/2015	2	110	General	Exp	16	Cross Plains-Berry Fire District	Support Services	52200-207	76,250	78,250	(2,000)	(8,750)	-0.38%	(0.03)
09/30/2015	1	110	General	Exp	17	Cross Plains Area EMS	Support Services	52300-207	44,660	48,500	(3,840)	(4,910)	-0.21%	(0.02)
11/20/2015	1	140	Parks/Rec	Exp	2	Aging	Dues and Subscriptions	54600-204	14,250	18,500	(4,250)	(660)	-0.03%	(0.00)
											660	2,325,375	-0.03%	7.24

Original Submitted Budget Summary - September 28, 2015

	2015 Budget	2016 Budget	Difference vs. 2015	% Change vs. 2015
TOTAL ASSESSED VALUATION	334,086,100	337,295,200	3,209,100	0.96%
TID INCREMENT ASSESSED VALUATION	4,674,467	16,057,105	11,382,638	243.51%
ASSESSED VALUATION MINUS TID INCREMENT	329,411,633	321,238,095	-8,173,538	-2.48%
MUNICIPAL PROPERTY TAX LEVY	2,338,831	2,326,035	-12,796	-0.55%
MUNICIPAL TAX RATE	7.10	7.24	0.14	1.98%

Amended Budget Summary following Committee Review

	2015 Budget	2016 Budget	Change vs. 2015	% Change vs. 2015
TOTAL ASSESSED VALUATION *	334,086,100	337,034,500	2,948,400	0.88%
TID INCREMENT ASSESSED VALUATION	4,674,467	16,057,105	11,382,638	243.51%
ASSESSED VALUATION MINUS TID INCREMENT	329,411,633	320,977,395	-8,434,238	-2.56%
MUNICIPAL PROPERTY TAX LEVY	2,338,831	2,325,375	-13,456	-0.58%
MUNICIPAL TAX RATE	7.10	7.24	0.14	2.04%

* Final Statement of Assessment released by WisDOR on October 22, 2015 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.

2016 Budget Changes Since Distribution - Other Funds

Change Date	Change Number	Fund	Name	Type	Page	Dept	Budget	Line Item	Old	New	Rev & (Exp)
11/20/2015	3	120	Capital	Rev	1	Miscellaneous	Donations	48500-000	25,000	70,000	45,000
11/20/2015	2	120	Capital	Rev	1	Other Financing Sources	Fund Balance Applied	49300-000	160,000	178,000	18,000
11/20/2015	2	120	Capital	Exp	6	Public Facilities	Facility	57300-802	0	18,000	(18,000)
11/20/2015	3	120	Capital	Exp	7	Parks/Recreation	Infrastructure	57620-805	50,000	95,000	(45,000)
10/26/2015	1	660	Water	Rev	1	Public Charges for Services	Metered Sales - Res	46450-461.1	235,000	233,250	(1,750)
11/20/2015	4	660	Water	Rev	1	Other Financing Sources	Proceeds from Debt	49200-000	0	69,000	69,000
10/26/2015	1	660	Water	Exp	2	Admin and General Expense	Property Insurance	51400-924	15,000	13,250	1,750
11/20/2015	4	660	Water	Exp	6	Capital Outlay	Equipment	57000-803	15,000	84,000	(69,000)
10/26/2015	1	670	Sewer	Rev	1	Public Charges for Services	Residential	46410-501	1,146,000	1,146,250	250
10/26/2015	1	670	Sewer	Exp	4	Sewage Service	Insurance	53610-209	17,500	17,750	(250)

2016 Budget Changes Since Distribution

Changes made September 30, 2015:

- 1 The District Board for the Cross Plains Area EMS adopted the assessments after the budget was transmitted to the Village Board from Staff. The increase listed is based on the approved assessment for 2015.

Changes made October 5, 2015:

- 1 WisDOT informed municipalities on October 1st of their preliminary State Transportation Aids for 2016 which is projecting to be an increase on what was received for 2015.
- 2 Village Staff is projecting a large surplus for 2015 and suggested initially some of that be applied in 2016 as well to offset additional tax increase. The Highway Aid projection is \$18,500 larger than expected in the Staff Submitted Budget and it is recommended the fund balance applied be reduced to \$25,000 to allow more money to flow into fund balance from 2015.

Changes made October 7, 2015:

- 1 An increase in funding by Dane County has been approved for 2016 with the new library reimbursement recently set.
- 2 The Fire District's accountant recently notified the Village that there was an error in the cost distribution amongst member communities. They have corrected this error and the revised distribution increased the Village's obligation for next year.

Changes made October 19, 2015:

- 1 Funding was added by the Village Board for Staff to be able to utilize online surveys to develop community input as needed.

Changes made October 26, 2015:

- 1 The estimated costs for insurance were updated to actual following approval of the renewal of general liability and worker's compensation plus the new contract for property insurance.

2016 Budget Changes Since Distribution

Changes made November 20, 2015:

- 1 Northwest Dane Senior Services is requesting an increase in its funding from \$4.00 per capital to \$5.00. The Village's estimated population set by the State as of January 1, 2015 is 3,696. The Village Board is set to consider this request at its November 23, 2015 meeting.
- 2 Carrying over of \$18,000 from 2015 to 2016 within Public Facilities for facility improvements. To be paid for with borrowed money from 2015.
- 3 Addition of \$45,000 to Parks/Recreation regarding a Dog Park. To be paid for with other funds (i.e. - donations, fundraising, or other similar contribution.)
- 4 Carrying over of \$69,000 from 2015 to 2016 within Capital Outlay for Well #2 backup generator. To be paid for with borrowed money from 2015.

Changes made November 23, 2015:

- 1 Added back into the budget \$8,500 in applied fund balance as revenue to offset additional tax increase. This partially reverses a reduction in the use of fund that was applied in the second change made October 5th.

VILLAGE OF CROSS PLAINS

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Village Board will hold a Public Hearing on the proposed 2016 Budget at the Village Hall, 2417 Brewery Road, Cross Plains, WI 53528 on Monday, November 23, 2015 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.crossplains.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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
General Property Taxes	2,248,304	2,338,831	0	2,338,831	2,329,125	-0.41%
Special Assessments	1,724	2,000	0	1,500	1,000	-50.00%
Intergovernmental Revenues	393,967	401,875	132,118	399,674	482,750	20.12%
Licenses and Permits	89,626	81,000	40,815	80,450	82,250	1.54%
Fines, Forfeits, & Penalties	23,380	37,250	19,221	35,500	35,500	-4.70%
Public Charges for Services	198,823	219,250	116,323	218,300	221,000	0.80%
Intergovern Charges for Serv.	62,307	60,000	0	60,000	35,000	-41.67%
Miscellaneous Revenues	67,005	53,750	44,314	57,051	57,500	6.98%
Other Financing Sources	87,381	184,500	3,611	190,781	257,125	39.36%
TOTAL REVENUES	3,172,519	3,378,456	356,401	3,382,087	3,501,250	3.63%

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
General Government	435,626	417,535	187,283	379,963	419,000	0.35%
Public Safety	632,085	646,010	309,237	600,631	667,500	3.33%
Public Facilities	621,096	623,250	314,690	613,310	623,250	0.00%
Library	340,919	351,140	172,133	350,604	368,250	4.87%
Parks, Recreation, Swimming	302,071	391,015	142,869	399,176	388,250	-0.71%
Community Development	37,879	35,000	2,633	20,000	35,000	0.00%
Debt Service	765,053	874,506	804,324	874,506	1,000,000	14.35%
Other Financing Uses	20,000	40,000	0	40,000	0	0.00%
TOTAL EXPENDITURES	3,154,729	3,378,456	1,933,168	3,278,190	3,501,250	3.63%

General Fund

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Fund Balance - Begin *	438,064	-----	-----	455,327	559,224	
Fund Balance - End *	455,327	-----	-----	559,224	534,224	

* Includes General and Debt Service

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Property Tax Rates	\$6.90	\$ 7.10			\$ 7.26	2.20%

	12/31/2012	12/31/2013	12/31/2014	Difference vs. 2013	% Change vs. 2013
OUTSTANDING DEBT ** - as of					
Governmental Activities	6,843,044	6,578,972	9,157,400	2,578,428	39.19%
Business Type Activities	5,864,259	5,459,924	4,368,565	-1,091,359	-19.99%
Total Outstanding Debt	12,707,303	12,038,896	13,525,965	1,487,069	12.35%

** Including interest expense

SUMMARY OF OTHER VILLAGE FUNDS

<i>Capital Fund</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	2,373,228	1,618,550	799,084	2,094,835	477,750	-70.48%
Total Expense	1,740,601	1,618,550	420,364	1,859,239	477,750	-70.48%
Fund Balance - Begin	-484,474	-----	-----	95,592	331,188	
Fund Balance - End	95,592	-----	-----	331,188	171,188	

<i>TID</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	3,143,438	3,444,500	257,700	1,284,396	401,000	-88.36%
Total Expense	2,882,983	3,444,500	384,014	1,411,641	486,000	-85.89%
Fund Balance - Begin	65,055	-----	-----	307,342	180,097	
Fund Balance - End	307,342	-----	-----	180,097	95,097	

<i>Water Utility</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	361,384	2,885,500	176,650	1,941,322	577,250	-79.99%
Total Expense	450,425	2,885,500	436,976	1,898,265	577,250	-79.99%
Fund Balance - Begin	546,887	-----	-----	552,352	595,409	
Fund Balance - End	552,352	-----	-----	595,409	595,409	

<i>Sewer Utility</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Total Revenue	1,193,831	5,097,000	540,812	3,567,832	1,388,500	-72.76%
Total Expense	1,068,221	5,097,000	1,223,986	3,527,708	1,388,500	-72.76%
Fund Balance - Begin	1,521,360	-----	-----	1,607,979	1,648,103	
Fund Balance - End	1,607,979	-----	-----	1,648,103	1,648,103	

<i>Library Fund</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget
Fund Balance - Begin	178,608	-----	-----	174,025	172,025
Fund Balance - End	174,025	-----	-----	172,025	170,025

Dated this 12th day of November, 2015.

Matthew G. Schuenke, Village Administrator/Clerk-Treasurer
Cross Plains, Wisconsin

2016 Budget

General Fund

Fund #110

Summary

Village of Cross Plains
2016 General Fund Operating Budget

SUMMARY of REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Taxes	1,144,536	1,142,920	(1,195,911)	1,142,920	1,025,875	-10.24%
Taxes (Non Property Taxes)	64,579	58,000	3,611	64,281	77,875	34.27%
Special Assessments	1,724	2,000	0	1,500	1,000	-50.00%
Intergovernmental Revenue	299,829	306,375	132,118	304,674	376,500	22.89%
Licenses and Permits	89,626	81,000	40,815	80,450	82,250	1.54%
Fines, Forfeits, and Penalties	23,380	32,750	15,414	31,250	31,250	-4.58%
Public Charges for Services	16,273	29,250	1,708	16,500	26,500	-9.40%
Intergovernmental Charges for Services	62,307	60,000	0	60,000	35,000	-41.67%
Miscellaneous Revenues	67,005	49,500	32,765	45,500	55,500	12.12%
Other Financing Sources	22,802	0	0	0	33,500	-----
Total Budget Revenue	1,792,063	1,761,795	(969,480)	1,747,075	1,745,250	-0.94%

SUMMARY of EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51100 VILLAGE BOARD	20,141	21,885	5,407	20,050	20,350	-7.01%
51200 MUNICIPAL COURT	19,873	24,250	10,247	24,250	24,650	1.65%
51410 VILLAGE ADMINISTRATION	166,942	146,250	72,076	146,063	144,250	-1.37%
51430 PERSONNEL	76,905	64,750	29,175	67,550	61,750	-4.63%
51440 ELECTIONS	4,231	3,000	1,103	1,650	4,250	41.67%
51510 FINANCIAL MANAGEMENT	13,434	14,250	7,815	13,750	13,750	-3.51%
51530 VILLAGE ASSESSOR	9,545	9,650	3,761	9,650	10,000	3.63%
51540 INSURANCE AND RISK MANAGEMENT	64,010	53,000	36,264	52,750	57,750	8.96%
51600 GENERAL BUILDINGS AND PLANT	38,582	33,250	18,786	34,250	35,250	6.02%
51900 CONTINGENCY	21,962	47,250	2,650	10,000	47,500	0.53%
52100 POLICE DEPARTMENT	485,549	507,950	223,692	463,721	519,250	2.22%
52200 CROSS PLAINS-BERRY FIRE DISTRICT	86,320	75,400	57,409	78,250	83,000	10.08%
52300 CROSS PLAINS AREA EMS	44,660	44,660	22,330	44,660	48,500	8.60%
52400 BUILDING INSPECTION	15,556	18,000	5,807	14,000	16,750	-6.94%
53300 PUBLIC FACILITIES	386,838	384,000	199,465	374,060	379,250	-1.24%
53420 STREET LIGHTING	76,052	78,000	36,003	78,000	80,000	2.56%
53620 REFUSE AND GARBAGE COLLECTION	158,206	161,250	79,222	161,250	164,000	1.71%
56400 COMMUNITY DEVELOPMENT	37,879	35,000	2,633	20,000	35,000	0.00%
59200 TRANSFERS TO OTHER FUNDS	20,000	40,000	0	40,000	0	-100.00%
Total Budget Expenditures	1,746,686	1,761,795	813,843	1,653,904	1,745,250	-0.94%

Difference in Revenues over Expenditures	45,376	0	(1,783,323)	93,171	0
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Village of Cross Plains
2016 General Fund Operating Budget

Index Expenditures Summary

<i>PERSONNEL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
101	Department Head	147,034	160,050	67,481	148,136	152,050	-5.00%
102	First Subordinate	100,135	101,450	43,415	100,988	104,450	2.96%
103	Full-Time Employees	318,927	326,500	152,524	301,960	330,250	1.15%
104-107	Part-Time Employees	21,953	29,000	17,982	18,500	21,750	-25.00%
110	Bonus Pool	0	10,000	0	10,000	10,000	0.00%
171	Health Insurance	124,789	108,500	55,362	110,000	125,250	15.44%
172	Dental	8,214	8,000	4,232	8,750	8,000	0.00%
173	Retirement	82,287	75,500	31,694	63,000	59,000	-21.85%
174	Social Security	38,199	37,750	18,635	35,250	37,250	-1.32%
175	Medicare	8,978	8,500	4,422	8,800	8,750	2.94%
176	Life Insurance	1,405	1,250	737	1,250	1,250	0.00%
177	Disability Insurance	0	1,250	0	0	1,250	0.00%
178	Uniform	8,003	8,750	2,726	8,500	8,500	-2.86%
179	Flexible Spending	1,111	750	323	750	750	0.00%
Total PERSONNEL SERVICES Expense		861,036	877,250	399,532	815,884	868,500	-1.00%

<i>CONTRACTUAL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
201	Postage	3,966	3,200	1,947	3,485	4,000	25.00%
202	Communication	17,544	17,500	8,596	16,750	17,000	-2.86%
203	Utilities	32,784	34,000	15,989	34,000	34,500	1.47%
204	Dues & Subscriptions	30,890	10,185	7,347	11,200	10,750	5.55%
205	Meetings	16,000	12,400	4,633	12,775	14,000	12.90%
206	Printing	7,160	10,250	2,358	7,775	7,500	-26.83%
207	Support Services	457,191	462,660	218,349	462,535	493,750	6.72%
208	Legal Fees	28,120	39,000	21,742	38,000	32,500	-16.67%
209	Insurance	64,010	52,750	36,264	52,500	57,500	9.00%
Total CONTRACTUAL SERVICES Exp		657,665	641,945	317,225	639,020	671,500	4.60%

<i>SUPPLIES AND EXPENSES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
301	Equipment	23,600	20,250	9,749	21,000	20,500	1.23%
302	Technology	9,169	7,500	1,900	7,500	11,500	53.33%
303	Fuel	21,642	28,000	5,696	17,000	20,500	-26.79%
304	Supplies	23,018	28,100	25,093	31,100	30,500	8.54%
305	Maintenance	76,914	65,000	49,528	65,500	66,750	2.69%
306	Programs	665	1,000	0	1,000	1,000	0.00%
399	Miscellaneous	31,015	5,500	2,470	5,900	6,500	18.18%
Total SUPPLIES AND EXPENSES		186,023	155,350	94,435	149,000	157,250	1.22%

<i>OTHER</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51900	Contingency	21,962	47,250	2,650	10,000	47,500	0.53%
51910	Illegal Taxes, Refunds	0	0	0	0	0	-----
59200	Transfers to Other Funds	20,000	40,000	0	40,000	0	-100.00%
Total OTHER Expenses		41,962	87,250	2,650	50,000	47,500	-45.56%

1,746,686 1,761,795 813,843 1,653,904 1,744,750 -0.97%

Revenues

**REVENUES
GENERAL FUND - FUND 110**

Budget Summary

Taxes	
	41000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41110	General Property Taxes	1,144,536	1,142,920	(1,195,911)	1,142,920	1,025,875	-10.24%
41150	Managed Forest Land Taxes	3	250	157	157	250	0.00%
41310	Water Utility Tax Equivalent	56,315	57,250	0	60,624	74,125	29.48%
41320	Taxes from Other Tax Exempt Entities	8,262	500	3,454	3,500	3,500	600.00%
	Total TAXES Revenue	1,209,115	1,200,920	(1,192,300)	1,207,201	1,103,750	-8.09%

Special Assessments	
	42000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
42300	Spec Assess for Street Improvements	1,724	2,000	0	1,500	1,000	-50.00%
42400	Special Assess for Street Facilities	0	0	0	0	0	-----
	Total SPECIAL ASSESSMENTS Rev	1,724	2,000	0	1,500	1,000	-50.00%

Intergovernmental Revenues	
	43000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
43200	Federal Grants	0	0	0	0	0	-----
43410	State Shared Revenues	103,740	106,000	38,838	106,000	106,500	0.47%
43420	Fire Insurance	12,597	12,500	0	12,200	12,500	0.00%
43510	Expenditure Restraint - Computer Aid	7,282	6,500	0	6,100	51,250	688.46%
43520	State - Public Safety Grants	0	500	0	0	0	-100.00%
43530	State - Highway Aid	166,794	173,750	86,656	173,750	199,500	14.82%
43540	State - Recycling Grant	6,625	6,625	6,624	6,624	6,500	-1.89%
43600	Other State Payment	2,792	500	0	0	250	-50.00%
	Total INTERGOVERNMENTAL Rev	299,829	306,375	132,118	304,674	376,500	22.89%

**REVENUES
GENERAL FUND - FUND 110**

Budget Summary

Licenses and Permits	
	44000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
44110	Liquor and Malt Beverages	9,219	9,000	5,985	9,000	9,000	0.00%
44120	Other Business and Occupational	38,474	38,000	22,213	38,000	38,000	0.00%
44200	Nonbusiness Licenses	1,649	1,500	1,200	1,500	1,500	0.00%
44300	Building Permits and Inspection Fees	39,810	30,000	10,407	30,000	32,000	6.67%
44400	Zoning Permits and Fees	175	1,000	1,000	1,200	1,000	0.00%
44900	Other Regulator Permits and Fees	300	1,500	10	750	750	-50.00%
Total LICENSES AND PERMITS Rev		89,626	81,000	40,815	80,450	82,250	1.54%

Fines, Forfeits, & Penalties	
	45000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
45110	Court Penalties and Costs	23,208	32,500	15,414	31,000	31,000	-4.62%
45190	Other Law and Ordinance Violations	172	250	0	250	250	0.00%
Total FINES, FORFEITS, & PENALTIES		23,380	32,750	15,414	31,250	31,250	-4.58%

Public Charges for Services	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46100	General Government	5,352	6,500	1,305	5,000	5,000	-23.08%
46211	Juvenile Program	921	1,000	403	1,000	1,000	0.00%
46212	School Officer Reimbursement	0	0	0	0	0	-----
46300	Transportation	0	250	0	250	250	0.00%
46400	Sanitation and Utilities	0	1,500	0	250	250	-83.33%
46800	Community Development	10,000	20,000	0	10,000	20,000	0.00%
Total PUBLIC CHARGES Rev		16,273	29,250	1,708	16,500	26,500	-9.40%

**REVENUES
GENERAL FUND - FUND 110**

Budget Summary

Intergovernmental Charges for Services	
	47000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
47410	TIF Administration Reimbursement	62,307	60,000	0	60,000	35,000	-41.67%
47420	Water Utility Reimbursement	0	0	0	0	0	-----
47430	Sewer Utility Reimbursement	0	0	0	0	0	-----
	Total INTERGOVERNMENTAL CHARGES	62,307	60,000	0	60,000	35,000	-41.67%

Miscellaneous Revenues	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000	Miscellaneous Revenue	54,142	30,000	28,314	30,000	40,000	33.33%
48100	Interest	2,044	5,000	1,911	3,000	3,000	-40.00%
48200	Rent	4,479	6,000	2,541	5,000	5,000	-16.67%
48300	Property Sales	729	2,500	0	1,500	1,500	-40.00%
48400	Insurance Dividend	5,613	6,000	0	6,000	6,000	0.00%
	Total MISCELLANEOUS Revenue	67,005	49,500	32,765	45,500	55,500	12.12%

Other Financing Sources	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49100	Proceeds of Long-term Debt	17,802	0	0	0	0	-----
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied	5,000	0	0	0	33,500	-----
	Total OTHER FINANCING SOURCES	22,802	0	0	0	33,500	-----

Total Budget Revenues	1,792,063	1,761,795	(969,480)	1,747,075	1,745,250	-0.94%
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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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	20,141	21,885	5,407	20,050	20,350	-7.01%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51100						
101 Village President	2,400	2,400	0	2,400	2,400	0.00%
102 Village Trustees	7,200	7,200	400	7,200	7,200	0.00%
103 Boards/Commission Members	610	250	0	250	250	0.00%
201 Postage	1,374	1,500	294	1,250	1,500	0.00%
204 Dues & Subscriptions	2,567	3,035	3,599	3,600	3,250	7.08%
205 Meetings	242	250	175	250	250	0.00%
206 Printing	5,448	7,000	869	5,000	5,000	-28.57%
207 Support Services	250	0	0	0	250	-----
304 Supplies	50	250	71	100	250	0.00%
Total VILLAGE BOARD Expense	20,141	21,885	5,407	20,050	20,350	-7.01%

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 (\$1,302.78) 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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues		0	0	0	0	0	-----
45110	Court Penalties and Costs	23,208	32,500	15,414	31,000	31,000	-4.62%
Total MUNICIPAL COURT Revenue		23,208	32,500	15,414	31,000	31,000	-4.62%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51200							
101	Municipal Judge	3,900	3,900	1,950	3,900	3,900	0.00%
102	Court Clerk	9,332	9,500	4,337	9,500	9,750	2.63%
201	Postage	220	250	64	250	250	0.00%
202	Communication	301	250	151	500	500	100.00%
204	Dues and Subscriptions	765	750	840	850	1,000	33.33%
205	Meetings	394	1,000	0	1,000	1,000	0.00%
207	Support Services	1,168	1,000	2,207	3,000	3,000	200.00%
208	Legal Fees	3,705	7,500	660	5,000	5,000	-33.33%
304	Supplies	88	100	38	250	250	150.00%
Total MUNICIPAL COURT Expense		19,873	24,250	10,247	24,250	24,650	1.65%

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 Assistant Administrator 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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenues	112,248	91,250	41,373	92,563	90,750	-0.55%
44110	Liquor and Malt Beverages	9,219	9,000	5,985	9,000	9,000	0.00%
44120	Other Business and Occupational	38,474	38,000	22,213	38,000	38,000	0.00%
44200	Nonbusiness Licenses	1,649	1,500	1,200	1,500	1,500	0.00%
46100	General Government	5,352	6,500	1,305	5,000	5,000	-23.08%
	Total VILLAGE ADMIN Revenue	166,942	146,250	72,076	146,063	144,250	-1.37%

Notes:

44110 Fees collected for the issuance of Operator's (Bartender's) and Liquor Licenses.

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

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

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

VILLAGE ADMINISTRATION (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51410							
101	Administrator/Clerk-Treasurer	37,806	38,500	17,572	38,532	39,500	2.60%
102	Assistant Administrator	27,258	28,250	12,920	28,330	29,000	2.65%
103	Deputy Clerk-Treasurer	26,449	27,000	12,291	26,951	27,500	1.85%
104	Administrative Assistant (p/t)	2,806	3,000	981	2,000	2,500	-16.67%
Total PERSONNEL SERVICES Expense		94,320	96,750	43,763	95,813	98,500	1.81%

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). The 2016 Budget includes a 2.5% wage increase.
- 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 2016 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 2016 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 2016 Budget includes a 2.5% increase.

VILLAGE ADMINISTRATION (Continued)
GENERAL FUND - FUND 110

CONTRACTUAL SERVICES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51410							
201	Postage	1,904	750	1,479	1,500	1,500	100.00%
202	Communication	1,223	1,250	778	1,250	1,250	0.00%
204	Dues & Subscriptions	1,585	1,000	733	1,000	750	-25.00%
205	Meetings	7,554	4,000	1,651	4,000	5,000	25.00%
206	Printing	1,223	2,000	1,216	2,000	1,750	-12.50%
207	Support Services	3,417	1,500	79	1,500	1,500	0.00%
208	Legal Fees	22,768	30,000	18,646	30,000	25,000	-16.67%
Total CONTRACTUAL SERVICES Exp		39,674	40,500	24,581	41,250	36,750	-9.26%

Notes:

- 202** Provides funding for the Village Administrator/Clerk-Treasurer's payment for cell phone usage.
- 204** Includes membership for the Administrator and/or Assistant 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.

SUPPLIES AND EXPENSES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51410							
301	Equipment	2,353	1,500	0	1,500	1,500	0.00%
302	Technology	4,053	2,000	1,059	2,000	2,000	0.00%
304	Supplies	2,822	3,000	1,620	3,000	3,000	0.00%
399	Miscellaneous	23,720	2,500	1,053	2,500	2,500	0.00%
Total SUPPLIES AND EXPENSES		32,948	9,000	3,731	9,000	9,000	0.00%

Notes:

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

Total VILLAGE ADMIN Expense	166,942	146,250	72,076	146,063	144,250	-1.37%
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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		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
Allocated Revenue		76,905	64,750	29,175	67,550	61,750	-4.63%
EXPENDITURES		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
51430							
110	Bonus Pool	0	10,000	0	10,000	10,000	0.00%
171	Health Insurance	46,751	31,000	16,661	32,500	26,750	-13.71%
172	Dental	2,025	1,750	1,250	2,500	1,750	0.00%
173	Retirement	12,221	8,000	4,198	8,500	8,000	0.00%
174	Social Security	10,485	8,000	3,363	6,750	8,000	0.00%
175	Medicare	2,493	1,750	850	1,800	2,000	14.29%
176	Life Insurance	173	250	95	250	250	0.00%
177	Income Continuation	0	250	0	0	250	0.00%
179	Flexible Spending	1,111	750	323	750	750	0.00%
207	Support Services	0	1,500	0	1,500	1,500	0.00%
208	Legal Fees	1,647	1,500	2,436	3,000	2,500	66.67%
Total PERSONNEL Expense		76,905	64,750	29,175	67,550	61,750	-4.63%

Notes:

- 171** There are 2.25 family plans and 1 single plan. Health Insurance rates are set by the State. The fee for family is \$1,541.70 per month and for single is \$620.20 per month. The rates are approximately 9.4% higher than last year. The employee is responsible for pay 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 7.2% which represents an approximate 0.20% decrease from 2015.
- 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 2015.
- 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-Treasurer 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	4,231	3,000	1,103	1,650	4,250	41.67%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51440						
101 Chief Inspectors	483	500	0	250	500	0.00%
102 Election Inspectors	1,931	1,000	467	500	1,750	75.00%
201 Postage	118	250	28	125	250	0.00%
205 Meetings	250	250	12	125	250	0.00%
206 Printing	227	250	273	275	250	0.00%
207 Support Services	334	250	125	125	500	100.00%
301 Equipment	440	0	0	0	250	-----
304 Supplies	449	500	198	250	500	0.00%
Total ELECTIONS Expense	4,231	3,000	1,103	1,650	4,250	41.67%

Notes:

- 101** Four elections are currently scheduled in 2016 including a presidential. There was 1 in 2015. A single Chief Inspector is used during the day to supervise the election. They are paid \$9.00 per hour.
- 102** Four elections are currently scheduled in 2016 including a presidential. There was 1 in 2015. 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 does not have a specific accountant, finance director, or treasurer currently on Staff. The Village Administrator/Clerk-Treasurer oversees and is responsible for the finances of the Village, and the Assistant Village Administrator 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 a new chart of accounts.

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

FINANCIAL MANAGEMENT BUDGET SUMMARY

REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	13,434	14,250	7,815	13,750	13,750	-3.51%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51510						
204 Dues & Subscriptions	25	250	0	0	0	-100.00%
205 Meetings	1,713	1,500	1,533	2,000	2,000	33.33%
206 Printing	115	500	0	250	250	-50.00%
207 Support Services	10,894	10,000	5,671	10,000	10,000	0.00%
304 Supplies	687	2,000	611	1,500	1,500	-25.00%
Total FINANCIAL MANAGEMENT Exp	13,434	14,250	7,815	13,750	13,750	-3.51%

Notes:

- 204** Includes membership to the Municipal Treasurer's Association of Wisconsin (MTAW) and Wisconsin Government Finance Officers Association (WGFOA) for the Administrator/Clerk-Treasurer and Assistant Administrator.
- 205** Funding provided for accounting related training and education for Assistant Administrator.
- 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	9,545	9,650	3,761	9,650	10,000	3.63%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51530						
101 Village Assessor	(616)	0	0	0	0	-----
201 Postage	4	0	0	0	0	-----
205 Meetings	152	150	0	150	250	66.67%
206 Printing	64	0	0	0	0	-----
207 Support Services	9,942	9,500	3,760	9,500	9,750	2.63%
304 Supplies	0	0	0	0	0	-----
Total VILLAGE ASSESSOR Exp.	9,545	9,650	3,761	9,650	10,000	3.63%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	58,397	47,000	36,264	46,750	51,750	10.11%
48400	Insurance Dividend	5,613	6,000	0	6,000	6,000	0.00%
	Total INSURANCE & RISK MGMT Rev.	64,010	53,000	36,264	52,750	57,750	8.96%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51540						
205	Meetings	0	250	0	250	250	0.00%
207	Support Services	0	0	0	0	0	-----
209	Insurance	64,010	52,750	36,264	52,500	57,500	9.00%
	Total INSURANCE & RISK MGMT Exp.	64,010	53,000	36,264	52,750	57,750	8.96%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	34,103	27,250	16,245	29,250	30,250	11.01%
48200	Rent	4,479	6,000	2,541	5,000	5,000	-16.67%
	Total GENERAL BUILD & PLANT Rev	38,582	33,250	18,786	34,250	35,250	6.02%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51600						
202	Communication	4,630	4,500	2,410	4,500	4,500	0.00%
203	Utilities	17,648	17,000	8,347	17,000	17,500	2.94%
207	Support Services	9,166	6,500	5,807	7,500	7,500	15.38%
301	Equipment	3,729	3,000	2,160	3,000	3,000	0.00%
302	Technology	0	0	0	0	500	-----
304	Supplies	481	250	22	250	250	0.00%
305	Maintenance	2,928	2,000	41	2,000	2,000	0.00%
	Total GENERAL BUILD & PLANT Exp	38,582	33,250	18,786	34,250	35,250	6.02%

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 copies 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 The previous maintenance line item under General included cleaning, supplies, and other materials. Those items were moved to different lines with the focus of this line on repairs to the actual building.

**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

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	21,962	47,250	2,650	10,000	47,500	0.53%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51900 Contingency	21,962	47,250	2,650	10,000	47,500	0.53%
51910 Illegal Taxes, Refunds	0	0	0	0	0	-----
Total CONTINGENCY Expense	21,962	47,250	2,650	10,000	47,500	0.53%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue		484,456	506,200	223,289	462,471	518,000	2.33%
43520	State - Public Safety Grants	0	500	0	0	0	-100.00%
45190	Other Law and Ordinance Violations	172	250	0	250	250	0.00%
46211	Juvenile Program	921	1,000	403	1,000	1,000	0.00%
46212	School Officer Reimbursement	0	0	0	0	0	-----
Total POLICE DEPARTMENT Revenue		485,549	507,950	223,692	463,721	519,250	2.22%

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

<i>PERSONNEL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	52100						
101	Chief	68,742	70,000	31,948	70,054	71,750	2.50%
102	Lieutenant/Detective	54,414	55,500	25,291	55,458	56,750	2.25%
103	Officers	150,347	162,500	69,311	130,227	155,500	-4.31%
104	Administrative Assistant	27,995	28,500	13,012	28,532	29,250	2.63%
105	Part-Time Officers	1,966	4,000	1,485	4,000	4,000	0.00%
106	School Resource Officer	0	4,000	0	0	0	-100.00%
107	Crossing Guard	0	2,000	1,345	3,000	3,000	50.00%
171	Health Insurance	41,987	41,750	20,822	41,750	61,000	46.11%
172	Dental	3,802	4,000	1,778	4,000	4,000	0.00%
173	Retirement	54,698	45,500	22,467	45,000	41,500	-8.79%
174	Social Security	18,352	19,750	9,398	19,000	19,750	0.00%
175	Medicare	4,292	4,500	2,198	4,250	4,500	0.00%
176	Life Insurance	662	500	340	500	500	0.00%
177	Income Continuation	0	750	0	0	750	0.00%
178	Uniform	2,407	3,000	758	3,000	3,000	0.00%
	Total PERSONNEL SERVICES Expense	429,662	446,250	200,152	408,771	455,250	2.02%

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. The contractual wage increase for 2016 is 3.5%.
- 104** This position is split between 75% within Police and 25% within Court. This position is not within a union and includes a 2.5% base pay increase.
- 171** There are 3.75 Police employees projected to receive family health insurance in 2016. Health insurance rates are set by the State. The fee for family is \$1,541.70 per month. The rates are approximately 9.4% higher than the previous year. The employee is responsible to pay 12% of the cost. The additional increase is attributed to the projection that the Officer vacancy to be filled at the end of 2015 will require a family plan as a highest cost scenario. The previous employee did not select Village coverage.
- 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 2016. The Employer share for Officers is 13.89% and General is 7.2% which is a slight decrease from the previous year for both categories.
- 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 2016.

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 110

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	52100						
201	Postage	200	200	72	200	250	25.00%
202	Communication	6,776	6,500	3,621	6,500	6,250	-3.85%
203	Utilities	2,590	3,000	996	3,000	3,000	0.00%
204	Dues & Subscriptions	2,387	3,500	1,175	3,500	3,500	0.00%
205	Meetings	5,694	5,000	1,263	5,000	5,000	0.00%
206	Printing	83	250	0	250	250	0.00%
207	Support Services	6,665	7,000	2,454	7,000	9,000	28.57%
	Total CONTRACTUAL SERVICES Exp	24,394	25,450	9,580	25,450	27,250	7.07%

Notes:

- 202** Includes the cost for cell phones. New contract began in 2013.
- 204** Provides funding for association membership and other subscriptions.
- 207** Provides additional funding to cover full cost of Cintas (rugs) service for the year as well as additional assistant for computer issues.

SUPPLIES AND EXPENSES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	52100						
301	Equipment	9,153	8,250	6,859	9,000	8,250	0.00%
302	Technology	4,748	5,000	796	5,000	9,000	80.00%
303	Fuel	9,143	11,000	3,223	7,000	8,500	-22.73%
304	Supplies	1,567	1,500	276	1,500	1,500	0.00%
305	Maintenance	4,497	8,000	2,631	5,000	7,000	-12.50%
306	Programs	665	1,000	0	1,000	1,000	0.00%
399	Miscellaneous	1,719	1,500	175	1,000	1,500	0.00%
	Total SUPPLIES AND EXPENSES	31,492	36,250	13,961	29,500	36,750	1.38%

Notes:

- 301** General funding for equipment and the addition of the annual fee for the RMS System.
- 304** Increase in funding for general supplies including printer paper for vehicle printers.
- 306** Funding to offset expenses associated with youth and other programs.

Total POLICE DEPARTMENT Expense	485,549	507,950	223,692	463,721	519,250	2.22%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue		73,723	62,900	57,409	66,050	70,500	12.08%
43420	Fire Insurance	12,597	12,500	0	12,200	12,500	0.00%
Total CP-BERRY FIRE DISTRICT Rev		86,320	75,400	57,409	78,250	83,000	10.08%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
52200							
173	Retirement	6,050	12,500	0	0	0	-100.00%
204	Dues and Subscriptions	23,562	1,400	1,000	2,000	2,000	42.86%
207	Support Services	54,219	61,500	53,711	73,500	78,250	27.24%
301	Equipment	0	0	0	0	0	-----
305	Maintenance	2,489	0	2,698	2,750	2,750	-----
Total CP-BERRY FIRE DISTRICT Exp		86,320	75,400	57,409	78,250	83,000	10.08%

Notes:

- 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, and was increased in 2015 from \$1,400.
- 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 EMT's that make up the Department are all currently volunteers. 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	44,660	44,660	22,330	44,660	48,500	8.60%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
52300						
207 Support Services	44,660	44,660	22,330	44,660	48,500	8.60%
Total CROSS PLAINS AREA EMS Exp	44,660	44,660	22,330	44,660	48,500	8.60%

Notes:

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

**BUILDING INSPECTION
GENERAL FUND - FUND 110**

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

The Village contracts for inspection services 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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue		0	0	0	0	0	-----
44300	Building Permits and Inspection Fees	39,810	30,000	10,407	30,000	32,000	6.67%
Total BUILDING INSPECTION Revenue		39,810	30,000	10,407	30,000	32,000	6.67%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
52400							
104	Administrative Assistant (p/t)	4,739	7,500	1,607	3,750	6,500	-13.33%
206	Printing	0	250	0	0	0	-100.00%
207	Support Services	10,817	10,000	4,200	10,000	10,000	0.00%
304	Supplies	0	250	0	250	250	0.00%
Total BUILDING INSPECTION Expense		15,556	18,000	5,807	14,000	16,750	-6.94%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	162,005	149,250	112,809	137,686	104,125	-30.23%
41310	Water Utility Tax Equivalent	56,315	57,250	0	60,624	74,125	29.48%
42300	Spec Assess for Street Improvements	1,724	2,000	0	1,500	1,000	-50.00%
42400	Special Assess for Street Facilities	0	0	0	0	0	-----
43530	State - Highway Aid	166,794	173,750	86,656	173,750	199,500	14.82%
46300	Transportation	0	250	0	250	250	0.00%
46400	Sanitation and Utilities	0	1,500	0	250	250	-83.33%
47420	Water Utility Reimbursement	0	0	0	0	0	-----
47430	Sewer Utility Reimbursement	0	0	0	0	0	-----
	Total PUBLIC FACILITIES Revenue	386,838	384,000	199,465	374,060	379,250	-1.24%

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.

PUBLIC FACILITIES (Continued)
GENERAL FUND - FUND 110

EXPENDITURES

PERSONNEL SERVICES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
53300							
101	Director	34,255	44,750	16,011	33,000	34,000	-24.02%
102	Laborers	113,526	108,250	57,910	116,000	117,750	8.78%
103	Part-Time Staff	12,443	8,500	12,565	5,750	5,750	-32.35%
171	Health Insurance	36,051	35,750	17,880	35,750	37,500	4.90%
172	Dental	2,388	2,250	1,204	2,250	2,250	0.00%
173	Retirement	9,319	9,500	5,030	9,500	9,500	0.00%
174	Social Security	9,362	10,000	5,874	9,500	9,500	-5.00%
175	Medicare	2,193	2,250	1,374	2,750	2,250	0.00%
176	Life Insurance	570	500	302	500	500	0.00%
177	Disability Insurance	0	250	0	0	250	0.00%
178	Uniform	5,596	5,750	1,968	5,500	5,500	-4.35%
Total PERSONNEL SERVICES Expense		225,703	227,750	120,117	220,500	224,750	-1.32%

Notes:

- 101** The wage/benefits for the Director are split between the General Fund (48%), Water Utility (26%), and Sewer Fund (26%). 2016 will be the first year the 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 2016.
- 102** The wage/benefits for the Laborers are split between the General Fund (69%), Water Utility (17%), & Sewer Fund (14%). Additionally, the WWTP Operator is split between the General Fund (16%), Water Utility (24%), and Sewer Fund (60%). 2016 will be the first year the 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 2016.
- 103** Part-time wages/benefits distribution is the same as Laborers. Part-time Staff is utilized as needed mainly in warmer months and during heavy snow removal operations.
- 171** There are 4 employees receiving family health insurance and 1 receiving single coverage. Health Insurance rates are set by the State. The fee for family is \$1,541.70 per month and for single is \$620.20 per month. The rates are approximately 9.4% higher than the previous year. The employee is responsible for pay 12% 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 7.2% which represents an approximate 0.20% decrease from 2015.
- 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 2015.
- 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		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53300							
201	Postage	147	250	9	160	250	0.00%
202	Communication	4,614	5,000	1,637	4,000	4,500	-10.00%
203	Utilities	12,546	14,000	6,646	14,000	14,000	0.00%
204	Dues & Subscriptions	0	250	0	250	250	0.00%
207	Support Services	33,587	35,000	150	35,000	35,000	0.00%
Total CONTRACTUAL SERVICES Exp		50,894	54,500	8,443	53,410	54,000	-0.92%

Notes:

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

207 This line item is primarily used for Mowing and rent for the storage of Compost.

SUPPLIES AND EXPENSES		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53300							
301-000	Equipment	7,926	7,500	730	7,500	7,500	0.00%
302-000	Technology	368	500	45	500	500	0.00%
303-000	Fuel	12,499	17,000	2,472	10,000	12,000	-29.41%
304-101	Supplies - General	2,325	2,000	2,599	4,000	3,000	50.00%
304-102	Supplies - Snow/Ice Control Material	14,548	18,250	19,658	20,000	20,000	9.59%
305-101	Maintenance - Vehicle	6,473	8,000	2,079	8,000	8,000	0.00%
305-102	Maintenance - Equipment	10,526	12,000	6,305	12,000	12,000	0.00%
305-103	Maintenance - Infrastructure	50,000	35,000	35,774	35,750	35,000	0.00%
399-000	Miscellaneous	5,576	1,500	1,242	2,400	2,500	66.67%
Total SUPPLIES AND EXPENSES		110,242	101,750	70,905	100,150	100,500	-1.23%

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	386,838	384,000	199,465	374,060	379,250	-1.24%
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STREET LIGHTING GENERAL FUND - FUND 110

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

Notify MGE of outages in a timely manner.

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

STREET LIGHTING BUDGET SUMMARY

REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	76,052	78,000	36,003	78,000	80,000	2.56%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53420						
207 Support Services	76,052	78,000	36,003	78,000	80,000	2.56%
Total STREET LIGHTING Expense	76,052	78,000	36,003	78,000	80,000	2.56%

Notes:

- 207** The 2016 Budget will likely need to reflect a significant increase due to the addition of the new street lighting system scheduled for construction in 2015 with the US Highway 14 (Main St) Reconstruction Project.

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. 2016 represents the 2nd 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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue		151,581	154,625	72,598	154,626	157,500	1.86%
43540	State - Recycling Grant	6,625	6,625	6,624	6,624	6,500	-1.89%
Total Refuse & Garbage Collection Rev		158,206	161,250	79,222	161,250	164,000	1.71%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53620							
207-001	Garbage Collection	110,410	112,500	55,000	112,500	114,000	1.33%
207-002	Recycling Collection	47,796	48,750	24,222	48,750	50,000	2.56%
Total REFUSE & GARBAGE COL. Exp.		158,206	161,250	79,222	161,250	164,000	1.71%

**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 employee best practices for planning and zoning related issues.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	27,404	12,500	1,623	8,050	13,250	6.00%
44400	Zoning Permits and Fees	175	1,000	1,000	1,200	1,000	0.00%
44900	Other Regulator Permits and Fees	300	1,500	10	750	750	-50.00%
46800	Community Development	10,000	20,000	0	10,000	20,000	0.00%
	Total COMMUNITY DEVEL. Revenue	37,879	35,000	2,633	20,000	35,000	0.00%

Notes:

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

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

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	56400						
101	Community Development Director	65	0	0	0	0	-----
207-101	Support Services - General	11,525	30,000	2,633	20,000	35,000	16.67%
207-102	Support Services - Zoning Code Re-Write	26,290	5,000	0	0	0	-100.00%
	Total COMMUNITY DEVEL. Expense	37,879	35,000	2,633	20,000	35,000	0.00%

Notes:

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

**TRANSFERS TO OTHER FUNDS
GENERAL FUND - FUND 110**

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

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

Transfers from the General Fund will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	20,000	40,000	0	40,000	0	-100.00%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
59200						
000 Transfers to Other Funds	20,000	40,000	0	40,000	0	-100.00%
Total TRANSFERS Expense	20,000	40,000	0	40,000	0	-100.00%

2016 Budget

Capital Fund

Fund #120

Summary

Village of Cross Plains

2016 Capital Fund Operating Budget

SUMMARY of REVENUES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41000	TAXES	0	0	0	0	0	-----
43000	INTERGOVERNMENTAL	575,312	612,518	4,000	946,304	50,000	-91.84%
46000	PUBLIC CHARGES FOR SERVICES	0	105,000	24,853	50,000	57,000	-45.71%
48000	MISCELLANEOUS	8,856	6,750	0	6,750	70,000	937.04%
49000	OTHER FINANCING SOURCES	870,000	316,500	0	321,550	395,500	24.96%
49100	PROCEEDS FROM LONG TERM DEBT	919,060	577,782	770,231	770,231	1,362,250	135.77%
Total Budget Revenue		2,373,228	1,618,550	799,084	2,094,835	1,934,750	19.54%

SUMMARY of EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
57140	GENERAL PUBLIC BUILDINGS	0	0	0	0	49,000	-----
57210	POLICE DEPARTMENT	0	30,250	31,106	31,106	33,750	11.57%
57220	CROSS PLAINS-BERRY FIRE DISTRICT	0	0	0	0	0	-----
57230	CROSS PLAINS AREA EMS	4,756	0	0	0	0	-----
57300	PUBLIC FACILITIES	1,617,637	1,497,800	359,693	1,750,133	1,142,000	-23.75%
57620	PARKS, RECREATION, & CONSERVANCY	118,208	90,500	29,565	60,000	710,000	684.53%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		1,740,601	1,618,550	420,364	1,841,239	1,934,750	19.54%

Difference between Revenues and Expenditures **632,627** **0** **378,720** **253,596** **0** -----

Revenues

**REVENUES
CAPITAL FUND - FUND 120**

Budget Summary

TAXES	
	41000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41110	General Property Taxes	0	0	0	0	0	-----
	Total TAXES Revenue	0	0	0	0	0	-----

INTERGOVERNMENTAL	
	43000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
43520	State Public Safety Aid	0	4,000	4,000	4,000	0	-100.00%
43530	State Grants - Transportation	575,312	514,000	0	942,304	0	-100.00%
43540	State Grants - Sanitation	0	55,000	0	0	35,000	-36.36%
43570	State Grants - Recreation	0	39,518	0	0	0	-100.00%
43700	County Grants	0	0	0	0	15,000	-----
	Total INTERGOVERNMENTAL Rev	575,312	612,518	4,000	946,304	50,000	-91.84%

PUBLIC CHARGES FOR SERVICES	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46900	Other Public Charges for Services	0	105,000	24,853	50,000	57,000	-45.71%
	Total PUBLIC CHARGES Rev	0	105,000	24,853	50,000	57,000	-45.71%

MISCELLANEOUS	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000	Miscellaneous	8,856	500	0	500	0	-100.00%
48100	Interest	0	250	0	250	0	-100.00%
48500	Donations	0	6,000	0	6,000	70,000	1066.67%
	Total MISCELLANEOUS Revenue	8,856	6,750	0	6,750	70,000	937.04%

OTHER FINANCING SOURCES	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49100	Proceeds of Long-term Debt	919,060	577,782	770,231	770,231	1,362,250	135.77%
49200	Transfers from Other Funds	870,000	265,000	0	265,000	217,500	-17.92%
49300	Fund Balance Applied	0	51,500	0	56,550	178,000	245.63%
	Total OTHER FINANCING SOURCES	1,789,060	894,282	770,231	1,091,781	1,757,750	96.55%

Total Capital Revenue	2,373,228	1,618,550	799,084	2,094,835	1,934,750	19.54%
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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 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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	0	0	0	0	34,000	-----
43700	County Grants	0	0	0	0	15,000	-----
	Total PUBLIC BUILDING Rev	0	0	0	0	49,000	-----

Notes:

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

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	57140						
207	Support Services	0	0	0	0	49,000	-----
302	Technology	0	0	0	0	0	-----
	Total PUBLIC BUILDINGS Exp	0	0	0	0	49,000	-----

Notes:

207 Includes funds for the Glaciers Edge Square Redevelopment Plan at \$24,000 and the development of a Master Plan for the use of the Buechner Property at \$25,000.

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

**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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	0	26,250	27,106	27,106	33,750	28.57%
43520	State Public Safety Aid	0	4,000	4,000	4,000	0	-100.00%
	Total PUBLIC BUILDING Rev	0	30,250	31,106	31,106	33,750	11.57%

Notes:

43520 Grant money provided by WisDOT to Police Departments for public safety related purchases. Used in 2015 to offset some of the cost for the new vehicle video recording system.

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	57210						
801	Vehicle	0	0	0	0	33,750	-----
803	Equipment	0	30,250	31,106	31,106	0	-100.00%
	Total POLICE DEPARTMENT Expense	0	30,250	31,106	31,106	33,750	11.57%

Notes:

801 The 2008 vehicle is proposed for replacement with a new SUV vehicle similar to the replacement in 2012.

803 Funds provided in 2015 to replace the video recording system and related equipment within the three police vehicles.

**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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	0	0	0	0	0	-----

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
57220						
803 Equipment	0	0	0	0	0	-----
Total FIRE PROTECTION Expense	0	0	0	0	0	-----

Notes:

**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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	4,756	0	0	0	0	-----

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
57230						
803 Equipment	4,756	0	0	0	0	-----
Total AMBULANCE Expense	4,756	0	0	0	0	-----

Notes:

803 Capital Funds were provided by the Village Board for a new generator at the Station in 2014 as part of a remodeling project. The Village was reimbursed these funds from the District as the District Board opted to pay for this improvement with fund balance rather than assess communities.

**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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	1,042,325	501,300	334,839	486,829	629,500	25.57%
43530	State Grants - Transportation	575,312	514,000	0	942,304	0	-100.00%
43540	State Grants - Sanitation	0	55,000	0	0	35,000	-36.36%
46900	Other Public Charges for Services	0	105,000	24,853	50,000	57,000	-45.71%
48500	Donations	0	6,000	0	6,000	25,000	316.67%
49200	Transfers from Other Funds	0	265,000	0	265,000	217,500	-17.92%
49300	Fund Balance Applied	0	51,500	0	0	178,000	245.63%
	Total PUBLIC FACILITIES Rev	1,617,637	1,497,800	359,693	1,750,133	1,142,000	-23.75%

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 has been 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. This work is ongoing as needed throughout the year. The School District is also providing \$7,000 to the Village as part of the County P Traffic Study.
- 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** Several transfers are needed in 2016: 1) \$2,500 from General Fund as Veridian's contribution to the County P Traffic Study, 2) \$15,000 from Water Utility for Drinking Fountains, 3) \$100,000 from Water Utility for its share in the extension of Military Rd, and 4) \$100,000 from Sewer Fund for its share in the extension of Military Rd.
- 49300** Several of the Projects from 2015 related to Highway 14 were completed well under budget due to favorable bids being lower than estimates. It is proposed \$100,000 go towards annual Street Maintenance, \$50,000 carried over for Streetscape Improvements, and \$10,000 to assist in Streetscape Consulting.

PUBLIC FACILITIES (Continued)
CAPITAL FUND - FUND 120

EXPENDITURES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
57300							
207-000	Support Services	95,595	50,000	12,889	50,000	35,000	-30.00%
207-102	Support Services - Stormwater Plan	0	85,000	0	0	50,000	-41.18%
802-000	Facility	17,600	18,000	0	0	18,000	0.00%
803-000	Equipment	1,014	19,800	17,235	17,235	14,000	-29.29%
805-101	Infrastructure - General	109,784	160,000	0	225,000	135,000	-15.63%
805-102	Infrastructure - Lagoon Street	1,393,645	25,000	197,183	275,000	0	-100.00%
805-103	Infrastructure - US Highway 14 (Main St)	0	1,000,000	95,988	1,096,500	90,000	-91.00%
805-104	Infrastructure - County Hwy P (Church St)	0	140,000	36,398	86,398	50,000	-64.29%
805-105	Infrastructure - Military Road Extension	0	0	0	0	750,000	-----
Total PUBLIC FACILITIES Expense		1,617,637	1,497,800	359,693	1,750,133	1,142,000	-23.75%

Notes:

- 207-000** Provides funding for Streetscape Consulting at \$10,000 and a traffic study of County Highway P (Church Street) at \$25,000.
- 207-102** The Village will be required to have a Stormwater Management Plan in order to receive a permit in 2016 for the discharge of stormwater. This item could not be completed in 2015 and the line item has been updated to reflect the executed contract with Town and Country Engineering.
- 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 2015.
- 803-000** Provides for replacement of salter equipment for \$8,000 and broom at \$6,000.
- 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.
- 805-103** Several streetscaping items were deferred to 2016 for completion due to the November 8th completion date for the Highway 14 project. The plan is complete for streetscaping and the Village would implement several elements including benches, bike racks, trash receptacles, planters and signage improvements.
- 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..
- 805-105** Should the Village acquire property from Veridian Homes within the development of the Buechner Farm, the Village will be obligated to pay a share in the road construction costs fronting on the property it requires. Preliminary estimates put this work around \$750,000 with approximately \$100,000 each coming from the utilities for their share of the work. These terms are outlined in an approved Pre-Annexation Agreement; however, final approval can only be granted within a Development Agreement that would be worked out near the end of the annexation process.

**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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	118,208	90,500	29,565	60,000	665,000	634.81%
48500	Donations	0	0	0	0	45,000	-----
	Total PARKS, REC, & CONSER Rev	118,208	90,500	29,565	60,000	710,000	684.53%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	57620						
207-000	Support Services	14,005	50,000	9,570	20,000	100,000	100.00%
801-000	Vehicle	0	0	0	0	30,000	-----
802-000	Facility	25,651	0	0	0	10,000	-----
803-000	Equipment	78,552	30,500	19,995	25,000	0	-100.00%
804-000	Property	0	0	0	0	475,000	-----
805-101	Infrastructure-Zander Park Trail Expansion	0	10,000	0	15,000	50,000	400.00%
805-102	Infrastructure - Dog Park	0	0	0	0	45,000	-----
	Total PARKS, REC, & CONSER Exp	118,208	90,500	29,565	60,000	710,000	684.53%

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.
- 801-000** Replacement of the Parks/Recreation vehicle.
- 802-000** Funding for pool maintenance depending on the findings of inspection reports upon opening/closing.
- 804-000** The Village is in active negotiations with Veridian Homes to acquire property within the Buechner Farm development. Should an agreement be reached, the payment will be made at closing for the sale of the property to the Developer which is scheduled at the latest for August of 2016.
- 805-101** As part of the preparations for the Trail Project, funds will be needed to acquire easement and possibly property depending on the discussions with property owners that have property in wetlands.
- 805-102** The Parks/Recreation Committee is working on the implementation of a Dog Park as an extension of the amenities offered at Raspberry Park. Funding for this activity would be offset by donations or fundraising associated with the project to be coordinated by the Committee.

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	0	0	0	0	0	-----
	0	0	0	0	0	-----

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	0	0	0	0	0	-----
	0	0	0	0	0	-----

2016 Budget

Library Fund

Fund #130

Summary

Village of Cross Plains
2016 Library Fund Operating Budget

SUMMARY of REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Taxes	234,575	241,390	241,390	241,390	250,250	3.67%
Intergovernmental Revenues	94,138	95,000	0	95,000	106,250	11.84%
Fines, Forfeits, & Penalties	0	4,500	3,807	4,250	4,250	-5.56%
Public Charges for Services	8,724	7,000	4,005	4,500	4,500	-35.71%
Miscellaneous Revenues	0	1,250	897	900	1,000	-20.00%
Other Financing Sources	0	2,000	0	2,000	2,000	0.00%
Total Budget Revenue	337,437	351,140	250,099	348,040	368,250	4.87%

SUMMARY of EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51430 PERSONNEL	57,503	58,500	28,260	56,750	61,500	5.13%
51600 GENERAL BUILDINGS AND PLANT	36,042	36,250	15,023	36,450	37,250	2.76%
55110 ROSEMARY GARFOOT PUBLIC LIBRARY	247,374	256,390	128,850	257,404	269,500	5.11%
59200 TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures	340,919	351,140	172,133	350,604	368,250	4.87%

Difference in Revenues over Expenditures	(3,482)	0	77,966	(2,564)	0
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Village of Cross Plains
2016 Library Fund Operating Budget

Index Expenditures Summary

<i>PERSONNEL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
101	Department Head	58,046	58,750	27,233	59,717	61,250	4.26%
102	First Subordinate	37,409	38,000	17,786	39,000	40,000	5.26%
103	Full-Time Employees	31,908	32,500	14,968	32,822	33,500	3.08%
104	Part-Time Employees	40,663	42,250	18,169	42,232	46,750	10.65%
171	Health Insurance	30,536	30,250	15,143	30,250	32,750	8.26%
172	Dental	2,688	3,500	916	2,000	3,500	0.00%
173	Retirement	11,103	10,750	5,484	11,000	11,000	2.33%
174	Social Security	10,137	10,750	5,164	10,500	11,000	2.33%
175	Medicare	2,371	2,500	1,208	2,500	2,500	0.00%
176	Life Insurance	669	500	345	500	500	0.00%
177	Disability Insurance	0	250	0	0	250	0.00%
Total PERSONNEL SERVICES Expense		225,529	230,000	106,417	230,521	243,000	5.65%

<i>CONTRACTUAL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
201	Postage	363	450	144	450	500	11.11%
202	Communication	1,707	1,200	732	1,400	1,250	4.17%
203	Utilities	20,607	19,500	9,210	19,500	20,000	2.56%
204	Dues & Subscriptions	342	400	79	400	500	25.00%
205	Meetings	883	1,400	0	1,400	2,750	96.43%
206	Printing	69	100	82	164	250	150.00%
207	Support Services	33,494	34,143	29,717	34,272	34,500	1.05%
Total CONTRACTUAL SERVICES Exp		57,464	57,193	39,964	57,586	59,750	4.47%

<i>SUPPLIES AND EXPENSES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
301	Equipment	6,619	5,500	3,568	5,500	5,500	0.00%
302	Technology	0	0	0	0	1,750	-----
304	Supplies	43,715	48,547	19,244	47,097	47,750	-1.64%
305	Maintenance	6,588	6,900	1,571	6,900	7,500	8.70%
306	Programs	1,004	2,000	969	2,000	2,000	0.00%
399	Miscellaneous	0	1,000	399	1,000	1,000	0.00%
Total SUPPLIES AND EXPENSES		57,926	63,947	25,751	62,497	65,500	2.43%

<i>OTHER</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
59200	Transfers to Other Funds	0	0	0	0	0	-----
Total OTHER Expenses		0	0	0	0	0	-----

Total Budget Expenditures		340,919	351,140	172,133	350,604	368,250	4.87%
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Revenues

**REVENUES
LIBRARY FUND - FUND 130**

Budget Summary

Taxes	
	41000

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
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41110	General Property Taxes	234,575	241,390	241,390	241,390	250,250	3.67%
	Total TAXES Revenue	234,575	241,390	241,390	241,390	250,250	3.67%

Intergovernmental Revenues	
	43000

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
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43720	Dane County Library Reimbursement	94,138	95,000	0	95,000	106,250	11.84%
	Total INTERGOVERNMENTAL Rev	94,138	95,000	0	95,000	106,250	11.84%

Fines, Forfeits, & Penalties	
	45000

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
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45190	Other Law and Ordinance Violations	0	4,500	3,807	4,250	4,250	-5.56%
	Total FINES, FORFEITS, & PENALTIES	0	4,500	3,807	4,250	4,250	-5.56%

Public Charges for Services	
	46000

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
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46710	General Library Revenue	8,724	7,000	4,005	4,500	4,500	-35.71%
	Total PUBLIC CHARGES Rev	8,724	7,000	4,005	4,500	4,500	-35.71%

**REVENUES
LIBRARY FUND - FUND 130**

Budget Summary

Miscellaneous Revenues	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000	Miscellaneous Revenue	0	1,000	497	500	500	-50.00%
48200	Rent	0	250	400	400	500	100.00%
	Total MISCELLANEOUS Revenue	0	1,250	897	900	1,000	-20.00%

Other Financing Sources	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied	0	0	0	0	0	-----
49310	Endowment Funds	0	2,000	0	2,000	2,000	0.00%
	Total OTHER FINANCING SOURCES	0	2,000	0	2,000	2,000	0.00%

Total Budget Revenues	337,437	351,140	250,099	348,040	368,250	4.87%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	36,042	36,000	14,623	36,050	36,750	2.08%
48200	Rent	0	250	400	400	500	100.00%
	Total GENERAL BUILD & PLANT Rev	36,042	36,250	15,023	36,450	37,250	2.76%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51600						
202	Communication	1,707	1,200	732	1,400	1,250	4.17%
203	Utilities	20,607	19,500	9,210	19,500	20,000	2.56%
207	Support Services	7,140	7,800	3,246	7,800	7,750	-0.64%
304	Supplies	0	850	265	850	750	-11.76%
305	Maintenance	6,588	6,900	1,571	6,900	7,500	8.70%
	Total GENERAL BUILD & PLANT Exp	36,042	36,250	15,023	36,450	37,250	2.76%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	144,512	146,890	120,541	151,154	152,000	3.48%
43720	Dane County Library Reimbursement	94,138	95,000	0	95,000	106,250	11.84%
45190	Other Law and Ordinance Violations	0	4,500	3,807	4,250	4,250	-5.56%
46710	General Library Revenue	8,724	7,000	4,005	4,500	4,500	-35.71%
48000	Miscellaneous Revenue	0	1,000	497	500	500	-50.00%
49310	Endowment Funds	0	2,000	0	2,000	2,000	0.00%
	Total LIBRARY Revenue	247,374	256,390	128,850	257,404	269,500	5.11%

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

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
55110							
101	Director	58,046	58,750	27,233	59,717	61,250	4.26%
102	Assistant Director	37,409	38,000	17,786	39,000	40,000	5.26%
103	Librarian	31,908	32,500	14,968	32,822	33,500	3.08%
104	Part-Time Staff	40,663	42,250	18,169	42,232	46,750	10.65%
Total PERSONNEL SERVICES Expense		168,026	171,500	78,157	173,771	181,500	5.83%

Notes:

101-104 Wages include a 2.5% increase from the 2015 actual pay rate.

CONTRACTUAL SERVICES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
55110							
201	Postage	363	450	144	450	500	11.11%
204	Dues & Subscriptions	342	400	79	400	500	25.00%
205	Meetings	883	1,400	0	1,400	2,750	96.43%
206	Printing	69	100	82	164	250	150.00%
207	Support Services	26,354	26,343	26,472	26,472	26,750	1.55%
Total CONTRACTUAL SERVICES Exp		28,010	28,693	26,777	28,886	30,750	7.17%

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 2015. This fee provides for the ILS/Link Cat and non-link PC troubleshooting, etc. Also provides for Enterprise Wireless.

SUPPLIES AND EXPENSES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
55110							
301-000	Equipment	6,619	5,500	3,568	5,500	5,500	0.00%
302-000	Technology	0	0	0	0	1,750	-----
304-101	Supplies - Books	23,212	26,081	10,201	23,781	24,500	-6.06%
304-102	Supplies - Reference Materials	1,081	2,500	1,705	2,500	2,500	0.00%
304-103	Supplies - Periodicals	2,768	2,966	2,136	2,966	3,000	1.15%
304-104	Supplies - Audiovisual	10,166	9,500	2,353	9,500	9,500	0.00%
304-105	Supplies - General	6,487	6,650	2,584	7,500	7,500	12.78%
306-000	Programs	1,004	2,000	969	2,000	2,000	0.00%
399-000	Miscellaneous	0	1,000	399	1,000	1,000	0.00%
Total SUPPLIES AND EXPENSES		51,338	56,197	23,915	54,747	57,250	1.87%

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	247,374	256,390	128,850	257,404	269,500	5.11%
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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

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
59200						
59200 Transfers to Other Funds	0	0	0	0	0	-----
Total TRANSFERS Expense	0	0	0	0	0	-----

2016 Budget

Parks/Recreation Fund

Fund #140

Summary

Village of Cross Plains
2015 Parks/Recreation Fund Operating Budget

SUMMARY of REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Taxes	124,545	174,515	174,515	174,515	191,500	9.73%
Intergovernmental Revenues	0	500	0	0	0	-100.00%
Public Charges for Services	183,826	183,000	110,610	187,300	190,000	3.83%
Miscellaneous Revenues	0	3,000	10,651	10,651	1,000	-66.67%
Other Financing Sources	0	30,000	0	30,000	10,000	-66.67%
Total Budget Revenue	308,371	391,015	295,776	402,466	392,500	0.38%

SUMMARY of EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51430 PERSONNEL	9,989	42,500	15,423	35,238	44,250	4.12%
54600 AGING	14,052	14,740	14,240	14,990	19,250	30.60%
55200 PARKS	53,477	60,450	19,473	61,259	62,000	2.56%
55300 RECREATION PROGRAMS AND EVENTS	112,561	115,875	57,449	121,276	122,250	5.50%
55420 SWIMMING POOL	111,992	108,950	36,282	117,914	116,250	6.70%
59200 TRANSFERS TO OTHER FUNDS	0	48,500	0	48,500	28,500	-41.24%
Total Budget Expenditures	302,071	391,015	142,869	399,176	392,500	0.38%

Difference in Revenues over Expenditures	6,300	0	152,908	3,290	0
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Village of Cross Plains
2015 Parks/Recreation Fund Operating Budget

Index Expenditures Summary

<i>PERSONNEL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
101	Department Head	49,128	51,750	23,676	51,917	53,250	2.90%
102	First Subordinate	37,905	42,500	15,654	43,885	45,000	5.88%
103, 104	Part-Time Employees	69,694	70,500	13,990	75,000	71,750	1.77%
171	Health Insurance	0	21,250	7,572	15,143	22,750	7.06%
172	Dental	0	1,750	432	845	1,750	0.00%
173	Retirement	1,913	6,250	3,128	6,250	6,250	0.00%
174	Social Security	6,547	10,250	3,466	10,250	10,500	2.44%
175	Medicare	1,527	2,500	811	2,500	2,500	0.00%
176	Life Insurance	2	250	15	250	250	0.00%
177	Disability Insurance	0	250	0	0	250	0.00%
178	Uniform	339	500	857	1,000	1,000	100.00%
Total PERSONNEL SERVICES Expense		167,055	207,750	69,602	207,040	215,250	3.61%

<i>CONTRACTUAL SERVICES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
201	Postage	58	325	34	325	250	-23.08%
202	Communication	1,439	2,800	300	2,500	3,000	7.14%
203	Utilities	22,271	19,200	6,131	21,250	21,250	10.68%
204	Dues & Subscriptions	14,559	16,240	15,664	15,990	20,500	26.23%
205	Meetings	993	1,500	518	1,250	1,500	0.00%
206	Printing	190	2,100	1,685	2,185	2,500	19.05%
207	Support Services	31,701	26,500	8,455	30,000	30,000	13.21%
Total CONTRACTUAL SERVICES Exp		71,211	68,665	32,787	73,500	79,000	15.05%

<i>SUPPLIES AND EXPENSES</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
301	Equipment	2,105	2,400	396	2,250	2,250	-6.25%
302	Technology	5,572	4,500	3,972	4,825	4,500	0.00%
303	Fuel	552	1,300	250	1,000	1,500	15.38%
304	Supplies	15,811	18,200	5,482	18,500	18,500	1.65%
305	Maintenance	17,839	18,700	9,169	20,858	21,000	12.30%
306	Programs	16,918	15,000	17,988	16,000	16,000	6.67%
307	Concessions	4,508	5,500	2,020	5,500	5,500	0.00%
399	Miscellaneous	500	500	1,203	1,203	500	0.00%
Total SUPPLIES AND EXPENSES		63,806	66,100	40,480	70,136	69,750	5.52%

<i>OTHER</i>		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
59200	Transfers to Other Funds	0	48,500	0	48,500	28,500	-41.24%
Total OTHER Expenses		0	48,500	0	48,500	28,500	-41.24%
Total Budget Expenditures		302,071	391,015	142,869	399,176	392,500	0.38%

Revenues

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

Budget Summary

Taxes	
	41000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41110	General Property Taxes	124,545	174,515	174,515	174,515	191,500	9.73%
	Total TAXES Revenue	124,545	174,515	174,515	174,515	191,500	9.73%

Intergovernmental Revenues	
	43000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
43200	Federal Grants	0	0	0	0	0	-----
43520	State	0	0	0	0	0	-----
43730	Park Related Grants	0	500	0	0	0	-100.00%
	Total INTERGOVERNMENTAL Rev	0	500	0	0	0	-100.00%

Public Charges for Services	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46720-101	Parks General Revenue	1,907	0	825	0	2,000	-----
46720-102	Parks Improvement Fund	1,935	12,500	340	12,500	12,500	0.00%
46720-103	Parks Concessions	2,509	3,500	1,634	2,800	3,500	0.00%
46725	Recreation	89,681	85,000	72,067	90,000	90,000	5.88%
46726	Baer Park Improvement	10,155	0	1,755	0	0	-----
46734-101	Pool General Revenue	68,541	68,500	30,270	68,500	68,500	0.00%
46734-102	Pool Improvement Fund	3,487	6,000	860	6,000	6,000	0.00%
46734-103	Pool Concessions	3,936	5,000	1,424	5,000	5,000	0.00%
46760	Schools	1,676	2,500	1,436	2,500	2,500	0.00%
	Total PUBLIC CHARGES Rev	183,826	183,000	110,610	187,300	190,000	3.83%

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

Budget Summary

Miscellaneous Revenues	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000	Miscellaneous Revenue	0	1,000	10,651	10,651	1,000	0.00%
48100	Interest	0	0	0	0	0	-----
48200	Rent	0	2,000	0	0	0	-100.00%
	Total MISCELLANEOUS Revenue	0	3,000	10,651	10,651	1,000	-66.67%

Other Financing Sources	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49100	Proceeds of Long-term Debt	0	0	0	0	0	-----
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied (Park Impr)	0	30,000	0	30,000	10,000	-66.67%
	Total OTHER FINANCING SOURCES	0	30,000	0	30,000	10,000	-66.67%

Total Budget Revenues	308,371	391,015	295,776	402,466	392,500	0.38%
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Expenses

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

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

The Personnel Budget includes all fringe benefit costs associated with the full-time and part-time employment of all employees within the Parks and Recreation Fund. The Village provides a package of fringe benefits to all full-time staff including health insurance, dental insurance, retirement, social security, Medicare, life insurance, and income continuation (disability). Non-monetary benefits also include vacation, sick time, employee funded retirement, etc. The Parks and Recreation Director was formally budgeted for in the General Fund Personnel Budget (110-51430) for Fringe Benefits. This position was and will continue to be supported by Allocated Revenue (Property Taxes) as it was before.

PROGRAM OBJECTIVES:

PERSONNEL BUDGET SUMMARY

REVENUES		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51430							
Allocated Revenue		9,989	42,500	15,423	35,238	44,250	4.12%
EXPENDITURES		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51430							
171	Health Insurance	0	21,250	7,572	15,143	22,750	7.06%
172	Dental	0	1,750	432	845	1,750	0.00%
173	Retirement	1,913	6,250	3,128	6,250	6,250	0.00%
174	Social Security	6,547	10,250	3,466	10,250	10,500	2.44%
175	Medicare	1,527	2,500	811	2,500	2,500	0.00%
176	Life Insurance	2	250	15	250	250	0.00%
177	Income Continuation	0	250	0	0	250	0.00%
Total PERSONNEL Expense		9,989	42,500	15,423	35,238	44,250	4.12%

Notes:

- 171** There is 1 family and 1 single plan currently selected within this fund. Health Insurance rates are set by the State. The fee for family is \$1,5410.70 per month and for single is \$620 per month. The rates are approximately 10% higher than the previous year. The employee is responsible for pay 12% 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 2.0 employees currently enrolled in WRS. The employer contribution rate for General employees is 7.2% which represents an approximate 0.20% decrease from 2015. All employees within this budget currently pay the full share of the employee contribution to WRS which is 6.6%.
- 174** The Village is responsible for paying 6.2% of all employees gross pay towards Social Security.
- 175** The Village is responsible for paying 1.45% of all employees gross pay towards Medicare.
- 176** The employer's share of life insurance premium rates is based on the employee's age and annual salary.
- 177** The employers share of income continuation premium rates is based on the employee's annual salary. Rates are set by the Department of Employee Trust Funds.

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

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

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

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

AGING BUDGET SUMMARY

REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	14,052	14,740	14,240	14,990	19,250	30.60%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
54600						
103 Senior Coordinator	837	500	0	750	750	50.00%
204 Dues & Subscription	13,215	14,240	14,240	14,240	18,500	29.92%
Total AGING Expense	14,052	14,740	14,240	14,990	19,250	30.60%

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 2015 esimated population of 3,696.

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 part-time seasonal 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	38,906	56,450	15,260	58,459	56,500	0.09%
43200 Federal Grants	0	0	0	0	0	-----
43520 State	0	0	0	0	0	
43730 Park Related Grants	0	500	0	0	0	
46720-101 Parks General Revenue	1,907	0	825	0	2,000	-----
46720-103 Parks Concessions	2,509	3,500	1,634	2,800	3,500	0.00%
46726 Baer Park Improvement	10,155	0	1,755	0	0	-----
Total PARKS Revenue	53,477	60,450	19,473	61,259	62,000	2.56%

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

EXPENDITURES

PERSONNEL SERVICES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	55200					
101 Director	16,580	17,250	8,315	17,306	17,750	2.90%
104 Part-Time Staff	8,840	10,000	1,830	10,000	10,000	0.00%
Total PERSONNEL SERVICES Expense	25,420	27,250	10,145	27,306	27,750	1.83%

Notes:

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

102 Two part-time seasonal employees are utilized throughout the warmer months typically for a variety of work maintaining areas within the parks and conservancy.

PARKS (Continued)
PARKS/RECREATION FUND - FUND 140

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
55200							
202	Communication	939	1,400	0	1,500	1,500	7.14%
203	Utilities	4,011	4,200	1,439	4,250	4,250	1.19%
204	Dues & Subscriptions	0	200	130	250	250	25.00%
205	Meetings	395	500	109	500	500	0.00%
206	Printing	190	500	0	500	500	0.00%
207	Support Services	3,455	3,000	360	3,500	3,500	16.67%
Total CONTRACTUAL SERVICES Exp		8,991	9,800	2,038	10,500	10,500	7.14%

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 accesible toilet has been added to the pool for easier access and to cover high usage during home swim meets and parties.

SUPPLIES AND EXPENSES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
55200							
301	Equipment	192	400	106	250	250	-37.50%
302	Technology	259	500	0	500	500	0.00%
303	Fuel	552	1,300	250	1,000	1,500	15.38%
304	Supplies	802	3,700	754	3,500	3,500	-5.41%
305	Maintenance	14,694	14,500	2,811	14,500	15,000	3.45%
306	Programs	(378)	0	1,484	0	0	-----
307	Concessions	2,445	2,500	682	2,500	2,500	0.00%
399	Miscellaneous	500	500	1,203	1,203	500	0.00%
Total SUPPLIES AND EXPENSES		19,066	23,400	7,290	23,453	23,750	1.50%

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	53,477	60,450	19,473	61,259	62,000	2.56%
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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 2015, 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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	21,204	28,375	0	28,776	29,750	4.85%
46725	Recreation	89,681	85,000	72,067	90,000	90,000	5.88%
46760	Schools	1,676	2,500	1,436	2,500	2,500	0.00%
	Total REC. PROGRAMS & EVENTS Rev.	112,561	115,875	73,503	121,276	122,250	5.50%

Notes:

46725 New programs are currently being utilized by local users. Revenues increased 2013-2014 via budget \$34,000. With the addition of the Glacier Creek Middle School gym, we will be offering more programs for various ages.

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

EXPENDITURES

PERSONNEL SERVICES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	55300						
101	Director	16,274	17,250	7,681	17,306	17,750	2.90%
102	Recreation Coordinator	26,658	32,500	14,883	32,635	33,500	3.08%
103	Part-Time Staff	8,575	12,000	1,893	13,000	12,000	0.00%
178	Uniform	0	0	500	500	500	-----
	Total PERSONNEL SERVICES Expense	51,506	61,750	24,956	63,441	63,750	3.24%

Notes:

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

CONTRACTURAL SERVICES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	55300						
201	Postage	58	325	34	325	250	-23.08%
202	Communication	500	1,400	300	1,000	1,500	7.14%
204	Dues & Subscriptions	300	300	250	250	250	-16.67%
205	Meetings	597	1,000	408	750	1,000	0.00%
206	Printing	0	1,600	1,685	1,685	2,000	25.00%
207	Support Services	27,996	23,000	8,049	26,000	26,000	13.04%
	Total CONTRACTUAL SERVICES Exp	29,451	27,625	10,726	30,010	31,000	12.22%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	55300						
302	Technology	5,204	3,500	3,825	3,825	3,500	0.00%
304	Supplies	9,103	8,000	1,438	8,000	8,000	0.00%
306-101	Programs	17,296	15,000	7,711	16,000	16,000	6.67%
306-102	Programs - Life Foundation	0	0	8,793	0	0	-----
	Total SUPPLIES AND EXPENSES	31,603	26,500	21,767	27,825	27,500	3.77%

Notes:

- 306** Program supplies have increased with the additional programs being offered. The large increase is due to WPRA ticket expenses not accounted for in the 2014 Budget.

Total REC. PROGRAMS & EVENTS Exp.	112,561	115,875	57,449	121,276	122,250	5.50%
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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		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
	Allocated Revenue	39,515	35,450	4,589	44,414	42,750	20.59%
46734-101	Pool General Revenue	68,541	68,500	30,270	68,500	68,500	0.00%
46734-103	Pool Concessions	3,936	5,000	1,424	5,000	5,000	0.00%
	Total SWIMMING POOL Revenue	111,992	108,950	36,282	117,914	116,250	6.70%

Notes:

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

EXPENDITURES

PERSONNEL SERVICES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
	55420						
101	Director	16,274	17,250	7,681	17,306	17,750	2.90%
102	Pool Managers	11,247	10,000	771	11,250	11,500	15.00%
103	Lifeguards	31,252	30,000	4,937	31,250	31,000	3.33%
104	Swim Team	20,189	18,000	5,331	20,000	18,000	0.00%
178	Uniform	339	500	357	500	500	0.00%
	Total PERSONNEL SERVICES Expense	79,301	75,750	19,077	80,306	78,750	3.96%

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)

CONTRACTURAL SERVICES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
	55420						
203	Utilities	18,260	15,000	4,693	17,000	17,000	13.33%
204	Dues & Subscriptions	1,044	1,500	1,044	1,250	1,500	0.00%
207	Support Services	250	500	46	500	500	0.00%
Total CONTRACTUAL SERVICES Exp		19,554	17,000	5,783	18,750	19,000	11.76%

SUPPLIES AND EXPENSES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
	55420						
301	Equipment	1,913	2,000	290	2,000	2,000	0.00%
302	Technology	109	500	147	500	500	0.00%
304	Supplies	5,905	6,500	3,290	7,000	7,000	7.69%
305	Maintenance	3,145	4,200	6,358	6,358	6,000	42.86%
307	Concessions	2,064	3,000	1,337	3,000	3,000	0.00%
Total SUPPLIES AND EXPENSES		13,137	16,200	11,423	18,858	18,500	14.20%

Total SWIMMING POOL Expense	111,992	108,950	36,282	117,914	116,250	6.70%
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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		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	0	0	0	0	0	-----
46720-102	Parks Improvement Fund	1,935	12,500	340	12,500	12,500	0.00%
46734-102	Pool Improvement Fund	3,487	6,000	860	6,000	6,000	0.00%
49300	Fund Balance Applied (Park Impr)	0	30,000	0	30,000	10,000	-66.67%
	Total SWIMMING POOL Revenue	5,422	48,500	1,200	48,500	28,500	-41.24%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	59200						
59200	Transfers to Other Funds	0	48,500	0	48,500	28,500	-41.24%
	Total TRANSFERS Expense	0	48,500	0	48,500	28,500	-41.24%

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, 2014 the Park Improvement Fund had a positive fund balance of \$104,666. 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.

2016 Budget

Debt Service Fund

Fund #150

Summary

Village of Cross Plains
2016 Debt Service Fund Operating Budget

SUMMARY of REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Taxes	744,648	780,006	780,006	780,006	857,750	9.97%
Other Financing Sources	0	94,500	0	94,500	142,250	50.53%
Total Budget Revenue	744,648	874,506	780,006	874,506	1,000,000	14.35%

SUMMARY of EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
58000 DEBT SERVICE	765,053	874,506	804,324	874,506	1,000,000	14.35%
59200 TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures	765,053	874,506	804,324	874,506	1,000,000	14.35%

Difference in Revenues over Expenditures **(20,405)** **0** **(24,318)** **0** **0**

Revenues

**REVENUES
DEBT SERVICE FUND - FUND 150**

Budget Summary

Taxes	
	41000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41110	General Property Taxes	744,648	780,006	780,006	780,006	857,750	9.97%
Total TAXES Revenue		744,648	780,006	780,006	780,006	857,750	9.97%

Other Financing Sources	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49200	Transfers from Other Funds	0	94,500	0	94,500	92,250	-2.38%
49300	Fund Balance Applied	0	0	0	0	50,000	-----
Total OTHER FINANCING SOURCES		0	94,500	0	94,500	142,250	50.53%

Total Budget Revenues		744,648	874,506	780,006	874,506	1,000,000	14.35%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	765,053	780,006	804,324	780,006	907,750	16.38%
49200	Transfers from Other Funds	0	94,500	0	94,500	92,250	-2.38%
	Total DEBT SERVICE Revenue	765,053	874,506	804,324	874,506	1,000,000	14.35%

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 2016 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 \$37,226 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 \$11,135 for Highway 14 (Main Street) water main design services (2012).

- Fund 670 Sewer Fund: Annual transfer of \$33,878 for Highway 14 (Main Street) sewer main design services (2012), vehicle replacement (2013), and equipment/consulting services (2014).

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	58000						
601	Principal	660,802	705,000	706,050	705,000	825,000	17.02%
602	Interest	104,251	169,506	98,274	169,506	175,000	3.24%
	Total DEBT SERVICE Expense	765,053	874,506	804,324	874,506	1,000,000	14.35%

**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

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	59200					
59200	Transfers to Other Funds	0	0	0	0	-----
Total TRANSFERS Expense	0	0	0	0	0	-----

2016 Budget

Tax Increment District

Fund #310

Summary

Village of Cross Plains

2016 Tax Increment District Operating Budget

SUMMARY of REVENUES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41000	TAXES	114,014	105,000	0	107,646	390,000	271.43%
43000	INTERGOVERNMENTAL	5,349	8,500	0	8,500	3,500	-58.82%
46000	PUBLIC CHARGES FOR SERVICES	8,537	5,000	7,700	10,000	7,500	50.00%
48000	MISCELLANEOUS	250,000	0	0	0	0	-----
49000	OTHER FINANCING SOURCES	2,765,538	3,326,000	250,000	1,158,250	0	-100.00%
Total Budget Revenue		3,143,438	3,444,500	257,700	1,284,396	401,000	-88.36%

SUMMARY of EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51410	EXECUTIVE	1,969,176	247,500	339,773	1,074,050	103,500	-58.18%
51510	ACCOUNTING	1,500	3,500	3,500	3,500	1,500	-57.14%
58000	DEBT SERVICE	0	40,750	40,741	40,741	255,500	526.99%
59200	TRANSFERS TO OTHER FUNDS	912,307	3,152,750	0	293,350	125,500	-96.02%
Total Budget Expenditures		2,882,983	3,444,500	384,014	1,411,641	486,000	-85.89%

Difference between Revenues & Expenditures **260,455** **0** **(126,314)** **(127,245)** **(85,000)** -----

Revenues

**REVENUES
TAX INCREMENT DISTRICT - FUND 310**

Budget Summary

TAXES	
	41000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
41120	Tax Increments	114,014	105,000	0	107,646	390,000	271.43%
	Total TAXES Revenue	114,014	105,000	0	107,646	390,000	271.43%

INTERGOVERNMENTAL	
	43000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
43500	State Grants - Computer Aid	5,349	8,500	0	8,500	3,500	-58.82%
	Total INTERGOVERNMENTAL Rev	5,349	8,500	0	8,500	3,500	-58.82%

PUBLIC CHARGES FOR SERVICES	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46100	General Government	8,537	5,000	7,700	10,000	7,500	50.00%
	Total PUBLIC CHARGES Revenue	8,537	5,000	7,700	10,000	7,500	50.00%

MISCELLANEOUS	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000	Miscellaneous	250,000	0	0	0	0	-----
48100	Interest	0	0	0	0	0	-----
	Total MISCELLANEOUS Revenue	250,000	0	0	0	0	-----

OTHER FINANCING SOURCES	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49100	Proceeds of Long-term Debt	2,765,538	3,110,250	250,000	942,500	0	-100.00%
49200	Transfers from Other Funds	0	40,000	0	40,000	0	-100.00%
49300	Fund Balance Applied	0	175,750	0	175,750	0	-100.00%
	Total OTHER FINANCING SOURCES	2,765,538	3,326,000	250,000	1,158,250	0	-100.00%

	Total TID Revenue	3,143,438	3,444,500	257,700	1,284,396	401,000	-88.36%
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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-Treasurer. 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		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	1,960,639	242,500	332,073	1,064,050	96,000	-60.41%
46100	General Government	8,537	5,000	7,700	10,000	7,500	50.00%
	Total PUBLIC BUILDING Rev	1,969,176	247,500	339,773	1,074,050	103,500	-58.18%

Notes:

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

EXPENDITURES		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51410						
101	General Administration	0	60,000	150	30,000	35,000	-41.67%
204	Dues and Subscriptions	15,150	15,000	15,000	15,250	15,250	1.67%
207	Support Services	54,225	25,000	10,300	15,000	5,500	-78.00%
399	Miscellaneous	0	500	0	500	500	0.00%
701	Redevelopment Grant	1,724,500	47,000	47,120	739,750	47,250	0.53%
702	Rehabilitation Grant	0	100,000	43,653	50,000	0	-100.00%
804	Property	175,300	0	223,550	223,550	0	-----
	Total EXECUTIVE Expense	1,969,176	247,500	339,773	1,074,050	103,500	-58.18%

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.
- 702** The Rehabilitation Grant was started by the Village in 2013 and has money in fund balance to use towards smaller projects. One grant was authorized in 2015 in the amount of \$45,100 and several smaller amounts were awarded as reimbursement for undergrounding electrical services on Main Street.
- 804** The amount reflected in the 2015 Projection is the TID's share to acquire 1904 Main Street.

**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 standing.

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	0	40,750	40,741	40,741	255,500	526.99%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
58000						
601 Principal	0	25,000	25,000	25,000	175,000	600.00%
602 Interest	0	15,750	15,741	15,741	80,500	411.11%
Total DEBT SERVICE Expense	0	40,750	40,741	40,741	255,500	526.99%

Notes:

601, 602 The Village borrowed from the State Trust Fund Loan program to pay for the Redevelopment Grant incentives for the Kalscheur Redevelopment and Zander Place Apartments. This is the second year for Kalscheur and first year for Zander. A third loan was authorized in 2015 but will not begin payback until 2017 for the Mill Creek Apartments.

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	912,307	3,152,750	0	293,350	125,500	-96.02%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
59200						
000 Transfers	912,307	3,152,750	0	293,350	125,500	-96.02%
Total TRANSFER Expense	912,307	3,152,750	0	293,350	125,500	-96.02%

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 \$37,226 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).

2016 Budget

Water Utility

Fund #660

Summary

Revenues

**REVENUES
WATER UTILITY - FUND 670**

Budget Summary

PUBLIC CHARGES FOR SERVICES	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46450							
461.1	Metered Sales - Residential	197,830	200,000	94,384	190,000	233,250	16.63%
461.2	Metered Sales - Commercial	19,349	25,000	8,800	18,734	23,750	-5.00%
461.3	Metered Sales - Industrial	4,122	5,000	2,194	4,500	5,500	10.00%
461.4	Metered Sales - Irrigation	0	0	0	9,974	20,750	-----
461.5	Metered Sales - Multi-Family	19,376	10,000	8,174	17,451	22,500	125.00%
462.1	Private Fire Protection	2,675	2,000	1,514	3,000	10,750	437.50%
462.2	Private Fire Protection - Commercial	4,216	5,000	2,509	5,000	0	-100.00%
462.3	Private Fire Protection - Industrial	1,393	2,000	696	1,500	0	-100.00%
463.0	Public Fire Protection	82,411	85,000	55,923	100,000	125,250	47.35%
465.0	Other Water Sales	1,923	6,000	0	5,679	6,000	0.00%
470.0	Forfeited Discounts	2,167	2,000	659	2,000	2,500	25.00%
474.0	Other Water Revenues	11,777	12,500	1,796	6,875	6,500	-48.00%
Total PUBLIC CHARGES Rev.		347,239	354,500	176,650	364,713	456,750	28.84%

MISCELLANEOUS REVENUES	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000							
419.0	Interest Income	188	500	0	250	250	-50.00%
421.0	Misc Non-Operating Income	0	70,000	0	70,000	70,000	0.00%
425.0	Miscellaneous Amortization	13,957	15,000	0	15,000	15,000	0.00%
Total MISCELLANEOUS Rev		14,145	85,500	0	85,250	85,250	-0.29%

OTHER FINANCING SOURCES	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49200							
000.0	Proceeds from Long Term Debt	0	2,445,500	0	1,491,359	69,000	-97.18%
433.0	Transfers from Other Funds	0	0	0	0	33,500	-----
Total OTHER FINANCING Rev.		0	2,445,500	0	1,491,359	102,500	-95.81%

Total Water Revenue	361,384	2,885,500	176,650	1,941,322	644,500	-77.66%
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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 Assistant Village Manager is 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 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	115,544	145,625	55,925	139,763	123,750	-15.02%

EXPENDITURES

CUSTOMER ACCOUNTS EXPENSE

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51400						
901.0	Assistant Village Admin.	14,446	14,375	6,460	14,375	14,500	0.87%
902.0	Meter Reading Labor	8,280	5,000	1,250	4,000	5,000	0.00%
903.0	Operation - Expense	34	250	0	250	250	0.00%
	Total CUSTOMER ACCT. Exp.	22,760	19,625	7,710	18,625	19,750	0.64%

Notes:

901.0 Provides funding for 25% of the salary for the Assistant Village Administrator.

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51400						
920.0	General Administration	26,189	27,750	11,600	23,199	25,750	-7.21%
921.0	Operation - Expense	3,657	3,000	852	3,000	3,000	0.00%
923.0	Contracted Services	11,678	45,000	10,964	40,000	19,500	-56.67%
924.0	Property Insurance	14,483	12,250	8,369	13,000	13,250	8.16%
926.0	Employee Benefits	34,146	33,250	16,219	32,439	38,750	16.54%
928.0	Regulatory Commission	0	250	129	5,000	250	0.00%
930.0	Miscellaneous	2,631	3,000	84	3,000	2,000	-33.33%
932.0	Maintenance of General Plant	0	1,500	0	1,500	1,500	0.00%
	Total ADMIN & GENERAL Exp.	92,784	126,000	48,215	121,138	104,000	-17.46%

Notes:

- 920.0** Provides funding for 25% of the salary for the Village Administrator/Clerk-Treasurer 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.	115,544	145,625	55,925	139,763	123,750	-15.02%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	126,625	131,500	0	136,837	214,750	63.31%
433.0	Transfers from Other Funds	0	0	0	0	33,500	-----
	Total INSURANCE & RISK MGMT Rev.	126,625	131,500	0	136,837	248,250	88.78%

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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	51500						
403.0	Depreciation	72,097	70,000	0	70,000	70,000	0.00%
408.0	Taxes	52,361	57,000	0	60,624	74,250	30.26%
426.0	Principal on Long-Term Debt	0	0	0	0	62,750	-----
427.0	Interest on Long-Term Debt	2,167	4,500	0	0	30,000	566.67%
429.0	Principal on Debt to Municipality	0	0	0	5,000	10,000	-----
430.0	Interest on Debt to Municipality	0	0	0	1,213	1,250	-----
	Total FINANCE ADMIN Exp.	126,625	131,500	0	136,837	248,250	88.78%

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 First year for the Principal and Interest payments 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 General Fund for a 2012 Borrowing set to expire in 2022.

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	208,256	162,875	55,482	132,665	165,000	1.30%

EXPENDITURES

SUPPLY SOURCE (WELLS)

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53700						
601.1 Operation - Labor	1,790	6,500	749	2,500	5,000	-23.08%
601.2 Operation - Expense	4,711	500	2,207	4,500	4,500	800.00%
614.1 Maintenance - Labor	251	2,000	0	0	0	-100.00%
614.2 Maintenance - Expense	6,092	500	772	1,400	1,500	200.00%
Total SUPPLY SOURCE Exp.	12,844	9,500	3,728	8,400	11,000	15.79%

PUMPING

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53700						
623.0 Power for Pumping	24,163	24,000	13,933	27,865	27,500	14.58%
624.1 Operation - Labor	4,313	1,000	2,413	6,000	5,000	400.00%
624.2 Operation - Expense	6,350	1,500	257	1,000	1,500	0.00%
633.1 Maintenance - Labor	111	5,000	0	0	0	-100.00%
633.2 Maintenance - Expense	1,684	500	0	2,000	2,000	300.00%
Total PUMPING Expense	36,621	32,000	16,603	36,865	36,000	12.50%

WATER SERVICE (Continued)
WATER UTILITY - FUND 660

EXPENDITURES (Continued)

WATER TREATMENT

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	53700						
641.0	Chemicals	0	7,000	0	7,000	7,000	0.00%
642.1	Operation - Labor	5,478	1,500	1,895	5,000	6,000	300.00%
642.2	Operation - Expense	1,833	2,000	2,228	3,000	3,000	50.00%
652.1	Maintenance - Labor	260	500	39	500	0	-100.00%
652.2	Maintenance - Expense	238	500	680	1,000	1,000	100.00%
	Total WATER TREAT Exp.	7,808	11,500	4,842	16,500	17,000	47.83%

TRANSMISSION AND DISTRIBUTION

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	53700						
661.0	Storage Facilities	0	4,000	0	2,500	3,000	-25.00%
662.1	Operation - Labor	41,912	22,500	15,200	30,400	30,000	33.33%
662.2	Operation - Expense	3,827	7,000	1,531	4,000	4,000	-42.86%
673.0	Maintenance of Mains	84,841	35,375	9,289	25,000	35,000	-1.06%
675.0	Maintenance of Services	12,114	4,000	1,397	4,000	5,000	25.00%
676.0	Maintenance of Meters	7,381	7,000	2,893	4,000	4,000	-42.86%
677.0	Maintenance of Hydrants	907	30,000	0	1,000	20,000	-33.33%
	Total TRANS. & DIST. Expense	150,983	109,875	30,310	70,900	101,000	-8.08%

Notes:

- 673.0** Provides funds for the expenses related to responding to water main breaks. Late 2013 and early 2014 were historically bad for water main breaks throughout the State and Region leading to a high response rate in 2014.

Total WATER SERVICE Exp.	208,256	162,875	55,482	132,665	165,000	1.30%
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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

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	Allocated Revenue	0	0	325,568	0	38,500	-----
000.0	Proceeds from Long Term Debt	0	2,445,500	0	1,491,359	69,000	-97.18%
	Total INSURANCE & RISK MGMT Rev.	0	2,445,500	325,568	1,491,359	107,500	-95.60%

EXPENDITURES

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
	57000						
207.000	Support Services	0	120,000	35,922	120,000	0	-100.00%
801.000	Vehicle	0	0	0	0	23,500	-----
803.000	Equipment	0	69,000	0	0	84,000	21.74%
805.103	Infrastructure - US Highway 14 (Main St)	0	2,256,500	289,646	1,300,000	0	-100.00%
	Total SUPPLY SOURCE Exp.	0	2,445,500	325,568	1,420,000	107,500	-95.60%

Notes:

- 207.000** Funding was provided for project management and inspection services related to the Highway 14 project.
- 801.000** It is proposed that shared vehicle between the Water and Sewer Systems be replaced in 2016. The included number represents half the cost of the new vehicle.
- 803.000** The Water Utility is responsible for contributing the drinking fountains to the new Main Street Streetscaping plan with the highway construction completed in 2015. They will be installed in three places in the Spring of 2016. The new Generator for Well #2 is being carried over from 2015 and will be installed in 2016.
- 805.103** Funding was provided for water main construction within the Highway 14 project.

2016 Budget

Sewer Fund

Fund #670

Summary

Village of Cross Plains

2016 Sewer Utility Operating Budget

SUMMARY of REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
PUBLIC CHARGES FOR SERVICES	1,143,424	1,172,500	540,148	1,073,250	1,333,750	13.75%
MISCELLANEOUS REVENUES	50,407	12,500	665	3,000	5,000	-60.00%
OTHER FINANCING SOURCES	0	3,912,000	0	2,491,582	50,000	-98.72%
Total Budget Revenue	1,193,831	5,097,000	540,812	3,567,832	1,388,750	-72.75%

SUMMARY of EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51510 ACCOUNTING	372,606	366,000	6,537	7,500	6,000	-98.36%
51600 GENERAL BUILDINGS AND PLANT	65,591	76,500	30,248	66,750	71,500	-6.54%
53610 SEWAGE SERVICE	322,937	277,500	146,863	287,290	290,250	4.59%
53630 SOLID WASTE DISPOSAL	173,318	175,000	65,611	175,000	175,000	0.00%
57410 SEWAGE SERVICE CAPITAL OUTLAY	15,454	3,750,500	570,696	2,519,618	251,750	-93.29%
58000 DEBT SERVICE	118,314	451,500	404,032	471,550	594,250	31.62%
59200 TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures	1,068,221	5,097,000	1,223,986	3,527,708	1,388,750	-72.75%

Difference between Revenues and Expenditures 125,610 0 (683,174) 40,124 0 -----

Revenues

**REVENUES
SEWER UTILITY - FUND 670**

Budget Summary

PUBLIC CHARGES FOR SERVICES	
	46000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
46410							
501	Residential	952,722	900,000	461,224	900,000	1,146,250	27.36%
502	Commercial	95,609	200,000	44,619	90,000	100,000	-50.00%
503	Industrial	29,062	25,000	15,549	30,000	35,000	40.00%
504	OTR Sales to the Public	48,966	40,000	18,755	36,000	45,000	12.50%
505	Liquid Connection Fee	10,865	4,500	0	10,750	4,500	0.00%
506	Sludge Connection Fee	6,200	3,000	0	6,500	3,000	0.00%
Total PUBLIC CHARGES		1,143,424	1,172,500	540,148	1,073,250	1,333,750	13.75%

MISCELLANEOUS REVENUES	
	48000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
48000	Miscellaneous Revenue	48,518	10,000	437	1,000	3,000	-70.00%
48100	Interest	1,889	2,500	228	2,000	2,000	-20.00%
Total MISCELLANEOUS Rev		50,407	12,500	665	3,000	5,000	-60.00%

OTHER FINANCING SOURCES	
	49000

		2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
49100	Proceeds of Long-term Debt	0	1,340,000	0	1,651,582	0	-100.00%
49200	Transfers from Other Funds	0	1,732,000	0	0	50,000	-97.11%
49300	Fund Balance Applied	0	840,000	0	840,000	0	-100.00%
Total OTHER FINANCING		0	3,912,000	0	2,491,582	50,000	-98.72%

Total Sewer Revenue	1,193,831	5,097,000	540,812	3,567,832	1,388,750	-72.75%
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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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenues	372,606	366,000	6,537	7,500	6,000	-98.36%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
51510						
207 Support Services	6,575	5,000	6,537	7,500	6,000	20.00%
502 Depreciation	361,225	356,000	0	0	0	-100.00%
503 Amortization	4,806	5,000	0	0	0	-100.00%
Total ACCOUNTING Expense	372,606	366,000	6,537	7,500	6,000	-98.36%

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. These numbers are being phased out of the annual budget as they are not operating costs. The operating cost version of these numbers is reflected in the Debt Service page and does not need to be duplicated.

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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	65,591	76,500	30,248	66,750	71,500	-6.54%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015	
	51600						
202	Communication	4,074	4,000	1,862	4,000	4,000	0.00%
203	Utilities	61,459	67,500	28,385	62,500	62,500	-7.41%
305	General Maintenance	58	5,000	0	250	5,000	0.00%
Total BUILD & PLANT Exp		65,591	76,500	30,248	66,750	71,500	-6.54%

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	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	322,937	277,500	146,863	287,290	290,250	4.59%

EXPENDITURES

<i>PERSONNEL SERVICES</i>	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
53610						
101 Plant Operation	48,448	48,500	23,386	48,000	48,500	0.00%
102 Collection System Maintenance	14,431	15,000	9,343	16,000	16,500	10.00%
103 Billing Administration	13,901	14,250	6,460	12,920	14,500	1.75%
104 General Administration	28,550	27,750	11,902	23,804	27,750	0.00%
171 Health Insurance	26,427	26,750	13,106	26,213	27,500	2.80%
172 Dental	1,563	1,750	1,020	2,041	1,750	0.00%
173 Retirement	7,449	7,500	3,941	7,882	7,500	0.00%
174 Social Security	6,296	6,750	3,204	6,407	6,750	0.00%
175 Medicare	1,472	1,750	749	1,499	1,750	0.00%
176 Life Insurance	249	250	138	275	250	0.00%
177 Disability Insurance	0	250	0	0	250	0.00%
Total PERSONNEL SERVICES Exp	148,785	150,500	73,248	145,040	153,000	1.66%

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 Assistant Administrator 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

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
53610							
201	Postage	2,337	1,500	544	2,500	2,500	66.67%
205	Meetings	1,657	1,000	75	500	750	-25.00%
206	Printing	23,823	1,000	267	500	500	-50.00%
207	Support Services	27,855	20,000	6,263	20,000	25,000	25.00%
208	Legal	0	500	662	1,000	500	0.00%
209	Insurance	19,592	16,250	11,158	20,000	17,750	9.23%
Total CONTRACTUAL Exp		75,265	40,250	18,969	44,500	47,000	16.77%

Notes:

- 206** Provides funding for contracted printing and distribution costs of the quarterly bills.
- 207** Provides funding for required laboratory testing.

SUPPLIES AND EXPENSES

		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	vs. 2015
53610							
301	Equipment	7,969	10,000	9,399	10,000	10,000	0.00%
302	Technology	287	2,000	0	2,000	1,000	-50.00%
303	Fuel	8,019	11,000	1,684	11,000	11,000	0.00%
304	Supplies	12,863	7,750	4,150	7,750	7,750	0.00%
305	General Maintenance	10,947	7,500	12,009	15,000	7,500	0.00%
307	System Maintenance	53,203	45,500	25,024	48,000	50,000	9.89%
399	Miscellaneous	3,354	2,000	635	2,000	2,000	0.00%
501	Compliance Fees	2,246	1,000	1,744	2,000	1,000	0.00%
Total SUPPLIES AND EXPENSES		98,888	86,750	54,645	97,750	90,250	4.03%

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	322,937	277,500	146,863	287,290	290,250	4.59%
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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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
[]						
[] Allocated Revenue	173,318	175,000	65,611	175,000	175,000	0.00%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
[] 53630						
207 Support Services	173,318	175,000	65,611	175,000	175,000	0.00%
Total WASTE DISPOSAL Exp	173,318	175,000	65,611	175,000	175,000	0.00%

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:

Continue to prepare for the Highway 14 Reconstruction.

Study and plan for impacts on new Phosphorous Regulations

SEWAGE SERVICE CAPITAL OUTLAY BUDGET SUMMARY

REVENUES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	15,454	3,750,500	570,696	2,519,618	251,750	-93.29%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
57410						
207-000 Support Services	11,778	180,000	43,844	180,000	20,000	-88.89%
801-000 Vehicle	0	0	0	0	23,500	-----
803-000 Equipment	0	107,000	68,012	107,000	0	-100.00%
804-000 Stream Monitoring	0	0	0	0	54,000	-----
805-101 Liquid Connection Fee	0	0	0	10,750	4,500	-----
805-102 Sludge Connection Fee	0	0	0	6,500	3,000	-----
805-103 Infrastructure - US Highway 14 (Main St)	3,676	3,463,500	458,841	2,150,000	0	-100.00%
805-104 Treatment Facility Replacement Fund	0	0	0	65,368	65,500	-----
805-105 Collection System Replacement Fund	0	0	0	0	81,250	-----
Total CAPITAL OUTLAY Expense	15,454	3,750,500	570,696	2,519,618	251,750	-93.29%

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.

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 placed 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 plant 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	118,314	451,500	404,032	471,550	594,250	31.62%

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
58000						
601 Principal	5,000	352,250	352,373	352,250	425,750	20.87%
602 Interest	113,314	99,250	51,658	99,250	134,500	35.52%
604 Principal on Debt to Municipality	0	0	0	13,810	29,250	-----
605 Interest on Debt to Municipality	0	0	0	6,240	4,750	-----
Total DEBT SERVICE Expense	118,314	451,500	404,032	471,550	594,250	31.62%

Notes:

601, 602 Increase reflects new debt service payments as part of 2015 borrowing for US Highway 14 (Main Street) Reconstruction project. All of 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

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2014 Actual	2015 Budget	YTD 6/30/2015	2015 Projected	2016 Budget	% Change vs. 2015
Dept. No. 59200						
000 Transfers	0	0	0	0	0	-----
Total TRANSFER Expense	0	0	0	0	0	-----