

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

<i>CONTRACTUAL SERVICES</i>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	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.

<i>SUPPLIES AND EXPENSES</i>		2014	2015	YTD	2015	2016	% Change
		Actual	Budget	6/30/2015	Projected	Budget	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%