

Village of
Cross Plains
2017 Budget

Parks &
Recreation
Fund

Summary

Village of Cross Plains
2017 Parks/Recreation Fund Operating Budget

SUMMARY of REVENUES

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

SUMMARY of EXPENDITURES

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

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

Index Expenditures Summary

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

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

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

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

Revenues

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

Budget Summary

Taxes	
	41000

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

Intergovernmental Revenues	
	43000

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

Public Charges for Services	
	46000

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

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

Budget Summary

Miscellaneous Revenues	
	48000

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

Other Financing Sources	
	49000

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

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

**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.

PROGRAM OBJECTIVES:

Stay current with changing laws regarding benefits related to employer and employee contributions.

Review benefits provided to achieve cost savings where possible.

PERSONNEL BUDGET SUMMARY

REVENUES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
Allocated Revenue		35,604	44,250	18,373	45,100	60,500	36.72%
EXPENDITURES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51430							
110	Bonus Pool	0	0	0	0	2,500	-----
171	Health Insurance	15,784	22,750	11,415	24,000	28,750	26.37%
172	Dental	466	1,750	570	1,250	2,250	28.57%
173	Retirement	6,497	6,250	2,880	6,750	10,000	60.00%
174	Social Security	10,382	10,500	2,817	10,500	13,500	28.57%
175	Medicare	2,428	2,500	659	2,500	3,250	30.00%
176	Life Insurance	48	250	33	100	250	0.00%
177	Income Continuation	0	250	0	0	0	-100.00%
Total PERSONNEL Expense		35,604	44,250	18,373	45,100	60,500	36.72%

Notes:

- 110** Employees may be provided Merit Pay (i.e. - Bonus) upon successful completion of a Performance Evaluation. Amount of Bonus Pool determined based upon 2% of the total wages for the Department which is the maximum afforded merit pay.
- 171** There are 1 family and 2 single plans currently selected. Health Insurance rates are set by the State. The 2017 monthly fees are \$1,495.56 for family and \$607.90 for single. This represents a decrease of about 3% for family and 2% for single compared to 2016. The employee is responsible for paying 12.0% of that cost.
- 172** Cost for Dental Insurance is budgeted based on an average of claims paid for from the previous year.
- 173** There are 3.0 employees currently enrolled in WRS, compared to 2.0 in 2015. The employer contribution rate for General employees is 7.4% which represents an approximate 0.20% increase over 2016.
- 174** The Village is responsible for paying 6.2% of all employees gross pay towards Social Security.
- 175** The Village is responsible for paying 1.45% of all employees gross pay towards Medicare.
- 176** The employer's share of life insurance premium rates is based on the employee's age and annual salary.
- 177** The employers share of income continuation premium rates is based on the employee's annual salary. Rates are set by the Department of Employee Trust Funds.

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

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

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

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

AGING BUDGET SUMMARY

REVENUES

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

EXPENDITURES

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

Notes:

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

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

MISSION STATEMENT:

The Parks Department is charged with planning, developing, and maintaining high quality park and open space facilities that enhance the quality of life for all Village residents.

PROGRAM DESCRIPTION:

The Parks Department is in charge of planning and maintaining 12 parks, (49 acres) and 6 conservancies (147 acres) throughout the Village. It is made up of 1 full time Parks and Recreation Director, 1 full time Parks Maintenance worker, and assistance from Public Facilities staff.

PROGRAM OBJECTIVES:

Enhance and maintain all Village parks and conservancies at a minimal cost to residents.

Increase awareness of conservancy trails and hillsides with literature and programming for local residents.

PARKS BUDGET SUMMARY

REVENUES

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

Notes:

46720-101 A fee is charged for renting park related facilities.

46726 Program users of Baer Park are charged \$10 per application that collects annual with other funds collected to be used in the future for a to be determined improvement for Baer Park. Currently \$10,000 is taken out of this account to pay for Mary's Place Park Shelter. Payments will be made until 2022.

EXPENDITURES

PERSONNEL SERVICES

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

Notes:

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

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

PARKS (Continued)
PARKS/RECREATION FUND - FUND 140

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

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

Notes:

203 Includes utilities for park related facilities.

207 The main expense for this line item is portable restrooms in the parks at Glacial Valley, Legion park, Raspberry Park, and Park School. A handicap accessible toilet has been added to the pool for easier access and to cover high usage during home swim meets and parties.

SUPPLIES AND EXPENSES

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

Notes:

302 Provides funding for the software for park reservations and field rentals. The ongoing costs for the program are split between Recreation and Swimming budgets.

304 Includes funding for basic supplies of the Parks including signage, cleaning materials, and other basic supplies.

305 Funding provides for repair of picnic tables, playground equipment, buildings, ball diamonds, and conservancy.

307 Expenses related to concession stand supplies at Mary's Place. Offset by the revenues collected on the sales. Excess revenue is to be put into the Baer Park Improvement Account until the building is paid.

Total PARKS Expense	59,028	62,000	17,758	71,000	99,500	60.48%
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**RECREATION PROGRAMS AND EVENTS
PARKS/RECREATION FUND - FUND 140**

MISSION STATEMENT:

The Recreation Department is committed to improving the quality of life for all village residents through promoting and providing well-organized and maintained leisure services through a variety of recreational programs and special events throughout the year.

PROGRAM DESCRIPTION:

The Recreation Department is made up of a Parks and Recreation Director, Recreation Coordinator, part-time staff, and many independent contractors including umpires, referees, and instructors. The Recreation Department looks to promote a wide variety of affordable recreation programs for all ages while also working with the Middleton-Cross Plains School District and local businesses to be sure to benefit each resident in Cross Plains.

PROGRAM OBJECTIVES:

Add 3-5 youth programs, reaching out to residents for recreational ideas while also implementing new program ideas from Staff and Annual WPRA Conference.

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

Coordinate with our local school district and its coaches to encourage more camps (skills/drills) to increase feeder programs in Cross Plains. (ex. - Dance, Poms, Tennis, Volleyball, Baseball, Football, other).

RECREATION PROGRAMS AND EVENTS BUDGET SUMMARY

REVENUES

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

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

EXPENDITURES

PERSONNEL SERVICES

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

Notes:

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

CONTRACTURAL SERVICES

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

Notes:

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

SUPPLIES AND EXPENSES

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

Notes:

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

Total REC. PROGRAMS & EVENTS Exp.	149,840	122,250	62,886	164,400	148,000	21.06%
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**SWIMMING POOL
PARKS/RECREATION FUND - FUND 140**

MISSION STATEMENT:

The Cross Plains Pool is committed to offering a variety of services including swimming lessons, both competitive and leisure swimming, water safety instruction, and educational opportunities for all ages and abilities.

PROGRAM DESCRIPTION:

The Cross Plains pool is made up of 1 Parks and Recreation Director and 16 staff members. It is broken down into 1 pool manager, 2 assistant managers, 9 lifeguards, and 3 basket room/concession workers. The Cross Plains pool offers Red Cross swimming lessons for tiny tots through competitive swim. (Ages 3-17) The facility is also home to the Cross Plains Stingrays (Parent ran swim team).

PROGRAM OBJECTIVES:

Continue to enhance training methods/procedures for staff members working with local organizations and groups.

Continue swimming instruction courses at a variety of levels while also looking to add more programming for adults/seniors.

SWIMMING POOL BUDGET SUMMARY

REVENUES		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	43,524	42,750	0	47,250	44,750	4.68%
46734-101	Pool General Revenue	70,201	68,500	41,173	68,500	68,500	0.00%
46734-103	Pool Concessions	3,994	5,000	1,498	4,500	5,000	0.00%
	Total SWIMMING POOL Revenue	117,719	116,250	42,670	120,250	118,250	1.72%

Notes:

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

EXPENDITURES

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

Notes:

- 101** The Director's annual salary is split equally between the three budgets that he manages: Parks, Recreation, and Pool.
- 102** The pool is made up annually of 1 manager & 2 assistant managers. The 3 positions work on average of 47 hours per pay period. Each manager must obtain their lifeguarding certification, CPR/AED, along with a Wisc Swim Instructor certification.
- 103** The pool is made up of 9 lifeguards & 2 basket room/concession attendants. Lifeguards work on average of 38 hours each pay period and must be at least 16 years of age, have a current lifeguarding certificate, CPR/First Aid, and AED certification. Basket room/concession attendants work on average of 33 hours per pay period (2 weeks) & must be 14 years old.
- 104** Swim Team is a separate entity from the Village that pays for their own employees. The Village uses its payroll system to pay each swim team employee and receives 100% reimbursement for their cost at the end of the summer.

SWIMMING POOL (Continued)
PARKS/RECREATION FUND - FUND 140

EXPENDITURES (Continued)

CONTRACTURAL SERVICES

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

SUPPLIES AND EXPENSES

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

Total SWIMMING POOL Expense	117,719	116,250	27,580	120,250	118,250	1.72%
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**TRANSFERS TO OTHER FUNDS
PARKS/RECREATION FUND - FUND 140**

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

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

Transfers will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

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

EXPENDITURES

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

Notes:

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

(1) The first transfer is from Fund 140 (Parks/Rec) to Fund 150 (Debt Service) in the amount of \$10,000 for Mary's Place as authorized by the Village Board in 2010. This expense is offset by Revenue Line Item 140-49300-000 (Park Improvement Fund). As of December 31, 2015 the Park Improvement Fund had a positive fund balance of \$56,691. These payments will continue through 2021.

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