



VILLAGE OF CROSS PLAINS

# 2020 ANNUAL BUDGET

Administrative Submission- 09-23-19

Village Board Approved- 12-02-19



# 2020 ANNUAL BUDGET

## VILLAGE OF CROSS PLAINS

Dane County, Wisconsin

VILLAGE PRESIDENT	Jay Lengfeld
BOARD OF TRUSTEES	Lee Sorensen
	Judy Kelter-Ketelboeter
	Lori Zander
	Sarah Francois
	Kevin Thusius
	Bill Brosius
MUNICIPAL JUDGE	Jerome Geurts
VILLAGE ADMINISTRATOR/CLERK	Bill Chang
FINANCE DIRECTOR/TREASURER	Bobbi Zauner
DIRECTOR OF PARKS, RECREATION, & CONSERVANCY	Michael Axon
DIRECTOR OF PUBLIC FACILITIES	Jerry Gray
POLICE CHIEF	Tom Janssen
CROSS PLAINS-BERRY FIRE DISTRICT CHIEF	Dale Lochner
CROSS PLAINS AREA EMS CHIEF	Erika Mabrey
ROSEMARY GARFOOT PUBLIC LIBRARY DIRECTOR	Pam Bosben
VILLAGE ASSESSOR	Associated Appraisal

# 2020 Annual Budget Village of Cross Plains

## Fund Summaries

**110  
GENERAL FUND**

	2019 Budget	2020 Budget	Difference	Percentage
<b>Revenue</b>				
Property Tax Levy	\$ 1,326,100	\$ 1,365,400	\$ 39,300	2.96%
Other Revenue	\$ 734,500	\$ 802,650	\$ 68,150	9.28%
<b>Total Revenue</b>	<b>\$ 2,060,600</b>	<b>\$ 2,168,050</b>	<b>\$ 107,450</b>	<b>5.21%</b>
<b>Expense</b>				
Personnel Services	\$ 1,071,500	\$ 1,124,350	\$ 52,850	4.93%
Contractual Services	\$ 765,350	\$ 848,400	\$ 83,050	10.85%
Supplies and Expenses	\$ 203,750	\$ 175,300	\$ (28,450)	-13.96%
Other Expense	\$ 20,000	\$ 20,000	\$ -	0.00%
<b>Total Expense</b>	<b>\$ 2,060,600</b>	<b>\$ 2,168,050</b>	<b>\$ 107,450</b>	<b>5.21%</b>

**120  
CAPITAL FUND**

	2019 Budget	2020 Budget	Difference	Percentage
<b>Revenue</b>				
Property Tax Levy	\$ 7,000	\$ -	\$ (7,000)	-100.00%
Other Revenue	\$ 1,008,000	\$ 585,500	\$ (422,500)	-41.91%
<b>Total Revenue</b>	<b>\$ 1,015,000</b>	<b>\$ 585,500</b>	<b>\$ (429,500)</b>	<b>-42.32%</b>
<b>Expense</b>				
Other Expense	\$ 1,015,000	\$ 585,500	\$ (429,500)	-42.32%
<b>Total Expense</b>	<b>\$ 1,015,000</b>	<b>\$ 585,500</b>	<b>\$ (429,500)</b>	<b>-42.32%</b>

**130  
LIBRARY FUND**

	2019 Budget	2020 Budget	Difference	Percentage
<b>Revenue</b>				
Property Tax Levy	290,794	295,467	4,673	1.61%
Other Revenue	112,521	113,348	827	0.73%
<b>Total Revenue</b>	<b>403,315</b>	<b>408,815</b>	<b>5,500</b>	<b>1.36%</b>
<b>Expense</b>				
Personnel Services	265,250	270,750	5,500	2.07%
Contractual Services	63,580	63,590	10	0.02%
Supplies and Expenses	74,485	74,475	(10)	-0.01%
Other Expense	0	0	0	0.00%
<b>Total Expense</b>	<b>403,315</b>	<b>408,815</b>	<b>5,500</b>	<b>1.36%</b>

**140  
PARKS/REC FUND**

	2019 Budget	2020 Budget	Difference	Percentage
<b>Revenue</b>				
Property Tax Levy	278,575	303,550	24,975	8.97%
Other Revenue	242,550	276,700	34,150	14.08%
<b>Total Revenue</b>	<b>521,125</b>	<b>580,250</b>	<b>59,125</b>	<b>11.35%</b>
<b>Expense</b>				
Personnel Services	339,275	394,950	55,675	16.41%
Contractual Services	86,350	89,850	3,500	4.05%
Supplies and Expenses	85,500	85,450	(50)	-0.06%
Other Expense	10,000	10,000	0	0.00%
<b>Total Expense</b>	<b>521,125</b>	<b>580,250</b>	<b>59,125</b>	<b>11.35%</b>

# 2020 Annual Budget Village of Cross Plains

## Fund Summaries (continued)

150  
DEBT SERVICE FUND

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	1,004,250	1,098,800	94,550	9.41%
Other Revenue	44,500	64,300	19,800	44.49%
<b>Total Revenue</b>	<b>1,048,750</b>	<b>1,163,100</b>	<b>114,350</b>	<b>10.90%</b>
Expense				
Personnel Services	0	0	0	0.00%
Contractual Services	0	0	0	0.00%
Supplies and Expenses	0	0	0	0.00%
Debt Service	1,048,750	1,163,100	114,350	10.90%
Other Expense	0	0	0	0.00%
<b>Total Expense</b>	<b>1,048,750</b>	<b>1,163,100</b>	<b>114,350</b>	<b>10.90%</b>

110-150  
ALL TAX FUNDS

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	2,906,719	3,063,217	156,498	5.38%
Other Revenue	2,142,071	1,842,498	(299,573)	-13.99%
<b>Total Revenue</b>	<b>5,048,790</b>	<b>4,905,715</b>	<b>(143,075)</b>	<b>-2.83%</b>
Expense				
Personnel Services	1,676,025	1,790,050	114,025	6.80%
Contractual Services	915,280	1,001,840	86,560	9.46%
Supplies and Expenses	363,735	335,225	(28,510)	-7.84%
Debt Service	1,048,750	1,163,100	114,350	10.90%
Other Expense	1,045,000	615,500	(429,500)	-41.10%
<b>Total Expense</b>	<b>5,048,790</b>	<b>4,905,715</b>	<b>(143,075)</b>	<b>-2.83%</b>

### Property Tax Rate

	2019 Budget	2020 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 394,391,500	\$ 400,628,900	\$ 6,237,400	1.58%
TID Increment Assessed Valuation	\$ 24,294,897	\$ 32,528,446	\$ 8,233,550	33.89%
Assessed Valuation minus TID Increment	\$ 370,096,603	\$ 368,100,454	\$ (1,996,150)	-0.54%
<b>Municipal Property Tax Levy</b>	<b>\$ 2,906,719</b>	<b>\$ 3,063,217</b>	<b>\$ 156,498</b>	<b>5.38%</b>
<b>Municipal Tax Rate</b>	<b>\$ 7.85</b>	<b>\$ 8.32</b>	<b>\$ 0.47</b>	<b>5.96%</b>

Est. Property Taxes for a home assessed at \$250,000      \$ 1,963      \$ 2,080      \$ 116.94      5.96%

\* As of January 1 of the previous year.

# 2020 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>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
101	Department Head	283,665	291,250	137,233	299,850	302,450	3.85%
102	First Subordinate	240,176	278,250	123,446	274,176	284,500	2.25%
103	Full-Time Employees	408,498	415,500	205,317	432,200	447,550	7.71%
104, 105	Part-Time Employees	175,515	218,000	86,719	226,750	236,050	8.28%
110	Bonus Pool	16,536	19,375	16,500	16,500	19,500	0.65%
171	Health Insurance	238,020	230,500	106,079	220,750	260,650	13.08%
172	Dental	11,206	11,000	7,709	12,250	12,250	11.36%
173	Retirement	95,352	104,500	54,574	105,250	111,850	7.03%
174	Social Security	66,726	74,250	36,484	74,500	77,500	4.38%
175	Medicare	15,605	17,750	8,533	17,750	18,700	5.35%
176	Life Insurance	2,734	3,650	1,458	3,450	3,800	4.11%
177	Disability Insurance	-	-	-	-	-	-----
178	Uniform	9,215	10,750	3,223	10,750	14,000	30.23%
179	Flexible Spending	1,095	1,250	325	1,250	1,250	0.00%
<b>Total PERSONNEL SERVICES</b>		<b>1,564,343</b>	<b>1,676,025</b>	<b>787,600</b>	<b>1,695,426</b>	<b>1,790,050</b>	<b>7.29%</b>
<i>CONTRACTUAL SERVICES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
201	Postage	4,141	5,425	2,413	5,648	4,175	-23.04%
202	Communication	23,118	23,925	11,040	24,475	24,925	4.18%
203	Utilities	72,887	72,750	28,739	70,950	71,000	-2.41%
204	Dues & Subscriptions	39,517	41,950	34,052	41,146	60,250	43.62%
205	Meetings	16,360	25,650	9,337	24,910	20,100	-21.64%
206	Printing	11,140	14,000	5,593	13,717	9,200	-34.29%
207	Support Services	622,967	641,580	315,940	640,294	727,190	13.34%
208	Legal Fees	13,165	31,000	8,069	25,000	28,000	-9.68%
209	Insurance	58,135	64,000	20,919	62,500	64,000	0.00%
<b>Total CONTRACTUAL SERVICE</b>		<b>861,430</b>	<b>920,280</b>	<b>436,102</b>	<b>908,640</b>	<b>1,008,840</b>	<b>9.62%</b>
<i>SUPPLIES AND EXPENSES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
301	Equipment	20,156	36,000	16,553	38,633	31,500	-12.50%
302	Technology	24,041	28,500	17,800	30,285	27,700	-2.81%
303	Fuel	29,289	23,750	14,920	30,250	30,250	27.37%
304	Supplies	88,724	114,185	46,434	110,985	108,925	-4.61%
305	Maintenance	79,442	118,050	45,546	123,350	95,350	-19.23%
306	Programs	38,710	28,750	14,466	28,600	30,250	5.22%
307	Concessions	4,561	5,500	1,456	4,700	5,500	0.00%
399	Miscellaneous	5,932	9,000	969	7,250	5,750	-36.11%
<b>Total SUPPLIES AND EXPENSES</b>		<b>290,854</b>	<b>363,735</b>	<b>158,145</b>	<b>374,053</b>	<b>335,225</b>	<b>-7.84%</b>
<i>DEBT SERVICE</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
601	Principal	1,386,039	870,000	895,000	945,000	945,700	8.70%
602	Interest	182,856	173,750	96,044	173,750	210,400	21.09%
<b>Total DEBT SERVICE Expense</b>		<b>1,568,895</b>	<b>1,043,750</b>	<b>991,044</b>	<b>1,118,750</b>	<b>1,156,100</b>	<b>10.76%</b>
<i>OTHER</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51900	Contingency	19,884	20,000	10,352	20,000	20,000	0.00%
51910	Illegal Taxes, Refunds	-	-	-	-	-	-----
59200	Transfers to Other Funds	10,000	10,000	-	92,000	10,000	0.00%
<b>Total OTHER Expenses</b>		<b>29,884</b>	<b>30,000</b>	<b>10,352</b>	<b>112,000</b>	<b>30,000</b>	<b>0.00%</b>
		<b>4,315,407</b>	<b>4,033,790</b>	<b>2,383,243</b>	<b>4,208,869</b>	<b>4,320,215</b>	<b>7.10%</b>

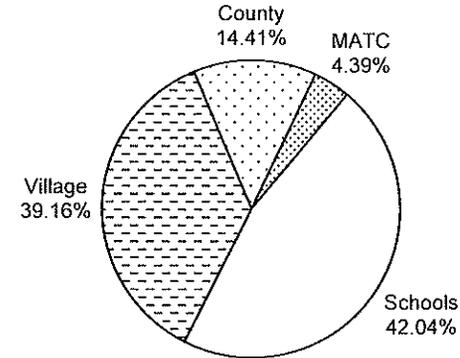
## 2020 Village of Cross Plains Budget

	2019	2020	% Change
Expenditures	\$ 5,048,790	\$ 4,905,715	-2.83%
Revenue Other Than Property Taxes	\$ 2,142,071	\$ 1,842,498	-13.99%
Property Tax Levy for Village Services	\$ 2,906,719	\$ 3,063,217	5.38%
Assessed Valuation	\$ 394,391,500	\$ 400,628,900	1.58%
Assessed Valuation (excluding TID)	\$ 370,096,603	\$ 368,100,454	-0.54%
Tax Rate	\$ 7.85	\$ 8.32	5.96%

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

Taxing Jurisdiction	2019	2020	\$ Change	2020 % of Total
Middleton-Cross Plains School District	\$ 2,394	2,664	\$ 269.58	50.14%
Village of Cross Plains	\$ 1,963	2,080	\$ 116.94	39.16%
Dane County	\$ 741	765	\$ 24.58	14.41%
Madison Area Technical College	\$ 227	233	\$ 6.09	4.39%
Minus School Property Tax Credit	\$ (456)	(430)	\$ 25.47	-8.10%
Total	\$ 4,870	5,313	\$ 442.66	100.00%

### Property Tax Breakdown by Jurisdiction

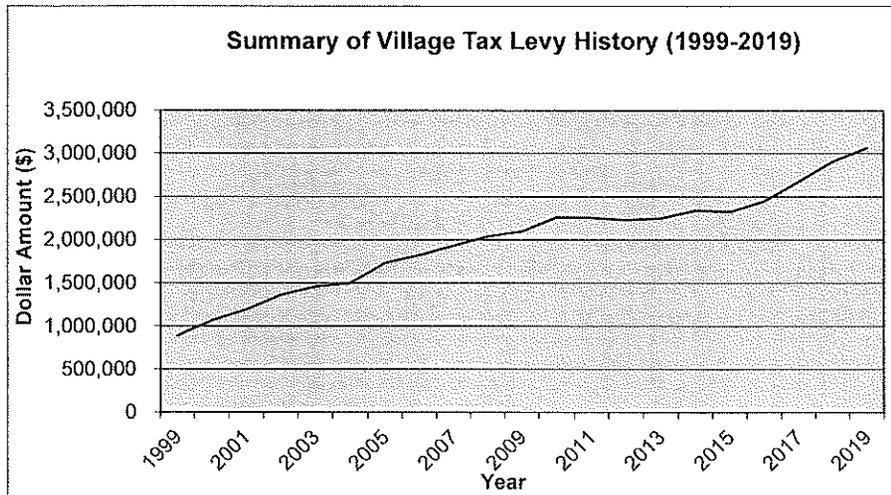


### Where Your Property Taxes Go

Taxing Jurisdiction	2019 Levy	2020 Levy	% Change
Middleton-Cross Plains School District	\$ 3,544,431.00	\$3,922,245.91	10.66%
Village of Cross Plains	\$ 2,906,719.00	\$3,063,217.00	5.38%
Dane County	\$ 1,096,824.82	\$1,127,106.78	2.76%
Madison Area Technical College	\$ 336,326.84	\$ 343,480.78	2.13%
Tax Increment District #3	\$ 517,562.51	\$ 747,247.53	44.38%
Minus School Property Tax Credit *	\$ (718,900.28)	\$ (689,453.35)	-4.10%
Total Property Tax Levy	\$ 7,682,964	\$ 8,513,845	10.81%

Overall Property Tax Rate      \$      19.48    \$      21.25      9.09%

### Summary of Village Tax Levy History (1999-2019)



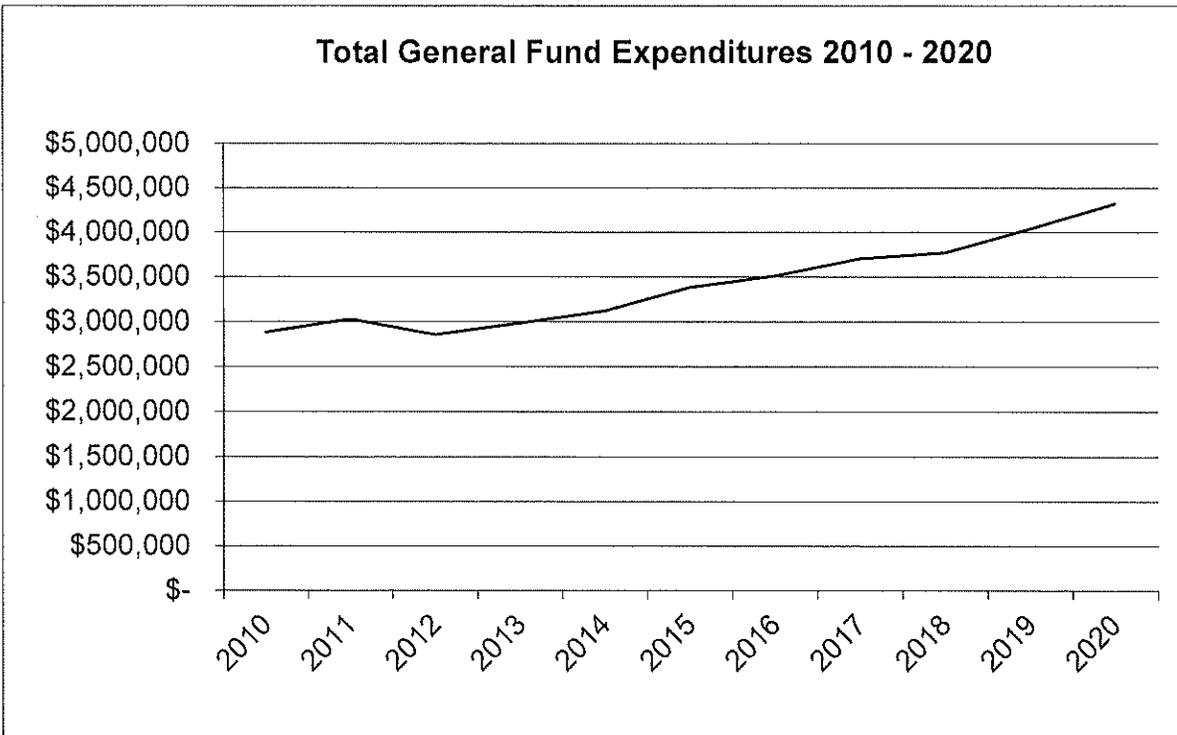
### Summary of Village Tax Levy History (1999-2019)

Year	Population	Percent	Levy in	Percent	10-Year	5-Year
1999	2,974		884,912			
2000	3,084	3.70%	1,066,533	20.52%		
2001	3,107	0.75%	1,188,677	11.45%		
2002	3,166	1.90%	1,361,000	14.50%		
2003	3,275	3.44%	1,456,303	7.00%		
2004	3,342	2.05%	1,498,224	2.88%		11.27%
2005	3,452	3.29%	1,730,336	15.49%		10.26%
2006	3,500	1.39%	1,821,227	5.25%		9.02%
2007	3,492	-0.23%	1,929,019	5.92%		7.31%
2008	3,486	-0.17%	2,035,907	5.54%		7.02%
2009	3,497	0.32%	2,096,439	2.97%	9.15%	7.04%
2010	3,538	1.17%	2,263,238	7.96%	7.90%	5.53%
2011	3,543	0.14%	2,255,129	-0.36%	6.72%	4.41%
2012	3,547	0.11%	2,231,493	-1.05%	5.16%	3.01%
2013	3,560	0.37%	2,248,304	0.75%	4.54%	2.06%
2014	3,596	1.01%	2,338,831	4.03%	4.65%	2.27%
2015	3,696	2.78%	2,325,375	-0.58%	3.04%	0.56%
2016	3,842	3.95%	2,447,850	5.27%	3.25%	1.34%
2017	3,926	2.19%	2,675,050	9.28%	3.61%	2.95%
2018	3,974	1.22%	2,906,719	8.66%	3.86%	4.57%
2019	3,987	0.33%	3,063,217	5.38%	3.93%	5.60%

## Total Expenditure Summary

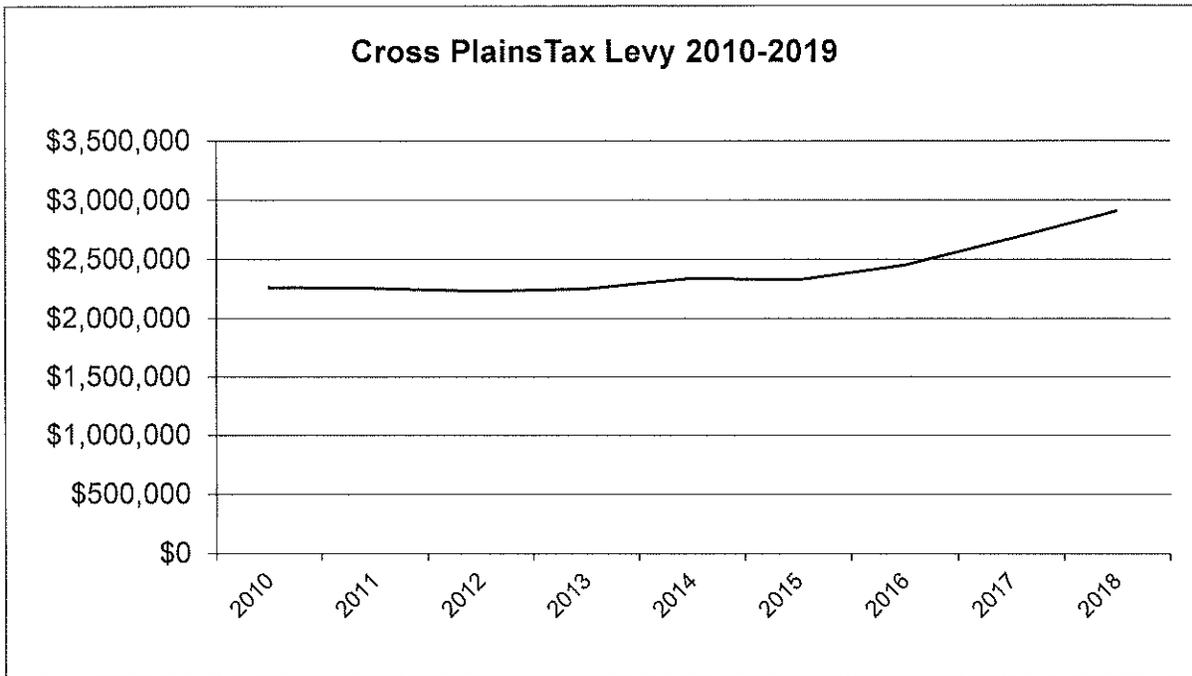
General Fund (110), Library Fund (130), Parks/Rec Fund (140) and Debt Service (150)

Year	Total Expenditures	\$ Change	% Change
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	\$ 3,506,000	\$ 127,544	3.78%
2017	\$ 3,699,100	\$ 193,100	5.51%
2018	\$ 3,766,954	\$ 67,854	1.83%
2019	\$ 4,033,790	\$ 266,836	7.08%
2020	\$ 4,320,215	\$ 286,425	7.10%



**Summary of Tax Levy  
(2004-2019)**

	Population	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
2010	3,538	2,263,238	7.96%	7.90%	5.53%
2011	3,543	2,255,129	-0.36%	6.72%	4.41%
2012	3,547	2,231,493	-1.05%	5.16%	3.01%
2013	3,560	2,248,304	0.75%	4.54%	2.06%
2014	3,596	2,338,831	4.03%	4.65%	2.27%
2015	3,696	2,325,375	-0.58%	3.04%	0.56%
2016	3,842	2,447,850	5.27%	3.05%	1.68%
2017	3,926	2,675,050	9.28%	3.38%	3.75%
2018	3,974	2,906,719	8.66%	3.69%	5.33%
2019	3,987	3,063,217	5.38%	3.93%	5.60%



**Tax Rate  
(2010-2019)**

Tax Year	Rate	Change
2010	7.03	
2011	6.98	-0.75%
2012	6.90	-1.15%
2013	6.90	0.00%
2014	7.10	2.90%
2015	7.24	1.97%
2016	7.50	3.59%
2017	8.21	9.47%
2018	7.85	-4.38%
2019	8.32	5.99%

**Total Assessed Value  
(2010-2019)**

Year	Assessed Value	% Change
2010*	\$ 326,597,800	
2011*	\$ 327,571,100	0.30%
2012*	\$ 328,197,200	0.19%
2013*	\$ 330,883,800	0.82%
2014*	\$ 334,086,100	0.97%
2015*	\$ 337,034,500	0.88%
2016*	\$ 341,718,200	1.39%
2017*	\$ 347,042,900	1.56%
2018*	\$ 394,391,500	13.64%
2019*	\$ 400,628,900	1.58%

\*Includes tax increment district

# 2020 Budget



General Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 General Fund Operating Budget

**SUMMARY of REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Taxes	1,139,425	1,326,100	1,326,100	1,326,100	1,365,400	2.96%
Taxes (Non Property Taxes)	93,638	93,750	3,111	93,111	113,250	20.80%
Special Assessments	-	-	-	-	-	-----
Intergovernmental Revenue	395,029	407,750	155,661	571,870	456,650	11.99%
Licenses and Permits	124,192	91,250	52,920	93,250	96,250	5.48%
Fines, Forfeits, and Penalties	20,639	25,250	7,984	20,000	20,000	-20.79%
Public Charges for Services	72,354	77,750	77,567	108,350	85,250	9.65%
Intergovernmental Charges for Services	1,359	15,000	-	2,500	2,500	-83.33%
Miscellaneous Revenues	79,420	23,750	53,179	83,478	28,750	21.05%
Other Financing Sources	-	-	-	-	-	-----
<b>Total Budget Revenue</b>	<b>1,926,056</b>	<b>2,060,600</b>	<b>1,676,523</b>	<b>2,298,659</b>	<b>2,168,050</b>	<b>5.21%</b>

**SUMMARY of EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100 VILLAGE BOARD	18,803	22,400	8,575	22,006	15,600	-30.36%
51200 MUNICIPAL COURT	22,471	25,250	11,554	25,150	24,950	-1.19%
51410 VILLAGE ADMINISTRATION	138,820	159,700	78,593	166,683	170,050	6.48%
51430 PERSONNEL	55,295	61,000	25,777	57,989	59,950	-1.72%
51440 ELECTIONS	5,393	8,000	1,423	5,923	6,500	-18.75%
51510 FINANCIAL MANAGEMENT	12,024	18,250	14,110	18,000	19,100	4.66%
51530 VILLAGE ASSESSOR	11,770	10,250	4,734	10,153	10,150	-0.98%
51540 INSURANCE AND RISK MANAGEMENT	58,135	64,000	20,919	62,500	64,000	0.00%
51600 GENERAL BUILDINGS AND PLANT	43,451	42,250	17,215	42,150	45,950	8.76%
51900 CONTINGENCY	19,884	20,000	10,352	20,000	20,000	0.00%
52100 POLICE DEPARTMENT	596,117	644,500	320,138	650,988	680,350	5.56%
52200 CROSS PLAINS-BERRY FIRE DISTRICT	94,185	108,500	48,429	108,640	106,500	-1.84%
52300 CROSS PLAINS AREA EMS	61,139	67,250	33,640	67,280	133,000	97.77%
52400 BUILDING INSPECTION	51,781	30,000	17,429	26,750	36,200	20.67%
53300 PUBLIC FACILITIES	408,811	489,250	226,950	504,512	476,650	-2.58%
53420 STREET LIGHTING	81,928	84,000	28,083	76,000	77,500	-7.74%
53620 REFUSE AND GARBAGE COLLECTION	162,551	176,000	81,297	162,594	171,600	-2.50%
56400 COMMUNITY DEVELOPMENT	40,811	30,000	26,383	40,000	50,000	66.67%
59200 TRANSFERS TO OTHER FUNDS	-	-	-	82,000	-	-----
<b>Total Budget Expenditures</b>	<b>1,883,369</b>	<b>2,060,600</b>	<b>975,600</b>	<b>2,149,318</b>	<b>2,168,050</b>	<b>5.21%</b>

Difference in Revenues over Expenditures	42,687	-	700,922	149,341	-
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Village of Cross Plains  
2020 General Fund Operating Budget

**Index Expenditures Summary**

<i>PERSONNEL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
101	Department Head	162,423	167,250	78,284	170,600	164,850	-1.43%
102	First Subordinate	111,218	112,250	50,726	111,676	115,350	2.76%
103	Full-Time Employees	373,021	379,000	187,997	395,700	410,650	8.35%
104-107	Part-Time Employees	29,780	75,750	38,776	77,250	56,050	-26.01%
110	Bonus Pool	11,079	12,750	10,640	10,639	12,750	0.00%
171	Health Insurance	175,077	169,750	76,664	163,750	198,550	16.97%
172	Dental	8,736	7,000	4,584	8,250	8,250	17.86%
173	Retirement	73,668	79,250	41,641	80,000	84,900	7.13%
174	Social Security	40,771	45,750	23,104	45,250	46,600	1.86%
175	Medicare	9,535	10,750	5,403	10,750	11,100	3.26%
176	Life Insurance	1,684	2,250	890	2,250	2,550	13.33%
177	Disability Insurance	-	-	-	-	-	-----
178	Uniform	8,125	8,500	2,451	8,500	11,500	35.29%
179	Flexible Spending	1,095	1,250	325	1,250	1,250	0.00%
<b>Total PERSONNEL SERVICES Expense</b>		<b>1,006,213</b>	<b>1,071,500</b>	<b>521,485</b>	<b>1,085,865</b>	<b>1,124,350</b>	<b>4.93%</b>
<i>CONTRACTUAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
201	Postage	3,394	4,500	2,328	4,723	3,250	-27.78%
202	Communication	17,819	18,750	8,991	19,300	19,750	5.33%
203	Utilities	31,211	33,000	12,775	31,200	31,250	-5.30%
204	Dues & Subscriptions	18,475	19,700	13,516	19,436	34,750	76.40%
205	Meetings	11,210	20,150	8,835	19,410	14,600	-27.54%
206	Printing	6,619	9,500	4,071	8,967	4,450	-53.16%
207	Support Services	555,523	564,750	275,046	561,464	648,350	14.80%
208	Legal Fees	13,165	31,000	8,069	25,000	28,000	-9.68%
209	Insurance	58,135	64,000	20,919	62,500	64,000	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>715,553</b>	<b>765,350</b>	<b>354,550</b>	<b>752,000</b>	<b>848,400</b>	<b>10.85%</b>
<i>SUPPLIES AND EXPENSES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
301	Equipment	12,534	24,500	11,352	27,633	21,000	-14.29%
302	Technology	12,524	21,250	11,185	20,920	19,750	-7.06%
303	Fuel	28,753	22,000	14,750	28,500	28,500	29.55%
304	Supplies	29,227	42,000	17,551	38,500	36,750	-12.50%
305	Maintenance	53,948	86,000	33,743	88,100	63,300	-26.40%
306	Programs	433	1,000	110	800	2,250	125.00%
399	Miscellaneous	4,300	7,000	523	5,000	3,750	-46.43%
<b>Total SUPPLIES AND EXPENSES</b>		<b>141,719</b>	<b>203,750</b>	<b>89,214</b>	<b>209,453</b>	<b>175,300</b>	<b>-13.96%</b>
<i>OTHER</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51900	Contingency	19,884	20,000	10,352	20,000	20,000	0.00%
51910	Illegal Taxes, Refunds	-	-	-	-	-	-----
59200	Transfers to Other Funds	-	-	-	82,000	-	-----
<b>Total OTHER Expenses</b>		<b>19,884</b>	<b>20,000</b>	<b>10,352</b>	<b>102,000</b>	<b>20,000</b>	<b>0.00%</b>
		<b>1,883,369</b>	<b>2,060,600</b>	<b>975,600</b>	<b>2,149,318</b>	<b>2,168,050</b>	<b>5.21%</b>

# 2020 Budget



# Revenues

**REVENUES  
GENERAL FUND - FUND 110**

**Budget Summary**

<b>Taxes</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	General Property Taxes	1,139,425	1,326,100	1,326,100	1,326,100	1,365,400	2.96%
41150	Managed Forest Land Taxes	21	250	22	22	-	-100.00%
41310	Water Utility Tax Equivalent	90,578	90,000	-	90,000	110,000	22.22%
41320	Taxes from Other Tax Exempt Entities	3,039	3,500	3,089	3,089	3,250	-7.14%
	<b>Total TAXES Revenue</b>	<b>1,233,063</b>	<b>1,419,850</b>	<b>1,329,211</b>	<b>1,419,211</b>	<b>1,478,650</b>	<b>4.14%</b>

<b>Special Assessments</b>	
	42000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
42300	Spec Assess for Street Improvements	-	-	-	-	-	-----
42400	Special Assess for Street Facilities	-	-	-	-	-	-----
	<b>Total SPECIAL ASSESSMENTS Rev</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>

<b>Intergovernmental Revenues</b>	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43200	Federal Grants	-	-	-	90,000	-	-----
43410	State Shared Revenues	104,836	106,750	-	106,765	106,800	0.05%
43420	Fire Insurance	14,583	14,500	-	15,885	16,000	10.34%
43510	Expenditure Restraint - Computer Aid	5,425	5,500	-	66,401	5,500	0.00%
43520	State - Public Safety Grants	-	-	-	-	-	-----
43530	State - Highway Aid	263,586	274,500	137,158	274,315	315,400	14.90%
43540	State - Recycling Grant	6,599	6,500	6,610	6,610	6,600	1.54%
43550	State - Personal Property Aid	-	-	11,894	11,894	1,200	-----
43560	State - Video Service Provider Aid	-	-	-	-	5,150	-----
43600	Other State Payment	-	-	-	-	-	-----
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>395,029</b>	<b>407,750</b>	<b>155,661</b>	<b>571,870</b>	<b>456,650</b>	<b>11.99%</b>

**REVENUES  
GENERAL FUND - FUND 110**

**Budget Summary**

<b>Licenses and Permits</b>	
	44000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
44100	Liquor and Malt Beverages	8,328	8,500	6,195	9,000	9,000	5.88%
44120	Other Business and Occupational	52,011	49,500	26,151	51,000	46,000	-7.07%
44200	Nonbusiness Licenses	1,455	1,500	1,120	1,500	1,500	0.00%
44300	Building Permits and Inspection Fees	56,654	30,000	18,606	30,000	38,000	26.67%
44400	Zoning Permits and Fees	5,175	1,000	500	1,000	1,000	0.00%
44900	Other Regulator Permits and Fees	570	750	349	750	750	0.00%
	<b>Total LICENSES AND PERMITS Rev</b>	<b>124,192</b>	<b>91,250</b>	<b>52,920</b>	<b>93,250</b>	<b>96,250</b>	<b>5.48%</b>

<b>Fines, Forfeits, &amp; Penalties</b>	
	45000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
45110	Court Penalties and Costs	20,639	25,250	7,984	20,000	20,000	-20.79%
45190	Other Law and Ordinance Violations	-	-	-	-	-	-----
	<b>Total FINES, FORFEITS, &amp; PENALTIES</b>	<b>20,639</b>	<b>25,250</b>	<b>7,984</b>	<b>20,000</b>	<b>20,000</b>	<b>-20.79%</b>

<b>Public Charges for Services</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46100	General Government	2,006	2,500	1,062	2,000	2,000	-20.00%
46211	Juvenile Program	10	250	5	100	-	-100.00%
46212	School Officer Reimbursement	21,050	40,000	20,672	40,000	42,000	5.00%
46220	Fire Protection Fees	6,117	6,250	-	6,250	6,250	0.00%
46300	Transportation	-	-	-	-	-	-----
46400	Sanitation and Utilities	7,566	3,750	4,288	5,000	5,000	33.33%
46800	Community Development	35,605	25,000	51,540	55,000	30,000	20.00%
	<b>Total PUBLIC CHARGES Rev</b>	<b>72,354</b>	<b>77,750</b>	<b>77,567</b>	<b>108,350</b>	<b>85,250</b>	<b>9.65%</b>

**REVENUES  
GENERAL FUND - FUND 110**

**Budget Summary**

<b>Intergovernmental Charges for Services</b>	
	47000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
47410	TIF Administration Reimbursement	1,359	15,000	-	2,500	2,500	-83.33%
47420	Water Utility Reimbursement	-	-	-	-	-	-----
47430	Sewer Utility Reimbursement	-	-	-	-	-	-----
	<b>Total INTERGOVERNMENTAL CHARGES</b>	<b>1,359</b>	<b>15,000</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>-83.33%</b>

<b>Miscellaneous Revenues</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous Revenue	11,239	5,000	1,941	5,000	5,000	0.00%
48100	Interest	50,011	10,000	44,335	70,000	15,000	50.00%
48200	Rent	3,454	2,750	1,175	2,750	2,750	0.00%
48300	Property Sales	-	-	-	-	-	-----
48400	Insurance Dividend	14,716	6,000	5,728	5,728	6,000	0.00%
	<b>Total MISCELLANEOUS Revenue</b>	<b>79,420</b>	<b>23,750</b>	<b>53,179</b>	<b>83,478</b>	<b>28,750</b>	<b>21.05%</b>

<b>Other Financing Sources</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long-term Debt	-	-	-	-	-	-----
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied	-	-	-	-	-	-----
	<b>Total OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>

<b>Total Budget Revenues</b>	<b>1,926,056</b>	<b>2,060,600</b>	<b>1,676,523</b>	<b>2,298,659</b>	<b>2,168,050</b>	<b>5.21%</b>
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# 2020 Budget



# Expenditures

**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 overlapping terms. The election for these positions is held annually on the first Tuesday in April.

**PROGRAM OBJECTIVES:**

Establish the policies, programs, and services of the Village.

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

**VILLAGE BOARD BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>18,803</b>	<b>22,400</b>	<b>8,575</b>	<b>22,006</b>	<b>15,600</b>	<b>-30.36%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100						
101 Village President	2,400	2,500	600	2,400	2,400	-4.00%
102 Village Trustees	7,200	7,250	600	7,200	7,200	-0.69%
103 Boards/Commission Members	260	500	-	400	400	-20.00%
201 Postage	871	1,500	692	1,500	-	-100.00%
204 Dues & Subscriptions	3,144	3,250	3,186	3,186	3,250	0.00%
205 Meetings	341	400	59	400	400	0.00%
206 Printing	3,979	6,000	3,154	6,250	1,250	-79.17%
207 Support Services	-	250	-	-	-	-100.00%
302 Technology	420	500	175	420	500	0.00%
304 Supplies	189	250	109	250	200	-20.00%
<b>Total VILLAGE BOARD Expense</b>	<b>18,803</b>	<b>22,400</b>	<b>8,575</b>	<b>22,006</b>	<b>15,600</b>	<b>-30.36%</b>

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, Dane County Cities & Villages Association, and Cross Plains-Berry Historical Society.
- 206** Includes funding for the limited quantity printing of 6 Village Newsletters. Newsletters will no longer be mailed out, but hard copies will be available for pickup.

**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**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenues</b>	<b>1,832</b>	<b>-</b>	<b>3,570</b>	<b>5,150</b>	<b>4,950</b>	<b>-----</b>
45110	Court Penalties and Costs	20,639	25,250	7,984	20,000	20,000	-20.79%
	<b>Total MUNICIPAL COURT Revenue</b>	<b>22,471</b>	<b>25,250</b>	<b>11,554</b>	<b>25,150</b>	<b>24,950</b>	<b>-1.19%</b>

**EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51200						
101	Municipal Judge	3,900	4,000	1,950	3,900	3,900	-2.50%
102	Court Clerk	11,246	11,500	5,488	11,500	11,700	1.74%
201	Postage	111	250	55	250	200	-20.00%
202	Communication	337	500	214	500	500	0.00%
204	Dues and Subscriptions	840	1,000	795	1,000	900	-10.00%
205	Meetings	170	500	-	500	300	-40.00%
207	Support Services	3,156	2,750	1,000	2,750	2,750	0.00%
208	Legal Fees	2,565	4,500	1,695	4,500	4,500	0.00%
304	Supplies	147	250	357	250	200	-20.00%
	<b>Total MUNICIPAL COURT Expense</b>	<b>22,471</b>	<b>25,250</b>	<b>11,554</b>	<b>25,150</b>	<b>24,950</b>	<b>-1.19%</b>

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 of the village, assists the boards/commissions, and other special projects as they arise. The Finance Director/Treasurer responsibilities include office management, day to day financial oversight, payroll, water/sewer billing, and other tasks as assigned. The Deputy Clerk-Treasurer assists with election responsibility, bill coding and disbursement, time card entry, general customer service, and other record keeping. The Administrative Assistant is part-time and assists in general daily responsibilities including getting the mail, going to the bank, tracking building permits, general filing, customer service, telephone calls, and other tasks as assigned.

**PROGRAM OBJECTIVES:**

Implement policies, programs, and services established by the Village Board.

Oversee the preparation of information including: newsletters, website, letters, memos, and press releases.

Represent the Village in intergovernmental matters at the federal, state, and county level.

**VILLAGE ADMINISTRATION BUDGET SUMMARY**

**REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenues</b>	<b>68,904</b>	<b>91,450</b>	<b>44,065</b>	<b>96,933</b>	<b>105,300</b>	<b>15.14%</b>
44100	Liquor and Malt Beverages	8,328	8,500	6,195	9,000	9,000	5.88%
44120	Other Business and Occupational	52,011	49,500	26,151	51,000	46,000	-7.07%
44200	Nonbusiness Licenses	1,455	1,500	1,120	1,500	1,500	0.00%
46100	General Government	2,006	2,500	1,062	2,000	2,000	-20.00%
46220	Fire Protection Fees	6,117	6,250	-	6,250	6,250	0.00%
	<b>Total VILLAGE ADMIN Revenue</b>	<b>138,820</b>	<b>159,700</b>	<b>78,593</b>	<b>166,683</b>	<b>170,050</b>	<b>6.48%</b>

Notes:

**44100** Fees collected for the issuance of Operator's (Bartender's) and Liquor Licenses.

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

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

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

**46220** Reimbursement from the Cross Plains-Berry Fire District for payment of officer salaries.

**VILLAGE ADMINISTRATION (Continued)**  
**GENERAL FUND - FUND 110**

EXPENDITURES

PERSONNEL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51410							
101	Administrator/Clerk	38,371	39,000	17,646	43,000	43,500	11.54%
102	Finance Director/Treasurer	32,980	33,750	16,095	33,750	34,250	1.48%
103	Deputy Clerk-Treasurer	28,391	30,000	14,228	29,800	30,250	0.83%
104	Administrative Assistant (p/t)	3,178	4,250	1,957	4,250	4,500	5.88%
105	Fire Officer Wages	-	-	-	-	6,050	-----
<b>Total PERSONNEL SERVICES Expense</b>		<b>102,921</b>	<b>107,000</b>	<b>49,926</b>	<b>110,800</b>	<b>118,550</b>	<b>10.79%</b>

Notes:

- 101** The annual salary for the position is split between the General Fund (50%), Water Utility (25%), Sewer Fund (25%), and TID (determined at year end).
- 102** The annual salary for the position is split between the General Fund (50%), Water Utility (25%), Sewer Fund (25%), and TID (determined at year end). The 2020 Budget includes a 0% wage increase.
- 103** The annual salary for the position is split between the General Fund (70%), Water Utility (15%), and Sewer Fund (15%). The 2020 Budget includes a 0% 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 (30%), General Fund Inspections (10%), Water Utility (30%), and Sewer Fund (30%). The 2019 Budget includes a 2.8% increase.
- 105** Annually the Village does a one-time payment for the Fire District in order to pay the wages for the leadership positions within the Department.

**VILLAGE ADMINISTRATION (Continued)**  
**GENERAL FUND - FUND 110**

<i>CONTRACTUAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51410							
201	Postage	2,084	2,000	1,484	2,500	2,500	25.00%
202	Communication	950	1,250	88	750	1,000	-20.00%
204	Dues & Subscriptions	987	1,200	-	1,000	1,000	-16.67%
205	Meetings	4,639	4,500	1,763	4,500	4,500	0.00%
206	Printing	1,626	1,750	308	1,750	1,750	0.00%
207	Support Services	296	500	6,530	6,750	500	0.00%
208	Legal Fees	10,600	25,000	6,374	19,000	22,000	-12.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>21,182</b>	<b>36,200</b>	<b>16,546</b>	<b>36,250</b>	<b>33,250</b>	<b>-8.15%</b>

Notes:

- 202** Provides funding for the Village Administrator/Clerk's payment for cell phone usage.
- 204** Includes membership for the Administrator to ICMA, WCMA, WMCA, WPELRA, ELGL to assist in training, professional development, and other service improvements.
- 205** Includes the attendance at 2 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 (\$20,000). Zoning Code changes (\$2,000).

<i>SUPPLIES AND EXPENSES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51410							
301	Equipment	4,778	1,000	4,133	4,133	1,000	0.00%
302	Technology	3,456	10,250	6,365	10,250	12,000	17.07%
304	Supplies	3,163	2,750	1,225	2,750	2,750	0.00%
306	Programs	-	-	-	-	1,250	-----
399	Miscellaneous	3,321	2,500	399	2,500	1,250	-50.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>14,718</b>	<b>16,500</b>	<b>12,121</b>	<b>19,633</b>	<b>18,250</b>	<b>10.61%</b>

Notes:

- 302** Includes general technology funding. Planned replacement of 2 computers (\$2,000 per machine), move Civic Plus (\$5,000) from CIP, additional training for Civic Plus (\$1,000) and emergency management communication.
- 304** Includes general office supplies, paper, envelopes, and other general supplies.
- 306** Dog license fees paid to Dane County (previously recorded in Account 51410-399 Miscellaneous).

<b>Total VILLAGE ADMIN Expense</b>	<b>138,820</b>	<b>159,700</b>	<b>78,593</b>	<b>166,683</b>	<b>170,050</b>	<b>6.48%</b>
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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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
<b>Allocated Revenue</b>		<b>55,295</b>	<b>61,000</b>	<b>25,777</b>	<b>57,989</b>	<b>59,950</b>	<b>-1.72%</b>
EXPENDITURES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51430							
110	Bonus Pool	3,456	4,000	1,989	1,989	4,000	0.00%
171	Health Insurance	29,957	32,500	13,790	32,500	30,800	-5.23%
172	Dental	1,098	1,750	438	1,250	1,250	-28.57%
173	Retirement	8,219	8,500	4,186	8,500	9,000	5.88%
174	Social Security	7,967	8,750	4,025	8,250	9,100	4.00%
175	Medicare	1,863	2,000	941	2,000	2,250	12.50%
176	Life Insurance	186	250	84	250	300	20.00%
177	Income Continuation	-	-	-	-	-	-----
178	Flexible Spending	1,095	1,250	325	1,250	1,250	0.00%
207	Support Services	1,454	500	-	500	500	0.00%
208	Legal Fees	-	1,500	-	1,500	1,500	0.00%
<b>Total PERSONNEL Expense</b>		<b>55,295</b>	<b>61,000</b>	<b>25,777</b>	<b>57,989</b>	<b>59,950</b>	<b>-1.72%</b>

Notes:

- 171** 2020 budget assumes 4 employees on the family plan, with varying percentages of these employees being charged to the General Fund. Health insurance rates are set by the State. The 2020 fee for family is \$1,615.28 per month and for single is \$659.52 per month. The family rates are approximately 2.1% higher than 2019 and single rates are approximately 2.2% higher than 2019. 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** 2020 budget assumes 4.25 General employees enrolled in WRS (3.25 employees in 2019). The employer contribution rate for General employees is 7.35% which represents an approximate 2.8% increase from 2019.
- 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 2020.
- 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 Wisconsin Elections Commission.

**PROGRAM DESCRIPTION:**

The Village typically conducts 2-4 elections per year depending on the offices up for election and/or the need for recall elections. The Village Administrator/Clerk is responsible for managing the election process for the Village, coordinating chief inspectors and poll workers, and staying current on applicable law and/or rule changes. Each election when held is from 7 am to 8 pm at the Fire Station. All other registration, absentee voting, or other election related issues are handled at the Village Hall.

**PROGRAM OBJECTIVES:**

Continue to improve and simplify the election process for the voter where possible.

Provide annual election administration training to appointed election workers.

**ELECTIONS BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>5,393</b>	<b>8,000</b>	<b>1,423</b>	<b>5,923</b>	<b>6,500</b>	<b>-18.75%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51440						
101 Chief Inspectors	540	500	-	-	750	50.00%
102 Election Inspectors	2,792	1,250	726	726	3,000	140.00%
201 Postage	229	250	48	48	250	0.00%
205 Meetings	-	250	107	107	250	0.00%
206 Printing	804	1,000	542	542	1,000	0.00%
207 Support Services	-	250	-	-	250	0.00%
301 Equipment	592	4,000	-	4,000	500	-87.50%
304 Supplies	436	500		500	500	0.00%
<b>Total ELECTIONS Expense</b>	<b>5,393</b>	<b>8,000</b>	<b>1,423</b>	<b>5,923</b>	<b>6,500</b>	<b>-18.75%</b>

Notes:

- 101** Four elections are currently scheduled in 2020. There were 2 budgeted in 2019. 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 2020. There were 2 budgeted in 2019. 7 poll workers are typically used in two shifts throughout the day per election. They are paid \$8.00 per hour.

**FINANCIAL MANAGEMENT  
GENERAL FUND - FUND 110**

**MISSION STATEMENT:**

To ensure the fiscal integrity of the Village through maintenance of all financial records and collection, investment and disbursement of all funds, and to prepare, maintain, and provide custody for all official documents and records of the Village.

**PROGRAM DESCRIPTION:**

The Village Administrator/Clerk oversees and is responsible for the finances of the Village, and the Finance Director/Treasurer manages the day-to-day financial operations as is needed. The Village is also assisted in these efforts through consultants for Auditing and Financial Advising to help assist staff with required reporting and best practices. Additionally, the Village is required and does complete an annual audit through an independent auditing firm.

**PROGRAM OBJECTIVES:**

- Improve the Village's financial management via employee enrichment.
- Provide new communication regarding the Village's finances for the board and public.

**FINANCIAL MANAGEMENT BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>12,024</b>	<b>18,250</b>	<b>14,110</b>	<b>18,000</b>	<b>19,100</b>	<b>4.66%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51510						
204 Dues & Subscriptions	275	250	25	250	100	-60.00%
205 Meetings	1,809	2,000	574	2,000	1,500	-25.00%
206 Printing	92	500	-	250	250	-50.00%
207 Support Services	8,717	14,500	13,499	14,500	16,250	12.07%
304 Supplies	1,132	1,000	13	1,000	1,000	0.00%
<b>Total FINANCIAL MANAGEMENT Exp</b>	<b>12,024</b>	<b>18,250</b>	<b>14,110</b>	<b>18,000</b>	<b>19,100</b>	<b>4.66%</b>

Notes:

- 204** Includes membership to the Municipal Treasurer's Association of Wisconsin (MTAW) and Wisconsin Government Finance Officers Association (WGFOA) for the Finance Director/Treasurer.
- 205** Funding provided for job related training and education for Finance Director/Treasurer.
- 206** Printing associated with the annual preparation of the tax bills, tax bill insert, or finance related notice requirements.
- 207** Includes cost for conducting the annual audit with Johnson Block & Co and the annual software support contract with Civic Systems.
- 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.

**VILLAGE ASSESSOR BUDGET SUMMARY**

**REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>11,770</b>	<b>10,250</b>	<b>4,734</b>	<b>10,153</b>	<b>10,150</b>	<b>-0.98%</b>
49200	Transfers from Other Funds	-	-	-	-	-	-----
	<b>Total VILLAGE ASSESSOR Rev.</b>	<b>11,770</b>	<b>10,250</b>	<b>4,734</b>	<b>10,153</b>	<b>10,150</b>	<b>-0.98%</b>

**EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51530						
205	Meetings	-	250	-	153	150	-40.00%
207	Support Services	11,770	10,000	4,734	10,000	10,000	0.00%
	<b>Total VILLAGE ASSESSOR Exp.</b>	<b>11,770</b>	<b>10,250</b>	<b>4,734</b>	<b>10,153</b>	<b>10,150</b>	<b>-0.98%</b>

**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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>43,420</b>	<b>58,000</b>	<b>15,191</b>	<b>56,772</b>	<b>58,000</b>	<b>0.00%</b>
48400	Insurance Dividend	14,716	6,000	5,728	5,728	6,000	0.00%
	<b>Total INSURANCE &amp; RISK MGMT Rev.</b>	<b>58,135</b>	<b>64,000</b>	<b>20,919</b>	<b>62,500</b>	<b>64,000</b>	<b>0.00%</b>

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51540						
209	Insurance	58,135	64,000	20,919	62,500	64,000	0.00%
	<b>Total INSURANCE &amp; RISK MGMT Exp.</b>	<b>58,135</b>	<b>64,000</b>	<b>20,919</b>	<b>62,500</b>	<b>64,000</b>	<b>0.00%</b>

Notes:

**209** The Village currently carries property, errors and omission, auto, general liability, equipment, 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.

**GENERAL BUILDINGS AND PLANT BUDGET SUMMARY**

**REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>39,997</b>	<b>39,500</b>	<b>16,039</b>	<b>39,400</b>	<b>43,200</b>	<b>9.37%</b>
48200	Rent	3,454	2,750	1,175	2,750	2,750	0.00%
	<b>Total GENERAL BUILD &amp; PLANT Rev</b>	<b>43,451</b>	<b>42,250</b>	<b>17,215</b>	<b>42,150</b>	<b>45,950</b>	<b>8.76%</b>

**EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51600						
202	Communication	5,321	5,250	2,547	5,400	5,500	4.76%
203	Utilities	16,443	16,000	6,307	16,000	16,000	0.00%
207	Support Services	16,393	14,500	5,900	14,500	12,500	-13.79%
301	Equipment	4,403	4,500	1,862	4,500	4,500	0.00%
302	Technology	113	500	68	250	250	-50.00%
304	Supplies	213	500	250	500	400	-20.00%
305	Maintenance	564	1,000	280	1,000	6,800	580.00%
	<b>Total GENERAL BUILD &amp; PLANT Exp</b>	<b>43,451</b>	<b>42,250</b>	<b>17,215</b>	<b>42,150</b>	<b>45,950</b>	<b>8.76%</b>

**Notes:**

- 202** Includes the Village Hall internet and phone service.
- 203** The Village pays utility costs of electricity, natural gas, water, and sewer as applicable for the Village Hall, storage unit facility, and an emergency siren.
- 207** This line items pays for a weekly cleaning of Village Hall and shares in the cost of the cleaning of the Library, and Village share of DaneCom costs.
- 301** Funding provided for lease of shared copier at Village Hall.
- 304** There are variety of different supplies need from time to time including paper products, signage, cleaning supplies, rugs, and other general materials for the building.
- 305** Includes \$800 for Village Hall building repairs and \$6,000 to inspect commercial properties through a third party inspection service.

**CONTINGENCY  
GENERAL FUND - FUND 110**

**MISSION STATEMENT:**

To provide funds for unanticipated expenses during the budget year and/or emergency situations.

**PROGRAM DESCRIPTION:**

The Contingency Fund is used to help provide funding for things that are not included within the budget after it has been approved by the Village Board. What ever is not used will lapse into the General Fund surplus to be used in the future for an identified purpose.

**PROGRAM OBJECTIVES:**

To prevent the need to amend the annual budget following its approval by the Village Board.

All expenditures through the Contingency Fund are to be approved by the Village Administrator in accordance with the Purchasing Policy.

**CONTINGENCY BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>19,884</b>	<b>20,000</b>	<b>10,352</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51900 Contingency	19,884	20,000	10,352	20,000	20,000	0.00%
51910 Illegal Taxes, Refunds	-	-	-	-	-	-----
<b>Total CONTINGENCY Expense</b>	<b>19,884</b>	<b>20,000</b>	<b>10,352</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>

**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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>575,057</b>	<b>604,250</b>	<b>299,461</b>	<b>610,888</b>	<b>638,350</b>	<b>5.64%</b>
43520 State - Public Safety Grants	-	-	-	-	-	-----
45190 Other Law and Ordinance Violations	-	-	-	-	-	-----
46211 Juvenile Program	10	250	5	100	-	-100.00%
46212 School Officer Reimbursement	21,050	40,000	20,672	40,000	42,000	5.00%
<b>Total POLICE DEPARTMENT Revenue</b>	<b>596,117</b>	<b>644,500</b>	<b>320,138</b>	<b>650,988</b>	<b>680,350</b>	<b>5.56%</b>

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

EXPENDITURES

PERSONNEL SERVICES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	52100						
101	Chief	75,760	77,500	36,982	77,500	76,000	-1.94%
102	Lieutenant/Detective	57,000	58,500	27,816	58,500	59,200	1.20%
103	Officers	193,570	172,000	83,716	178,000	180,000	4.65%
104	Administrative Assistant	33,738	34,500	16,465	34,500	35,000	1.45%
105	Part-Time Officers	-	-	-	-	-	-----
106	School Resource Officer	-	40,000	22,940	41,500	42,000	5.00%
107	Crossing Guard	1,833	2,000	990	2,000	2,000	0.00%
110	Bonus Pool	3,539	3,750	3,638	3,638	2,250	-40.00%
171	Health Insurance	82,321	86,250	43,107	86,250	114,250	32.46%
172	Dental	5,697	3,500	2,790	5,000	5,000	42.86%
173	Retirement	52,440	56,500	29,072	56,500	60,500	7.08%
174	Social Security	21,799	24,750	12,045	24,750	24,500	-1.01%
175	Medicare	5,098	5,750	2,817	5,750	5,750	0.00%
176	Life Insurance	839	1,000	463	1,000	1,250	25.00%
177	Income Continuation	-	-	-	-	-	-----
178	Uniform	4,077	3,500	633	3,500	6,500	85.71%
<b>Total PERSONNEL SERVICES Expense</b>		<b>537,711</b>	<b>569,500</b>	<b>283,474</b>	<b>578,388</b>	<b>614,200</b>	<b>7.85%</b>

Notes:

- 101-102** Both employees in these line items are non-union. 2020 Budget assumes a 0% base pay increase.
- 103** Employees within this line item are members of a union. Estimated wage increase for 2020 is 2.5%.
- 104** This position is split between 75% within Police and 25% within Court. This position is not within a union and assumes a 0% base pay increase.
- 106** This cost will be offset by a reimbursement of \$40,000 a year from the Middleton/Cross Plains Area School District. The reimbursement would be for having a full time SRO in Glacier Creek Middle School. The SRO would also serve Park Elementary.
- 110** Non-represented employees may be provided Merit Pay (i.e. - Bonus) upon successful completion of a Performance Evaluation. Amount of Bonus Pool determined based upon 2% of the total wages for the Department which is the maximum afforded merit pay. 2020 budget reflects merit pay for 2 positions instead of 3 due to retirement.
- 171** 2020 Budget assumes 5 employees on a family plan and 1.75 employees on a single plan. Health insurance rates are set by the State. The 2020 fee for family is \$1,615.28 per month and for single is \$659.52 per month. The family rates are approximately 2.1% higher than 2019 and single rates are approximately 2.2% higher than 2019. The employee is responsible for paying 12.0% of that cost. Also includes \$15,000 sick leave payout.
- 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). The Employer share for Officers is 16.14% and General is 7.35%.
- 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 2020.

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

EXPENDITURES (Continued)

<i>CONTRACTUAL SERVICES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	52100						
201	Postage	96	250	42	175	200	-20.00%
202	Communication	6,167	6,750	3,408	6,900	7,000	3.70%
203	Utilities	2,105	3,000	838	2,200	2,250	-25.00%
204	Dues & Subscriptions	11,230	12,000	7,510	12,000	12,500	4.17%
205	Meetings	4,252	11,250	6,331	11,250	7,000	-37.78%
206	Printing	118	250	68	175	200	-20.00%
207	Support Services	8,293	10,000	3,529	9,000	7,500	-25.00%
	<b>Total CONTRACTUAL SERVICES Exp</b>	<b>32,261</b>	<b>43,500</b>	<b>21,726</b>	<b>41,700</b>	<b>36,650</b>	<b>-15.75%</b>

Notes:

- 204** Increase due to Net Motion Dane County Support being created.
- 202** Increase due to increased cost of data plan for MDC's
- 205** Line includes \$7,000 for Officer yearly training.

<i>SUPPLIES AND EXPENSES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	52100						
301	Equipment	1,396	5,000	3,477	5,000	5,000	0.00%
302	Technology	8,422	9,000	4,458	9,000	6,000	-33.33%
303	Fuel	10,058	8,500	5,001	8,500	8,500	0.00%
304	Supplies	809	1,500	217	1,500	1,500	0.00%
305	Maintenance	4,314	5,000	1,663	4,600	6,000	20.00%
306	Programs	433	1,000	110	800	1,000	0.00%
399	Miscellaneous	714	1,500	10	1,500	1,500	0.00%
	<b>Total SUPPLIES AND EXPENSES</b>	<b>26,145</b>	<b>31,500</b>	<b>14,937</b>	<b>30,900</b>	<b>29,500</b>	<b>-6.35%</b>

Notes:

<b>Total POLICE DEPARTMENT Expense</b>	<b>596,117</b>	<b>644,500</b>	<b>320,138</b>	<b>650,988</b>	<b>680,350</b>	<b>5.56%</b>
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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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>79,601</b>	<b>94,000</b>	<b>48,429</b>	<b>92,755</b>	<b>90,500</b>	<b>-3.72%</b>
43420 Fire Insurance	14,583	14,500	-	15,885	16,000	10.34%
<b>Total CP-BERRY FIRE DISTRICT Rev</b>	<b>94,185</b>	<b>108,500</b>	<b>48,429</b>	<b>108,640</b>	<b>106,500</b>	<b>-1.84%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52200						
101 Fire Officer Wages	6,050	6,000	-	6,050	-	-100.00%
204 Dues and Subscriptions	2,000	2,000	2,000	2,000	2,000	0.00%
207 Support Services	80,213	94,500	43,405	94,590	104,500	10.58%
301 Equipment	-	-	-	-	-	-----
305 Maintenance	5,922	6,000	3,024	6,000	-	-100.00%
<b>Total CP-BERRY FIRE DISTRICT Exp</b>	<b>94,185</b>	<b>108,500</b>	<b>48,429</b>	<b>108,640</b>	<b>106,500</b>	<b>-1.84%</b>

Notes:

- 101** Annually the Village does a one-time payment for the Fire District in order to pay the wages for the leadership positions within the Department.
- 204** The Village annually contributed \$2,000 to the Fire Department Association Fund for their use during meetings. This is equal to the contribution made by each of the other member communities.
- 207** This is the annual fee for service as a member of the Fire District for fire protection.

**CROSS PLAINS AREA EMS  
GENERAL FUND - FUND 110**

**MISSION STATEMENT:**

To provide for efficient emergency medical services and other emergency response within the Village.

**PROGRAM DESCRIPTION:**

The Village is currently a member of the Cross Plains Area EMS along with the Towns of Berry, Cross Plains, and Springfield. One member of the Village Board sits as a member of the EMS District Board along with the same representation from each of the towns. This organization provides Emergency Medical Service (ambulance) for all of the Village and portions of each member township. The Cross Plains EMS consists of 2 full-time EMTs and 2 part-time EMTs along with 40 volunteer members. The EMS District Board works with the EMS Chief to approve a budget that is split by the member communities based on the population that is contained within the district of each jurisdiction.

**PROGRAM OBJECTIVES:**

Maintain a consistent level of service for EMS Response.

Continue to review and discuss opportunities of efficiency gains to achieve cost savings.

**CROSS PLAINS AREA EMS BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>61,139</b>	<b>67,250</b>	<b>33,640</b>	<b>67,280</b>	<b>133,000</b>	<b>97.77%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52300						
207 Support Services	61,139	67,250	33,640	67,280	133,000	97.77%
<b>Total CROSS PLAINS AREA EMS Exp</b>	<b>61,139</b>	<b>67,250</b>	<b>33,640</b>	<b>67,280</b>	<b>133,000</b>	<b>97.77%</b>

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 with a State Licensed Building Inspector. The Village retains 10% of the permit fees collected on projects requiring an inspection and 100% of the permit fees collected on projects not requiring an inspection.

**PROGRAM OBJECTIVES:**

Coordinate the review and issuance of building permit requests.

Continue to review and discuss opportunities of efficiency gains to achieve cost savings.

**BUILDING INSPECTION SERVICES BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----
44300 Building Permits and Inspection Fees	56,654	30,000	18,606	30,000	38,000	26.67%
<b>Total BUILDING INSPECTION Revenue</b>	<b>56,654</b>	<b>30,000</b>	<b>18,606</b>	<b>30,000</b>	<b>38,000</b>	<b>26.67%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52400						
104 Administrative Assistant (p/t)	1,062	1,500	650	1,500	1,500	0.00%
207 Support Services	50,531	28,250	16,779	25,000	34,500	22.12%
304 Supplies	187	250	-	250	200	-20.00%
<b>Total BUILDING INSPECTION Expense</b>	<b>51,781</b>	<b>30,000</b>	<b>17,429</b>	<b>26,750</b>	<b>36,200</b>	<b>20.67%</b>

Notes:

- 104** 10% of the Administrative Assistant's time is paid for within this budget to account for time spent processing building permits.
- 207** Includes fees paid to Building Inspector.
- 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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>47,081</b>	<b>121,000</b>	<b>85,504</b>	<b>135,197</b>	<b>46,250</b>	<b>-61.78%</b>
41310 Water Utility Tax Equivalent	90,578	90,000	-	90,000	110,000	22.22%
42300 Spec Assess for Street Improvements	-	-	-	-	-	-----
42400 Special Assess for Street Facilities	-	-	-	-	-	-----
43530 State - Highway Aid	263,586	274,500	137,158	274,315	315,400	14.90%
46400 Sanitation and Utilities	7,566	3,750	4,288	5,000	5,000	33.33%
<b>Total PUBLIC FACILITIES Revenue</b>	<b>408,811</b>	<b>489,250</b>	<b>226,950</b>	<b>504,512</b>	<b>476,650</b>	<b>-2.58%</b>

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.
- 43530** Money received from the State to assist with road and highway maintenance.
- 46400** Revenue received for special charges associated with chipping loads, renting out the street sweeper and jet vector truck, and selling replacement recycling bins to residents.

**PUBLIC FACILITIES (Continued)**  
**GENERAL FUND - FUND 110**

EXPENDITURES

PERSONNEL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53300							
101	Director	35,402	37,750	21,106	37,750	38,300	1.46%
102	Laborers	117,061	142,000	73,588	153,000	165,000	16.20%
103	Part-Time Staff	23,707	28,000	12,239	28,000	-	-100.00%
110	Bonus Pool	4,084	5,000	5,012	5,012	6,500	30.00%
171	Health Insurance	62,799	51,000	19,767	45,000	53,500	4.90%
172	Dental	1,941	1,750	1,357	2,000	2,000	14.29%
173	Retirement	13,009	14,250	8,383	15,000	15,400	8.07%
174	Social Security	11,005	12,250	7,035	12,250	13,000	6.12%
175	Medicare	2,574	3,000	1,645	3,000	3,100	3.33%
176	Life Insurance	659	1,000	343	1,000	1,000	0.00%
177	Disability Insurance	-	-	-	-	-	-----
178	Uniform	4,048	5,000	1,818	5,000	5,000	0.00%
<b>Total PERSONNEL SERVICES Expense</b>		<b>276,289</b>	<b>301,000</b>	<b>152,294</b>	<b>307,012</b>	<b>302,800</b>	<b>0.60%</b>

Notes:

- 101** The wage/benefits for the Director are split between the General Fund (49%), Water Utility (25%), and Sewer Fund (26%). 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 0.0% for 2020.
- 102** The wage/benefits for the Laborers are split between the General Fund (71%), Water Utility (15%), & Sewer Fund (14%). Additionally, the WWTP Operator is split between the General Fund (17%), Water Utility (24%), and Sewer Fund (59%). Percentage distributions are determined based on a 5 year average of actual time spent within each fund. The budgeted increase in salary is set at 0.0% for 2020. Includes full-year wages for employee that began in mid-2019.
- 103** Fulfillment of full-time positions in 2019 will allow for elimination of part time labor.
- 110** Employees may be provided Merit Pay 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. 2020 budget includes merit pay for 7 employees; 2019 budget was for 5 employees.
- 171** 2020 Budget assumes 5 employees on the family plan and 1 employee on the single plan. Health insurance rates are set by the State. The 2020 fee for family is \$1,615.28 per month and for single is \$659.52 per month. The family rates are approximately 2.1% higher than 2019 and single rates are approximately 2.2% higher than 2019. The employee is responsible for paying 12.0% of that cost.
- 172** Cost for Dental Insurance per employee is budgeted based on a historical average of claims paid.
- 173** Budget assumes 8 Public Facilities employees currently in the Wisconsin Retirement System. The employer contribution rate for General employees is 7.35% which represents a 2.8% increase from 2019.
- 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 2020.
- 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		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53300							
201	Postage	4	250	7	250	100	-60.00%
202	Communication	5,044	5,000	2,734	5,750	5,750	15.00%
203	Utilities	12,663	14,000	5,629	13,000	13,000	-7.14%
204	Dues & Subscriptions	-	-	-	-	-	-----
205	Meetings	-	1,000	-	500	500	-50.00%
207	Support Services	41,772	41,500	10,269	43,000	44,500	7.23%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>59,483</b>	<b>61,750</b>	<b>18,639</b>	<b>62,500</b>	<b>63,850</b>	<b>3.40%</b>

Notes:

- 202** Includes funding for internet and TV at the Public Facilities building and cell phones services for staff.
- 207** This line item is primarily used for mowing and rent for the storage of compost as well as equipment rental for processing compost.

SUPPLIES AND EXPENSES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53300							
301-000	Equipment	1,366	10,000	1,881	10,000	10,000	0.00%
302-000	Technology	113	1,000	118	1,000	1,000	0.00%
303-000	Fuel	18,695	13,500	9,749	20,000	20,000	48.15%
304-101	Supplies - General	7,951	5,000	5,674	6,500	6,500	30.00%
304-102	Supplies - Snow/Ice Control Material	1,500	20,000	9,705	20,000	21,000	5.00%
305-101	Maintenance - Vehicle	9,492	13,500	9,989	16,000	20,000	48.15%
305-102	Maintenance - Equipment	25,646	20,500	6,139	20,500	20,500	0.00%
305-103	Maintenance - Infrastructure	8,009	40,000	12,648	40,000	10,000	-75.00%
399-000	Miscellaneous	265	3,000	114	1,000	1,000	-66.67%
<b>Total SUPPLIES AND EXPENSES</b>		<b>73,039</b>	<b>126,500</b>	<b>56,018</b>	<b>135,000</b>	<b>110,000</b>	<b>-13.04%</b>

Notes:

- 301** Funding provides for annual equipment leases (\$5,000) and other general equipment (\$5,000) as needed.
- 304-102** Road salt for snow and ice control is purchased under State Contracts.

<b>Total SUPPLIES AND EXPENSES</b>	<b>408,811</b>	<b>489,250</b>	<b>226,950</b>	<b>504,512</b>	<b>476,650</b>	<b>-2.58%</b>
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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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>81,928</b>	<b>84,000</b>	<b>28,083</b>	<b>76,000</b>	<b>77,500</b>	<b>-7.74%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53420						
207 Support Services	68,428	74,000	28,083	71,000	75,000	1.35%
304 Supplies	13,500	10,000	-	5,000	2,500	-75.00%
<b>Total STREET LIGHTING Expense</b>	<b>81,928</b>	<b>84,000</b>	<b>28,083</b>	<b>76,000</b>	<b>77,500</b>	<b>-7.74%</b>

Notes:

**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. 2019 was the 5th year of a 5 year contract. 2020 Budget assumes renewal of the contract with Town and Country.

**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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>155,952</b>	<b>169,500</b>	<b>74,687</b>	<b>155,984</b>	<b>165,000</b>	<b>-2.65%</b>
43540 State - Recycling Grant	6,599	6,500	6,610	6,610	6,600	1.54%
<b>Total Refuse &amp; Garbage Collection Rev</b>	<b>162,551</b>	<b>176,000</b>	<b>81,297</b>	<b>162,594</b>	<b>171,600</b>	<b>-2.50%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53620						
207-001 Garbage Collection	113,025	122,000	56,520	113,040	119,000	-2.46%
207-002 Recycling Collection	49,526	54,000	24,777	49,554	52,600	-2.59%
<b>Total REFUSE &amp; GARBAGE COL. Exp.</b>	<b>162,551</b>	<b>176,000</b>	<b>81,297</b>	<b>162,594</b>	<b>171,600</b>	<b>-2.50%</b>

**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 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:**

Plan for the future of the community, guided by the Comprehensive Plan.

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

**COMMUNITY DEVELOPMENT BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	3,250	-	-	18,250	461.54%
44400 Zoning Permits and Fees	5,175	1,000	500	1,000	1,000	0.00%
44900 Other Regulator Permits and Fees	570	750	349	750	750	0.00%
46800 Community Development	35,605	25,000	51,540	55,000	30,000	20.00%
<b>Total COMMUNITY DEVEL. Revenue</b>	<b>41,350</b>	<b>30,000</b>	<b>52,389</b>	<b>56,750</b>	<b>50,000</b>	<b>66.67%</b>

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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
56400						
204 Dues and Subscriptions	-	-	-	-	15,000	-----
207-101 Support Services - General	40,811	30,000	26,383	40,000	35,000	16.67%
207-102 Support Services - Zoning	-	-	-	-	-	-----
<b>Total COMMUNITY DEVEL. Expense</b>	<b>40,811</b>	<b>30,000</b>	<b>26,383</b>	<b>40,000</b>	<b>50,000</b>	<b>66.67%</b>

Notes:

**204** Includes Chamber of Commerce funding of \$15,000 (previously in the TID).

**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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	<b>82,000</b>	-	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200						
000 Transfers to Other Funds	-	-	-	82,000	-	-----
<b>Total TRANSFERS Expense</b>	-	-	-	<b>82,000</b>	-	-----

# 2020 Budget



Capital Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 Capital Fund Operating Budget

**SUMMARY of REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000 TAXES	-	7,000	7,000	7,000	-	-100.00%
43000 INTERGOVERNMENTAL	1,311,853	-	15,911	363,411	-	-----
46000 PUBLIC CHARGES FOR SERVICES	-	-	-	-	-	-----
48000 MISCELLANEOUS	13,330	25,000	26,882	161,896	-	-100.00%
49000 OTHER FINANCING SOURCES	-	27,500	-	-	205,000	645.45%
49100 PROCEEDS FROM LONG TERM DEBT	1,493,549	955,500	865,000	865,000	380,500	-60.18%
<b>Total Budget Revenue</b>	<b>2,818,733</b>	<b>1,015,000</b>	<b>914,793</b>	<b>1,397,307</b>	<b>585,500</b>	<b>-42.32%</b>

**SUMMARY of EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57140 GENERAL PUBLIC BUILDINGS	73,174	37,000	29,800	37,000	105,000	183.78%
57170 EMERGENCY MANAGEMENT	-	-	-	-	60,000	-----
57210 POLICE DEPARTMENT	-	-	12,680	12,680	-	-----
57220 CROSS PLAINS-BERRY FIRE DISTRICT	-	33,500	33,373	-	25,500	-23.88%
57230 CROSS PLAINS AREA EMS	18,706	87,000	-	-	-	-100.00%
57300 PUBLIC FACILITIES	2,724,619	623,500	120,044	620,168	200,000	-67.92%
57620 PARKS, RECREATION, & CONSERVANCY	688,324	219,000	1,493	42,630	185,000	-15.53%
58000 DEBT SERVICE	24,300	15,000	16,132	16,132	10,000	-33.33%
59200 TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-----
<b>Total Budget Expenditures</b>	<b>3,529,123</b>	<b>1,015,000</b>	<b>213,522</b>	<b>728,610</b>	<b>585,500</b>	<b>-42.32%</b>

<b>Difference between Revenues and Expenditures</b>	<b>(710,390)</b>	<b>-</b>	<b>701,271</b>	<b>668,697</b>	<b>-</b>	<b>-----</b>
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# 2020 Budget



# Revenues

**REVENUES  
CAPITAL FUND - FUND 120**

**Budget Summary**

<b>TAXES</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	General Property Taxes	-	7,000	7,000	7,000	-	-100.00%
	<b>Total TAXES Revenue</b>	-	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	-	<b>-100.00%</b>

<b>INTERGOVERNMENTAL</b>	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43520	State Public Safety Aid	1,000	-	-	-	-	-----
43530	State Grants - Transportation	-	-	-	-	-	-----
43540	State Grants - Sanitation	-	-	15,911	15,911	-	-----
43570	State Grants - Recreation	142,018	-	-	347,500	-	-----
43700	County Grants	-	-	-	-	-	-----
43710	County Transportation Aid	1,168,835	-	-	-	-	-----
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>1,311,853</b>	-	<b>15,911</b>	<b>363,411</b>	-	-----

<b>PUBLIC CHARGES FOR SERVICES</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46900	Other Public Charges for Services	-	-	-	-	-	-----
	<b>Total PUBLIC CHARGES Rev</b>	-	-	-	-	-	-----

<b>MISCELLANEOUS</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous	13,330	-	-	124,378	-	-----
48100	Interest	-	-	-	-	-	-----
48200	Debt Premium	-	-	26,882	26,882	-	-----
48500	Donations	-	25,000	-	10,636	-	-100.00%
	<b>Total MISCELLANEOUS Revenue</b>	<b>13,330</b>	<b>25,000</b>	<b>26,882</b>	<b>161,896</b>	-	<b>-100.00%</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long-term Debt	1,493,549	955,500	865,000	865,000	380,500	-60.18%
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied	-	27,500	-	-	205,000	645.45%
	<b>Total OTHER FINANCING SOURCES</b>	<b>1,493,549</b>	<b>983,000</b>	<b>865,000</b>	<b>865,000</b>	<b>585,500</b>	<b>-40.44%</b>

<b>Total Capital Revenue</b>	<b>2,818,733</b>	<b>1,015,000</b>	<b>914,793</b>	<b>1,397,307</b>	<b>585,500</b>	<b>-42.32%</b>
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# 2020 Budget



# Expenditures

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

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

Provide funding as requested and available.

**GENERAL PUBLIC BUILDINGS BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>73,174</b>	<b>37,000</b>	<b>29,800</b>	<b>37,000</b>	<b>105,000</b>	<b>183.78%</b>
43700 County Grants	-	-	-	-	-	-----
<b>Total PUBLIC BUILDING Rev</b>	<b>73,174</b>	<b>37,000</b>	<b>29,800</b>	<b>37,000</b>	<b>105,000</b>	<b>183.78%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57140						
207 Support Services	60,000	-	-	-	-	-----
302 Technology	5,002	35,000	29,800	35,000	30,000	-14.29%
802 Facility	-	-	-	-	75,000	
803 Equipment	8,172	2,000	-	2,000	-	-100.00%
<b>Total PUBLIC BUILDINGS Exp</b>	<b>73,174</b>	<b>37,000</b>	<b>29,800</b>	<b>37,000</b>	<b>105,000</b>	<b>183.78%</b>

Notes:

- 302** Funding for purchase & implementation of accounting software with a new vendor (\$30,000/yr; year 2 of 3). Technology improvements will be added within this line item going forward as planned in the CIP and approved by the Village Board.
- 802** Replacement of the Library roof.

**EMERGENCY MANAGEMENT  
CAPITAL FUND - FUND 120**

**MISSION STATEMENT:**

To provide sufficient funding for capital needs within Emergency Management.

**PROGRAM DESCRIPTION:**

The Village Administrator is the appointed Emergency Management Director. The program strives to cope with emergencies resulting from enemy action and man-made or natural disasters. This fund plans for projects specifically dealing with the mitigation and preparedness stages of the emergency management cycle. The intent of this program is separate from capital projects in other departments that may be primary to the respective department, but have hazard mitigation benefits.

**PROGRAM OBJECTIVES:**

Provide funding as requested and available.

Leverage funds as match to outside financing opportunities.

**EMERGENCY MANAGEMENT BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	<b>30,000</b>	-----
Grants	-	-	-	-	-	-----
49300 Fund Balance Applied	-	-	-	-	30,000	-----
<b>Total EMERGENCY MGMT Rev</b>	-	-	-	-	<b>60,000</b>	-----

Notes:

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57170						
207 Support Services	-	-	-	-	60,000	-----
<b>Total EMERGENCY MGMT Expense</b>	-	-	-	-	<b>60,000</b>	-----

Notes:

**207** Provides funds for stormwater hazard mitigation planning. Includes carryover of \$30,000 from 2019.

**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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	<b>12,680</b>	<b>12,680</b>	-	-----
43520 State Public Safety Aid	1,000	-	-	-	-	-----
49300 Fund Balance Applied	-	-	-	-	-	-----
<b>Total PUBLIC BUILDING Rev</b>	<b>1,000</b>	-	<b>12,680</b>	<b>12,680</b>	-	-----

Notes:

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57210						
801 Vehicle	-	-	-	-	-	-----
803 Equipment	-	-	12,680	12,680	-	-----
<b>Total POLICE DEPARTMENT Expense</b>	-	-	<b>12,680</b>	<b>12,680</b>	-	-----

Notes:

**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 Fire District has a variety of equipment used to accomplish their stated mission as well as dedicated Fire Station to maintain and operate. The District has no capital requests for the 2020 fiscal year.

**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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	-	<b>33,500</b>	<b>33,373</b>	-	<b>25,500</b>	<b>-23.88%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57220						
803 Equipment	-	33,500	33,373	-	25,500	-23.88%
<b>Total FIRE PROTECTION Expense</b>	-	<b>33,500</b>	<b>33,373</b>	-	<b>25,500</b>	<b>-23.88%</b>

Notes:

**803** Village's share of upgrades to the AV system and HVAC system.

**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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>18,706</b>	<b>87,000</b>	-	-	-	<b>-100.00%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57230						
803 Equipment	18,706	87,000	-	-	-	-100.00%
<b>Total AMBULANCE Expense</b>	<b>18,706</b>	<b>87,000</b>	-	-	-	<b>-100.00%</b>

Notes:

**PUBLIC FACILITIES  
CAPITAL FUND - FUND 120**

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

Repair and restore Village infrastructure damaged from 2018 flood and plan for stormwater mitigation.

Identify Village streets in need or repair and replacement, and perform necessary maintenance.

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

**PUBLIC FACILITIES BUDGET SUMMARY**

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>2,724,619</b>	<b>613,500</b>	<b>104,133</b>	<b>593,621</b>	<b>180,000</b>	<b>-70.66%</b>
43530	State Grants - Transportation	-	-	-	-	-	-----
43540	State Grants - Sanitation	-	-	15,911	15,911	-	-----
46900	Other Public Charges for Services	-	-	-	-	-	-----
48500	Donations	-	10,000	-	10,636	-	-100.00%
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied	-	-	-	-	20,000	-----
	<b>Total PUBLIC FACILITIES Rev</b>	<b>2,724,619</b>	<b>623,500</b>	<b>120,044</b>	<b>620,168</b>	<b>200,000</b>	<b>-67.92%</b>

Notes:

**PUBLIC FACILITIES (Continued)**  
**CAPITAL FUND - FUND 120**

EXPENDITURES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57300							
207-000	Support Services	38,440	30,000	1,668	1,668	-	-100.00%
207-102	Support Services - Stormwater Plan	1,851	-	-	-	-	-----
802-000	Facility	-	-	-	-	-	-----
803-000	Equipment	1,895	167,500	10,650	167,500	80,000	-52.24%
805-101	Infrastructure - General	29,960	250,000	-	200,000	100,000	-60.00%
805-104	Infrastructure - County Hwy P (Church St)	2,310,591	20,000	91,686	115,000	-	-100.00%
805-105	Infrastructure - Military Road Extension	182,758	-	-	-	-	-----
805-106	Infrastructure - Streetscaping	3,111	46,000	-	46,000	-	-100.00%
805-107	Infrastructure - 2018 Flood	156,012	110,000	16,040	90,000	20,000	-81.82%
<b>Total PUBLIC FACILITIES Expense</b>		<b>2,724,619</b>	<b>623,500</b>	<b>120,044</b>	<b>620,168</b>	<b>200,000</b>	<b>-67.92%</b>

Notes:

**803-000** Provides funds replace the tractor and loader (\$45,000) and to purchase a bucket truck (\$35,000).

**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.

**805-107** Includes 2019 carryover project to repair the Gils Way and Tilda Trail drainageway ditch (\$20,000).

**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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>688,324</b>	<b>204,000</b>	<b>1,493</b>	<b>42,630</b>	<b>30,000</b>	<b>-85.29%</b>
43570	State Grants - Recreation	142,018	-	-	347,500	-	-----
48500	Donations	-	15,000	-	-	-	<b>-100.00%</b>
49300	Fund Balance Applied	-	27,500	-	-	155,000	<b>463.64%</b>
	<b>Total PARKS, REC, &amp; CONSER Rev</b>	<b>830,342</b>	<b>219,000</b>	<b>1,493</b>	<b>390,130</b>	<b>185,000</b>	<b>-15.53%</b>

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

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57620							
207-000	Support Services	21,728	6,500	-	130	-	-100.00%
801-000	Vehicle	-	-	-	-	-	-----
802-000	Facility	-	50,000	1,493	10,000	-	-100.00%
803-000	Equipment	-	25,000	-	25,000	-	-100.00%
804-000	Property	-	-	-	-	-	-----
805-000	Infrastructure	-	137,500	-	7,500	130,000	-5.45%
805-101	Infrastructure-Zander Park Trail Expansion	666,596	-	-	-	-	-----
805-103	Infrastructure - CTH KP Trail Expansion	-	-	-	-	55,000	-----
<b>Total PARKS, REC, &amp; CONSER Exp</b>		<b>688,324</b>	<b>219,000</b>	<b>1,493</b>	<b>42,630</b>	<b>185,000</b>	<b>-15.53%</b>

Notes:

**805-000** Includes 2019 carryover items of planning for a path from Highway P to Glacier Creek Middle School through Baer Park (\$5,000) and replacement of Glacier Valley Playground equipment (\$125,000).

**805-103** Engineering/construction to upgrade the current pedestrian sidewalk/trail along Highway KP.

**DEBT SERVICE  
CAPITAL FUND - FUND 120**

**MISSION STATEMENT:**

Provide adequate funding to cover issuance expenses for debt service.

**PROGRAM DESCRIPTION:**

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

**DEBT SERVICE BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>24,300</b>	<b>15,000</b>	<b>16,132</b>	<b>16,132</b>	<b>10,000</b>	<b>-33.33%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
601 Principal	-	-	-	-	-	-----
602 Interest	-	-	-	-	-	-----
604 Debt Issue Expense	24,300	15,000	16,132	16,132	10,000	-33.33%
<b>Total DEBT SERVICE Expense</b>	<b>24,300</b>	<b>15,000</b>	<b>16,132</b>	<b>16,132</b>	<b>10,000</b>	<b>-33.33%</b>

Notes:

**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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200						
000 Transfers	-	-	-	-	-	-----
<b>Total TRANSFER Expense</b>	-	-	-	-	-	-----

# 2020 Budget



Library Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 Library Fund Operating Budget

**SUMMARY of REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Taxes	273,175	290,794	290,794	290,794	295,467	1.61%
Intergovernmental Revenues	105,673	100,991	-	100,991	104,728	3.70%
Fines, Forfeits, & Penalties	3,299	4,250	1,066	4,250	500	-88.24%
Public Charges for Services	5,434	4,530	4,769	4,530	5,220	15.23%
Miscellaneous Revenues	850	750	328	750	900	20.00%
Other Financing Sources	2,000	2,000	2,000	2,000	2,000	0.00%
<b>Total Budget Revenue</b>	<b>390,430</b>	<b>403,315</b>	<b>298,957</b>	<b>403,315</b>	<b>408,815</b>	<b>1.36%</b>

**SUMMARY of EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51430 PERSONNEL	64,654	68,500	36,575	68,412	69,850	1.97%
51600 GENERAL BUILDINGS AND PLANT	44,780	42,365	20,429	45,865	42,365	0.00%
55110 ROSEMARY GARFOOT PUBLIC LIBRARY	274,594	292,450	148,946	293,200	296,600	1.42%
59200 TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-----
<b>Total Budget Expenditures</b>	<b>384,028</b>	<b>403,315</b>	<b>205,950</b>	<b>407,477</b>	<b>408,815</b>	<b>1.36%</b>

Difference in Revenues over Expenditures	<b>6,402</b>	<b>-</b>	<b>93,007</b>	<b>(4,162)</b>	<b>-</b>
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Village of Cross Plains  
2020 Library Fund Operating Budget

**Index Expenditures Summary**

<i>PERSONNEL SERVICES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
101	Department Head	64,603	66,250	31,536	66,250	67,100	1.28%
102	First Subordinate	42,184	43,500	20,594	43,500	43,900	0.92%
103	Full-Time Employees	35,477	36,500	17,320	36,500	36,900	1.10%
104	Part-Time Employees	47,358	50,500	23,552	50,500	53,000	4.95%
110	Bonus Pool	2,833	3,000	2,912	2,912	3,000	0.00%
171	Health Insurance	33,011	33,500	16,715	33,500	34,100	1.79%
172	Dental	1,637	3,000	2,446	3,000	3,000	0.00%
173	Retirement	12,019	12,750	6,520	12,750	13,250	3.92%
174	Social Security	11,524	12,250	6,060	12,250	12,400	1.22%
175	Medicare	2,695	3,000	1,417	3,000	3,100	3.33%
176	Life Insurance	936	1,000	505	1,000	1,000	0.00%
177	Disability Insurance	-	-	-	-	-	-----
<b>Total PERSONNEL SERVICES Expense</b>		<b>254,276</b>	<b>265,250</b>	<b>129,577</b>	<b>265,162</b>	<b>270,750</b>	<b>2.07%</b>

<i>CONTRACTUAL SERVICES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
201	Postage	276	425	54	425	425	0.00%
202	Communication	1,554	1,575	789	1,575	1,575	0.00%
203	Utilities	22,379	22,000	6,925	22,000	22,000	0.00%
204	Dues & Subscriptions	394	500	199	500	500	0.00%
205	Meetings	3,025	3,000	96	3,000	3,000	0.00%
206	Printing	198	250	122	250	250	0.00%
207	Support Services	36,005	35,830	31,285	35,830	35,840	0.03%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>63,831</b>	<b>63,580</b>	<b>39,470</b>	<b>63,580</b>	<b>63,590</b>	<b>0.02%</b>

<i>SUPPLIES AND EXPENSES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
301	Equipment	6,578	6,500	4,551	7,000	6,500	0.00%
302	Technology	1,750	1,750	-	1,750	1,750	0.00%
304	Supplies	41,915	51,935	21,770	52,235	51,925	-0.02%
305	Maintenance	11,342	9,800	8,631	13,000	9,800	0.00%
306	Programs	2,703	3,000	1,631	3,000	3,000	0.00%
399	Miscellaneous	1,632	1,500	320	1,750	1,500	0.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>65,921</b>	<b>74,485</b>	<b>36,903</b>	<b>78,735</b>	<b>74,475</b>	<b>-0.01%</b>

<i>OTHER</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200	Transfers to Other Funds	-	-	-	-	-	-----
<b>Total OTHER Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>
<b>Total Budget Expenditures</b>		<b>384,028</b>	<b>403,315</b>	<b>205,950</b>	<b>407,477</b>	<b>408,815</b>	<b>1.36%</b>

**2020 Budget**



Revenues

**REVENUES  
LIBRARY FUND - FUND 130**

**Budget Summary**

<b>Taxes</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	General Property Taxes	273,175	290,794	290,794	290,794	295,467	1.61%
	<b>Total TAXES Revenue</b>	<b>273,175</b>	<b>290,794</b>	<b>290,794</b>	<b>290,794</b>	<b>295,467</b>	<b>1.61%</b>

<b>Intergovernmental Revenues</b>	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43720	Dane County Library Reimbursement	105,673	100,991	-	100,991	104,728	3.70%
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>105,673</b>	<b>100,991</b>	<b>-</b>	<b>100,991</b>	<b>104,728</b>	<b>3.70%</b>

<b>Fines, Forfeits, &amp; Penalties</b>	
	45000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
45190	Other Law and Ordinance Violations	3,299	4,250	1,066	4,250	500	-88.24%
	<b>Total FINES, FORFEITS, &amp; PENALTIES</b>	<b>3,299</b>	<b>4,250</b>	<b>1,066</b>	<b>4,250</b>	<b>500</b>	<b>-88.24%</b>

<b>Public Charges for Services</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46710	General Library Revenue	5,434	4,530	4,769	4,530	5,220	15.23%
	<b>Total PUBLIC CHARGES Rev</b>	<b>5,434</b>	<b>4,530</b>	<b>4,769</b>	<b>4,530</b>	<b>5,220</b>	<b>15.23%</b>

**REVENUES  
LIBRARY FUND - FUND 130**

**Budget Summary**

<b>Miscellaneous Revenues</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous Revenue	133	250	-	250	400	60.00%
48200	Rent	717	500	328	500	500	0.00%
	<b>Total MISCELLANEOUS Revenue</b>	<b>850</b>	<b>750</b>	<b>328</b>	<b>750</b>	<b>900</b>	<b>20.00%</b>

<b>Other Financing Sources</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied	-	-	-	-	-	-----
49310	Endowment Funds	2,000	2,000	2,000	2,000	2,000	0.00%
	<b>Total OTHER FINANCING SOURCES</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>

<b>Total Budget Revenues</b>	<b>390,430</b>	<b>403,315</b>	<b>298,957</b>	<b>403,315</b>	<b>408,815</b>	<b>1.36%</b>
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# 2020 Budget



# Expenditures

**PERSONNEL  
LIBRARY FUND - FUND 130**

**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 Library. 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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
<b>Allocated Revenue</b>		<b>64,654</b>	<b>68,500</b>	<b>36,575</b>	<b>68,412</b>	<b>69,850</b>	<b>1.97%</b>
EXPENDITURES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51430							
110	Bonus Pool	2,833	3,000	2,912	2,912	3,000	0.00%
171	Health Insurance	33,011	33,500	16,715	33,500	34,100	1.79%
172	Dental	1,637	3,000	2,446	3,000	3,000	0.00%
173	Retirement	12,019	12,750	6,520	12,750	13,250	3.92%
174	Social Security	11,524	12,250	6,060	12,250	12,400	1.22%
175	Medicare	2,695	3,000	1,417	3,000	3,100	3.33%
176	Life Insurance	936	1,000	505	1,000	1,000	0.00%
177	Income Continuation	-	-	-	-	-	-----
<b>Total PERSONNEL Expense</b>		<b>64,654</b>	<b>68,500</b>	<b>36,575</b>	<b>68,412</b>	<b>69,850</b>	<b>1.97%</b>

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** 2020 Budget assumes 2 employees on a family plan. Health insurance rates are set by the State. The 2020 fee for family is \$1,615.28 per month and for single is \$659.52 per month. The family rates are approximately 2.1% higher than 2019 and single rates are approximately 2.2% higher than 2019. 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 full-time and 2 part-time employees currently enrolled in WRS. The employer contribution rate for general employees is 7.35% which represents an approximate 2.7% increase from 2019.
- 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.

**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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>44,063</b>	<b>41,865</b>	<b>20,101</b>	<b>45,365</b>	<b>41,865</b>	<b>0.00%</b>
48200	Rent	717	500	328	500	500	0.00%
	<b>Total GENERAL BUILD &amp; PLANT Rev</b>	<b>44,780</b>	<b>42,365</b>	<b>20,429</b>	<b>45,865</b>	<b>42,365</b>	<b>0.00%</b>

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51600						
202	Communication	1,554	1,575	789	1,575	1,575	0.00%
203	Utilities	22,379	22,000	6,925	22,000	22,000	0.00%
207	Support Services	7,789	7,790	3,246	7,790	7,790	0.00%
304	Supplies	1,715	1,200	838	1,500	1,200	0.00%
305	Maintenance	11,342	9,800	8,631	13,000	9,800	0.00%
	<b>Total GENERAL BUILD &amp; PLANT Exp</b>	<b>44,780</b>	<b>42,365</b>	<b>20,429</b>	<b>45,865</b>	<b>42,365</b>	<b>0.00%</b>

Notes:

**202** Includes telephone and fax services.

**203** The utility costs of electricity, natural gas, water, and sewer as applicable.

**207** Cleaning services.

**304** General building supplies are needed including bathroom paper products, cleaning supplies and other general materials. The increase in this line item is based on increased paper product consumption and costs.

**305** General equipment maintenance and repairs. Reflects increased maintenance costs and contracts.

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

**MISSION STATEMENT:**

The Rosemary Garfoot Public Library provides free and open access to information and the universe of ideas to a diverse and inclusive community. By connecting people to the transformative power of knowledge, the library advances literacy, guides life-long learning, and inspires curiosity. As the first L.E.E.D. (Leadership in Energy and Environmental Design ) certified public library in Wisconsin, the Rosemary Garfoot Public Library promotes environmental stewardship through provision of environmental and ecological collections and implementation of environmental programs.

**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 5.23 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 Managers. Support Staff consists of Library Assistants.

**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**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>158,055</b>	<b>180,429</b>	<b>141,111</b>	<b>181,179</b>	<b>183,752</b>	<b>1.84%</b>
43720	Dane County Library Reimbursement	105,673	100,991	-	100,991	104,728	3.70%
45190	Other Law and Ordinance Violations	3,299	4,250	1,066	4,250	500	-88.24%
46710	General Library Revenue	5,434	4,530	4,769	4,530	5,220	15.23%
48000	Miscellaneous Revenue	133	250	-	250	400	60.00%
49310	Endowment Funds	2,000	2,000	2,000	2,000	2,000	0.00%
	<b>Total LIBRARY Revenue</b>	<b>274,594</b>	<b>292,450</b>	<b>148,946</b>	<b>293,200</b>	<b>296,600</b>	<b>1.42%</b>

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** Following the course of other South Central Library System libraries, the library will be fine-free beginning in 2020. Revenues for lost/damaged items will continue to be collected.
- 46710** Includes cross-border reimbursement contribution from adjacent county libraries, faxes and computer printing

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

EXPENDITURES

*PERSONNEL SERVICES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55110						
101	Director	64,603	66,250	31,536	66,250	67,100	1.28%
102	Assistant Director	42,184	43,500	20,594	43,500	43,900	0.92%
103	Librarian	35,477	36,500	17,320	36,500	36,900	1.10%
104	Part-Time Staff	47,358	50,500	23,552	50,500	53,000	4.95%
<b>Total PERSONNEL SERVICES Expense</b>		<b>189,622</b>	<b>196,750</b>	<b>93,002</b>	<b>196,750</b>	<b>200,900</b>	<b>2.11%</b>

Notes:

- 104** Part-time salaries are being raised almost 5% in anticipation of future minimum wage increases and to be more competitive in garnering qualified applicants for part-time library positions.

*CONTRACTUAL SERVICES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55110						
201	Postage	276	425	54	425	425	0.00%
204	Dues & Subscriptions	394	500	199	500	500	0.00%
205	Meetings	3,025	3,000	96	3,000	3,000	0.00%
206	Printing	198	250	122	250	250	0.00%
207	Support Services	28,216	28,040	28,040	28,040	28,050	0.04%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>32,108</b>	<b>32,215</b>	<b>28,510</b>	<b>32,215</b>	<b>32,225</b>	<b>0.03%</b>

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

*SUPPLIES AND EXPENSES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55110						
301-000	Equipment	6,578	6,500	4,551	7,000	6,500	0.00%
302-000	Technology	1,750	1,750	-	1,750	1,750	0.00%
304-101	Supplies - Books	22,678	27,140	11,693	27,140	27,140	0.00%
304-102	Supplies - Reference Materials	2,163	2,510	1,243	2,510	2,500	-0.40%
304-103	Supplies - Periodicals	3,169	3,735	2,827	3,735	3,735	0.00%
304-104	Supplies - Audiovisual	5,761	9,500	2,234	9,500	9,500	0.00%
304-105	Supplies - General	6,429	7,850	2,935	7,850	7,850	0.00%
306-000	Programs	2,703	3,000	1,631	3,000	3,000	0.00%
399-000	Miscellaneous	1,632	1,500	320	1,750	1,500	0.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>52,864</b>	<b>63,485</b>	<b>27,434</b>	<b>64,235</b>	<b>63,475</b>	<b>-0.02%</b>

Notes:

- 101-104** Usually these accounts reflect the Library's mission to maintain the Long Range Plan by keeping up with rising book, reference, and periodical prices based on the rate of inflation. With a tight budget year looming, the Library will defer all inflationary materials increases until the 2021 budget.
- 399** Reflects increase in mowing fees.
- 105** Increase is based on rising cost of processing materials such as book covers, cases, tapes, adhesives, etc.

**TRANSFERS TO OTHER FUNDS  
LIBRARY FUND - FUND 130**

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

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

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

**TRANSFERS TO OTHER FUNDS BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200						
59200 Transfers to Other Funds	-	-	-	-	-	-----
<b>Total TRANSFERS Expense</b>	-	-	-	-	-	-----

# 2020 Budget



## Parks & Recreation Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 Parks/Recreation Fund Operating Budget

**SUMMARY of REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Taxes	248,450	278,575	278,575	278,575	303,550	8.97%
Intergovernmental Revenues	-	-	-	-	-	-----
Public Charges for Services	271,010	232,550	194,964	284,400	266,700	14.69%
Miscellaneous Revenues	17,956	-	-	-	-	-----
Other Financing Sources	-	10,000	-	10,000	10,000	0.00%
<b>Total Budget Revenue</b>	<b>537,416</b>	<b>521,125</b>	<b>473,539</b>	<b>572,975</b>	<b>580,250</b>	<b>11.35%</b>

**SUMMARY of EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51430 PERSONNEL	60,974	65,025	31,835	61,149	69,700	7.19%
54600 AGING	19,210	20,000	19,210	19,210	23,000	15.00%
55200 PARKS	91,154	107,100	33,336	109,100	121,600	13.54%
55300 RECREATION PROGRAMS AND EVENTS	182,490	198,250	81,637	206,165	213,450	7.67%
55420 SWIMMING POOL	107,687	120,750	42,230	120,700	142,500	18.01%
59200 TRANSFERS TO OTHER FUNDS	10,000	10,000	-	10,000	10,000	0.00%
<b>Total Budget Expenditures</b>	<b>471,515</b>	<b>521,125</b>	<b>208,249</b>	<b>526,324</b>	<b>580,250</b>	<b>11.35%</b>

Difference in Revenues over Expenditures	65,901	-	265,290	46,651	-	
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Village of Cross Plains  
2020 Parks/Recreation Fund Operating Budget

**Index Expenditures Summary**

<i>PERSONNEL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
101	Department Head	56,639	57,750	27,414	63,000	70,500	22.08%
102, 105	First Subordinate	86,774	122,500	52,127	119,000	125,250	2.24%
103, 104	Part-Time Employees	98,377	91,750	24,391	99,000	127,000	38.42%
110	Bonus Pool	2,625	3,625	2,949	2,949	3,750	3.45%
171	Health Insurance	29,931	27,250	12,699	23,500	28,000	2.75%
172	Dental	833	1,000	679	1,000	1,000	0.00%
173	Retirement	9,665	12,500	6,413	12,500	13,700	9.60%
174	Social Security	14,432	16,250	7,320	17,000	18,500	13.85%
175	Medicare	3,375	4,000	1,712	4,000	4,500	12.50%
176	Life Insurance	113	400	64	200	250	-37.50%
177	Disability Insurance	-	-	-	-	-	-----
178	Uniform	1,090	2,250	772	2,250	2,500	11.11%
<b>Total PERSONNEL SERVICES Expense</b>		<b>303,854</b>	<b>339,275</b>	<b>136,538</b>	<b>344,399</b>	<b>394,950</b>	<b>16.41%</b>

<i>CONTRACTUAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
201	Postage	471	500	31	500	500	0.00%
202	Communication	3,744	3,600	1,260	3,600	3,600	0.00%
203	Utilities	19,297	17,750	9,040	17,750	17,750	0.00%
204	Dues & Subscriptions	20,648	21,750	20,338	21,210	25,000	14.94%
205	Meetings	2,125	2,500	405	2,500	2,500	0.00%
206	Printing	4,322	4,250	1,400	4,500	4,500	5.88%
207	Support Services	23,839	36,000	7,208	36,000	36,000	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>74,446</b>	<b>86,350</b>	<b>39,682</b>	<b>86,060</b>	<b>89,850</b>	<b>4.05%</b>

<i>SUPPLIES AND EXPENSES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
301	Equipment	1,044	5,000	650	4,000	4,000	-20.00%
302	Technology	9,767	5,500	6,615	7,615	6,200	12.73%
303	Fuel	536	1,750	169	1,750	1,750	0.00%
304	Supplies	17,581	20,250	7,114	20,250	20,250	0.00%
305	Maintenance	14,152	22,250	3,173	22,250	22,250	0.00%
306	Programs	35,573	24,750	12,724	24,800	25,000	1.01%
307	Concessions	4,561	5,500	1,456	4,700	5,500	0.00%
399	Miscellaneous	-	500	126	500	500	0.00%
820	Pool Improvements	-	-	-	-	-	-
<b>Total SUPPLIES AND EXPENSES</b>		<b>83,215</b>	<b>85,500</b>	<b>32,028</b>	<b>85,865</b>	<b>85,450</b>	<b>-0.06%</b>

<i>OTHER</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
59200	Transfers to Other Funds	10,000	10,000	-	10,000	10,000	0.00%
<b>Total OTHER Expenses</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>Total Budget Expenditures</b>		<b>471,515</b>	<b>521,125</b>	<b>208,249</b>	<b>526,324</b>	<b>580,250</b>	<b>11.35%</b>

# 2020 Budget



# Revenues

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

**Budget Summary**

<b>Taxes</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	General Property Taxes	248,450	278,575	278,575	278,575	303,550	8.97%
	<b>Total TAXES Revenue</b>	<b>248,450</b>	<b>278,575</b>	<b>278,575</b>	<b>278,575</b>	<b>303,550</b>	<b>8.97%</b>

<b>Intergovernmental Revenues</b>	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43200	Federal Grants	-	-	-	-	-	-----
43520	State	-	-	-	-	-	-----
43730	Park Related Grants	-	-	-	-	-	-----
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>

<b>Public Charges for Services</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46720-101	Parks General Revenue	1,636	2,250	1,287	1,600	2,250	0.00%
46720-102	Parks Improvement Fund	-	11,300	-	11,300	11,300	0.00%
46720-103	Parks Concessions	1,280	2,500	1,738	1,800	2,500	0.00%
46725	Recreation	135,776	100,000	116,626	138,000	122,000	22.00%
46726	Baer Park Improvement	6,167	1,000	3,660	6,500	6,500	550.00%
46734-101	Pool General Revenue	69,657	68,500	42,701	70,000	70,150	2.41%
46734-102	Pool Improvement Fund	5,462	6,000	365	6,000	6,000	0.00%
46734-103	Pool Concessions	2,050	4,500	740	2,200	4,500	0.00%
46736	After School Program Fees	48,144	34,000	27,056	46,000	39,000	14.71%
46760	Schools	837	2,500	791	1,000	2,500	0.00%
	<b>Total PUBLIC CHARGES Rev</b>	<b>271,010</b>	<b>232,550</b>	<b>194,964</b>	<b>284,400</b>	<b>266,700</b>	<b>14.69%</b>

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

**Budget Summary**

<b>Miscellaneous Revenues</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous Revenue	17,956	-	-	-	-	-----
48100	Interest	-	-	-	-	-	-----
48200	Rent	-	-	-	-	-	-----
	<b>Total MISCELLANEOUS Revenue</b>	<b>17,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>

<b>Other Financing Sources</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long-term Debt	-	-	-	-	-	-----
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied (Park Impr)	-	10,000	-	10,000	10,000	0.00%
	<b>Total OTHER FINANCING SOURCES</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>

<b>Total Budget Revenues</b>	<b>537,416</b>	<b>521,125</b>	<b>473,539</b>	<b>572,975</b>	<b>580,250</b>	<b>11.35%</b>
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# 2020 Budget



# Expenditures

**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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
Allocated Revenue		60,974	65,025	31,835	61,149	69,700	7.19%
EXPENDITURES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51430							
110	Bonus Pool	2,625	3,625	2,949	2,949	3,750	3.45%
171	Health Insurance	29,931	27,250	12,699	23,500	28,000	2.75%
172	Dental	833	1,000	679	1,000	1,000	0.00%
173	Retirement	9,665	12,500	6,413	12,500	13,700	9.60%
174	Social Security	14,432	16,250	7,320	17,000	18,500	13.85%
175	Medicare	3,375	4,000	1,712	4,000	4,500	12.50%
176	Life Insurance	113	400	64	200	250	-37.50%
177	Income Continuation	-	-	-	-	-	-----
<b>Total PERSONNEL Expense</b>		<b>60,974</b>	<b>65,025</b>	<b>31,835</b>	<b>61,149</b>	<b>69,700</b>	<b>7.19%</b>

**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 4 employees on the single health insurance plan for 2020. Health insurance rates are set by the State. The 2020 fee for family is \$1,615.28 per month and for single is \$659.52 per month. The family rates are approximately 2.1% higher than 2019 and single rates are approximately 2.2% higher than 2019. 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 Budget assumes 4.0 employees enrolled in WRS. The employer contribution rate for General employees is 7.35% which represents an approximate 2.7% increase over 2019.
- 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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	19,210	20,000	19,210	19,210	23,000	15.00%

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
54600						
103 Senior Coordinator	-	250	-	-	-	-100.00%
204 Dues & Subscription	19,210	19,750	19,210	19,210	23,000	16.46%
<b>Total AGING Expense</b>	<b>19,210</b>	<b>20,000</b>	<b>19,210</b>	<b>19,210</b>	<b>23,000</b>	<b>15.00%</b>

**Notes:**

204 Increase of \$1 per resident.

**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**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>82,070</b>	<b>101,350</b>	<b>26,651</b>	<b>99,200</b>	<b>110,350</b>	<b>8.88%</b>
43200	Federal Grants	-	-	-	-	-	-----
43520	State	-	-	-	-	-	
43730	Park Related Grants	-	-	-	-	-	
46720-101	Parks General Revenue	1,636	2,250	1,287	1,600	2,250	0.00%
46720-103	Parks Concessions	1,280	2,500	1,738	1,800	2,500	0.00%
46726	Baer Park Improvement	6,167	1,000	3,660	6,500	6,500	550.00%
	<b>Total PARKS Revenue</b>	<b>91,154</b>	<b>107,100</b>	<b>33,336</b>	<b>109,100</b>	<b>121,600</b>	<b>13.54%</b>

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**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55200						
101	Director	19,116	19,250	9,252	21,000	23,500	22.08%
102	Parks Maintenance	36,530	38,750	18,860	39,000	40,000	3.23%
104	Part-Time Staff	6,195	10,000	-	10,000	19,000	90.00%
178	Uniform	500	1,000	75	1,000	1,000	0.00%
	<b>Total PERSONNEL SERVICES Expense</b>	<b>62,340</b>	<b>69,000</b>	<b>28,188</b>	<b>71,000</b>	<b>83,500</b>	<b>21.01%</b>

Notes:

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

**178** Park Maintenance uniforms and safety equipment.

**PARKS (Continued)**  
**PARKS/RECREATION FUND - FUND 140**

EXPENDITURES (Continued)

<i>CONTRACTUAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
55200							
202	Communication	1,500	1,600	330	1,600	1,600	0.00%
203	Utilities	5,852	5,250	2,223	5,250	5,250	0.00%
204	Dues & Subscriptions	175	500	-	500	500	0.00%
205	Meetings	846	1,000	-	1,000	1,000	0.00%
206	Printing	1,000	1,000	-	1,000	1,000	0.00%
207	Support Services	2,538	3,500	-	3,500	3,500	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>11,911</b>	<b>12,850</b>	<b>2,553</b>	<b>12,850</b>	<b>12,850</b>	<b>0.00%</b>

Notes:

- 202** Two cell phones (Director, Parks Maintenance)
- 204** Dues for Parks Maintenance position into the Wisconsin Parks and Recreation Association.
- 205** The increase would allow the Parks/Recreation Director and Parks Maintenance position to further develop professional skills. Includes attending the Annual WPRA Conference in November.
- 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.

<i>SUPPLIES AND EXPENSES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
55200							
301	Equipment	334	1,000	-	1,000	1,000	0.00%
302	Technology	76	500	-	500	500	0.00%
303	Fuel	536	1,750	169	1,750	1,750	0.00%
304	Supplies	2,830	3,000	562	3,000	3,000	0.00%
305	Maintenance	12,131	16,000	1,000	16,000	16,000	0.00%
307	Concessions	996	2,500	738	2,500	2,500	0.00%
399	Miscellaneous	-	500	126	500	500	0.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>16,903</b>	<b>25,250</b>	<b>2,596</b>	<b>25,250</b>	<b>25,250</b>	<b>0.00%</b>

Notes:

- 301** Provides funding for the purchase of tools for conservancy related projects. As our goals and objectives for 2020 include opening current trails, tools such as hand saws, rakes, and chemicals are needed.
- 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.
- 303** Includes fuel for the 3 Parks/Recreation vehicles and utility tractor.
- 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 and ball diamonds and any other park related expenses.
- 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 in full (2021).
- 399** For parks expenses not accounted for, normally vehicle maintenance.

<b>Total PARKS Expense</b>	<b>91,154</b>	<b>107,100</b>	<b>33,336</b>	<b>109,100</b>	<b>121,600</b>	<b>13.54%</b>
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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, After School/Special Events 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:**

Reach out to residents for new or improved recreational ideas while also implementing new program ideas from Staff and Annual WPRA Conference.

Enhance the After School and All-day Summer Camp programs held at Northwest Dane Senior Services.

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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>45,877</b>	<b>69,750</b>	<b>-</b>	<b>82,665</b>	<b>49,950</b>	<b>-28.39%</b>
46725 Recreation	135,776	100,000	116,626	96,500	122,000	22.00%
46736 After School Program Fees	-	26,000	26,000	26,000	39,000	50.00%
46760 Schools	837	2,500	791	1,000	2,500	0.00%
<b>Total REC. PROGRAMS &amp; EVENTS Rev.</b>	<b>182,490</b>	<b>198,250</b>	<b>143,417</b>	<b>206,165</b>	<b>213,450</b>	<b>7.67%</b>

**Notes:**

**46725** Increase in revenue due to increased participation in Summer Camp program.

**46736** Increase in revenue due to increased participants in After School Program.

**EXPENDITURES**

**PERSONNEL SERVICES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
		55300				
101 Director	18,762	19,250	9,081	21,000	23,500	22.08%
102 Recreation Coordinator/Special Event Coord.	37,671	71,750	30,623	68,000	71,750	0.00%
103 Part-Time Staff	25,860	22,500	5,350	26,000	26,000	15.56%
104 Part-Time Staff - After School Club	18,752	6,000	5,871	10,000	12,000	100.00%
105 Administrative Assistant	-	-	-	-	-	-----
178 Uniform	291	750	478	750	1,000	33.33%
<b>Total PERSONNEL SERVICES Expense</b>	<b>101,335</b>	<b>120,250</b>	<b>51,402</b>	<b>125,750</b>	<b>134,250</b>	<b>11.64%</b>

**Notes:**

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

**103** Increase is due to the increased need of summer camp staff. Due to the increased responsibilities of staff, we went to a 4 to 1 ratio of students to staff, offset by increased revenues in account #46725.

**104** Increase is needed to help with the increased participants, offset by the increased revenues in account #46736.

**105** Includes 15% allocation of wages for full-time administrative assistant to help with registrations and deposits.

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

**CONTRACTURAL SERVICES**

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	55300						
201	Postage	471	500	31	500	500	0.00%
202	Communication	2,244	2,000	930	2,000	2,000	0.00%
204	Dues & Subscriptions	215	250	80	250	250	0.00%
205	Meetings	1,279	1,500	405	1,500	1,500	0.00%
206	Printing	3,322	3,250	1,400	3,500	3,500	7.69%
207	Support Services	21,301	32,000	7,208	32,000	32,000	0.00%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>28,832</b>	<b>39,500</b>	<b>10,055</b>	<b>39,750</b>	<b>39,750</b>	<b>0.63%</b>

**Notes:**

- 205 This would be for staff trainings including first aid, cpr and aed along with professional certifications such as Certified Parks and Recreation Professional.
- 206 Printing of the Spring/Summer Activity guide as increased due to the number of new homes and apartments in the community.
- 207 This provides funding for independent contractors such as umpires, referees and fitness instructors.

**SUPPLIES AND EXPENSES**

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	55300						
302	Technology	9,691	4,500	6,615	6,615	5,200	15.56%
304	Supplies	7,058	9,250	840	9,250	9,250	0.00%
306-101	Programs	23,302	22,000	11,812	22,000	22,000	0.00%
306-102	Programs - Life Foundation	10,913	-	-	-	-	-----
306-103	Programs - After School Club	1,358	2,750	913	2,800	3,000	9.09%
<b>Total SUPPLIES AND EXPENSES</b>		<b>52,323</b>	<b>38,500</b>	<b>20,180</b>	<b>40,665</b>	<b>39,450</b>	<b>2.47%</b>

**Notes:**

- 302 The increase is for Sportsman Software, allowing the program to be web-based rather than Village Server based. This was completed in 2019, needing an increase in overall funding to continue service.

<b>Total REC. PROGRAMS &amp; EVENTS Exp.</b>	<b>182,490</b>	<b>198,250</b>	<b>81,637</b>	<b>206,165</b>	<b>213,450</b>	<b>7.67%</b>
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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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	<b>Allocated Revenue</b>	<b>35,980</b>	<b>47,750</b>	-	<b>48,500</b>	<b>67,850</b>	<b>42.09%</b>
46734-101	Pool General Revenue	69,657	68,500	42,701	70,000	70,150	2.41%
46734-103	Pool Concessions	2,050	4,500	740	2,200	4,500	0.00%
	<b>Total SWIMMING POOL Revenue</b>	<b>107,687</b>	<b>120,750</b>	<b>43,441</b>	<b>120,700</b>	<b>142,500</b>	<b>18.01%</b>

Notes:

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

**EXPENDITURES**

PERSONNEL SERVICES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	55420						
101	Director	18,762	19,250	9,081	21,000	23,500	22.08%
102	Pool Managers	12,573	12,000	2,643	12,000	13,500	12.50%
103	Lifeguards	31,896	35,000	7,440	35,000	52,000	48.57%
104	Swim Team	15,675	18,000	5,730	18,000	18,000	0.00%
178	Uniform	300	500	219	500	500	0.00%
	<b>Total PERSONNEL SERVICES Expense</b>	<b>79,205</b>	<b>84,750</b>	<b>25,113</b>	<b>86,500</b>	<b>107,500</b>	<b>26.84%</b>

Notes:

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

**102** The pool is made up annually of 1 manager & 2 assistant managers. The 3 positions work on average of 47 hours per pay period. Each manager must obtain their lifeguarding certification, CPR/AED, along with a Wisc Swim Instructor certification.

**103** The pool is made up of 9 lifeguards & 2 basket room/concession attendants. Lifeguards work on average of 38 hours each pay period and must be at least 16 years of age, have a current lifeguarding certificate, CPR/First Aid, and AED certification. Basket room/concession attendants work on average of 33 hours per pay period (2 weeks) & must be 14 years old.

**104** Swim Team is a separate entity from the Village that pays for their own employees. The Village uses its payroll system to pay each swim team employee and receives 100% reimbursement for their cost at the end of the summer.

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

EXPENDITURES (Continued)

*CONTRACTUAL SERVICES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55420						
203	Utilities	13,445	12,500	6,817	12,500	12,500	0.00%
204	Dues & Subscriptions	1,048	1,250	1,048	1,250	1,250	0.00%
207	Support Services	-	500	-	500	500	0.00%
	<b>Total CONTRACTUAL SERVICES Exp</b>	<b>14,493</b>	<b>14,250</b>	<b>7,865</b>	<b>14,250</b>	<b>14,250</b>	<b>0.00%</b>

*SUPPLIES AND EXPENSES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55420						
301	Equipment	710	4,000	650	3,000	3,000	-25.00%
302	Technology	-	500	-	500	500	0.00%
304	Supplies	7,693	8,000	5,712	8,000	8,000	0.00%
305	Maintenance	2,021	6,250	2,173	6,250	6,250	0.00%
307	Concessions	3,565	3,000	718	2,200	3,000	0.00%
820	Pool Improvements	-	-	-	-	-	-----
	<b>Total SUPPLIES AND EXPENSES</b>	<b>13,989</b>	<b>21,750</b>	<b>9,253</b>	<b>19,950</b>	<b>20,750</b>	<b>-4.60%</b>

Notes:

- 301** Shade umbrellas were purchased in 2019, allowing us to decrease this line item.
- 302** Computer related issues and internet or data usage is paid for in this line item.
- 304** Pool supplies include chlorine, acid and cleaning products for the facility.
- 305** Maintenance for the facility during the season.
- 307** Concession supplies - Candy, Ice Cream that is sold from the facility.

<b>Total SWIMMING POOL Expense</b>	<b>107,687</b>	<b>120,750</b>	<b>42,230</b>	<b>120,700</b>	<b>142,500</b>	<b>18.01%</b>
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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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	<b>Allocated Revenue</b>	<b>4,538</b>	-	-	-	-	-----
46720-102	Parks Improvement Fund	-	11,300	-	11,300	11,300	0.00%
46734-102	Pool Improvement Fund	5,462	6,000	365	6,000	6,000	0.00%
49300	Fund Balance Applied (Park Impr)	-	10,000	-	10,000	10,000	0.00%
	<b>Total TRANSFERS Revenue</b>	<b>10,000</b>	<b>27,300</b>	<b>365</b>	<b>27,300</b>	<b>27,300</b>	<b>0.00%</b>

**EXPENDITURES**

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	59200						
59200	Transfers to Other Funds	10,000	10,000	-	10,000	10,000	0.00%
	<b>Total TRANSFERS Expense</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>

Notes:

**59200** 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, 2018 the Park Improvement Fund had a positive fund balance of \$51,638. These payments will continue through 2021.

# 2020 Budget



Debt Service  
Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 Debt Service Fund Operating Budget

**SUMMARY of REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Taxes	1,014,000	1,004,250	1,004,250	1,004,250	1,098,800	9.41%
Other Financing Sources	550,448	44,500	-	44,448	64,300	44.49%
<b>Total Budget Revenue</b>	<b>1,564,448</b>	<b>1,048,750</b>	<b>1,004,250</b>	<b>1,048,698</b>	<b>1,163,100</b>	<b>10.90%</b>

**SUMMARY of EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000 DEBT SERVICE	1,576,495	1,048,750	993,444	1,125,750	1,163,100	<b>10.90%</b>
59200 TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-----
<b>Total Budget Expenditures</b>	<b>1,576,495</b>	<b>1,048,750</b>	<b>993,444</b>	<b>1,125,750</b>	<b>1,163,100</b>	<b>10.90%</b>

Difference in Revenues over Expenditures      **(12,047)**                      -                      **10,806**                      **(77,052)**                      -

# 2020 Budget



# Revenues

**REVENUES**  
**DEBT SERVICE FUND - FUND 150**

**Budget Summary**

<b>Taxes</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	General Property Taxes	1,014,000	1,004,250	1,004,250	1,004,250	1,098,800	9.41%
	<b>Total TAXES Revenue</b>	<b>1,014,000</b>	<b>1,004,250</b>	<b>1,004,250</b>	<b>1,004,250</b>	<b>1,098,800</b>	<b>9.41%</b>

<b>Other Financing Sources</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long Term Debt	506,000	-	-	-	-	-----
49200	Transfers from Other Funds	44,448	44,500	-	44,448	64,300	44.49%
49300	Fund Balance Applied	-	-	-	-	-	-----
	<b>Total OTHER FINANCING SOURCES</b>	<b>550,448</b>	<b>44,500</b>	<b>-</b>	<b>44,448</b>	<b>64,300</b>	<b>44.49%</b>

<b>Total Budget Revenues</b>	<b>1,564,448</b>	<b>1,048,750</b>	<b>1,004,250</b>	<b>1,048,698</b>	<b>1,163,100</b>	<b>10.90%</b>
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**2020 Budget**



Expenditures

**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**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>1,532,047</b>	<b>1,004,250</b>	<b>993,444</b>	<b>1,081,302</b>	<b>1,098,800</b>	<b>9.41%</b>
49200	Transfers from Other Funds	44,448	44,500	0	44,448	64,300	44.49%
	<b>Total DEBT SERVICE Revenue</b>	<b>1,576,495</b>	<b>1,048,750</b>	<b>993,444</b>	<b>1,125,750</b>	<b>1,163,100</b>	<b>10.90%</b>

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 transfers for 2020 include the following:

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

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

**EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	58000						
207	Paying Agent Fee	7,600	5,000	2,400	7,000	7,000	40.00%
601	Principal	1,386,039	870,000	895,000	945,000	945,700	8.70%
602	Interest	182,856	173,750	96,044	173,750	210,400	21.09%
	<b>Total DEBT SERVICE Expense</b>	<b>1,576,495</b>	<b>1,048,750</b>	<b>993,444</b>	<b>1,125,750</b>	<b>1,163,100</b>	<b>10.90%</b>

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

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200						
59200 Transfers to Other Funds		-	-	-	-	-----
<b>Total TRANSFERS Expense</b>	-	-	-	-	-	-----

# 2020 Budget



TID Fund

# 2020 Budget



# Summary

Village of Cross Plains

2020 Tax Increment District Operating Budget

**SUMMARY of REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	TAXES	508,345	517,500	517,563	517,563	747,250	44.40%
43000	INTERGOVERNMENTAL	6,751	6,750	2,260	9,174	40,453	499.30%
46000	PUBLIC CHARGES FOR SERVICES	-	-	-	-	-	-----
48000	MISCELLANEOUS	-	-	30,682	30,682	-	-----
49000	OTHER FINANCING SOURCES	-	-	-	-	-	-----
<b>Total Budget Revenue</b>		<b>515,096</b>	<b>524,250</b>	<b>550,505</b>	<b>557,419</b>	<b>787,703</b>	<b>50.25%</b>

**SUMMARY of EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410	EXECUTIVE	64,562	83,250	150	67,620	53,000	-36.34%
51510	ACCOUNTING	1,500	1,500	1,500	1,500	1,500	0.00%
58000	DEBT SERVICE	446,690	452,250	429,984	452,150	441,700	-2.33%
59200	TRANSFERS TO OTHER FUNDS	122,698	122,750	-	122,698	142,600	16.17%
<b>Total Budget Expenditures</b>		<b>635,450</b>	<b>659,750</b>	<b>431,634</b>	<b>643,968</b>	<b>638,800</b>	<b>-3.18%</b>

***Difference between Revenues & Expenditures***      ***(120,354)***      ***(135,500)***      ***118,871***      ***(86,549)***      ***148,903***      ***-209.89%***

# 2020 Budget



# Revenues

**REVENUES  
TAX INCREMENT DISTRICT - FUND 310**

**Budget Summary**

<b>TAXES</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41120	Tax Increments	508,345	517,500	517,563	517,563	747,250	44.40%
<b>Total TAXES Revenue</b>		<b>508,345</b>	<b>517,500</b>	<b>517,563</b>	<b>517,563</b>	<b>747,250</b>	<b>44.40%</b>

<b>INTERGOVERNMENTAL</b>	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43500	State Grants - Computer Aid	6,751	6,750	-	6,914	6,750	0.00%
43550	State - Personal Property Aid	-	-	2,260	2,260	33,703	-----
<b>Total INTERGOVERNMENTAL Rev</b>		<b>6,751</b>	<b>6,750</b>	<b>2,260</b>	<b>9,174</b>	<b>40,453</b>	<b>499.30%</b>

<b>PUBLIC CHARGES FOR SERVICES</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46100	General Government	-	-	-	-	-	-----
<b>Total PUBLIC CHARGES Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>

<b>MISCELLANEOUS</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous	-	-	30,682	30,682	-	-----
48100	Interest	-	-	-	-	-	-----
<b>Total MISCELLANEOUS Revenue</b>		<b>-</b>	<b>-</b>	<b>30,682</b>	<b>30,682</b>	<b>-</b>	<b>-----</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long-term Debt	-	-	-	-	-	-----
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied	-	-	-	-	-	-----
<b>Total OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>

<b>Total TID Revenue</b>		<b>515,096</b>	<b>524,250</b>	<b>550,505</b>	<b>557,419</b>	<b>787,703</b>	<b>50.25%</b>
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**2020 Budget**



Expenditures

**EXECUTIVE  
TAX INCREMENT DISTRICT - FUND 310**

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

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

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

**EXECUTIVE BUDGET SUMMARY**

REVENUES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>64,562</b>	<b>83,250</b>	<b>150</b>	<b>67,620</b>	<b>53,000</b>	<b>-36.34%</b>
46100	General Government	-	-	-	-	-	-----
	<b>Total PUBLIC BUILDING Rev</b>	<b>64,562</b>	<b>83,250</b>	<b>150</b>	<b>67,620</b>	<b>53,000</b>	<b>-36.34%</b>

Notes:

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

EXPENDITURES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51410						
101	General Administration	1,359	15,000	-	2,500	2,500	-83.33%
204	Dues and Subscriptions	15,000	15,250	-	15,000	250	-98.36%
207	Support Services	933	5,250	-	2,500	2,500	-52.38%
399	Miscellaneous	150	500	150	500	500	0.00%
701	Redevelopment Grant	47,120	47,250	-	47,120	47,250	0.00%
702	Rehabilitation Grant	-	-	-	-	-	-----
804	Property	-	-	-	-	-	-----
	<b>Total EXECUTIVE Expense</b>	<b>64,562</b>	<b>83,250</b>	<b>150</b>	<b>67,620</b>	<b>53,000</b>	<b>-36.34%</b>

Notes:

**101** Provides for reimbursement to the General Fund for employees wages and benefits for their time spent working on TID related projects.

**701** Includes annual payment for the Milestone Senior Living "pay as you go" Redevelopment Grant authorized in 2012 (\$47,120).



**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.

**DEBT SERVICE BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>446,690</b>	<b>452,250</b>	<b>429,984</b>	<b>452,150</b>	<b>441,700</b>	<b>-2.33%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
601 Principal	395,000	405,000	405,000	405,000	400,000	-1.23%
602 Interest	51,340	46,750	24,584	46,750	41,300	-11.66%
604 Debt Issue Expense	350	500	400	400	400	-20.00%
<b>Total DEBT SERVICE Expense</b>	<b>446,690</b>	<b>452,250</b>	<b>429,984</b>	<b>452,150</b>	<b>441,700</b>	<b>-2.33%</b>

Notes:

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

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

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

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

Transfers from the Tax Increment District will be identified in the annual Audit.

**TRANSFERS TO OTHER FUNDS BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>122,698</b>	<b>122,750</b>	<b>-</b>	<b>122,698</b>	<b>142,600</b>	<b>16.17%</b>

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200						
000 Transfers	122,698	122,750	-	122,698	142,600	16.17%
<b>Total TRANSFER Expense</b>	<b>122,698</b>	<b>122,750</b>	<b>-</b>	<b>122,698</b>	<b>142,600</b>	<b>16.17%</b>

Notes:

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

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

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

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

# 2020 Budget



Water Utility  
Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 Water Utility Operating Budget

**SUMMARY of REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46450	PUBLIC CHARGES FOR SERVICES	469,674	480,500	202,166	473,000	476,500	-0.83%
48000	MISCELLANEOUS REVENUES	15,283	14,750	765	15,250	15,000	1.69%
49200	OTHER FINANCING SOURCES	33,500	33,500	3,994	33,500	33,500	0.00%
<b>Total Budget Revenue</b>		<b>518,457</b>	<b>528,750</b>	<b>206,926</b>	<b>521,750</b>	<b>525,000</b>	<b>-0.71%</b>

**SUMMARY of EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51400	GENERAL ADMINISTRATION	113,149	127,500	53,580	124,350	128,000	0.39%
51500	FINANCIAL ADMINISTRATION	260,960	256,250	28,226	274,750	274,900	7.28%
53700	WATER SERVICE	112,994	185,500	42,794	164,750	191,250	3.10%
57000	CAPITAL OUTLAY	4,244	105,000	541	47,000	55,000	-47.62%
99999	PENSION CLEARING ACCOUNT	5,402	-	-	-	-	-----
<b>Total Budget Expenditures</b>		<b>496,749</b>	<b>674,250</b>	<b>125,141</b>	<b>610,850</b>	<b>649,150</b>	<b>-3.72%</b>
<b>Change in Net Position</b>		<b>21,708</b>	<b>(145,500)</b>	<b>81,785</b>	<b>(89,100)</b>	<b>(124,150)</b>	

**BALANCE SHEET BUDGETING**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
20000-224	PROCEEDS OF LONG-TERM DEBT	1,178,333	100,000	192,657	192,657	-	-100.00%
20000-224	PRINCIPAL ON LONG-TERM DEBT	(65,704)	(128,000)	(134,490)	(134,490)	(121,000)	-5.47%
20000-224	PRINCIPAL ON DEBT TO MUNICIPALITY	(25,000)	(30,000)	(30,000)	(30,000)	(25,000)	-16.67%
	FUND BALANCE APPLIED	-	-	-	-	55,000	
<b>Total Balance Sheet Items</b>		<b>1,087,629</b>	<b>(58,000)</b>	<b>28,167</b>	<b>28,167</b>	<b>(91,000)</b>	

**CASH FLOW ADJUSTMENTS**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51500-403	DEPRECIATION	130,315	115,000	-	115,000	115,000	0.00%
99999	PENSION CLEARING ACCOUNT	5,402	-	-	-	-	-----
	CAPITAL ASSET PURCHASES	(1,194,039)	-	-	-	-	-----
	NET CHANGE IN A/R & A/P	40,042	-	-	-	-	-----
<b>Total Cash Flow Adjustments</b>		<b>(1,018,280)</b>	<b>115,000</b>	<b>-</b>	<b>115,000</b>	<b>115,000</b>	
<b>Potential Increase (Decrease) in Cash</b>		<b>91,057</b>	<b>(88,500)</b>	<b>109,952</b>	<b>54,067</b>	<b>(100,150)</b>	

**2020 Budget**



Revenues

**REVENUES  
WATER UTILITY - FUND 660**

**Budget Summary**

<b>PUBLIC CHARGES FOR SERVICES</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46450							
461.1	Metered Sales - Residential	238,770	240,000	103,975	240,000	240,000	0.00%
461.2	Metered Sales - Commercial	21,947	24,000	9,583	22,000	24,000	0.00%
461.3	Metered Sales - Industrial	5,873	5,500	2,510	5,500	5,500	0.00%
461.4	Metered Sales - Irrigation	20,119	23,250	8,230	20,000	20,000	-13.98%
461.5	Metered Sales - Multi-Family	19,191	22,500	10,434	22,500	22,500	0.00%
462.1	Private Fire Protection	3,208	4,000	1,433	3,250	3,250	-18.75%
462.2	Private Fire Protection - Commercial	6,042	6,250	2,730	6,250	6,250	0.00%
462.3	Private Fire Protection - Industrial	1,821	2,000	814	2,000	2,000	0.00%
463.0	Public Fire Protection	136,974	139,000	61,525	139,000	139,000	0.00%
465.0	Other Water Sales	9	1,500	-	-	1,500	0.00%
470.0	Forfeited Discounts	3,052	2,500	931	2,500	2,500	0.00%
474.0	Other Water Revenues	12,669	10,000	1	10,000	10,000	0.00%
<b>Total PUBLIC CHARGES Rev.</b>		<b>469,674</b>	<b>480,500</b>	<b>202,166</b>	<b>473,000</b>	<b>476,500</b>	<b>-0.83%</b>

<b>MISCELLANEOUS REVENUES</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000							
419.0	Interest Income	1,326	750	765	1,250	1,000	33.33%
421.0	Misc Non-Operating Income	-	-	-	-	-	-----
425.0	Miscellaneous Amortization	13,957	14,000	-	14,000	14,000	0.00%
<b>Total MISCELLANEOUS Rev</b>		<b>15,283</b>	<b>14,750</b>	<b>765</b>	<b>15,250</b>	<b>15,000</b>	<b>1.69%</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49200							
000.0	Proceeds from Long Term Debt	-	-	3,994	-	-	-----
433.0	Transfers from Other Funds	33,500	33,500	-	33,500	33,500	0.00%
<b>Total OTHER FINANCING Rev.</b>		<b>33,500</b>	<b>33,500</b>	<b>3,994</b>	<b>33,500</b>	<b>33,500</b>	<b>0.00%</b>

<b>Total Water Revenue</b>	<b>518,457</b>	<b>528,750</b>	<b>206,926</b>	<b>521,750</b>	<b>525,000</b>	<b>-0.71%</b>
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# 2020 Budget



# Expenditures

**GENERAL ADMINISTRATION  
WATER UTILITY - FUND 660**

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

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

Timely responses to all billings questions and complaints.

**GENERAL ADMINISTRATION BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>113,149</b>	<b>127,500</b>	<b>53,580</b>	<b>124,350</b>	<b>128,000</b>	<b>0.39%</b>

EXPENDITURES

CUSTOMER ACCOUNTS EXPENSE

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019	
	51400						
901.0	Finance Director/Treasurer	16,490	17,000	8,048	17,000	17,200	1.18%
902.0	Meter Reading Labor	5,779	5,250	1,817	5,250	5,250	0.00%
	<b>Total CUSTOMER ACCT. Exp.</b>	<b>22,270</b>	<b>22,250</b>	<b>9,864</b>	<b>22,250</b>	<b>22,450</b>	<b>0.90%</b>

Notes:

**901.0** Provides funding for 25% of the salary for the Finance Director/Treasurer.

**902.0** Funding for a portion of the wages for Public Facilities Staff for meter reading.

**GENERAL ADMINISTRATION (Continued)**  
**WATER UTILITY - FUND 660**

EXPENDITURES (Continued)

ADMINISTRATIVE AND GENERAL EXPENSE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51400						
920.0	General Administration	29,113	30,500	14,274	31,000	32,800	7.54%
921.0	Operation - Expense	2,749	2,250	1,438	2,250	2,250	0.00%
923.0	Contracted Services	7,787	13,000	6,950	16,000	13,000	0.00%
924.0	Property Insurance	13,416	15,500	4,827	14,500	15,500	0.00%
926.0	Employee Benefits	37,187	42,000	15,945	21,000	-	-100.00%
926.171	Health Insurance	-	-	-	8,750	22,000	-----
926.172	Dental Insurance	-	-	-	750	1,000	-----
926.173	Retirement	-	-	-	2,750	8,000	-----
926.174	Social Security	-	-	-	2,750	7,000	-----
926.175	Medicare	-	-	-	750	2,000	-----
926.176	Life Insurance	-	-	-	100	500	-----
928.0	Regulatory Commission	468	500	-	500	500	0.00%
930.0	Miscellaneous	158	1,000	281	500	500	-50.00%
932.0	Maintenance of General Plant	-	500	-	500	500	0.00%
	<b>Total ADMIN &amp; GENERAL Exp.</b>	<b>90,879</b>	<b>105,250</b>	<b>43,716</b>	<b>102,100</b>	<b>105,550</b>	<b>0.29%</b>

Notes:

- 920.0** Provides funding for 25% of the salary for the Village Administrator/Clerk, 15% for the Deputy Clerk-Treasurer, and 30% for the 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.

<b>Total GENERAL ADMIN Exp.</b>	<b>113,149</b>	<b>127,500</b>	<b>53,580</b>	<b>124,350</b>	<b>128,000</b>	<b>0.39%</b>
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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:**

Improve ongoing financial management of the Utility.

**FINANCIAL ADMINISTRATION BUDGET SUMMARY**

**REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>227,460</b>	<b>222,750</b>	<b>28,226</b>	<b>241,250</b>	<b>241,400</b>	<b>8.37%</b>
433.0	Transfers from Other Funds	33,500	33,500	-	33,500	33,500	0.00%
	<b>Total Rev.</b>	<b>260,960</b>	<b>256,250</b>	<b>28,226</b>	<b>274,750</b>	<b>274,900</b>	<b>7.28%</b>

Notes:

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

**EXPENDITURES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51500						
403.0	Depreciation	130,315	115,000	-	115,000	115,000	0.00%
408.0	Taxes	86,663	86,000	-	110,000	110,000	27.91%
426.0	Principal on Long-Term Debt	-	-	-	-	-	-----
427.0	Interest on Long-Term Debt	32,472	50,000	26,268	45,500	43,500	-13.00%
429.0	Principal on Debt to Municipality	-	-	-	-	-	-----
430.0	Interest on Debt to Municipality	3,010	2,250	-	2,250	6,400	184.44%
435.0	Debt Issue Expense	8,500	3,000	1,958	2,000	-	-100.00%
	<b>Total FINANCE ADMIN Exp.</b>	<b>260,960</b>	<b>256,250</b>	<b>28,226</b>	<b>274,750</b>	<b>274,900</b>	<b>7.28%</b>

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.

**427.0** Includes interest payments for the 2015B Revenue Bonds for the US Highway 14 (Main Street) reconstruction project and for the 2018A Revenue Bonds for the County Hwy P reconstruction project.

**430.0** This is Interest owed to the Debt Service Fund for 2012 Borrowing set to expire in 2022, 2016 Borrowing set to expire in 2026, and 2019 Borrowing set to expire in 2029.

**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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>112,994</b>	<b>185,500</b>	<b>42,794</b>	<b>164,750</b>	<b>191,250</b>	<b>3.10%</b>

**EXPENDITURES**

**SUPPLY SOURCE (WELLS)**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53700						
601.1 Operation - Labor	2,742	3,000	1,048	3,000	3,100	3.33%
601.2 Operation - Expense	3,280	4,500	2,172	4,500	4,500	0.00%
614.1 Maintenance - Labor	-	-	-	-	-	-----
614.2 Maintenance - Expense	209	2,500	206	2,500	1,500	-40.00%
<b>Total SUPPLY SOURCE Exp.</b>	<b>6,231</b>	<b>10,000</b>	<b>3,426</b>	<b>10,000</b>	<b>9,100</b>	<b>-9.00%</b>

**PUMPING**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53700						
623.0 Power for Pumping	27,877	32,000	12,414	30,000	31,000	-3.13%
624.1 Operation - Labor	5,469	6,250	2,816	6,250	6,300	0.80%
624.2 Operation - Expense	-	-	-	-	-	-----
633.1 Maintenance - Labor	90	-	-	250	-	-----
633.2 Maintenance - Expense	59	1,000	-	1,000	1,000	0.00%
<b>Total PUMPING Expense</b>	<b>33,495</b>	<b>39,250</b>	<b>15,230</b>	<b>37,500</b>	<b>38,300</b>	<b>-2.42%</b>

**WATER SERVICE (Continued)**  
**WATER UTILITY - FUND 660**

EXPENDITURES (Continued)

WATER TREATMENT

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	53700						
641.0	Chemicals	-	-	-	-	-	-----
642.1	Operation - Labor	5,124	6,500	2,843	6,500	6,600	1.54%
642.2	Operation - Expense	4,782	5,000	1,950	5,000	5,000	0.00%
652.1	Maintenance - Labor	23	250	-	250	250	0.00%
652.2	Maintenance - Expense	993	1,500	-	1,500	1,500	0.00%
	<b>Total WATER TREAT Exp.</b>	<b>10,921</b>	<b>13,250</b>	<b>4,793</b>	<b>13,250</b>	<b>13,350</b>	<b>0.75%</b>

TRANSMISSION AND DISTRIBUTION

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	53700						
661.0	Storage Facilities	256	10,000	-	10,000	7,000	-30.00%
662.1	Operation - Labor	27,788	32,000	10,648	30,000	32,000	0.00%
662.2	Operation - Expense	714	4,000	-	4,000	14,000	250.00%
671.0	Maintenance of Reservoirs	-	-	-	-	3,000	-----
673.0	Maintenance of Mains	17,083	27,000	5,664	12,000	24,000	-11.11%
675.0	Maintenance of Services	4,505	10,000	1,078	8,000	8,000	-20.00%
676.0	Maintenance of Meters	9,478	10,000	1,878	10,000	10,000	0.00%
677.0	Maintenance of Hydrants	2,523	30,000	77	30,000	2,500	-91.67%
678.0	Replacement of Hydrants	-	-	-	-	30,000	-----
	<b>Total TRANS. &amp; DIST. Expense</b>	<b>62,347</b>	<b>123,000</b>	<b>19,345</b>	<b>104,000</b>	<b>130,500</b>	<b>6.10%</b>

Notes:

- 662.2** Includes additional funds for 2020 and beyond to comply with Cross Connection Inspection rules.
- 673.0** Provides funds for the expenses related to responding to water main breaks.

<b>Total WATER SERVICE Exp.</b>	<b>112,994</b>	<b>185,500</b>	<b>42,794</b>	<b>164,750</b>	<b>191,250</b>	<b>3.10%</b>
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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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>4,244</b>	<b>105,000</b>	-	<b>47,000</b>	<b>55,000</b>	<b>-47.62%</b>
000.0	-	-	3,994	-	-	-----
	<b>4,244</b>	<b>105,000</b>	<b>3,994</b>	<b>47,000</b>	<b>55,000</b>	<b>-47.62%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	57000					
207.000	283	103,000	541	45,000	55,000	-46.60%
801.000	-	-	-	-	-	-----
803.000	3,962	2,000	-	2,000	-	-100.00%
805.105	-	-	-	-	-	-----
	<b>4,244</b>	<b>105,000</b>	<b>541</b>	<b>47,000</b>	<b>55,000</b>	<b>-47.62%</b>

**Notes:**

**207.000** Engineering services relative to Well 3 process (carryover from 2019 budget).

# 2020 Budget



## Sewer Utility Fund

# 2020 Budget



# Summary



# 2020 Budget



# Revenues

**REVENUES  
SEWER UTILITY - FUND 670**

**Budget Summary**

<b>PUBLIC CHARGES FOR SERVICES</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46410							
501	Residential	1,158,522	1,160,000	512,367	1,152,000	1,160,000	0.00%
502	Commercial	108,319	106,000	47,040	106,000	106,000	0.00%
503	Industrial	42,496	38,000	17,966	46,500	38,000	0.00%
504	OTR Sales to the Public	50,639	52,000	24,850	52,000	52,000	0.00%
505	Liquid Connection Fee	43,231	13,190	5,276	5,276	13,600	3.11%
506	Sludge Connection Fee	21,080	6,200	2,480	2,480	6,200	0.00%
46450	Forfeited Discounts	-	-	-	-	9,000	-----
<b>Total PUBLIC CHARGES</b>		<b>1,424,287</b>	<b>1,375,390</b>	<b>609,978</b>	<b>1,364,256</b>	<b>1,375,800</b>	<b>0.03%</b>

<b>MISCELLANEOUS REVENUES</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous Revenue	8,902	3,000	2,137	2,137	1,000	-66.67%
48100	Interest	2,009	3,500	1,388	9,000	25,000	614.29%
<b>Total MISCELLANEOUS Rev</b>		<b>10,911</b>	<b>6,500</b>	<b>3,524</b>	<b>11,137</b>	<b>26,000</b>	<b>300.00%</b>

<b>OTHER FINANCING SOURCES</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49100	Proceeds of Long-term Debt	-	-	20,723	20,723	-	-----
49200	Transfers from Other Funds	54,750	54,750	-	54,750	54,750	0.00%
49300	Fund Balance Applied	-	-	-	-	100,000	-----
49500	Capital Contributions	-	-	-	-	-	-----
<b>Total OTHER FINANCING</b>		<b>54,750</b>	<b>54,750</b>	<b>20,723</b>	<b>75,473</b>	<b>154,750</b>	<b>182.65%</b>

<b>Total Sewer Revenue</b>	<b>1,489,948</b>	<b>1,436,640</b>	<b>634,225</b>	<b>1,450,866</b>	<b>1,556,550</b>	<b>8.35%</b>
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# 2020 Budget



# Expenditures

**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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenues</b>	<b>434,503</b>	<b>437,750</b>	<b>6,850</b>	<b>443,300</b>	<b>438,800</b>	<b>0.24%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51510						
207 Support Services	7,475	14,500	6,850	14,500	10,000	-31.03%
502 Depreciation	413,417	392,250	-	415,000	415,000	5.80%
503 Amortization	4,806	4,800	-	4,800	4,800	0.00%
507 Joint Meter Expense	4,890	22,200	-	5,000	5,000	-77.48%
508 Taxes	3,915	4,000	-	4,000	4,000	0.00%
<b>Total ACCOUNTING Expense</b>	<b>434,503</b>	<b>437,750</b>	<b>6,850</b>	<b>443,300</b>	<b>438,800</b>	<b>0.24%</b>

Notes:

- 207** Includes funding for annual audit and annual software support contract.
- 502-503** Both of these line items are determined by the Auditor and required in the budget according to current accounting standards.
- 508** The Utility is responsible to refund the General Fund for what it would otherwise have to pay for Property Taxes. This payment is made as a Payment in Lieu of Taxes (PILOT). This number remains consistent from year to year and is determined by the Auditor.

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

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTIONS:**

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

**PROGRAM OBJECTIVES:**

Explore opportunities for facility improvement.

Continue to maintain facility to provide for efficient sewage treatment.

**GENERAL BUILDINGS AND PLANT BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>66,979</b>	<b>67,500</b>	<b>27,771</b>	<b>63,000</b>	<b>63,000</b>	<b>-6.67%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51600						
202 Communication	5,222	5,000	2,464	6,000	6,000	20.00%
203 Utilities	59,464	60,500	25,307	55,000	55,000	-9.09%
305 General Maintenance	2,294	2,000	-	2,000	2,000	0.00%
<b>Total BUILD &amp; PLANT Exp</b>	<b>66,979</b>	<b>67,500</b>	<b>27,771</b>	<b>63,000</b>	<b>63,000</b>	<b>-6.67%</b>

Notes:

**202** Includes cell phone for operators, 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	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	343,825	363,500	189,811	359,950	364,500	0.28%

**EXPENDITURES**

*PERSONNEL SERVICES*

<i>PERSONNEL SERVICES</i>	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53610						
101 Plant Operation	47,615	52,500	22,547	50,000	53,300	1.52%
102 Collection System Maintenance	19,417	19,750	8,659	19,000	20,100	1.77%
103 Billing Administration	19,490	17,000	8,048	17,000	17,000	0.00%
104 General Administration	29,406	30,500	14,284	31,000	32,750	7.38%
171 Health Insurance	31,960	34,000	14,611	34,000	35,000	2.94%
172 Dental	1,325	1,750	707	1,500	1,500	-14.29%
173 Retirement	7,974	8,750	3,319	8,750	9,750	11.43%
174 Social Security	6,571	7,750	2,953	7,000	8,100	4.52%
175 Medicare	1,537	2,000	691	1,750	2,300	15.00%
176 Life Insurance	341	500	171	500	500	0.00%
177 Disability Insurance	-	-	-	-	-	-----
<b>Total PERSONNEL SERVICES Exp</b>	<b>165,636</b>	<b>174,500</b>	<b>75,991</b>	<b>170,500</b>	<b>180,300</b>	<b>3.32%</b>

**Notes:**

- 101** Plant Operation provides funding for the Treatment Plant Operator and other Public Facilities Staff as needed. Wages are allocated on an actual basis through the employees timecards.
- 102** Provides funding for Public Facilities Staff to work on the sewer mains for cleaning purposes, repairs, and other general maintenance as needed.
- 103** 25% of the salary for the Finance Director/Treasurer is allocated to this line item. This position handles 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**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53610							
201	Postage	2,246	1,750	1,008	2,100	2,200	25.71%
205	Meetings	1,378	1,250	-	1,250	1,500	20.00%
206	Printing	435	1,000	378	1,000	1,000	0.00%
207	Support Services	23,639	25,000	29,461	25,000	28,000	12.00%
208	Legal	-	500	-	500	500	0.00%
209	Insurance	17,888	18,000	6,437	18,000	19,000	5.56%
<b>Total CONTRACTUAL Exp</b>		<b>45,586</b>	<b>47,500</b>	<b>37,284</b>	<b>47,850</b>	<b>52,200</b>	<b>9.89%</b>

Notes:

**207** Provides funding for required laboratory testing.

**SUPPLIES AND EXPENSES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53610							
301	Equipment	8,036	20,000	37,063	20,000	20,000	0.00%
302	Technology	1,601	2,000	460	2,000	2,000	0.00%
303	Fuel	4,689	8,000	625	8,000	8,000	0.00%
304	Supplies	7,967	10,000	4,631	10,000	10,000	0.00%
305	General Maintenance	37,700	32,000	3,032	32,000	22,000	-31.25%
307	System Maintenance	63,487	65,000	28,110	65,000	65,000	0.00%
399	Miscellaneous	6,902	2,000	20	2,000	2,000	0.00%
501	Compliance Fees	2,219	2,500	2,596	2,600	3,000	20.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>132,603</b>	<b>141,500</b>	<b>76,537</b>	<b>141,600</b>	<b>132,000</b>	<b>-6.71%</b>

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.

<b>Total SEWAGE SERVICE Expense</b>	<b>343,825</b>	<b>363,500</b>	<b>189,811</b>	<b>359,950</b>	<b>364,500</b>	<b>0.28%</b>
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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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	213,058	190,000	58,546	130,000	140,000	-26.32%

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53630						
207 Support Services	213,058	190,000	58,546	130,000	140,000	-26.32%
<b>Total WASTE DISPOSAL Exp</b>	<b>213,058</b>	<b>190,000</b>	<b>58,546</b>	<b>130,000</b>	<b>140,000</b>	<b>-26.32%</b>

**SEWAGE SERVICE CAPITAL OUTLAY  
SEWER UTILITY - FUND 670**

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTIONS:**

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

**PROGRAM OBJECTIVES:**

Study and plan for impacts on new Phosphorous Regulations

**SEWAGE SERVICE CAPITAL OUTLAY BUDGET SUMMARY**

**REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>89,926</b>	<b>705,500</b>	<b>38,682</b>	<b>703,500</b>	<b>171,000</b>	<b>-75.76%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57410						
207-000 Support Services	23,299	15,000	5,409	15,000	15,000	0.00%
801-000 Vehicle	-	2,000	-	-	-	-100.00%
803-000 Equipment	19,967	102,500	2,163	102,500	-	-100.00%
804-000 Stream Monitoring	44,700	56,000	31,111	56,000	56,000	0.00%
804-101 Phosphorus Compliance	-	530,000	-	530,000	100,000	-81.13%
805-101 Liquid Connection Fee					-	-----
805-102 Sludge Connection Fee					-	-----
805-103 Infrastructure - US Highway 14 (Main St)					-	-----
805-104 Infrastructure - County Hwy P (Church S	300	-	-	-	-	-----
805-106 Infrastructure - 2018 Flood	1,659	-	-	-	-	-----
<b>Total CAPITAL OUTLAY Expense</b>	<b>89,926</b>	<b>705,500</b>	<b>38,682</b>	<b>703,500</b>	<b>171,000</b>	<b>-75.76%</b>

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** Permitting requirements necessitate studies to be conducted of the stream to better align discharge levels with actual conditions of Black Earth Creek.

**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**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	<b>122,874</b>	<b>124,000</b>	<b>72,900</b>	<b>123,500</b>	<b>127,000</b>	<b>2.42%</b>

**EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
602 Interest	108,858	115,250	61,151	106,000	95,000	-17.57%
605 Interest on Debt to Municipality	6,016	5,750	-	5,750	32,000	456.52%
606 Debt Issue Expense	8,000	3,000	11,750	11,750	-	-100.00%
<b>Total DEBT SERVICE Expense</b>	<b>122,874</b>	<b>124,000</b>	<b>72,900</b>	<b>123,500</b>	<b>127,000</b>	<b>2.42%</b>

Notes:

- 602** Includes payments on 2005 Revenue Bonds, 2015C Revenue Bonds, and 2018B Revenue Bonds. The 2015 and 2018 debts were borrowed by the Sewer Fund directly from the State through their Clean Water Fund Program.
- 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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----

EXPENDITURES

Dept. No.		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	59200						
000	Transfers	-	-	-	-	-	-----
	<b>Total TRANSFER Expense</b>	-	-	-	-	-	-----