

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%
Total Budget Revenue	537,416	521,125	473,539	572,975	580,250	11.35%

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%
Total Budget Expenditures	471,515	521,125	208,249	526,324	580,250	11.35%

Difference in Revenues over Expenditures	65,901	-	265,290	46,651	-	
--	--------	---	---------	--------	---	--

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%
Total PERSONNEL SERVICES Expense		303,854	339,275	136,538	344,399	394,950	16.41%

<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%
Total CONTRACTUAL SERVICES Exp		74,446	86,350	39,682	86,060	89,850	4.05%

<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	-	-	-	-	-	-
Total SUPPLIES AND EXPENSES		83,215	85,500	32,028	85,865	85,450	-0.06%

<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%
Total OTHER Expenses		10,000	10,000	-	10,000	10,000	0.00%
Total Budget Expenditures		471,515	521,125	208,249	526,324	580,250	11.35%

2020 Budget



Revenues

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

Budget Summary

Taxes	
	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%
	Total TAXES Revenue	248,450	278,575	278,575	278,575	303,550	8.97%

Intergovernmental Revenues	
	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	-	-	-	-	-	-----
	Total INTERGOVERNMENTAL Rev	-	-	-	-	-	-----

Public Charges for Services	
	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%
	Total PUBLIC CHARGES Rev	271,010	232,550	194,964	284,400	266,700	14.69%

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

Budget Summary

Miscellaneous Revenues	
	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	-	-	-	-	-	-----
	Total MISCELLANEOUS Revenue	17,956	-	-	-	-	-----

Other Financing Sources	
	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%
	Total OTHER FINANCING SOURCES	-	10,000	-	10,000	10,000	0.00%

Total Budget Revenues	537,416	521,125	473,539	572,975	580,250	11.35%
------------------------------	----------------	----------------	----------------	----------------	----------------	---------------

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	-	-	-	-	-	-----
Total PERSONNEL Expense		60,974	65,025	31,835	61,149	69,700	7.19%

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%
Total AGING Expense	19,210	20,000	19,210	19,210	23,000	15.00%

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
	Allocated Revenue	82,070	101,350	26,651	99,200	110,350	8.88%
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%
	Total PARKS Revenue	91,154	107,100	33,336	109,100	121,600	13.54%

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%
	Total PERSONNEL SERVICES Expense	62,340	69,000	28,188	71,000	83,500	21.01%

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%
Total CONTRACTUAL SERVICES Exp		11,911	12,850	2,553	12,850	12,850	0.00%

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%
Total SUPPLIES AND EXPENSES		16,903	25,250	2,596	25,250	25,250	0.00%

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.

Total PARKS Expense	91,154	107,100	33,336	109,100	121,600	13.54%
----------------------------	---------------	----------------	---------------	----------------	----------------	---------------

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%
Total CONTRACTUAL SERVICES Exp		28,832	39,500	10,055	39,750	39,750	0.63%

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%
Total SUPPLIES AND EXPENSES		52,323	38,500	20,180	40,665	39,450	2.47%

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.

Total REC. PROGRAMS & EVENTS Exp.	182,490	198,250	81,637	206,165	213,450	7.67%
--	----------------	----------------	---------------	----------------	----------------	--------------

**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
	Allocated Revenue	35,980	47,750	-	48,500	67,850	42.09%
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%
	Total SWIMMING POOL Revenue	107,687	120,750	43,441	120,700	142,500	18.01%

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%
	Total PERSONNEL SERVICES Expense	79,205	84,750	25,113	86,500	107,500	26.84%

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%
	Total CONTRACTUAL SERVICES Exp	14,493	14,250	7,865	14,250	14,250	0.00%

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	-	-	-	-	-	-----
	Total SUPPLIES AND EXPENSES	13,989	21,750	9,253	19,950	20,750	-4.60%

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.

Total SWIMMING POOL Expense	107,687	120,750	42,230	120,700	142,500	18.01%
------------------------------------	----------------	----------------	---------------	----------------	----------------	---------------

**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
	Allocated Revenue	4,538	-	-	-	-	-----
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%
	Total TRANSFERS Revenue	10,000	27,300	365	27,300	27,300	0.00%

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%
	Total TRANSFERS Expense	10,000	10,000	-	10,000	10,000	0.00%

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.