

2014 BUDGET OVERVIEW

The Village “operating budget” is comprised of three different funds that are financed, in part, by the property tax levy. These three fund budgets are: the Library Fund, which pays for library operations; the Solid Waste Fund, which includes refuse, recycling, and yard waste/brush chipping expenses; and the General Fund, which covers the operations of all the other Village departments except the Water, Sewer, and Stormwater utilities and cable/website operations.

For the 2014 budget year, the combined proposed expenditures of the three operating budget funds would total \$6,265,420 which would be an increase of 2.6% over 2013. This compares to an increase of 1.3% the previous year. As proposed, the property tax levy required to finance these operating budgets would be \$3,971,335 an increase of 3.7% over 2013. The total property tax levy, including the Debt Service and Capital Projects Funds, would be \$5,214,317. This would be 3.6% higher than last year.

Village-wide assessed valuation increased 0.32% this year, while the equalized (full fair market) valuation decreased 2.52%. A mill rate of \$6.63/\$1,000 of assessed value would be required to generate the needed property tax levy. This mill rate would be 3.3% higher than the 2013 rate of \$6.42/\$1,000. On an equalized value basis the mill rate would increase 6.3% from the previous year. The proposed budget would increase taxes for municipal purposes by \$50.40 on the median priced home valued at \$240,000.

The 2014 budget is the ninth to be subject to property tax levy limits imposed by the State. McFarland’s non-debt tax levy is permitted to increase a maximum of only 0.81% under the current levy limits. At the discretion of the Village Board, a decreased amount of prior debt service can also be added to the levy, and the proposed budget anticipates the minimum use of \$88,654 of this negative debt adjustment. The General Fund budget also must meet the allowable spending increase permitted to qualify for continuing Expenditure Restraint Payments. The proposed budget satisfies both of these state requirements.

A summary of budget highlights by individual funds follows below.

The proposed 2014 GENERAL FUND budget anticipates \$5,335,713 in revenues to support the operating budget. This would be an increase of 6.6% compared to 2013 revenues and expenses. Property taxes levied for General Fund purposes would increase 8.8% from \$3,222,033 to \$3,504,692. Following a number of years of cost-to-continue budgets, the 2014 budget contains several spending initiatives. Most employees have not received any increase in wages the past two years and have been required to pay more of their fringe benefit costs, but this budget contains a modest wage increase and somewhat higher fringe benefit contributions by the Village. Staffing changes include adding a new Police Officer position and upgrading a current part-time Bookkeeper position to a full-time Accountant. Adjustments are also made to reflect the combining of the Fire and EMS services, to increase compensation for Fire and EMS volunteers, for the hiring of a replacement Administrator, and for expected increases in insurance costs. Other objectives accomplished in the budget include providing sufficient funding for the revaluation and eventual reinspection of all properties in the Village to maintain equity in

property assessments and raising funding levels for street maintenance which have been stagnant the past few years. Other budget initiatives include funding a new volunteer coordination program and an employee recognition program.

The proposed LIBRARY FUND budget for 2014 is up 2.9% to \$601,155 and would be supported by \$397,591 in local property taxes. This would be 3.1% higher than 2013 taxes and is required in part because of increased employee fringe compensation costs and the purchase of a labor saving self-check out machine.

The proposed SOLID WASTE FUND budget for 2014 includes \$328,552 in expenditures for purchased refuse, recycling, brush chipping, and yard waste services and would be supported by a property tax levy of \$69,052. Taxes in this fund are decreased 67.1% from the previous year and the annual fee for residential refuse/recycling services remains unchanged at \$100. This is possible due to favorable results from contract bidding for curbside refuse and recycling services and the elimination of all outstanding debt service related to solid waste functions.

The tentative 2014 DEBT SERVICE FUND tax levy is \$1,242,982, an increase of 5.0% over 2013.

The proposed 2014 CAPITAL PROJECTS FUND budget includes \$647,000 in spending, most of which is for replacements of a fire truck, ambulance, and DPW patrol truck. Funding would come from new borrowing of \$472,000 which would supplement previous borrowing proceeds now available due to receipt of a large AFG grant. A number of other smaller capital projects are budgeted in the General Fund. In other years, funding for the Capital Projects budget could come from a variety of sources including new borrowing, fees in lieu of parkland dedication, park development impact fees, the Water, Sewer, and Stormwater Utilities, TID #3, TID #4, and property taxes.

September 16, 2013 – Proposed Budget

2013 PROPERTY TAX SUMMARY
(2014 Budget Year)

JURISDICTION	TAX RATES		TAX LEVIES		% OF TAX BILL (before State credits)
	2013	2012	2013	2012	
State of Wisconsin		\$0.16	\$127,372		
M.A.T.C.		1.67	1,310,454		
Dane County		2.76	2,168,567		
Village of McFarland	6.63 (E)	6.42	5,034,743		
McFarland Schools		11.85	9,293,146		
T.I.F. District #3		0.91	710,116		
T.I.F. District #4		0	0		
GROSS TAXES		\$23.77	\$18,644,398		
Less School Credit		1.81	1,418,512		
NET TAXES		\$21.96	\$17,255,886		
LOTTERY CREDIT		\$118.46			
FIRST DOLLAR CREDIT		\$84.98			

* Per 1,000 of assessed valuation based on estimated total valuation of \$786,849,500.

HISTORICAL SUMMARY OF MUNICIPAL TAXES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
ASSESSED TAX RATE	\$6.19	\$6.28	\$6.36	\$6.42	\$6.63 (E)
EQUALIZED TAX RATE	\$6.10	\$6.32	6.33	\$6.71	\$7.13
ASSESSED VALUATION	\$791,015,000	\$789,662,300	\$787,167,737	\$784,342,460	\$786,849,500 (E)
EQUALIZED VALUATION	803,199,500	784,433,300	790,262,600	750,545,100	731,654,200
ASSESSMENT RATIO	98.78%	100.66%	99.61%	104.50%	107.54% (E)

NOTE: The equalized tax rate is determined by the Wisconsin Department of Revenue. It measures taxes in relation to the fair market value of property (theoretical 100% value) as it changes each year.

COMPARISON OF HISTORICAL TAX RATE CHANGES

<u>JURISDICTION</u>	<u>2009</u> <u>Rate</u>	<u>2010</u> <u>Rate</u>	<u>2011</u> <u>Rate</u>	<u>2012</u> <u>Rate</u>	<u>2013</u> <u>Rate</u>	<u>Change</u>	<u>%</u> <u>Increase</u>
MATC	\$1.27	\$1.40	\$1.65	\$1.67			
Dane County	2.46	2.58	2.76	2.77			
McFarland Schools	10.58	11.30	11.58	11.86			
Village	6.19	6.28	6.36	6.42	6.63 (E)	0.44	7.1%

NOTE: The Village share of the combined tax levy for the four jurisdictions declined from ?% in 2009 to ?% in 2013.

**TABLE 5
HOW THE PROPERTY TAX LEVY IS DISTRIBUTED**

2014

09/16/13

<u>Budget Year</u>	<u>Total Levy</u>	<u>Tax Rate</u>	<u>General Fund</u>	<u>Solid Waste</u>	<u>Library</u>	<u>Debt Service</u>	<u>Cap Projects Fund</u>	<u>Stormwater Fund</u>
2005	\$3,886,521	6.63	2,194,517 56.5 3.74	270,110 6.9 0.46	254,781 6.6 0.44	879,057 22.6 1.50	288,056 7.4 0.49	
2006	\$4,137,258	6.74	2,294,196 55.5 3.74	328,085 7.9 0.53	328,685 7.9 0.53	917,043 22.2 1.50	269,249 6.5 0.44	
2007	\$4,343,851	6.87	2,380,362 54.8 3.76	299,813 6.9 0.47	345,077 8.0 0.55	970,567 22.3 1.53	252,821 5.8 0.40	95,211 2.2 0.16
2008	\$4,568,300	7.07	2,411,491 52.8 3.73	266,443 5.8 0.41	369,546 8.1 0.57	1,027,112 22.5 1.59	428,708 9.4 0.67	65,000 1.4 0.10
2009	\$4,860,135	6.19	2,849,187 58.6 3.64	240,290 4.9 0.30	386,971 8.0 0.49	1,178,687 24.3 1.50	205,000 4.2 0.26	
2010	\$4,896,383	6.19	3,016,227 61.6 3.81	208,067 4.2 0.27	371,898 7.6 0.47	1,198,888 24.4 1.51	101,303 2.1 0.13	
2011	\$4,957,070	6.28	3,146,226 63.5 3.99	199,291 4.0 0.25	383,408 7.7 0.48	1,181,184 23.8 1.50	46,961 1.0 0.06	
2012	\$5,006,367	6.36	3,224,450 64.4 4.10	209,613 4.2 0.27	379,395 7.6 0.48	1,192,909 23.8 1.51	0	
2013	\$5,034,743	6.42	3,256,233 64.7 4.15	209,589 4.2 0.27	385,662 7.6 0.49	1,183,259 23.5 1.51	0	
2014	\$5,214,317	6.63	3,504,692 67.2 4.46	69,052 1.3 0.09	397,591 7.6 0.50	1,242,982 23.9 1.58	0	

PROJECTED FUND BALANCES
(as of December 31, 2013)

<u>FUND</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund (Unassigned) (Minimum 20%)	\$1,369,877 (25.7%)	\$1,298,533 (25.9%)	\$1,082,786 (21.5%)	\$ 962,916	\$1,015,422
Library Fund (Minimum 10%)	65,635 (10.9%)	56,822 (9.7%)	44,800 (7.8%)	65,313	77,322
Solid Waste Fund (Minimum 15%)	7,088 (2.2%)	-2,126 (-0.4%)	9,746 (2.2%)	30,678	107,205
Cable / Website Fund (Minimum 10%)	106,055 (126.4%)	112,861 (140.9%)	116,736 (164.6%)	102,609	87,102
Debt Service (Not Applicable)	489,942	499,007	490,528	436,890	467,860

GENERAL FUND EXPENSE ANALYSIS
2005-2014

EXPENDITURE CATEGORY	2014 BUDGET	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET	2008 BUDGET	2007 BUDGET	2006 BUDGET	2005 BUDGET
Personnel	3,290,846 61.68%	3,152,110 62.98%	3,134,083 62.52%	3,124,815 63.14%	3,073,799 63.78%	3,005,339 63.29%	2,882,435 63.29%	2,674,507 61.79%	2,533,633 62.19%	2,386,085 61.15%
Services	1,103,464 20.68%	1,007,696 20.13%	1,010,032 20.15%	993,880 20.08%	966,045 20.05%	962,750 20.28%	938,940 20.62%	928,530 21.45%	887,692 21.79%	846,100 21.68%
Other Operating	562,100 10.53%	493,290 9.86%	490,760 9.79%	463,205 9.36%	458,220 9.51%	484,020 10.19%	471,515 10.35%	416,035 9.61%	369,200 9.06%	354,400 9.08%
Small Capital	379,303 7.11%	352,053 7.03%	378,250 7.55%	367,250 7.42%	321,100 6.66%	296,300 6.24%	261,190 5.74%	309,650 7.15%	283,440 6.96%	315,490 8.09%
TOTAL	5,335,713 100.00%	5,005,149 100.00%	5,013,125 100.00%	4,949,150 100.00%	4,819,164 100.00%	4,748,409 100.00%	4,554,080 100.00%	4,328,722 100.00%	4,073,965 100.00%	3,902,075 100.00%

TABLE 1
HISTORICAL TAX & VALUATION DATA

Budget Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	Tax Levy	Assessed Tax Rate	Equalized Tax Rate
1991	\$152,563,250	\$155,461,200	98.75%	\$1,060,108	\$6.95	\$6.82
1992	157,931,200	169,977,300	92.91%	1,097,585	6.95	6.46
1993	164,343,000	183,723,300	89.45%	1,142,270	6.95	6.22
1994	169,929,400	210,957,300	80.55%	1,175,588	6.95	5.60
1995	239,845,500	234,102,100	102.45%	1,391,104	5.80	5.94
1996	249,061,000	267,907,400	92.79%	1,571,090	6.32	5.86
1997	295,643,200	287,099,200	103.04%	1,869,035	6.32	6.51
1998	310,067,000	313,006,600	99.23%	2,046,480	6.60	6.54
1999	322,480,500	330,452,800	97.54%	2,254,139	6.99	6.82
2000	336,634,760	362,171,700	92.95%	2,420,404	7.19	6.68
2001	402,731,790	385,706,300	104.41%	2,594,097	6.44	6.72
2002	419,876,890	428,412,900	98.12%	2,907,222	6.92	6.79
2003	436,513,700	477,092,200	91.49%	3,250,695	7.45	6.81
2004	457,939,500	512,985,500	89.27%	3,629,242	7.93	7.08
2005	586,097,100	567,133,400	103.41%	3,886,521	6.63	6.85
2006	613,551,700	639,080,400	96.01%	4,137,258	6.74	6.47
2007	632,053,200	705,937,400	89.53%	4,343,851	6.87	6.15
2008	646,360,300	744,821,400	86.78%	4,568,300	7.07	6.13
2009	784,785,600	791,038,400	99.21%	4,860,135	6.19	6.14
2010	791,015,000	803,199,500	98.78%	4,896,383	6.19	6.10
2011	789,662,300	784,433,300	100.66%	4,957,070	6.28	6.32
2012	787,167,737	790,262,600	99.61%	5,006,367	6.36	6.33
2013	784,342,460	750,545,100	104.50%	5,034,743	6.42	6.71
2014	786,849,500 (E)	731,654,200	107.54%(E)	5,214,317	6.63 (E)	7.13

NOTE: For budget year 2014, each \$0.01 change in the mill rate adds or subtracts an estimated \$7,868 to or from the property tax levy.

(E) - Estimated

TABLE 3
PROPERTY TAXES PER CAPITA

<u>Budget Year</u>	<u>Population</u>	<u>Tax Levy</u>	<u>Taxes per Capita</u>
1990	5,232	896,927	171.43
1991	5,353	1,060,108	198.04
1992	5,506	1,097,585	199.34
1993	5,524	1,142,370	206.80
1994	5,668	1,175,588	207.41
1995	5,736	1,391,104	242.52
1996	5,897	1,571,090	266.42
1997	5,988	1,869,035	312.13
1998	6,099	2,046,480	335.54
1999	6,199	2,254,139	363.63
2000	6,416	2,420,404	377.25
2001	6,540	2,594,097	396.65
2002	6,682	2,907,222	435.08
2003	6,919	3,250,695	469.82
2004	7,051	3,629,242	514.27
2005	7,179	3,886,521	541.37
2006	7,289	4,137,258	567.60
2007	7,336	4,343,851	592.13
2008	7,359	4,568,300	620.78
2009	7,368	4,860,135	659.63
2010	7,383	4,896,383	663.20
2011	7,818	4,957,070	634.06
2012	7,840 (E)	5,006,367	638.57
2013	7,876	5,034,743	639.25
2014	7,920 (E)	5,214,317	658.37 (E)

**TABLE 4
HISTORICAL DATA ON MAJOR REVENUE SOURCES**

<u>Budget Year</u>	<u>Property Taxes</u>	<u>Shared Revenue</u>	<u>Transportation Aids</u>	<u>Expenditure Restraint Payment</u>
1993	1,142,370	337,936	169,357	0
1994	1,175,588	320,953	190,431	\$27,300
1995	1,391,104	304,916	218,995	16,778
1996	1,571,090	289,681	231,822	0
1997	1,869,035*	275,207	231,320	0
1998	2,046,480	261,457	266,018	0
1999	2,254,139	248,395	283,616	60,096
2000	2,420,404	235,985	300,633	87,480
2001	2,594,097	224,197	326,068	90,947
2002	2,907,222	226,439	346,045	89,542
2003	3,250,695	228,703	355,704***	99,320
2004	3,629,242	171,401	337,783	109,758
2005	3,886,521	171,335	320,893	119,805
2006	4,137,258	171,335	304,849	120,293
2007	4,343,851	171,335	289,606	117,419
2008	4,541,301	171,335	301,990	117,433
2009	4,860,135	171,335	329,610	120,708
2010	4,896,383	145,635	379,138	126,390
2011	4,957,070	145,635	400,795	111,372
2012	5,006,367	109,226	360,682	110,766
2013	5,034,743	109,226	362,884	100,881
2014	5,214,317	109,226	?	107,701

* Includes shift of library taxes from County to Village tax levy

** If shared revenues had increased 3% per year to keep pace with inflation, we would be receiving \$733,718 (+ \$624,492) in 2014.

*** If transportation aids had increased 3% per year to keep pace with inflation, we would be receiving \$507,148 (+?) in 2014.

VILLAGE OF MCFARLAND

FINANCIAL SUMMARY FOR TID #3

<u>BUDGET YEAR</u>	<u>TOTAL VALUATION</u>	<u>ANNUAL CHANGE</u>	<u>LIFETIME \$CHANGE</u>	<u>LIFETIME %CHANGE</u>	<u>TAX INCREMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
2014	55,780,300	(358,700)	28,424,200	106.60			
2013	55,780,300	(3,690,600)	28,782,900	106.61	710,116 **(34,298) ***(-12,577)	(30,587)	(3.9%)
2012	59,470,900	(2,844,300)	32,473,500	120.28	753,774 **(33,804)	(29,237)	(3.6%)
2011	62,414,400	(3,696,400)	35,417,000	131.19	802,316 **(-14,499)	(26,734)	(3.2%)
2010	****66,110,800	4,528,200	39,113,400	144.88	829,770 **(-13,779)	117,954	16.3%
2009	56,132,900	12,167,000	34,585,200	160.51	712,470 **(-13,215)	263,117	56.9%
2008	43,965,900	6,212,000	22,418,200	104.04	462,568	131,274	39.6%
2007	37,753,900	9,103,900	16,206,200	75.21	331,294	154,957	87.9%
2006	28,650,200	7,102,500	7,102,500	32.96	164,170 *(12,167)	176,337	N/A
2005	21,547,700	0	N/A	N/A	0	N/A	N/A

* Guarantee payment on High Track project.

** Guarantee payment on 84 Lumber project.

***Guarantee payment on Sparton Properties project.

****The base value was adjusted to \$26,997,400 to reflect Amendment #1.

**VILLAGE OF MCFARLAND
FINANCIAL SUMMARY FOR TID #4**

<u>BUDGET YEAR</u>	<u>TOTAL VALUATION</u>	<u>ANNUAL CHANGE</u>	<u>LIFETIME \$CHANGE</u>	<u>LIFETIME %CHANGE</u>	<u>TAX INCREMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
2014	6,937,200	(554,300)	(2,149,700)	(23.66)	0	-	-
2013	7,491,500	(507,600)	(1,594,800)	(17.55)	0	-	-
2012	7,999,100	(300,700)	(1,087,200)	(11.96)	0	-	-
2011	8,299,800	(779,500)	(786,500)	(8.66)	0	-	-
2010	9,079,300	(7,000)	(7,000)	(0.08)	0	-	-
2009	9,086,900	N/A	N/A	N/A	0	-	-

**VILLAGE OF MCFARLAND
HISTORICAL CHANGES IN EQUALIZED VALUE**

<u>BUDGET YEAR</u>	<u>VALUATION</u>	<u>% CHANGE</u>
2014	\$731,654,200	
2013	750,545,100	(2.5%)
2012	790,262,600	(5.0%)
2011	784,433,300	0.7%
2010	803,199,500	(2.3%)
2009	791,038,400	1.5%
2008	744,821,400	6.2%
2007	705,937,400	5.5%
2006	639,080,400	10.5%
2005	567,133,400	12.7%
2004	512,985,500	10.6%
2003	477,092,200	7.5%
2002	428,412,900	11.4%
2001	385,706,300	11.1%
2000	362,171,700	6.5%
1999	330,452,800	9.6%
1998	313,006,600	5.6%
1997	287,099,200	9.0%
1996	267,907,700	7.2%
1995	234,102,100	14.4%

2009 - 2013 Annual Average change = (1.52%)

1995 - 2013 Annual Average change = 6.33%

Report Criteria:

Account Termination Date = {Is NULL}
 Account Acct Type = R
 Account Detail

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Revenue	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
TAXES									
100-4111	GENERAL PROPERTY TAXES (R	3,146,226	3,224,450	3,256,233	3,255,098	3,256,233	3,222,033	3,427,669	3,504,692
100-4121	IN LIEU OF TAXES MUNICIPALITY	84,987	87,552	90,326	0	90,326	93,035	93,035	93,035
100-4131	IN LIEU OF TAXES FROM UTILITY	211,574	223,408	216,000	142,400	216,000	218,000	218,000	218,000
100-4199	INTEREST ON TAXES	3,370	6,276	4,000	1,415	4,000	4,000	4,000	4,000
	TAXES Totals:	3,446,157	3,541,686	3,566,559	3,398,913	3,566,559	3,537,068	3,742,704	3,819,727

INTERGOVERNMENTAL AID

100-4220	STATE-AMBULANCE GRANT	4,300	4,100	0	0	4,100	4,100	4,100	4,100
100-4221	DOR: STATE SHARED REVENUE	141,335	105,126	109,226	16,384	105,126	105,126	105,126	105,126
100-4222	STATE-EXPENDITURE RESTRAINT	111,153	110,766	100,881	100,881	100,881	107,701	107,701	107,701
100-4223	DOCOMM: STATE FIRE INSURANCE	22,586	25,491	25,000	24,694	24,694	25,000	25,000	25,000
100-4225	STATE P.P. EXEMPTION REIMB	5,001	2,753	6,000	10,489	10,489	6,000	6,000	6,000
100-4230	STATE TANK INSPECTION PAYMENT	2,557	2,537	2,500	1,032	2,000	2,000	2,000	2,000
100-4243	STATE GRANTS-LAW ENFORCEMENT	2,520	0	0	0	0	0	0	0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Revenue	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
INTERGOVERNMENTAL AID (Cont.)									
100-4244	DOT: TRANSPORTATION AIDS	400,758	360,682	362,884	272,004	362,884	362,884	362,884	362,884
100-4245	DOA: ST PYMNT FOR MUNIC SEI	341	319	315	353	353	353	353	353
100-4248	DNR: STATE "IN LIEU OF TAXES"	118	118	118	118	118	118	118	118
100-4255	COUNTY PAYMENT FOR OUTRE	38,366	41,615	41,615	27,743	41,615	42,168	42,168	42,168
100-4256	COUNTY GRANT - NUTRITION PI	22,051	22,051	22,051	14,701	22,051	21,266	21,266	21,266
100-4270	FIRE PROTECTION SERVICE - T	100,143	105,127	106,178	53,077	106,178	107,240	107,240	107,240
100-4272	AMBULANCE SERVICES - TOWN	45,217	50,180	50,682	25,341	50,682	51,190	51,190	51,190
100-4274	NUTRITION SERVICES - CAMBRI	0	0	0	0	0	0	0	0
100-4276	OUTREACH SERVICES - TOWNS	22,459	29,300	24,500	16,650	25,000	25,000	25,000	25,000
100-4278	SCHOOL PORTION: POLICE/SCH	20,461	20,602	21,050	10,253	21,050	32,200	32,200	32,200
100-4279	MONONA PORTION: BLDG INSP	35,534	43,423	40,500	24,205	41,500	42,900	42,900	42,900
100-4280	FEMA GRANT	13,652	0	0	0	0	0	0	0
100-4286	LRIP GRANT	0	0	0	0	0	0	0	0
100-4287	POLICE DEPT GRANTS	2,016	0	0	24,414	24,414	0	0	0
100-4288	LIBRARY PROGRAM GRANT	0	0	0	1,500	0	0	0	0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Revenue	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
INTERGOVERNMENTAL AID (Cont.)									
	INTERGOVERNMENTAL AID Totals:	990,568	924,190	913,500	623,839	943,135	935,246	935,246	935,246
LICENSES & PERMITS									
100-4311	BEVERAGES	20,409	10,345	10,000	20,998	21,000	10,500	10,500	10,500
100-4313	BUSINESS	1,700	1,600	1,700	1,450	1,700	1,700	1,700	1,700
100-4315	OPERATOR'S LICENSES	4,472	5,486	5,000	5,397	5,500	5,500	5,500	5,500
100-4317	BICYCLE	125	96	150	75	100	100	100	100
100-4318	PET LICENSES:100% CAT & VILL	3,678	3,491	3,500	3,722	3,900	3,700	3,700	3,700
100-4319	MISCELLANEOUS LICENSES RE'	235	0	200	235	235	200	200	200
100-4320	DOG PARK PERMITS	5,661	5,539	6,000	4,884	5,500	5,500	5,500	5,500
100-4321	BUILDING	21,150	26,514	21,000	24,822	35,000	32,000	32,000	32,000
100-4322	HVAC (HEATING/VENTILATION/A	7,010	8,060	7,000	7,874	11,000	9,500	9,500	9,500
100-4323	PLUMBING	7,188	7,980	7,000	8,950	11,500	9,500	9,500	9,500
100-4324	ELECTRICAL	10,790	13,656	12,000	12,241	16,000	15,000	15,000	15,000
100-4325	SPRINKLER FEES	425	1,250	500	155	500	500	500	500
100-4326	FIRE ALARM FEES	1,385	133	500	0	200	500	500	500

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Revenue	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
LICENSES & PERMITS (Cont.)									
100-4327	FD OCCUPANCY INSPECTION FI	1,475	2,375	1,200	1,975	2,000	2,000	2,000	2,000
100-4328	MISC APPLIANCES FEE	205	125	100	0	100	100	100	100
100-4329	MISC CD PERMITS, FEES	3,625	4,560	3,500	3,319	3,500	4,000	4,000	4,000
	LICENSES & PERMITS Totals:	89,531	91,210	79,350	96,077	117,735	100,300	100,300	100,300
FINES & FORFEITURES									
100-4411	COURT FINES/COST	62,251	64,354	65,000	48,035	62,000	64,000	64,000	64,000
100-4412	PARKING VIOLATIONS	8,521	6,270	8,000	6,855	8,000	8,000	8,000	8,000
	FINES & FORFEITURES Totals:	70,772	70,624	73,000	54,890	70,000	72,000	72,000	72,000
PUBLIC CHARGES FOR SERVICES									
100-4511	CLERK'S FEES	3,201	4,349	3,000	2,111	3,000	3,000	3,000	3,000
100-4520	POLICE DEPT TRAINING	0	0	0	0	0	0	0	0
100-4521	POLICE DEPT FEES	3,042	2,900	3,000	1,488	3,000	3,000	3,000	3,000
100-4522	FIRE DEPT FEES	0	0	200	0	0	0	0	0
100-4523	AMBULANCE FEES	159,037	206,006	182,500	144,387	210,000	205,000	205,000	205,000
100-4524	EMS CLASSES	1,120	1,110	750	180	750	750	750	750

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Revenue	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
SPECIAL ASSESSMENTS (Cont.)									
	SPECIAL ASSESSMENTS Totals:	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE									
100-4800	LEASE PROCEEDS	0	74,888	0	0	0	0	0	0
100-4801	W/S SHARE: RENT	61,790	60,550	61,765	41,177	61,765	63,000	63,000	63,000
100-4802	STW SHARE: RENT	11,140	10,920	11,140	7,427	11,140	11,360	11,360	11,360
100-4803	CABLE SHARE: RENT	7,650	7,100	7,240	4,647	7,240	6,620	6,620	6,620
100-4805	W/S EQUIPMENT CO	18,040	18,395	18,765	12,510	18,765	19,140	19,140	19,140
100-4806	STW EQUIP	9,015	9,195	9,380	6,253	9,380	9,570	9,570	9,570
100-4811	INTEREST EARNINGS ON TEMP	7,988	8,508	7,500	4,993	8,000	9,000	9,000	9,000
100-4814	DEBT PROCEEDS	0	0	0	200,000	0	0	0	0
100-4815	INTEREST ON TIF ADVANCE	96	13	0	0	0	0	0	0
100-4824	DONATIONS TO OUTREACH PRO	4,170	2,316	1,200	1,342	1,500	1,500	1,500	1,500
100-4825	SPECIAL SERVICES FUNDRAISIN	54	1,095	500	0	500	500	500	500
100-4831	SALE OF PROPERTY	5,202	1,950	2,000	14,567	15,000	3,000	3,000	3,000
100-4832	PD SEIZURE FORFEITURE PROC	0	4,257	0	0	0	0	0	0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Revenue	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
MISCELLANEOUS REVENUE (Cont.)									
100-4835	INSURANCE REFUNDS & RECOV	46,484	18,029	22,500	0	18,000	18,000	18,000	18,000
100-4837	FUEL TAX REFUND	0	0	0	349	500	500	500	500
100-4839	MISCELLANEOUS REVENUES	1,757	158,917	2,000	1,322	2,000	2,000	2,000	2,000
MISCELLANEOUS REVENUE Totals:		173,366	376,133	143,980	294,587	153,790	144,190	144,190	144,190
OTHER FINANCING SOURCES									
100-4910	APPLY FUND BALANCE	0	0	0	0	0	0	0	0
100-4915	LEASE PROCEEDS	0	0	0	0	0	0	0	0
100-4920	DONATIONS-PD K9 UNIT	0	7,089	0	14,679	0	0	0	0
100-4970	TRANSFER IN	0	0	0	0	0	0	0	0
100-4975	SINKING FUNDS	0	0	0	0	0	7,500	7,500	7,500
SEGREGATED REVENUES									
100-4981	STATE AIDS FOR EMS	4,844	5,266	0	0	5,000	5,000	5,000	5,000
OTHER FINANCING SOURCES Totals:		4,844	12,335	0	14,679	5,000	12,500	12,500	12,500
GENERAL FUND Totals:		4,993,449	5,289,796	5,005,149	4,658,780	5,113,019	5,053,054	5,258,690	5,335,713

Report Criteria:

Account Termination Date = {Is NULL}
Account Acct Type = R
Account Detail

TAXES

100-4111 – General Property Taxes **\$3,504,692**

Taxes collected on real and personal property for municipal purposes. The 2013 tax levy (2014 budget year) for Village purposes is ? of the total property tax bill which also includes the amounts levied by the McFarland School District, MATC, Dane County, and the State Forestry tax.

100-4121 – In Lieu of Taxes to Municipality **\$93,035**

Payments received from tax exempt properties for municipal services provided. By negotiated agreement, the amount of the annual payment is roughly equivalent to the Village portion of the total property tax bill. At the present time, Skaalen Village is the only entity making a PILOT payment. Increased 3% per the PILOT agreement.

100-4131 – In Lieu of Taxes from Utility **\$218,000**

Revenue from municipally owned utilities for tax equivalents computed in accordance with rules established by the Public Service Commission.

100-4199 – Interest on Taxes **\$4,000**

Interest and penalties due on delinquent real and personal property tax.

INTERGOVERNMENTAL

100-4220 – State Ambulance Payment **\$4,100**

The portion of the Shared Revenue payment that goes to reimburse EMS services for care provided Medicaid patients. It is deducted from the State Shared Revenue payment.

100-4221 – State Shared Revenues **\$105,126**

Aids received from State for general operations. Based on annual estimate provided by Department of Revenue. We receive 15% in late July, 85% in late November. The amount for 2014 is unchanged from 2013 when revenues remained unchanged following a decrease of \$36,409 (25%) in the prior year.

100-4222 – Expenditure Restraint Payment **\$107,701**

State payments to municipalities that hold their spending within prescribed limits for the previous budget year. McFarland qualifies for a payment in 2014 because the 2012 budget was within the allowable limit on increase. The amount for 2014 has increased \$6,820 (6.8%) from the previous year.

100-4223 – State Fire Insurance Dues	\$25,000
2% of all fire insurance dues are paid to the Village to offset the cost of fire inspection programs.	
100-4225 – State Personal Property Tax Exemption	\$6,000
Beginning in 1999 the State exempted computer equipment from taxation as a personal problem. This payment from the State is to compensate the Village for the loss of property tax base that resulted from the exemption. This amount is unchanged from 2013.	
100-4230 – State Tank Inspection Payments	\$2,000
State payments for Village inspection of underground and above ground fuel storage tanks.	
100-4243 – State Grants – Law Enforcement	0
No grants are anticipated in 2014.	
100-4244 – State Transportation Aids	\$360,682
Aids received from D.O.T. in Jan., Apr., Jul., and Oct. for maintenance and repair of local roads. The amount for 2014 is unknown at this time so the budget assumes no change.	
100-4245 – State Payment of Municipal Service	\$353
Payments for providing municipal services to State facilities.	
100-4248 – State In-Lieu Payments	\$118
Payments for tax exempt lands owned by the DNR.	
100-4255 – County Payment for Outreach	\$42,168
County aids offset about half of the cost of outreach programs. The funding amount is increased 1.3% from the prior year.	
100-4256 – County Grants – Nutrition Program	\$21,266
Grants cover the majority of the cost of the nutrition program. The funding amount is decreased 3.5% from the prior year.	
100-4270 – Fire Protection Service – Towns	\$107,240
Cost sharing by Dunn and Pleasant Springs for portions of their Towns that receive the services of the Village’s Fire Department. The operating and debt service costs are apportioned on the basis of population. Revenues are up	

slightly from the previous year as the Village has capped the maximum cost at a 1% increase from 2013.

100-4272 – Ambulance Service – Towns **\$51,190**

Cost sharing by Dunn and Pleasant Springs for portions of their Towns that receive services from the Village's EMS Department. The operating revenues and operating and debt service costs are apportioned on the basis of population. Revenues are up slightly from the prior year as the Village has capped the maximum cost at a 1% increase from 2013.

100-4276 – Outreach Services – Towns **\$25,000**

Voluntary contributions from townships served by outreach programs. These are used to supplement the County grant funding. Funding is expected to increase \$1,000 from 2013.

100-4278 – Police School Resource Officer **\$32,200**

School District share of local costs of School Resource Officer position wages and benefits. In 2014 the cost of the PSL position will be split between the Village and the School District on a 62.5%/37.5% basis.

100-4279 – Building Inspector Contract **\$42,900**

The city of Monona is expected to pay 60% of the wage and fringe benefit costs of the shared Building Inspector position in 2014 plus 3 hours per week of the Community Development Clerk position.

LICENSES

100-4311 – Beverages **\$10,500**

Licenses for businesses and occupations that must be obtained prior to the sale of liquor and fermented malt beverages.

100-4313 – Business **\$1,700**

Licenses and permits for businesses and occupations which must be licensed before Operating within the municipality such as Direct Sellers and Solicitors.

100-4315 – Operator's Licenses **\$5,500**

Mandatory licenses for bartenders, including re-application fees. Increased \$500 from 2013.

100-4317 – Bicycle **\$100**

Fees for lifetime bicycle licenses.

100-4318 – Pet Licenses: 100% Cat & Village’s % Dogs **\$3,700**

Village revenue from annual licensing of dogs and cats in the Village.

Cats: \$18.00 for male/female - Village retains 100%
\$13.00 for neutered/spayed - Village retains 100%

Dogs: \$18.00 for male/female - Village \$4.25 County \$13.75
\$13.00 for neutered/spayed, Village \$4.25 County \$8.75

100-4319 – Miscellaneous Licenses Revenue **\$200**

All other licenses not covered in this section.

100-4320 – Dog Park Permits **\$5,500**

Revenue from sales of annual dog park permits and daily usage fees. Decreased \$500 based on actual experience.

CONSTRUCTION PERMITS

100-4321 – Building **\$32,000**

Fees required for plan review and inspection of new construction or for additions/alterations to structures. Increased from \$21,000 in 2013 due to higher construction activity.

100-4222 – Heating / AC **\$9,500**

Fees required for plan review and inspection of installation or replacement of heating, air conditioning, and/or ventilation units. Increased \$2,500 from 2013.

100-4323 – Plumbing **\$9,500**

Fees required for plan review and inspection of installation or replacement of plumbing fixtures or for sewer and water service laterals. Increased \$2,500 from 2013.

100-4324 – Electrical **\$15,000**

Fees required for installation of new/replacement electrical wiring, fixtures, or services. Increased \$3,000 from 2013.

100-4325 – Sprinkler Fees **\$500**

Fees charged by the Fire Department to review and approve sprinkler construction plans and to inspect/test new sprinkler system installations.

100-4326 – Alarm Fees	\$500
Fees charged to business for false security alarms	
100-4327 – Occupancy Inspection Fees	\$2,000
Fees charged for occupancy inspections conducted by the Fire Department. Increased from 2013.	
100-4328 – Appliances Fee	\$100
Fees charged for inspections of commercial kitchen by the Fire Department.	
100-4329 – Miscellaneous C.D. Permits/Fees	\$4,000
Revenue from miscellaneous CSMs, CUPs, and other activities conducted by the Community Development Department. Increased \$500 from 2013.	

FINES & FORFEITURES

100-4411 – Court Fines / Cost / Witness Fees	\$64,000
Collection of penalties imposed for violation of municipal ordinances other than parking ordinances, including bail for violation of a municipal ordinance which is forfeited upon nonappearance before a court at the time fixed for hearing of the case. A portion of some fines and forfeitures is also forwarded to Dane County and the State of Wisconsin. Decreased \$1,000 from 2013 based on actual historical collections	
100-4412 – Parking Violations	\$8,000
Penalties imposed for violations of municipal parking ordinances.	

PUBLIC CHARGES FOR SERVICES

100-4511 – Clerk’s Fees	\$3,000
Reimbursement from liquor license holders for annual publication fee of license application, Special assessment letters, monies collected for making copies of documents, and treasurer’s per diem.	
100-4521 – Police Department Fees	\$3,000
Miscellaneous fees for copies of reports and other miscellaneous services.	

100-4522 – Fire Department Fees	0
Fees for inspection of smaller fuel storage tanks that are <u>not</u> regulated by the State. The Village does not currently have a certified tank inspector.	
100-4523 – Ambulance Fees	\$205,000
Fees for emergency medical services and ambulance transports. These revenues are shared proportionately with the participating townships. Revenues are expected to be up \$22,500 from the 2013 budget (which was underestimated) as call volumes are steadily increasing.	
100-4524 – EMS Classes	\$750
Fees for First Aid and CPR classes provided by the EMS Department to Businesses and individuals.	
100-4525 – Fire Department Highway Claims	0
The state has determined that the McFarland Fire Department is no longer eligible For this reimbursement.	
100-4526 – Fire Department McFarland Claims	\$500
Reimbursements received for Fire Department responses on Village streets.	
100-4541 – Public Works Fees	\$1,000
Fees for services provided to private properties (weed cutting, snow shoveling, recycling bins).	
100-4563 – Village Facilities Rentals	\$19,000
Fees for rental of meeting room at the Municipal Center and the old Library facility.	
100-4564 – Park User Fees	\$4,000
Fees for rental of park shelters (e.g., Lewis, McDaniel, Brandt).	
100-4566 – Special Services Newsletter Ad Revenue	\$1,200
Revenue received from the placement of advertisements in the Senior Newsletter.	
100-4567 – Outlook Advertising Sales	\$3,200
Revenue received from the placement of advertisements in the quarterly Village newsletter. Decreased due to diminished interest among advertisers.	

100-4579 – Miscellaneous **\$100**
Public charges and check overdraft charges.

DEVELOPMENT FEES

100-4581 – Developers Fees **\$6,000**
Reimbursement by developers for legal, engineering, and soil compaction testing costs incurred by Village in reviewing plans for and inspecting infrastructure improvements in new subdivisions. Development activity is still projected to remain slower than normal in 2014, but the amount has been increased \$1,000.

100-4582 – Planning Fees **\$5,000**
Fees charged for preliminary and final platting of lots in new subdivisions, rezonings, etc.

100-4583 – Street Signs Charges **0**
Reimbursement by developers for street signage installed in new subdivisions.

SPECIAL ASSESSMENTS

100-4643 – Street Assessments **0**
Revenues from property owners paying special assessments for street construction projects.

100-4695 – Sidewalk Assessments **0**
Revenue from property owners paying special assessments for sidewalk construction or replacement projects.

INTRAGOVERNMENTAL CHARGES

100-4801 – Utilities – Rent **\$63,000**
Payments from the Water and Sewer Utilities for allocated rent of municipal office and garage space used for their operations. Increased 2%

100-4801 – Stormwater Utility – Rent **\$11,360**

Payment from the Stormwater Utility for allocated rent of municipal office and garage space used for their operations. Increased 2%

100 – 4803 – Cable 98 – Rent **\$6,620**

Payment from Cable/Website Fund for allocated rent of space in Municipal Center. Decreased 5% as Sr. Outreach Service staff is now utilizing some office space.

100-4805 – Water & Sewer Utilities – Equipment Cost Share **\$19,140**

Payment from the Water and Sewer Utilities for use of shared vehicles and equipment. Increased 2%.

100-4806 – Stormwater Utility – Equipment Cost Share **\$9,570**

Payment from the Stormwater Utility for use of shared vehicles and equipment. Increased 2%.

INTEREST INCOME

100-4811 – Interest Earnings on Temp Investments **\$9,000**

Interest earned on temporary investments such as certificates of deposit, state investment pool, and the property tax holding account. Interest rates are projected to rise slightly during 2014. Increased \$1,500 based on projected investment earnings.

100-4812 – Special Assessments **0**

Interest received on collections of delinquent special assessments.

100-4814 – Interest on Borrowed Funds **0**

Interest earned by investing borrowed proceeds until the money is needed.

100-4815 – Interest on TIF Advance **0**

There are no outstanding advances from the General Fund to TIF districts at the present time.

MISCELLANEOUS

100-4824 – Donations to Outreach Program	\$1,500
Donations to outreach program from individuals.	
100-4825 – Special Services Fundraising	\$500
Proceeds from fundraising projects conducted by seniors.	
100-4831 – Sale of Property	\$3,000
Revenues from sale of surplus or abandoned vehicles, equipment, and personal property.	
100-4832 – Police Department Seizures	0
Under certain limited circumstances the Police Department is allowed by law to seize certain assets of criminals and to sell those assets to offset the costs of investigating and prosecuting the offender.	
100-4835 – Insurance Refunds and Recoveries	\$18,000
Dividend received from insurance carrier based on the outcome of the previous year's claims experience. Applies to worker's compensation policy premiums. This amount is expected to decrease \$4,500 from 2013. Also other insurance recoveries, less any deductible amounts.	
100-4837 – Fuel Tax Refund	\$500
Refund of taxes paid on fuel used for off-road purposes	
100-4839 – Miscellaneous Revenues	\$2,000
Fees not covered elsewhere in this section.	
100-4841 – Other Donations	0

OTHER FINANCING SOURCES

100-4910 – Application of Fund Balance	0
Funds applied from Undesignated Reserves to cover budgeted difference between expenses and revenues. No fund balance is applied in 2014.	

100-4975 – Sinking Fund

\$7,500

Accrued Sinking Funds applied to property assessment costs.

100-4984 – State Aids for EMS

Segregated funding provided by the State that can be used only for certain restricted types of EMS non-operating expenses.

\$5,000

VILLAGE BOARD

PROGRAMS AND SERVICES

The Village Board meets twice a month and approves budgets, adopts ordinances and resolutions, and sets policies for all departments and municipal services except the Library. The Board is advised by a variety of standing or ad hoc committees and commissions, most of which have memberships consisting of one or two Board members and varying numbers of citizen appointees.

STAFFING

The Village Board is comprised of a part-time President and six (6) part-time Trustees, all of whom are elected at large to staggered two-year terms. The President is paid a fixed annual stipend plus an amount for each official meeting attended; trustees are paid on a per meeting basis. Board members do not receive fringe benefits.

SIGNIFICANT BUDGET CHANGES

- By ordinance the per meeting compensation for the President and trustees will decrease from \$40 to \$30 effective 4-15-14.
- For 2014, 5% of Village Board costs are allocated to the Solid Waste Fund, 5% to the Water Utility, 5% to the Sewer Utility, 6% to TID #3, 6% to TID #4, and 7.5% to the Stormwater Utility. These allocations are unchanged from the previous year.
- \$2,000 has been budgeted to fund a formal employee recognition program.
- \$5,000 has been budgeted for the start up of a new volunteer coordination program.

NO INCREASE BUDGET

The proposed 2014 cost to continue budget exceeds the 2013 budget by \$4,800. To achieve a no cost increase budget, the new spending proposed for the employee recognition program (\$2,000) and/or the volunteer program (\$5,000) would need to be reduced or eliminated.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
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GENERAL FUND

VILLAGE BOARD (Cont.)

VILLAGE BOARD Totals:	28,670	32,848	33,185	22,004	33,235	32,970	37,520	37,520
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Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
NEWSLETTER									
100-51-1175-210	BOARD NEWSLETTER	7,414	7,298	7,500	5,402	7,500	7,500	7,750	7,750
	NEWSLETTER Totals:	7,414	7,298	7,500	5,402	7,500	7,500	7,750	7,750

LEGISLATIVE
Village Board

100-51-1111-110 – Board Salaries

1 - President \$1,800 annual stipend + (3 mo. x 6 mtgs. x \$40)	\$4,410
(9 mo. x 6 mtgs. x \$30)	14,040
	\$18,180
Minus 6% of cost allocated to TID #3	-1,091
Minus 6% of cost allocated to TID #4	-1,091
Minus 5% of cost allocated to Water Utility	-909
Minus 5% of cost allocated to Sewer Utility	-909
Minus 7.5% of cost allocated to Stormwater Utility	-1,364
Minus 5% of cost allocated to Solid Waste Fund	-909
	\$11,907

NOTE: The rate of compensation per meeting changes from \$40 to \$30 effective 4-15-14.

100-51-1111-151 – Board Social Security

\$11,907 x 7.65%	\$911
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100-51-1111-152 – Board Fringe Benefits

WRS costs for the one Board member that is eligible.	\$202
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100-51-1111-310 – Board Office Supplies

Miscellaneous office supplies for Board members.	\$100
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100-51-1111-315 – Postage

Postage for mailings related to governmental meetings, including agenda packets for boards, committees, and commissions. Decreased \$100.	\$400
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100-51-1111-321 – Publication of Legal Notices

Publication of summary minutes, public hearings, license applications, and other legal notices.	\$6,750
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100-51-1111-322 – Board Dues & Subscriptions

Dues for memberships in Wisconsin League of Municipalities, the Wisconsin Taxpayers Alliance, the Dane County Cities and Villages Association, McFarland Chamber of Commerce, and THRIVE.	\$6,400
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100-51-1111-330 – Board Education & Travel

Travel, food, lodging expenses, registration fees for attending League of Wisconsin Municipalities meetings and educational Seminars. \$500

100-51-1111-350 – Board Employee Recognition / Awards

Employee and community awards, United Way campaign, recognition programs, etc. Increased \$2,000 to fund a formal employee recognition program. \$2,750

100-51-1111-360 – Board Volunteer Program

Initial funding to establish a coordinated volunteer program for the community. \$5,000
\$2,000

100-51-1111-390 – Board Miscellaneous Expenditures

Flowers, retreat costs, food for meetings, etc. \$600

100-51-1111-400 – Food Pantry

Financial contribution to the Community Food Pantry to help offset the cost of rent. \$2,000

100-51-1111-810 – Board Small Capital

0

100-51-1175-210 – Newsletter

55% of costs of design, printing, and mailing of newsletter. Assumes four issues per year that would include paid advertising. [25% of costs are charged to Solid Waste; 10% to the Stormwater Utility; 5% to Water Utility; 5% to Sewer Utility.] Increased \$250. \$7,750

An offsetting revenue of \$3,200 per year is budgeted, reducing the net newsletter related costs (G.F. only) to \$4,500.

MUNICIPAL COURT

PROGRAMS AND SERVICES

The Municipal Court handles local municipal ordinance, traffic, and juvenile code ordinance violations. Cases processed in 2012 generated revenues of \$64,354 for the Village from fines, forfeitures, and court fees, up from \$62,251 the previous year.

STAFFING

The Municipal Court has a part-time Judge elected to a two-year term and a part-time (28 hours per week) Court Clerk. The Judge is paid \$7,680 per year and receives no fringe benefits.

Other costs indirectly related to Municipal Court operations include the time spent by the Police Department in issuing citations and the cost of having legal counsel prosecute violations of municipal ordinances.

SIGNIFICANT BUDGET CHANGES

- Fringe benefits costs are increased from 2013 due to higher employer costs for health insurance, WRS contributions, and income continuation.

NO INCREASE BUDGET

Except for personnel costs increases, the 2014 budget is unchanged from 2013.

LEGAL COUNSEL

PROGRAMS AND SERVICES

The Village uses legal counsel for a variety of general municipal purposes including the drafting of ordinances and resolutions, reviewing agreements and contract documents, and providing legal interpretations and opinions. Legal counsel is also used to prosecute municipal ordinance violations and for advice/representation in labor relations matters.

STAFFING

The Village contracts for its legal services. Legal expenses that are related to proposed developments or projects that benefit a private party are billed back.

SIGNIFICANT BUDGET CHANGES

- The budget for general legal expenses is unchanged for 2014.
- \$15,000 (an increase of \$8,000) has been budgeted for occasional advice o personnel/ labor relations matters, for legal review of the updated Personnel Policy Manual and post-Act 10 policy changes, and for potential assistance in union collective bargaining with two employee units and development of a first-time agreement with one of those units.
- The budget does not anticipate any unusual expenses associated with defending or prosecuting lawsuits.

NO INCREASE BUDGET

The proposed 2013 cost to continue budget exceeds the 2013 budget by \$8,200, nearly all of which is proposed for non-recurring labor attorney expenses. To offset the increase the Village would have to forego the assistance of the labor attorney or shift some funding from general legal expenses. Depending upon what legal needs develop through the year, this may or may not create a problem.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
COURT									
100-51-2121-110	COURT SALARIES	35,004	35,586	35,381	22,769	35,381	35,834	35,834	35,834
100-51-2121-112	COURT OVERTIME	0	0	100	0	0	100	100	100
100-51-2121-151	COURT SOCIAL SECURITY	2,646	2,622	2,714	1,705	2,701	2,749	2,749	2,749
100-51-2121-152	COURT FRINGE BENEFITS	9,485	7,303	7,329	4,796	7,293	7,131	7,131	7,131
100-51-2121-210	COURT DATA PROCESSING MAI	1,118	1,168	1,300	750	1,300	1,300	1,300	1,300
100-51-2121-225	COURT TELEPHONE	356	357	400	233	400	400	400	400
100-51-2121-240	COURT EQUIP RENTAL/MAINT	0	200	200	0	200	200	200	200
100-51-2121-310	COURT OFFICE SUPPLIES	521	1,084	1,250	285	1,250	1,250	1,250	1,250
100-51-2121-315	COURT POSTAGE	905	842	725	626	725	725	725	725
100-51-2121-320	COURT DUES & SUBSCRIPTION:	765	800	800	765	800	800	800	800
100-51-2121-330	COURT EDUCATION & TRAVEL	822	1,400	1,400	606	1,400	1,400	1,400	1,400
100-51-2121-390	COURT MISCELLANEOUS EXPEI	211	500	500	90	500	500	500	500
100-51-2121-810	COURT SMALL CAPITAL	0	0	0	0	0	0	0	0
COURT Totals:		51,833	51,862	52,099	32,625	51,950	52,389	52,389	52,389

LEGAL - MUNICIPAL COURT
Municipal Court

100-51-2121-110 - Court Salaries

Municipal Judge @ \$640/mo. x 12	\$ 7,680
Court Clerk (PT- 28 hours/week)	<u>28,154</u>
	\$35,834

100-51-2121-112 – Court Overtime

Overtime for Court Clerk when workday extends past 8 hours, or when a fill-in Court Clerk is needed.	\$100
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100-51-2121-151 - Court Social Security

\$35,934 x 7.65%	\$2,749
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100-51-2121-152 - Court Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation. The Municipal Judge does not receive benefits. WRS and income continuation expenses have increased because of higher employer costs, but health insurance costs have decreased due to higher employee share.	\$7,131
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100-51-2121-210 - Court Data Processing Maintenance

Support agreement for court records program software. Technical support for one (1) computer.	\$1,300
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100-51-2121-225 - Court Telephone

Charges for local and long distance telephone services.	\$400
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100-51-2121-240 - Court Equipment Rental/Maintenance

Maintenance of office equipment.	\$200
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100-51-2121-310 - Court Office Supplies

Expendable office supplies and printing of forms, receipt books, etc.	\$1,250
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100-51-2121-315 - Court Postage

Mailing of correspondence and court documents. Receipts are mailed for all payments received. The decrease is attributed to the elimination of mailing a Failure to Pay notice to defendants who have failed to appear for a scheduled Indecency/Good Cause hearing.	\$725
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100-51-2121-320 – Court Dues & Subscriptions

Judge	\$100
Court Clerk	100
Education	<u>600</u>
	\$800

100-51-2121-330 - Court Education & Travel

Annual registration fee for educational seminars.	\$750
Travel, food, lodging for educational seminars. (Judge - 2; Court Clerk - 1)	<u>650</u>
	\$1,400

100-51-2121-390 - Court Miscellaneous Expenses

Interpreter services.	\$200
Video and audio taping of trials.	100
Fidelity bonds.	100
State Statute books	<u>100</u>
	\$500

100-51-2121-810 - Court Small Capital

0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
LEGAL COUNSEL									
100-51-2161-110	LEGAL SALARIES	0	0	0	0	0	0	0	0
100-51-2161-151	LEGAL SOCIAL SECURITY	0	0	0	0	0	0	0	0
100-51-2161-152	LEGAL FRINGE BENEFITS	0	0	0	0	0	0	0	0
100-51-2161-210	LEGAL COUNSEL - GENERAL	71,692	90,574	68,000	25,572	60,000	68,000	68,000	68,000
100-51-2161-211	LEGAL COUNSEL - LABOR RELA	6,324	20,472	7,000	7,623	15,000	7,000	15,000	15,000
100-51-2161-212	LEGAL COUNSEL - OTHER	0	0	0	0	0	0	0	0
100-51-2161-220	CODIFICATION SERVICES	2,828	3,112	3,000	2,798	2,800	3,000	3,200	3,200
	LEGAL COUNSEL Totals:	80,844	114,158	78,000	35,993	77,800	78,000	86,200	86,200

LEGAL & JUDICIAL
Legal Services

100-51-2161-210 - Legal Counsel - General

Fees paid to general legal counsel for drafting of ordinances and resolutions, review of agreements, defense of claims, legal interpretations and legal advice and prosecution of municipal ordinance violations. Does not include costs of any extensive litigation. When services are performed for developers or other beneficiaries the costs are charged back to them. No change from 2013.

\$68,000

100-51-2161-211 - Legal Counsel - Labor Relations

Fees paid to specialized legal counsel for advice or representation in grievance hearings or other labor relations matters. Increased \$8,000 for legal review of updates to the Personnel Policy Manual and for potential assistance in collective bargaining with two employee units.

\$15,000
\$7,000

100-51-2161-212 - Other Legal

Specialized litigation services.

0

100-51-2161-220 - Codification Services

The cost of having updates to the Municipal Code prepared as new ordinances are passed and existing ordinances are revised during the year. Based on limited historical experience since the recodification. Also includes the cost of having the Code hosted on-line.

\$3,200

ADMINISTRATION DEPARTMENT

PROGRAMS AND SERVICES

The Administration Department provides a variety of services to the public and centralized administrative services to other Village departments. The department charges enterprise funds for the services it provides so the personnel costs of the department's employees are distributed across multiple budget funds and accounts. The services provided by the department are generally spread across the following program areas:

Administrator – Implements the policy directives of the Village Board and provides liaison with the Village President and Board members; oversees and coordinates the activities of all Village departments; and performs the duties of treasurer, finance director, personnel director, risk manager, and deputy clerk.

General Administration – Fulfills the statutory functions of the Municipal Clerk, including alcohol beverage licensing, pet licensing, voter registration, election administration, meeting agendas and minutes, publication of legal notices, open records requests, etc. The office also provides clerical assistance to the other departments as needed.

Elections – Includes the time of election inspectors, election supplies, and maintenance of voting equipment.

Financial Administration – Covers bookkeeping, accounts payable and receivable, payroll, benefits administration, tax collection and other treasurer functions. Also includes contracted services for audit, financial advisors, and property assessment services.

Technology Support – Includes expenses related to contracted technical support for the central data processing file servers, email and internet services, and data storage systems.

Risk Management – Includes insurance coverages for liability, worker's compensation, and property/casualty programs plus the cost of retiree programs and education reimbursement.

Transfers & Reserves – Includes the operating contingency.

STAFFING

The Administration Department is proposed to be staffed by the Administrator/Treasurer, the Clerk/Deputy Treasurer, a Sr. Accountant, a Deputy Clerk, a part-time (37.5 hours/week) Clerk III, and two EMT/Clerk I's shared with EMS. A full-time Sr. Accountant position would replace the previous part-time Bookkeeper position. The personnel costs of these employees are spread across several accounts in the General Fund, Water Utility, Sewer Utility, Stormwater Utility, Solid Waste Fund, TID #3, TID #4, and the Cable/Website Fund.

SIGNIFICANT BUDGET CHANGES

- Additional costs have been budgeted in connection with the anticipated hiring during the year of a new Administrator. They include potential hiring/relocation costs (\$5,000), increased health insurance costs (\$6,600), a special financial audit to be completed at the time of retirement of the current Administrator (\$3,200), and payouts to the retiring Administrator (\$6,780).
- Additional wage and fringe benefit costs have been budgeted to upgrade the current part-time (30 hours per week) Bookkeeper position to a full-time Sr. Accountant position.
- Fringe benefit costs are increased due to higher employer payments toward WRS, health insurance, and income continuation.
- Election expenses are much higher as there could be four elections in 2014, including a high turnout gubernatorial election.
- \$6,500 is budgeted as the Village is 50% cost of purchasing two new voting machines.
- Small capital costs include replacement of computers throughout the organization (\$7,500), the cost of Software Assurance (\$8,670) for the network software, replacement of a back-up server (\$2,000), and replacement of a UPS (\$1,500).
- Technical support costs to service work station computers are again decentralized into departmental budgets, and centralized costs for network security and server support have increased \$10,000.
- Worker's Compensation insurance costs are expected to increase \$23,000 due to higher payroll costs, an expanded payroll basis, and higher premium rates. The increase is compounded by unfavorable loss experiences over the preceding three year period.
- An additional \$28,000 is budgeted for property assessment services to enable the Village to switch to full value maintenance with 25% of all properties being inspected on a rotating annual basis. \$7,500 in sinking funds is applied to reduce the net cost increase in 2014.

- Nothing has been budgeted in the Operating Contingency as Reserves are adequate to cover any unanticipated costs.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$61,668. The increased costs are attributable to the change over in the Administrator position, the upgrading to a full-time Sr. Accountant position, the change to full value property assessment services (\$28,000), the higher Workers Compensation insurance premiums, higher IT support costs (\$10,000), and new spending on small capital items (\$12,500). Expenses could be reduced by not upgrading the current part-time Bookkeeper position, staying with normal assessment maintenance services for another year, reducing spending on small capital items, eliminating the departure audit, and increasing the level of deductible on the Village's insurance coverages.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
ADMINISTRATOR									
100-51-4131-110	ADMINISTRATOR SALARY	49,292	49,671	48,011	31,937	48,016	48,847	48,847	48,847
100-51-4131-151	ADMINISTRATOR SOCIAL SECUI	3,860	3,826	3,789	2,443	3,673	3,737	3,737	3,737
100-51-4131-152	ADMINISTRATOR FRINGE BENEI	8,935	5,522	13,837	5,537	8,303	18,886	18,886	18,886
100-51-4131-225	ADMINISTRATOR TELEPHONE	0	0	0	0	0	900	900	900
100-51-4131-320	ADMINISTRATOR DUES & SUBS	192	229	400	210	210	500	500	500
100-51-4131-330	ADMINISTRATOR EDUCATION &	160	181	600	349	500	750	750	750
	ADMINISTRATOR Totals:	62,439	59,429	66,637	40,476	60,702	73,620	73,620	73,620

ADMINISTRATION
Administrator

100-51-4131-110 - Administrator Salary

50% of Administrator's Salary and Longevity Pay. The balance of the salary expense is budgeted in the Water Utility, Sewer Utility, Solid Waste Fund, Stormwater Fund, and TID #3 and TID #4 Funds. \$48,847

100-51-4131-151 - Administrator Social Security

\$48,847 @ 7.65% \$3,737

100-51-4131-152 - Administrator Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentage. -current benefits \$5,506
 Costs have increased due to higher employer costs for WRS and income continuation. They are also increased an additional \$6,600 due to expected higher health insurance costs for the new Administrator and \$6,783 for payouts due the outgoing Administrator. - health ins cost 6,600
-2013 VEBA 3,300
-vac payout 3,480
\$18,886

100-51-4131-225-Administrator Telephone

Costs of cellphone for the new Administrator. \$900

100-51-4131-320 - Administrator Dues & Subscriptions

WCMA and MTA W dues. Increased to cover potential ICMA dues for new Administrator. \$500

100-51-4131-330 - Administrator Education & Travel

Costs of travel, food, lodging, and registration fees for attendance at educational seminars and conferences. Assumes more frequent attendance by the new Administrator. \$750

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
GENERAL ADMINISTRATION									
100-51-4141-110	GEN ADMIN SALARIES	79,644	81,713	78,297	51,309	79,548	79,412	79,412	79,412
100-51-4141-112	GEN ADMIN OVERTIME	2,083	2,256	1,000	1,013	1,500	1,500	1,500	1,500
100-51-4141-151	GEN ADMIN SOCIAL SECURITY	6,558	6,078	6,066	3,717	6,199	6,190	6,190	6,190
100-51-4141-152	GEN ADMIN FRINGE BENEFITS	29,495	26,673	28,857	19,637	29,421	34,641	34,641	34,641
100-51-4141-210	GEN ADMIN DATA PROCESSING	10,024	10,572	11,700	7,324	11,700	11,700	11,700	11,700
100-51-4141-225	GEN ADMIN TELEPHONE	9,503	9,248	9,800	6,303	9,800	9,800	9,800	9,800
100-51-4141-240	GEN ADMIN EQUIP RENTAL/MAI	2,548	2,571	3,000	3,180	3,000	3,000	3,000	3,000
100-51-4141-300	GEN ADMIN EMPLOYEE HIRING	2,513	4,264	10,000	3,872	7,500	8,000	10,000	10,000
100-51-4141-310	GEN ADMIN OFFICE SUPPLIES	8,870	7,873	8,000	4,745	8,000	8,400	8,400	8,400
100-51-4141-311	GEN ADMIN DATA PROCESSING	454	474	500	258	500	500	500	500
100-51-4141-315	GEN ADMIN POSTAGE	4,579	4,714	3,600	1,792	4,500	4,500	4,800	4,800
100-51-4141-320	GEN ADMIN DUES & SUBSCRIPT	45	45	200	50	200	200	200	200
100-51-4141-330	GEN ADMIN EDUCATION & TRAV	627	262	750	590	750	750	750	750
100-51-4141-395	GEN ADMIN: BAD DEBT EXPENS	2,069	1,977	0	0	0	0	0	0
100-51-4141-810	GEN ADMIN SMALL CAPITAL	25,562	20,465	13,670	7,307	13,670	13,670	19,670	19,670

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
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GENERAL FUND

GENERAL ADMINISTRATION (Cont.)

GENERAL ADMINISTRATION Totals:		184,574	179,185	175,440	111,097	176,288	182,263	190,563	190,563
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ADMINISTRATION
General Administration

100-51-4141-110 - General Administration Salaries

35% of Clerk / Deputy Treasurer	\$21,714
44.5% of Deputy Clerk	18,615
50% of Clerk III (PT – 37.5 hours per week)	18,367
30% of EMT / Clerk I (Noltemeyer)	11,285
25% of EMT / Clerk I (Innes)	<u>9,431</u>
	\$79,412

100-51-4141-112 - Overtime

Miscellaneous overtime.	\$1,500
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100-51-4141-151 - General Administration Social Security

\$80,912 x 7.65%	\$6,190
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100-51-4141-152 - General Administration Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentages. Expenses have increased from 2013 due to higher employer costs for WRS, health insurance, and income continuation.	\$34,641
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100-51-4141-210 - Data Processing Maintenance

Software support agreements.	\$7,500
Technical support for eight (8) computers.	<u>4,200</u>
	\$11,700

100-51-4141-225 - General Administration Telephone

Allocation of local and long distance telephone charges, including that of a shared pool of outgoing lines. Based on historical costs.	\$9,800
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100-51-4141-240 - General Administration Equipment Rental/Maintenance

Photocopier lease agreement (40% of Administration copiers).	\$2,800
Maintenance of miscellaneous office equipment.	<u>200</u>
	\$3,000

100-51-4141-300 - General Administration Employee Hiring

Centralized account covering potential hiring related costs for all departments, including cost of advertising, recruitment, interviewing and reference/background checks. \$7,000 is included for potential hiring costs related to the Administrator and Sr. Accountant positions and to create a current Police Officer eligibility list.	\$10,000
	\$8,000

100-51-4141-310 - General Administration Office Supplies

Envelopes, receipt books, forms, license, background checks, copier paper, expendable office supplies. Increased to equip new Administrator. **\$8,400**

100-51-4141-311 - Data Processing Supplies

Purchase of printer cartridges and back-up tapes for data storage. **\$500**

100-51-4141-315 - Postage

Mailing of correspondence, tax bills, etc. Based on historical usage. **\$4,800**

100-51-4141-320 - General Administration Subscriptions and Dues

IIMC and WMCA dues for Clerk/Deputy Treasurer. **\$200**

100-51-4141-330 - General Administration Education and Travel

Cost of travel, food, lodging and registration fees for attendance at educational seminars and conferences. **\$750**

100-51-4141-340 - General Administration Equipment 0

100-51-4141-810 - General Administration Small Capital \$19,670

Replacement computer equipment for all departments -	\$7,500	\$13,670
Replacement of back-up network server	- 2,000	
Replacement of UPS	- 1,500	
Software Assurance (3 year cost, 2012-2014)	- 8,670	

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
ELECTION									
100-51-4142-110	ELECTION WORKERS SALARIES	4,756	13,107	3,200	2,409	2,600	7,800	7,800	7,800
100-51-4142-112	ELECTION OVERTIME	0	5,222	500	616	625	3,000	3,000	3,000
100-51-4142-151	ELECTION WORKERS SOCIAL SI	0	436	40	43	48	230	230	230
100-51-4142-152	ELECTION WORKERS FRINGE B	0	455	32	181	200	210	210	210
100-51-4142-240	ELECTION EQUIP RENTAL/MAIN'	280	927	1,000	632	632	1,000	1,000	1,000
100-51-4142-245	ELECTION CODING	716	0	500	300	300	0	0	0
100-51-4142-300	ELECTION SUPPLIES	1,502	5,991	1,500	999	1,200	3,000	3,000	3,000
100-51-4142-810	ELECTION SMALL CAPITAL	0	0	0	0	0	6,500	6,500	6,500
ELECTION Totals:		7,254	26,138	6,772	5,180	5,805	21,740	21,740	21,740

ADMINISTRATION
Elections

100-51-4142-110 - Election Workers Salaries

The budget assumes that there will be four (4) elections in 2014: the Spring Primary, Spring Election, the Fall Primary, and the November General Election (gubernatorial) \$7,800

40 inspectors + 3 chief inspectors = \$1,800 x 3 elections
\$2,400 x 1 election

100-51-4142-112 Election Overtime

Overtime for Administration staff related to voter registration, absentee voting and to the extended day worked at the polling place on election days. \$3,000

100-51-4142-151 – Election Social Security

\$3,000 (overtime costs) @ 7.65% \$230

100-51-4142-152 – Election Fringe Benefits

WRS contribution on overtime costs. \$210

100-51-4142-240 - Election Equipment Rental/Maintenance

Two year maintenance agreement on the voting equipment. \$1,000

100-51-4142-245 – Election Coding

This cost will no longer apply with the new voting machines 0

100-51-4142-300 - Election Supplies

Printing of ballots and purchase of tapes and marker pens. Costs are higher because there are more elections in 2014 and because of potential changes to voting laws. \$3,000

100-51-4142-810 - Election Small Capital

Purchase of two (2) replacement voting machines, software, and related accessories. Dane County is contributing 50% of most costs. \$6,500

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
FINANCE ADMINISTRATION									
100-51-4151-110	FIN ADMIN SALARIES	48,794	49,019	46,561	31,562	47,256	47,723	47,723	64,067
100-51-4151-112	FIN ADMIN OVERTIME	32	152	500	302	750	500	500	500
100-51-4151-151	FIN ADMIN SOCIAL SECURITY	3,588	3,470	3,600	2,217	3,672	3,727	3,727	4,939
100-51-4151-152	FIN ADMIN FRINGE BENEFITS	18,355	16,183	17,367	11,918	17,594	19,017	19,017	23,647
100-51-4151-215	CONSULTING SERVICES	0	0	0	0	0	0	0	0
100-51-4151-310	FIN ADMIN OFFICE SUPPLIES	1,671	1,983	1,450	497	1,800	1,450	2,000	2,000
100-51-4151-330	FIN ADMIN EDUCATION & TRAVE	235	198	500	135	200	500	1,000	1,000
FINANCE ADMINISTRATION Totals:		72,675	71,005	69,978	46,631	71,272	72,917	73,967	96,153

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
FINANCE ADMIN AUDIT									
100-51-4152-210	FIN ADMIN AUDIT SERVICES	26,564	24,935	35,000	21,753	26,500	32,000	32,000	32,000
100-51-4152-211	FIN ADMIN/FIN ADVISOR CHR	0	0	0	0	0	0	0	0
FINANCE ADMIN AUDIT Totals:		26,564	24,935	35,000	21,753	26,500	32,000	32,000	32,000

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
FINANCE ADMIN ASSESSOR									
100-51-4154-210	FIN ADMIN ASSESSOR CONTRAI	11,580	11,860	12,000	11,500	11,500	12,500	12,500	40,000
100-51-4154-211	FIN ADMIN ASSESSOR MANUFAM	307	304	350	366	370	400	400	400
100-51-4154-399	FIN ADMIN UNCOLLECTIBLE ACC	0	0	0	0	0	0	0	0
100-51-4154-810	FIN ADMIN REVAL SINKING FUNI	0	0	0	0	0	0	10,000	0
FINANCE ADMIN ASSESSOR Totals:		11,887	12,164	12,350	11,866	11,870	12,900	22,900	40,400

ADMINISTRATION
Financial Administration

100-51-4151-110 - Financial Administration Salaries

25% of Clerk/Deputy Treasurer	\$15,510
52% Sr. Accountant*	33,693
27.5% of Clerk III (PT – 37.5 hours per week)	10,102
10% of EMT / Clerk I (Noltemeyer)	3,762
Board of Review	<u>1,000</u>
	\$64,067
	<u>\$47,723</u>

*New full-time position replacing the previous part-time Bookkeeper position.

100-51-4151-112 - Overtime

Overtime for financial audit preparations, tax collection, etc.	\$500
	<u>\$750</u>

100-51-4151-151 - Financial Administration Social Security

\$64,567 @ 7.65%	\$4,939
	<u>\$3,727</u>

100-51-4151-152 - Financial Administration Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentage. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation and the upgrade to the Sr. Accountant position.	\$23,647
	<u>\$19,017</u>

100-51-4151-215 – Consulting Services

0

100-51-4151-310 - Financial Administration Office Supplies

Envelopes for tax bills, W-2's, time cards, receipt books, print-out covers, etc.	\$2,000
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100-51-4151-330 - Financial Administration Education and Travel

Cost of travel, food, lodging and registration fees for attendance at educational seminars and conferences. Increased in anticipation of more frequent attendance by new Administrator.	\$1,000
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100-51-4152-210 - Audit Services

Annual financial audit and bookkeeping services.	\$29,000
Special departure audit at retirement of Administrator and Bookkeeper.	<u>3,200</u>
	\$32,000
	<u>\$26,500</u>

100-51-4152-211 - Banking/Financial Advisory Services	0
100-51-4154-210 - Property Assessment Services	
Assumes a change to full value maintenance plus an annual inspection of 25% of properties on a rotating basis. \$7,500 in previously designated sinking funds are applied to the revenue budget.	\$40,000
	\$12,500
100-51-4154-211 – Manufacturing Property Assessment	
The Wisconsin Dept. of Revenue charges local municipalities for the assessment of manufacturing properties.	\$400
100-51-4154-399 - Uncollectible Accounts	
If necessary, bad debt write-offs will be transferred into this account during this year.	0
100-51-4154-810 – Revaluation Sinking Fund	
If the change to full value maintenance plus rotating inspections is made in this budget it will not be necessary to carry a sinking fund in future budgets.	0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
TECHNOLOGY									
100-51-4170-110	TECHNOLOGY SALARIES	0	0	0	0	0	0	0	0
100-51-4170-151	TECHNOLOGY SOCIAL SECURIT	0	0	0	0	0	0	0	0
100-51-4170-152	TECHNOLOGY FRINGE BENEFIT	0	0	0	0	0	0	0	0
100-51-4170-301	GIS HOSTING/MAINTENANCE	1,242	1,125	2,500	1,305	2,500	2,500	2,750	2,750
100-51-4170-311	IT TECHNICAL SUPPORT	11,054	12,619	11,000	28,311	12,500	11,000	21,000	21,000
100-51-4170-330	TECHNOLOGY TRAINING	0	0	0	0	0	0	0	0
	TECHNOLOGY Totals:	12,296	13,744	13,500	29,616	15,000	13,500	23,750	23,750

ADMINISTRATION
Information Technology

100-51-4170-110 – Technology Salaries	0
100-51-4170-151 – Technology Social Security	0
100-51-4170-152 – Technology Fringe Benefits	0
100-51-4170-301 - GIS Hosting / Maintenance	0
General Fund share of annual hosting and maintenance costs for GIS services. Increased \$250 based on anticipated vendor charges.	\$2,750
100-51-4170-305 – Internet Access	
Internet service for all Municipal Center departments is provided through the Police Dept. connection as part of the law enforcement records management system group.	0
100-51-4170-311 - Data Processing Maintenance	
Maintenance of file servers, back up systems, network software, and individual work stations. Normal maintenance costs are covered under an annual service contract with an outside vendor and these costs are budgeted in each department. The cost budgeted in this centralized account covers other technical support services provided to all departments that are not covered under the vendor service agreement. Increased \$10,000 to cover the cost of centralized network related services, off site back-up of network files, and higher costs for support of network servers.	\$21,000 \$11,000
100-51-4170-330 - Technology Training	\$0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
INSURANCE									
100-51-4194-510	LIABILITY INSURANCE	20,323	21,242	22,482	24,240	24,500	25,500	25,500	25,500
100-51-4194-520	PROPERTY INSURANCE	9,791	11,374	12,000	11,033	12,000	12,000	12,500	12,500
	INSURANCE Totals:	30,114	32,616	34,482	35,273	36,500	37,500	38,000	38,000

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
EMPLOYEE BENEFITS									
100-51-4195-510	WORKERS COMP INSURANCE	61,319	66,546	65,000	71,092	75,500	88,000	88,000	88,000
100-51-4195-520	SECURITIES INSURANCE	30	0	50	0	50	50	50	50
100-51-4195-525	RETIREE HEALTH INSURANCE	0	25,308	0	25,822	0	0	0	0
100-51-4195-527	EDUCATION REIMBURSEMENT	2,040	540	3,000	0	0	3,000	3,000	3,000
100-51-4195-528	ADMINISTRATION FEE	1,015	1,086	1,200	877	1,200	1,200	1,200	1,200
100-51-4195-530	UNINSURED LOSSES	2,233	1,357	1,000	0	1,000	1,000	1,000	1,000
EMPLOYEE BENEFITS Totals:		68,637	94,837	70,250	97,791	77,750	93,250	93,250	93,250

ADMINISTRATION
Risk Management

100-51-4194-510 - Liability Insurance

Includes coverages for general liability, umbrella liability, public officials errors and omissions, business auto, police professional and crime. An appropriate allocation of insurance costs to each utility has also been made. Rates are rising and premiums have increased slightly as the Village's population and budget grow.

\$25,500

100-51-4194-520 - Property Insurance

Includes coverages on buildings and furnishings, inland marine, property in the open, contractors equipment, comprehensive and collision on motor vehicles. An appropriate allocation of insurance costs to each utility has been made. Increased based on notice from LGPIF of increased premiums in 2014.

\$12,500

100-51-4195-510 - Workers Compensation Insurance

Workers Compensation costs for all General Fund employees based upon projected payroll costs. The premium amount is influenced by the claims experience for the three previous years. The Village will receive a substantial surcharge in 2014 for having an unfavorable experience modification factor resulting from these claims. Base premiums increase annually due to higher payrolls and higher rates.

\$88,000

100-51-4195-520 - Securities Insurance

The cost of providing the required bond for the Treasurer and insurance coverage for monies and securities, accounts receivable, and business interruption.

\$50

100-51-4195-525 - Retiree Health Insurance

The cost of health insurance premiums for retired employees who opt to have their accumulated sick leave paid out in this manner.

\$0

There are no retirees who are currently receiving health insurance benefits and none are expected in 2014.

100-51-4195-527 - Education Reimbursement

Reimbursement of continuing education costs to eligible employees. Costs for all departments would be paid out of this centralized fund.

\$3,000

100-51-4195-528 – Administration Fee

Administration fee charged by the provider of the Flexible Spending Plan \$1,200

100-51-4195-530 - Uninsured losses

This account covers deductibles on present insurance coverages, losses of uninsured items and replacement/repair of low value private property (e.g. mail boxes) that Village employees might damage. \$1,000

FACILITIES MANAGEMENT

PROGRAMS AND SERVICES

This functional area of the budget covers the costs of operating and maintaining the Municipal Center and Public Works Facility buildings. Costs of operating and maintaining the Library building are included in the Library budget, maintenance of parks facilities is part of the Parks and Recreation budget, and the costs of operating and maintaining Water Utility, Sewer Utility and Stormwater Utility facilities are budgeted in each of those funds.

STAFFING

Maintenance staff for major Village facilities consists of three (3) EMT/Janitors/Clerks who split their time between ambulance coverage and cleaning/light maintenance of the Municipal Center, Public Works Facility, and park shelters and restrooms. Heavy or specialized maintenance and repairs are contracted out, as are large scale cleaning activities such as carpet and tile cleaning. The EMS Director is generally responsible for overseeing the cleaning of all Village facilities, and the Public Works Crew is sometimes used for light maintenance and repairs.

SIGNIFICANT BUDGET CHANGES

- New capital spending of \$14,400 is budgeted to replace the door security software and for the first phase of replacing the HVAC controls software.
- Aside from personnel costs, the single largest expense in the Facilities budgets are utility expenses. Utility costs for the two facilities combined are budgeted to increase \$1,000 (2.5%) for 2014.
- With the former Library facility again leased, the tenant will continue to pay for utility expenses and the monthly Common Area Maintenance (CAM) costs.
- The maintenance and repair budgets for both facilities are budgeted to increase \$2,500 from 2013 as the buildings age.
- Fringe benefit costs are increased from 2013 due to higher employer costs for WRS, health insurance, and income continuation.
- Janitorial expenses for the Municipal Center have been increased \$1,000 to cover cleaning of the tile and grout in the lobby.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$19,100. To achieve a no cost increase budget all proposed increases in non-personnel spending would have to be eliminated and all capital spending deferred. While the software replacements could be delayed for a year, it is important that they be done in the near future.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
DEPT OF PUBLIC WORKS									
100-51-8080-110	DPW BLDG SALARIES	3,676	4,006	3,861	2,492	3,861	3,765	3,765	3,765
100-51-8080-151	DPW BLDG SOCIAL SECURITY	276	297	295	184	295	288	288	288
100-51-8080-152	DPW BLDG FRINGES	1,143	975	1,024	642	1,012	1,065	1,065	1,065
100-51-8080-210	DPW BLDG JANITORIAL SERVIC	0	244	500	0	500	500	500	500
100-51-8080-220	DPW BLDG UTILITIES	14,024	10,637	12,500	9,136	13,000	13,000	13,500	13,500
100-51-8080-240	DPW WORKS BLDG MAINTENAN	10,386	7,706	5,000	7,094	8,000	5,000	6,000	6,000
100-51-8080-340	DPW BLDG OPERATING SUPPLII	584	1,194	1,000	660	1,000	1,000	1,000	1,000
100-51-8080-350	DPW BLDG REPAIRS	2,031	4,918	7,000	329	4,000	7,500	7,500	7,500
100-51-8080-501	RETRO PAY WAGES	0	0	0	0	0	0	0	0
100-51-8080-811	DPW BLDG SM CAP IMPROVEME	0	0	0	0	0	0	0	0
DEPT OF PUBLIC WORKS Totals:		32,120	29,977	31,180	20,537	31,668	32,118	33,618	33,618

FACILITIES MANAGEMENT
Public Works Facility

100-51-8080-110 - DPW Facility Salaries	
10% of EMT/Janitor (Bowers)	\$3,765
100-51-8080-151 - DPW Facility Social Security	
\$3,765 @ 7.65%	\$288
100-51-8080-152 - DPW Facility Fringe Benefits	
The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits allocated according to the above percentage. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation.	\$1,065
100-51-8080-210 - DPW Facility Janitorial Services	\$500
For cleaning and waxing of tile floors.	
100-51-8080-220 - DPW Facility Utilities	
Gas, electric, water, and sewer utility costs. Based on historical experience and projected changes in natural gas and electricity rates.	\$13,500
	<i>\$13,000</i>
100-51-8080-240 - DPW Facility Maintenance	
Preventive maintenance, servicing of mechanical systems and security systems, and pest control services. Includes painting supplies. Increased \$1,000 due to higher historical costs.	\$6,000
	<i>\$5,000</i>
100-51-8080-340 - DPW Facility Operating Supplies	
Paper products for restrooms, liners, cleaning supplies, keys, etc.	\$1,000
100-51-8080-350 - DPW Facility Repairs	
Minor repairs to building. Costs are increasing as the building ages, so the amount is increased \$500	\$7,500
100-51-8080-811 - DPW Facility Small Capital Improvements	0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
MUNICIPAL BUILDING									
100-51-8081-110	MUNICIPAL BUILDING SALARIES	36,627	37,381	37,314	23,852	37,324	36,413	36,413	36,413
100-51-8081-151	MUNICIPAL BUILDING SOCIAL SE	2,789	2,694	2,854	1,665	2,855	2,786	2,786	2,786
100-51-8081-152	MUNICIPAL BUILDING FRINGE BI	15,233	13,080	14,029	8,764	13,918	15,222	15,222	15,222
100-51-8081-210	MUNC BLDG JANITORIAL SERVI	4,015	4,576	4,000	1,996	4,500	4,000	5,000	5,000
100-51-8081-220	MUNC BLDG UTILITIES	35,348	22,115	27,000	16,585	27,000	27,000	27,000	27,000
100-51-8081-221	OLD LIB BLDG COSTS	9,932	5,108	7,500	3,517	7,500	7,500	7,500	7,500
100-51-8081-240	MUNC BLDG MAINTENANCE	14,823	15,082	15,000	6,978	15,000	16,000	16,000	16,000
100-51-8081-340	MUNC BLDG OPERATING SUPPL	6,520	5,276	6,200	4,720	6,200	6,200	6,400	6,400
100-51-8081-350	MUNC BLDG REPAIRS	6,563	6,760	11,000	5,416	11,000	11,000	11,000	11,000
100-51-8081-811	MUNC BLDG SMALL CAPITAL IMI	2,133	226	0	816	816	0	14,400	14,400
MUNICIPAL BUILDING Totals:		133,783	112,298	124,897	74,309	126,113	126,121	141,721	141,721

FACILITIES - MANAGEMENT
Municipal Center

100-51-8081-110 – Municipal Center Salaries

50% of EMT/Janitor (Wolf)	\$19,081
30% of EMT/Janitor (Bowers)	11,296
16% of EMT/Clerk I (Innes)	<u>6,036</u>
	\$36,413

100-51-8081-151 – Municipal Center Maintenance Social Security

\$36,413 @ 7.65%	\$2,786
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100-51-8081-152 – Municipal Center Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits allocated according to the above percentages. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation.	\$15,222
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100-51-8081-210 – Municipal Center Janitorial Service

Cost of carpet cleaning and other specialized janitorial services. Includes cleaning of lobby tile and grout.	\$5,000
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100-51-8081-220 – Municipal Center Utilities

Gas, electric, water and sewer utility costs. Estimated based on historical experience and projected changes in natural gas and electricity rates.	\$27,000
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100-51-8081-221 – Old Library Building Utilities / CAM

Because the building is leased there are no utility costs. Covers servicing of the HVAC system and minor repairs and CAM payments which are recovered from the tenant.	\$7,500
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100-51-8081-240 – Municipal Center Maintenance

Preventative maintenance, servicing of mechanical and security systems, pest control services. Increased \$1,000 based on historical usage.	\$16,000
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100-51-8081-340 – Municipal Center Operating Supplies

Paper products for restrooms, liners, cleaning supplies, keys, misc. supplies.	\$6,400
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100-51-8081-350 – Municipal Center Repairs

Minor repairs and alternations to the building. Costs increase as the building ages.	\$11,000
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100-51-8081-811 – Municipal Center Small Capital

Replacement of door security software –	2,400	
Replacement of HVAC controls software – (Phase I) –	12,000	\$14,400
		\$0

POLICE DEPARTMENT

PROGRAMS AND SERVICES

The Police Department provides a full range of law enforcement services to protect persons and property. These services include patrol, traffic enforcement, investigation, school liaison officer and DARE prevention programs, school crossing guards, and bicycle and pedestrian safety programs. The department works closely with the Fire and EMS departments in providing emergency services and with other area law enforcement agencies. The workload of the department is influenced by heavy volumes of non-local traffic on U.S. Hwy. 51 and the presence of Madison neighborhoods on our northern border.

STAFFING

For 2014 the Police Department is proposed to be staffed by a Police Chief, a Lieutenant, two Patrol Sergeants, a Detective Sergeant, a School Resource Officer, nine (9) Police Officers, a Confidential Administrative Assistant, and a Police Clerk. The department also draws upon a pool of part-time Police Officers who are used to fill shift vacancies and a complement of part-time School Crossing Guards who man busy intersections around the elementary schools during the school year. The hiring and discipline of sworn peace officers is the statutory responsibility of the Police and Fire Commission. In 2014 37.5% of the wage and fringe benefit costs of the School Resource Officer will be paid by the McFarland School District.

SIGNIFICANT BUDGET CHANGES

- An additional Police Officer position has been funded for the full year even though the position will not be filled and field trained during the entire year. Overtime expenses are budgeted to decrease by \$20,000 from what they would be without the availability of this added position to fill vacant shifts.
- The current represented Detective position is budgeted to become a non-represented Detective Sergeant position at mid-year.
- Fringe benefit costs are budgeted to increase slightly due to a combination of higher employer costs for health insurance and income continuation, a decrease in the WRS contribution rate, and turnover in personnel with more expensive senior officers being replaced by less expensive new hires.
- Equipment rental/maintenance costs are budgeted to increase \$5,350 due to higher support costs for the records management system, adding IT support for the MDCs in the squad cars, and for a new photocopier lease.
- Communications maintenance costs are budgeted to increase \$5,300 due to the continuing phase-in of O&M costs for DaneCom. This is a contractual obligation of the Village.
- Miscellaneous supplies costs are budgeted to increase \$1,400 in order to replace three cameras and to purchase a tablet device.
- Uniform expenses are budgeted to increase \$2,500 to outfit the new Police Officer; training costs are increased \$1,000 to train the new Officer.

- Capital costs related to squad car replacement are budgeted to increase \$2,000 due to higher costs for equipping the new car (due to the switch from Ford to Dodge) and \$1,000 to augment the sinking fund for future replacements.
- Small capital spending is budgeted to increase \$5,800 and includes replacements of a squad MDC, a radar unit, and two tasers and the purchase of new tactical helmets and ballistic vests to improve officer protection.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget plus the new Police Officer position exceeds the 2013 budget by \$26,450. In addition to eliminating the new position, other cutbacks required to achieve a no increase budget would include reducing miles driven to save on fuel costs, eliminating the purchase of the tactical vests and helmets, and leaving unfilled many vacant shifts in order to generate significant overtime savings compared to prior years.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
POLICE DEPT									
100-52-1010-110	POLICE REGULAR SALARIES	902,420	898,777	900,252	579,933	902,961	902,079	946,455	946,455
100-52-1010-111	POLICE PT WAGES	2,984	8,359	7,700	3,467	7,000	7,700	7,700	7,700
100-52-1010-112	POLICE OVERTIME	57,681	71,001	57,000	62,753	87,000	57,000	50,000	50,000
100-52-1010-113	POLICE HOLIDAY PAYOUT	18,622	16,713	14,000	0	16,000	14,000	16,000	16,000
100-52-1010-114	POLICE DEPT SHIFT DIFF	6,859	6,932	7,000	4,353	6,800	7,000	7,000	7,000
100-52-1010-115	POLICE CROSSING GUARD SAL	12,382	16,205	15,400	9,751	15,400	15,631	15,631	15,631
100-52-1010-151	POLICE SOCIAL SECURITY	75,765	77,389	76,803	49,634	79,189	77,908	79,773	79,773
100-52-1010-152	POLICE FRINGE BENEFITS	374,118	330,078	348,081	222,651	316,315	333,620	333,620	354,783
100-52-1010-225	POLICE TELEPHONE/DATA	9,362	9,135	10,000	4,924	9,500	10,000	10,000	10,000
100-52-1010-230	POLICE TOWING OF VEHICLES	0	225	250	840	800	250	250	250
100-52-1010-240	POLICE EQUIP RENTAL/MAINTEN	26,062	26,140	31,000	7,372	32,300	36,350	36,350	36,350
100-52-1010-292	POLICE COMMUNICATIONS MAIL	535	4,418	4,100	1,467	4,900	9,400	9,400	9,400
100-52-1010-294	POLICE PRISONER BOARDING	0	0	0	0	0	0	0	0
100-52-1010-295	POLICE SUSPECT BLOODWORK	1,553	1,116	1,800	521	1,200	1,500	1,500	1,500
100-52-1010-296	POLICE REGISTRATION SUSPEN	495	250	600	105	600	600	600	600

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
POLICE DEPT (Cont.)									
100-52-1010-310	POLICE OFFICE SUPPLIES	4,588	3,913	5,000	3,082	5,000	5,000	5,000	5,000
100-52-1010-315	POLICE POSTAGE	871	634	800	663	800	800	800	800
100-52-1010-320	POLICE DUES & SUBSCRIPTION	662	551	650	382	600	600	600	600
100-52-1010-330	POLICE EDUCATION & TRAVEL	7,749	8,210	8,000	2,701	9,000	9,000	9,000	9,000
100-52-1010-336	K9 UNIT-PURCHASES	0	436	0	2,588	2,588	0	0	0
100-52-1010-340	POLICE MISCELLANEOUS SUPP	3,688	2,389	3,500	2,400	3,500	4,900	4,900	4,900
100-52-1010-346	POLICE UNIFORM ALLOWANCE	8,951	12,643	10,500	10,251	17,000	13,000	13,000	13,000
100-52-1010-347	POLICE AMMUNITION	3,996	3,872	4,000	2,264	4,000	4,500	4,500	4,500
100-52-1010-350	POLICE VEHICLE MAINTENANCE	8,343	9,341	10,000	5,153	10,000	10,000	10,000	10,000
100-52-1010-351	POLICE FUEL/LUBRICANTS	34,162	34,061	34,250	24,093	34,500	34,250	36,000	36,000
100-52-1010-360	POLICE INVESTIGATIVE FUND	1,006	739	800	293	800	800	1,000	1,000
100-52-1010-501	RETRO PAY WAGES	0	0	0	0	0	0	0	0
100-52-1010-810	PD SQUAD CAR	27,500	27,374	40,000	34,071	40,071	43,000	43,000	43,000
100-52-1010-820	POLICE SMALL CAPITAL	26,378	14,000	7,000	4,730	6,000	7,000	12,800	12,800
100-52-1010-830	PD SMALL CAPITAL-SEIZURES	892	3,042	0	0	0	0	0	0

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
POLICE DEPT (Cont.)									
100-52-1010-840	PD SMALL CAPITAL-GRANTS	2,016	0	0	24,414	24,414	0	0	0
POLICE DEPT Totals:		1,619,840	1,587,943	1,598,286	1,064,856	1,638,238	1,605,888	1,654,879	1,676,042

POLICE DEPARTMENT
Law Enforcement

100-52-1010-110 - Police Regular Salaries

Wages:

1 - Police Chief	\$84,114
1 - Lieutenant	74,961
2 - Sergeants	124,842
1 - Detective	62,389
1 - School Resource Officer	54,939
8 - Police Officers	417,310
1- New Police Officer *	44,376
1 - Confidential Administrative Assistant	49,174
1 - Police Clerk	<u>34,350</u>

\$946,455

* Assumes an additional Police Officer for 12 months

\$902,079

100-52-1010-111 - Police Part-Time Wages

Part-time Police Officers. Use of PT officers is a more cost effective alternative to paying overtime to fill vacant shifts.

\$7,700

100-52-1010-112 - Police Overtime

To cover shift vacancies, special assignments, general casework, court and training. Includes legal holidays worked at overtime rate per contractual provision. Includes \$6,500 of overtime or additional hours for clerical staff. Decreased from 2013 because the availability of the additional Police Officer is expected to reduce overtime costs.

\$50,000

\$57,000

100-52-1010-113 - Police Holiday Payout

Payout of unused legal holidays per contractual provision.

\$16,000

100-52-1010-114 - Police Shift Differential

Contractual requirement to pay night differential to police officers that work from 3 PM – 7 AM @ \$0.50 per hour.

\$7,000

100-52-1010-115 - Crossing Guards Salaries

Wages paid to school crossing guards @ \$11.85/hr. Assumes there will be four (4) assigned locations for morning and afternoon crossings.

\$15,631

100-52-1010-151 - Police Social Security

\$1,042,786 @ 7.65%

\$79,773
\$77,908

100-52-1010-152 - Police Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance and income continuation benefits, and longevity pay. Includes WRS contribution on overtime and premium pay. Despite a reduction in WRS costs, expenses have increased due to higher employer costs for health insurance and income continuation.

\$342,147
OT - 12,636
\$354,783
\$333,620

100-52-1010-225 - Police Telephone

Cost of phone lines, long distance charges, cellular telephone charges, and mobile air cards for five squads. Includes cost of data line to network with Dane County and other law enforcement data bases.

\$10,000

100-52-1010-230 - Police Towing of Vehicles

Cost to have vehicles towed at department expense from accident scenes or if impounded as evidence. Decreased based on historical usage.

\$250

100-52-1010-240 - Police Equipment Rental/Maintenance

Leases maintenance agreements, and repairs to computers, recorders, and transcribers. DOT/Time Access Fee (\$3,825); annual support fee for the New World records management system (\$16,700); CITRIX license fee (\$2,000); IT support of eleven (11) computers and squad MDCs (\$9,500); and copier lease (\$2,400). Increase of 5,350 is due to higher New World maintenance costs, new copier lease, and addition of squad MDCs to support contract.

\$36,350

100-52-1010-292 - Police Communications Maintenance

Repair of seventeen (17) portable radios, eight (8) mobile radios, five (5) radar units, and replacement batteries. Includes the anticipated cost increase for department's 40% allocated share (\$7,200) of DaneCom costs.

\$9,400

100-52-1010-294 - Police Prisoners Board

Boarding of prisoners at Dane County Jail. We have boarded no inmates in recent years because of the high cost.

\$0

100-52-1010-295 - Police Suspect Bloodwork

Hospital and lab costs for bloodwork on prisoners/suspects, including OWI arrests.

\$1,500

100-52-1010-296 - Police Registration Suspension

Fees paid to DOT for the suspension of motor vehicle registrations for failure to pay parking citations. \$600

100-52-1010-310 - Police Office Supplies

Envelopes, receipt books, forms, licenses, background checks, copier paper, data processing supplies, audio cassette tapes, film, photo developing, fingerprinting supplies, and citations. Repair and replacement of miscellaneous office equipment such as printers, FAX machine, labeling machines, etc. \$5,000

100-52-1010-315 - Postage

Based on historical usage. \$800

100-52-1010-320 - Police Dues & Subscriptions

Dues for various association memberships that include, Chiefs Associations, McFarland Optimists, Boy Scouts of America (Explorers), and subscriptions to McFarland Thistle, Statute Books, Traffic Code Manuals, etc. Based on historical usage. \$600

100-52-1010-330 - Police Education & Travel

Cost of travel, food, lodging and registration fees for attendance at educational seminars and conferences, such as: professional development, management conferences, investigative schools, radar schools, field sobriety training, and other schools as needed for personnel throughout the year. Includes costs for use of Dane County Range, and other facilities needed for training. Training assumes minimum of 24 hours per officer required for re-certifications plus 24 hours per officer of specialized skill building training. \$9,000

Increased \$1,000 to cover training costs of the new Police Officer.

100-52-1010-340 - Police Miscellaneous Supplies

Miscellaneous expendable supplies such as flashlights, squad car supplies, first aid supplies, protective clothing, recharging of fire extinguishers, etc. Increased \$1,400 to replace three cameras and to purchase a tablet device. \$4,900

100-52-1010-346 - Police Uniforms

Uniform allowance (14 @ \$550). \$7,700
Initial uniform allotment for new Police Officer 3,000
*Replacement of 3 protective vests. (contractual obligation) 2,000
Miscellaneous repairs/replacement of items. 300

\$13,000

*The protective vests being replaced are more than 5 years old and several are replaced each year on a rotating basis.

100-52-1010-347 - Police Ammunition

Ammunition for firearms. Range firing is done five (5) times per year as part of training consortium. Also includes Taser and O.C. supplies for training and live use. Increased \$500 from 2013 due to price increases. \$4,500

100-52-1010-350 - Police Vehicle Maintenance

Labor and parts for cleaning, servicing, and repairs to 8 police vehicles. No change from 2013. \$10,000

100-52-1010-351 - Police Fuel/Lubricants

The cost is increased \$1,750 from 2013 based on historical usage and projected fuel prices. \$36,000
\$34,250

100-52-1010-360 - Police Investigative Fund

Investigative expenses for vehicles, informant buy monies, and other expenses related to criminal investigations. \$1,000

100-52-1010-810 - Police Small Capital - Vehicles

Replacement and changeover of one (1) squad car. Costs include replacement of unusable equipment, one prisoner seat replacement, and equipment changeover. Costs are higher this year this year due to the change in vehicle type. \$36,000

Sinking Fund for future squad car replacement 7,000
\$43,000

100-52-1010-820 - Police Small Capital – Equipment

Squad MDC replacement (1) \$4,500
Taser replacements (2) 1,800
Radar unit replacement (1) 2,500
Ballistic vests (4) 2,000
Tactical helmets 2,000
\$12,800
\$7,000

FIRE AND EMS DEPARTMENT

PROGRAMS AND SERVICES

The Fire Service provides emergency fire suppression and extrication services, offers a variety of fire education and prevention programs, and conducts plan reviews, fire and tank inspections, and enforces state and local fire codes. The Fire Marshal also conducts arson investigations. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The department works closely with the EMS and Police departments in providing emergency services and provides back-up mutual aid to surrounding departments when called upon. The workload of the department is impacted by the incidence of vehicle accidents that occur on the stretch of U.S. Hwy. 51 that is within the service area and the variety of challenges posed by serving large, unhydrated rural areas. The Public Fire Protection Charge, determined by the PSC to compensate the Water Utility for providing stand-by fire protection capacity, is included in the departmental budget.

The EMS Service is currently licensed to provide emergency medical services at the EMT-Intermediate level and will be transitioning to the new Advanced-EMT level. In addition to providing emergency medical treatment and transport, the department offers first aid and CCR training to the schools and the community and co-sponsors babysitting training classes. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The department works closely with the Fire and Police departments in providing emergency services, provides mutual aid to surrounding communities as requested, and is dispatched by Dane County on a medical priority basis. The department can draw upon the resources of other area services for mutual aid and paramedic level assistance when needed. The call volume of the department is heavily impacted by the incidence of vehicle accidents that occur on the stretch of U.S. Hwy. 51 that is within the service area and by the concentrations of elderly people that live in senior housing complexes in the Village.

STAFFING

The Fire and EMS services have operated as two distinct departments in the past but will be merged under a newly created Fire/EMS Chief position beginning in 2014. The organizational structure below this new department head has not yet been determined but has been assumed to include the existing five (5) full-time EMT positions which also provide janitorial or clerical support services and a new Fire Inspector/Public Education Specialist position. There are also approximately 40 paid on call firefighters and 30 paid on call EMTs.

SIGNIFICANT BUDGET CHANGES

- The budget assumes no change in Fire or EMS service territory for 2014.
- Incentive pay for Fire paid on call members has been increased by \$8,300 and for EMS paid on call members by \$11,000.

- EMS overtime costs are unchanged at \$17,000.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, and income continuation.
- Current year funding for both Length of Service Award programs has increased 1%.
- DaneCom radio system costs have increased for both services.
- Costs for Fire education and travel have increased \$1,990.
- The Public Fire Protection Charge has increased \$2,000.
- The budget for EMS medical supplies is up \$2,500 although the cost of supplies actually used is billed back to patients.
- EMS fuel costs have increased \$1,500.
- \$4,100 in small capital costs is budgeted to purchase tactical equipment for EMTs. Funding would come from segregated revenues.
- Revenues from EMS patient billings are expected to increase by \$27,500 over the 2013 budgeted amount.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budgets for the merged department are a combined \$19,711 less than the 2013 budgets for the two departments.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
FIRE DEPT									
100-52-2020-110	FIRE SALARIES	110,761	114,648	112,284	70,391	104,808	110,927	110,927	115,927
100-52-2020-112	FIRE OVERTIME	0	0	0	0	0	0	0	0
100-52-2020-151	FIRE SOCIAL SECURITY	11,822	12,054	12,292	7,728	12,417	12,709	13,298	13,728
100-52-2020-152	FIRE FRINGE BENEFITS	33,798	28,572	29,677	18,783	21,960	39,163	39,163	39,163
100-52-2020-156	FIRE INCENTIVE PAY	44,864	49,770	51,700	25,193	54,000	51,700	60,000	60,000
100-52-2020-157	FIRE SPECIALIZED INCENTIVE	2,590	2,880	3,500	1,137	3,500	3,500	3,500	3,500
100-52-2020-158	FIRE SERVICE AWARD PROGRA	15,125	15,276	15,429	15,429	15,429	15,583	15,583	15,583
100-52-2020-220	FIRE UTILITIES	9,025	9,200	9,385	6,257	9,385	9,385	9,570	9,570
100-52-2020-225	FIRE TELEPHONE/DATA	3,151	3,077	4,200	1,813	4,200	4,200	4,200	4,200
100-52-2020-240	FIRE PHYSICALS & SHOTS	508	486	600	0	600	600	600	600
100-52-2020-241	FIRE EQUIPMENT RENTAL/MAIN	19,049	17,592	13,990	7,011	13,000	13,190	13,190	13,190
100-52-2020-292	FIRE COMMUNICATION MAINTA	1,704	4,527	5,260	1,730	5,600	7,000	7,000	7,000
100-52-2020-300	FIRE EMPLOYEE HIRING	0	0	0	702	1,500	0	0	0
100-52-2020-310	FIRE OFFICE SUPPLIES	735	224	750	354	750	750	1,000	1,000
100-52-2020-311	FIRE COMMUNITY RELATIONS	2,774	2,624	2,850	350	2,850	2,850	2,850	2,850

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
FIRE DEPT (Cont.)									
100-52-2020-315	FIRE POSTAGE	211	198	250	165	250	250	250	250
100-52-2020-320	FIRE DUES & SUBSCRIPTIONS	2,724	3,257	2,660	1,833	3,400	3,510	3,510	3,510
100-52-2020-330	FIRE EDUCATION & TRAVEL	5,898	5,653	6,500	3,854	6,500	8,490	8,490	8,490
100-52-2020-340	FIRE OPERATING SUPPLIES	4,897	3,322	5,300	3,026	5,000	5,180	5,180	5,180
100-52-2020-341	FIRE INSPECTIONS SUPPLIES	5,151	2,873	4,755	3,660	4,400	3,935	3,935	3,935
100-52-2020-346	FIRE PROTECTIVE CLOTHING	7,999	12,266	12,050	9,738	12,050	12,150	12,150	12,150
100-52-2020-351	FIRE FUEL/LUBRICANTS	8,996	11,431	11,250	6,990	11,250	11,250	11,250	11,750
100-52-2020-352	FIRE VEHICLE MAINTENANCE	27,427	28,409	21,500	20,633	21,500	21,500	21,500	21,500
100-52-2020-390	FIRE STATION EXPENSES	406	241	500	283	500	500	500	500
100-52-2020-395	FIRE TOOLS/EQUIPMENT	5,286	6,882	8,000	2,001	8,000	8,000	8,000	8,000
100-52-2020-510	FIRE INSURANCE	2,442	2,381	2,500	2,319	2,319	2,500	2,500	2,500
100-52-2020-535	FIRE HYDRANT RENTAL	307,838	309,202	312,000	205,600	312,000	312,000	314,000	314,000
100-52-2020-810	FIRE SMALL CAPITAL	23,147	70,570	25,600	7,486	25,600	20,600	20,600	20,600
FIRE DEPT Totals:		658,128	717,615	674,782	424,466	662,766	681,422	692,746	698,674

FIRE DEPARTMENT
Fire Protection

100-52-2020-110 – Fire Department Salaries

Fire / EMS Chief (50%)	\$38,582
Fire Inspector/Public Education Specialist	47,249
25% of EMT/Clerk II (Russell)	10,096
Ass't. Chiefs / Captains – annual stipends	10,000
Wage contingency for unknown staffing structure	<u>10,000</u>
	\$115,927
	<i>\$110,927</i>

100-52-2020-151 – Fire Department Social Security

\$179,427 @ 7.65%	\$13,726
	<i>\$12,709</i>

100-52-2020-152 – Fire Department Fringe Benefits

Allocated cost of employer-paid retirement, health insurance, life insurance and income continuation benefits and longevity pay. Despite a reduction in WRS costs, expenses have increased due to higher employer costs for health insurance and income continuation.	\$39,163
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100-52-2020-156 – Fire Department Incentive Pay

Incentive pay to Fire Department volunteers. Pay is distributed to individuals based on their officer rank, responses to fire calls, attendance at training sessions, and participation in public education programs. Assumes full funding of the restructuring of incentive pay as approved in 2013 (an increase of \$8,300).	\$60,000
	<i>\$51,700</i>

100-52-2020-157 – Fire Department Specialized Incentive Pay

Incentive pay for Fire Department officers and volunteers that perform specialized tasks or work extra hours on non-routine tasks. Hours to be assigned at the discretion of the Fire Chief within certain guidelines.	\$3,500
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100-52-2020-158 – Fire Department Service Award Program

The State offers a new length of service award program to reward Fire & EMS volunteers. They will match local contributions up to a maximum of \$317 (2011) per year per volunteer. Volunteers who retire with at least 10 years of service get 50% of the accrued annuity; those with 20 years of service get 100% of the annuity. In addition to being well earned by their extensive time commitments, the service award program is a valuable tool for recruitment and retention of volunteers.

The amount budgeted for 2014 has been increased 1.0% to cover the anticipated increase in State match.	\$15,583
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100-52-2020-220 – Fire Department Utilities	
Allocated share of gas, electric, water and sewer utility costs for Municipal Center. Increased 2%.	\$9,570
100-52-2020-225 – Fire Department Telephone	
Regular, long distance, and cellular telephone charges. Includes cost of 2 cellular air cards needed to communicate with the new Dane County CAD system.	\$9,385
100-52-2020-240 – Fire Department Physicals & Shots	
Physical Exams – 2 @ \$300 (for new fire fighters)	\$4,200
100-52-2020-241 – Fire Department Equipment Rental/Maintenance	
Repairs to Small Tools and Equipment.	\$600
Photocopier service agreement (10% of Administration copier)	\$1,200
Technical support of eleven (11) computers	250
Service & repairs to video system, personal alarm systems, generators, gas monitor, and rescue tools.	3,740
Hose repair	2,000
Ladder testing (aerial)	350
Ladder testing (ground ladders - 273')	1,200
Breathing Air System maintenance	750
Fire Extinguisher maintenance and refills	2,000
SCBA Testing	200
SCBA Bottle Test	1,000
	<u>500</u>
	\$13,190
100-52-2020-292 – Fire Department Communications Maintenance	
Repair of base station, mobile and portable radios and pager units and purchase of replacement batteries. Includes the anticipated cost increase for department's 25% allocated share (\$5,000) of DaneCom costs.	\$7,000
100-52-2020-310 – Fire Department Office Supplies	
Envelopes, receipt books, forms, license background checks, copier paper, data processing supplies and office supplies. Increased to equip new Chief.	\$1,000
	\$750
100-52-2020-311 – Fire Department Community Relations	
Fire prevention/education materials from NFPA	\$2,850
NOTE: The Fire Association also budgets \$1,500 to supplement this amount.	
100-52-2020-315 – Fire Department Postage	
Mailing of correspondence, notices, reports, etc. The department newsletter is no longer mailed.	\$250

100-52-2020-320 – Fire Department Dues & Subscriptions

Wisconsin State Firefighters Association (46 @ \$25 per member)	\$1,150
IAMRESPONDING	800
SWNI Firefighters Association	25
Dues to State Fire Chiefs Association	225
National Fire Protection Association	165
Dept. of Commerce tank credentials	50
Int'l. Assoc. of Fire Investigators	75
Wis Fire Inspectors Association	35
International Assoc. of Fire Chiefs	230
Dane Co. Fire Chiefs' Association	450
Dane County Emerg. Mgmt. Level B Hazmat Services Contract	195
Miscellaneous subscriptions and reference manuals	<u>110</u>
	\$3,510

100-52-2020-330 – Fire Department Education & Travel

Cost of travel, food, lodging, and registration fees for attendance at educational seminars and conferences.

Tomahawk Fire School (6 people)	\$720
Monroe Fire School (7 people)	600
Fire Inspectors Conferences (1)	300
FDIC Conference	2,510
Chiefs Conference	400
Equipment/Mechanical School	250
Water Rescue recertification	1,160
Hazmat Awareness Training	400
Specialized Extrication Training	500
Miscellaneous Training Classes & Conferences	700
Supplies, mileage, and meals	<u>950</u>
	\$8,490

100-52-2020-340 – Fire Department Operating Supplies

Restock Hazmat supplies	\$600
Restock Rehab supplies	250
Replacement of 300' of hose	780
Fire Call supplies (scene tape, Oil Dri, nourishment)	200
Foam (30 pails total, AFFF and Class A)	3,300
Accountability System	<u>50</u>
	\$5,180

100-52-2020-341 – Fire Department Inspections Supplies

NOTE: The costs of these fire inspections supplies are recouped through payments from the State for performing tank inspections and through a 2% rebate of fire insurance premiums.

NFPA Updates (electronic and print)	\$1,600
Data plan for Ipad Inspections	600
Software technical support (Firehouse)	1,685
Miscellaneous pamphlets	<u>50</u>
	\$3,935

100-52-2020-346 – Fire Department Protective Clothing	
Purchase of turnout gear for new firefighters (2 @ \$2,100)	\$4,200
Turnout replacement/repair/cleaning of damaged or dirty gear	1,000
Helmets and Shields	500
Boots (6 pair replacements)	1,600
Jackets, T-shirts, sweatshirts	2,300
Uniform allowances	1,050
Class A uniforms for (3) new firefighters	<u>1,500</u>
	\$12,150
100-52-2020-351 – Fire Department Fuel/Lubricants	
Diesel fuel and gas for trucks, car, small engines. Increased \$500 based on historical usage and projected fuel prices.	\$11,750
	<u>\$11,250</u>
100-52-2020-352 – Fire Department Vehicle Maintenance	
Labor & parts for cleaning, servicing, and repairs to fire apparatus.	\$18,200
NFPA certified pump tests are performed on three apparatus. DOT required inspection and general maintenance service is performed on all large apparatus. Service and repair smaller mobile equipment.	
Maintenance and repairs to pumps. No change from 2013.	<u>3,300</u>
	\$21,500
100-52-2020-390 – Fire Department Station Expenses	
Small equipment items and station repairs.	\$500
100-52-2020-395 – Fire Department Tools/Equipment	
Various nozzles, hose, tools, equipment, and other items necessary for the operation of the department. The specific items to be purchased changes each year.	\$8,000
100-52-2020-510 – Fire Department Insurance	
Includes the cost of special coverages for hazardous materials and accident & health insurance. The costs of auto liability and property insurance for the Fire Department are budgeted under "Risk Management" but are included in the cost allocations to the Towns.	\$2,500
100-52-2020-535 – Fire Department Hydrant Rental	
The cost to have the Water Utility provide stand-by protection in the form of oversized water mains and fire hydrants. Amount is determined by the PSC. \$2,000 increase from 2013 based on hydrant additions.	\$314,000
	<u>\$312,000</u>
100-52-2020-810 – Fire Department Small Capital – Equipment	
Replacement of Car #1 (sinking fund)	\$5,000
Replacement of protective turn-out gear (7 sets)	<u>15,600</u>
	\$20,600

FIRE AND EMS DEPARTMENT

PROGRAMS AND SERVICES

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SIGNIFICANT BUDGET CHANGES

- The budget assumes no change in Fire or EMS service territory for 2014.
- Incentive pay for Fire paid on call members has been increased by \$8,300 and for EMS paid on call members by \$11,000.

- EMS overtime costs are unchanged at \$17,000.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, and income continuation.
- Current year funding for both Length of Service Award programs has increased 1%.
- DaneCom radio system costs have increased for both services.
- Costs for Fire education and travel have increased \$1,990.
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- \$4,100 in small capital costs is budgeted to purchase tactical equipment for EMTs. Funding would come from segregated revenues.
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Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
EMS									
100-52-4040-110	EMS SALARIES	176,071	184,293	181,707	117,950	181,707	159,004	159,004	164,004
100-52-4040-112	EMS OVERTIME	19,289	14,236	17,000	10,111	17,000	17,000	17,000	17,000
100-52-4040-114	EMS NIGHT DIFF	427	363	475	279	475	475	475	475
100-52-4040-151	EMS SOCIAL SECURITY	18,820	18,852	19,445	11,467	19,445	18,167	18,167	18,932
100-52-4040-152	EMS FRINGE BENEFITS	77,576	67,030	68,585	46,356	68,065	60,485	60,485	61,516
100-52-4040-156	EMS EMT INCENTIVE PAY	58,246	61,836	55,000	29,406	55,000	55,000	66,000	66,000
100-52-4040-158	EMS SERVICE AWARD PROGRA	10,505	10,035	10,715	10,700	10,700	10,825	10,825	10,825
100-52-4040-220	EMS UTILITIES	6,450	6,580	6,710	4,473	6,710	6,710	6,844	6,844
100-52-4040-225	EMS TELEPHONE/DATA	2,057	1,973	2,300	2,049	2,520	2,600	2,600	2,600
100-52-4040-240	EMS PHYSICALS & SHOTS	1,248	163	1,300	56	400	400	400	400
100-52-4040-241	EMS EQUIPMENT MAINTENANCE	8,474	4,848	8,400	7,070	8,000	8,000	8,000	8,000
100-52-4040-291	EMS CPR, 1ST AID CLASSES	1,696	520	800	248	800	700	700	700
100-52-4040-292	EMS COMMUNICATION MAINTEN	992	726	1,345	1,879	2,500	4,200	4,200	4,200
100-52-4040-300	EMS EMPLOYEE HIRING	60	84	300	831	1,800	300	300	300
100-52-4040-310	EMS OFFICE SUPPLIES	1,071	825	900	881	1,200	900	1,200	1,200

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
EMS (Cont.)									
100-52-4040-311	EMS COMMUNITY RELATIONS	101	552	750	219	750	750	750	750
100-52-4040-315	EMS POSTAGE	72	85	100	49	100	100	100	100
100-52-4040-320	EMS DUES & SUBSCRIPTIONS	200	230	675	125	500	500	500	500
100-52-4040-345	EMS MEDICAL SUPPLIES	10,259	10,020	10,000	7,978	10,000	10,000	12,500	12,500
100-52-4040-346	EMS UNIFORM/PROTECTIVE CL	6,062	2,150	3,500	534	3,500	2,500	3,500	3,500
100-52-4040-347	EMS OVERTIME MEALS	325	85	200	65	200	200	200	200
100-52-4040-348	EMS EDUCATION & TRAVEL	4,442	7,427	6,000	1,735	6,000	6,000	7,000	7,000
100-52-4040-349	EMS OTHER OPERATING SUPPL	1,125	2,574	1,800	1,204	1,800	1,800	1,800	1,800
100-52-4040-351	EMS FUEL/LUBRICANTS	4,271	4,546	5,000	3,965	6,000	6,000	6,500	6,500
100-52-4040-352	EMS VEHICLE MAINTENANCE	8,234	3,923	5,000	612	5,000	3,000	5,000	5,000
100-52-4040-810	EMS SMALL CAPITAL	0	28,862	31,200	26,236	26,236	0	0	0
100-52-4040-821	EMS FAP SMALL CAPITAL	0	0	0	0	0	0	4,100	4,100
EMS Totals:		416,053	432,818	439,207	286,478	436,408	375,616	398,150	404,846

EMS DEPARTMENT
Emergency Medical Services

100-52-4040-110 – EMS Salaries

Fire/EMS Chief (50%)	\$38,582
50% of EMT/Clerk I (Innes)	20,430
50% of EMT/Clerk I (Noltemeyer)	19,068
75% of EMT/Clerk II (Russell)	30,354
50% of EMT/Janitor (Wolf)	20,650
50% of EMT/Janitor (Bowers)	20,395
Deputy Director – annual stipend	5,000
Wage contingency for unknown staffing structure	<u>10,000</u>
	\$164,479
minus night differentials	<u>- 475</u>

100-52-4040-112 – Overtime

For attendance at training sessions, calls that extend beyond the end of a shift, and coverage of vacations, sick days, and comp time. No change from 2013.	\$17,000
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100-52-4040-114 – EMS Night Differential

The labor agreement requires that a differential of \$0.50/ hr. be paid for any hours worked before 6:00 a.m. and after 6:00 p.m.	\$475
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100-52-4040-151 – EMS Social Security

\$247,479 @ 7.65%	\$18,932
	<u>\$18,167</u>

100-52-4040-152 – EMS Fringe Benefits

Allocated portion of the cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits. Despite a reduction in WRS costs, expenses have increased due to higher employer costs for health insurance and income continuation.	\$59,763
	<u>OT- 1,753</u>
	\$61,516
	<u>\$60,485</u>

100-52-4040-156 – EMT Incentive Pay

Incentive pay to volunteer EMT's. Distributed to individuals based on attending regular training meetings, special training meetings, submitting weekly schedules, assisting with classes for public, and amount of schedule coverage provided. Actual expenditures may fluctuate from budget estimate based on number of calls, participation rates in training activities, and the amount of coverage time put in by volunteers. Based on a proposed restructuring of incentive pay needed to keep the service competitive in recruiting and remaining volunteers. The funding amount is increased 20% (\$11,000) over 2013.	\$66,000
	<u>\$55,000</u>

100-52-4040-158 – EMS Service Award Program

In 2014 EMT's will again have the option of participating in the traditional LOSA program or an alternative program under which members are eligible for service awards based on their level of licensure and level of licensure and level of participation.

The combined amount budgeted in 2014 for the two incentive programs has been increased 1.0%. \$10,825

100-52-4040-220 – EMS Utilities

Allocated share of gas, electric, water, and sewer utility costs for Municipal Center. Increased 2%. \$6,844
\$6,710

100-52-4040-225 – EMS Telephone / Data

Included in this amount are local and long distance telephone charges for the EMS land line and departmental cell phones. Includes the cost of cellular air cards needed to communicate with the Dane County CAD system and the cost of upgraded AVL and VPN units. \$2,600

100-52-4040-240 – EMS Physicals/Shots

Pre-employment exams, drug screens, and immunizations. Decreased \$900 from 2013. \$400

100-52-4040-241 – EMS Equipment Maintenance

Photocopier service agreement (15% of Administration copier) \$600
Maintenance agreements for six (6) defibrillators 3,800
Software support agreements; technical support for four (4) computers 3,600
\$8,000

100-52-4040-291 – EMS CPR, First Aid Classes

Staff time involved in teaching CPR and first aid classes to the public. Fees are charged that cover the cost of the instructor and the materials. \$700

100-52-4040-292 – EMS Communications Maintenance

This amount covers repairs to mobile and portable radios as well as pagers. Portable battery replacements are also included. Includes the anticipated cost increase for department's 15% allocated share (\$2,700) of DaneCom costs. \$4,200

100-52-4040-300 – Employee Hiring

Recruitment and retention of volunteers. Includes promotional materials such as pamphlets and signage and background checks of applicants.

\$300

100-52-4040-310 – EMS Office Supplies

This includes stationery and envelopes, printing of forms, copier paper and general office supplies for the Director and EMT clerks. Increased to reflect historical usage and to equip the new Chief.

\$1,200
\$900

100-52-4040-311 – EMS Community Relations

Public information and educational materials. Handouts for community events and recruitment brochures and posters. Includes funding for the bike safety program with helmet give-a-ways and providing free car seat checks.

\$750

100-52-4040-315 – EMS Postage

Postage for general correspondence.

\$100

100-52-4040-320 – EMS Dues & Subscriptions

Dues to professional organizations and subscriptions to professional journals.

\$500

100- 52-4040-345 – EMS Medical Supplies

Medical supplies including oxygen, medications, durable and disposable medical equipment. Medical supplies are also furnished to the Fire, Police and Public Works departments. Supplies are charged to the patients when used on ambulance runs and recouped through patient billings. Increased \$2,500 due to more expensive supply costs for IO needles, capnography accessories, and expected increase in call volumes.

\$12,500
\$10,000

100-52-4040-346 – EMS Uniforms / Protective Clothing

Initial uniforms for new members

\$500

Jackets, T-shirts, sweatshirts (replacements)

1,200

Uniform allowance (6 @ \$300)

1,800

\$3,500

\$2,500

100- 52-4040-347 – EMS Overtime Meals

Contractually required meal reimbursements to EMTs who are required to work overtime.

\$200

100-52-4040-348 – EMS Education & Travel

Cost for speakers for training meetings and books and mileage expenses for new members taking the basic class. Cost of registration fees for members to attend educational seminars and conferences. This amount includes lodging and mileage expense to and from the conference. The account also covers contractually required reimbursements to the paid staff for completing State mandated refresher training. Increased to cover costs of the bridge course to the Advanced-EMT certification level.

\$7,000
\$6,000

100-52-4040-349 – EMS Other Operating Supplies

Miscellaneous supportive items for the voluntary member meetings and trainings. Also Gatorade, bottled water, and food for incidents.

\$1,800

100-52-4040-351 – EMS Fuel & Lubricants

Fuel for both ambulances. Increased \$1,500 based on historical usage, projected fuel prices, and an anticipated continuing increase in call volumes.

\$6,500
\$6,000

100-52-4040-352 – EMS Vehicle Maintenance

For repairs and general maintenance of both ambulances, including regularly scheduled PM servicing and replacement of belts, hoses, and brakes.

\$5,000
\$3,000

100-52-4040-810 – EMS Small Capital

0

100-52-4040-821 – EMS FAP Small Capital

Basic protective gear and supplies required to outfit a small tactical response team.

NOTE: These restricted funds from the State can only be used for designated EMS purposes.

\$4,100

EMERGENCY MANAGEMENT

PROGRAMS AND SERVICES

Emergency Management is the planned response of all Village departments to various types of emergencies. The budget includes the maintenance of emergency warning sirens and the purchase of expendable supplies and protective equipment that are shared by all departments as needed. The Emergency Management Committee prepares and maintains an emergency response plan and conducts periodic training exercises to test the plan and the readiness of Village staff.

STAFFING

The Emergency Management Director is paid an annual stipend for this assignment. Other department heads, citizen members, and representatives from the tank farms association and the school district serve on the Emergency Management Committee.

SIGNIFICANT BUDGET CHANGES

- The annual stipend for the Emergency Management Director increases from \$3,250 to \$3,500.
- Communications maintenance expenses are increased \$1,800 for DaneCom O&M costs.
- Operating supplies are increased \$4,200 to purchase identification materials, An Aquadam system, and for costs associated with the full scale exercise planned for 2014.
- New capital expenses total \$9,200 and include the purchase of two portable radios and a sand bagging machine and the first phase of equipping the Training Room as an EOC.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$15,250. To achieve a no increase budget the increased spending on operating supplies and all capital spending would have to be eliminated. The DaneCom costs are a contractual obligation of the Village. Many of the other purchases are one time, non-recurring costs that would position the Village better to respond to an emergency.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
EMERGENCY MANAGEMENT									
100-52-5050-110	E. MANAGEMENT SALARIES	3,998	3,250	3,250	2,063	3,500	3,500	3,500	3,500
100-52-5050-151	E. MGMT FICA/MEDICARE	303	238	249	155	268	268	268	268
100-52-5050-152	E. MGMT FRINGE BENEFITS	556	658	379	148	146	0	0	0
100-52-5050-292	E. MGMT COMMUNICATION MAIN	0	1,131	250	338	1,025	2,100	2,100	2,100
100-52-5050-330	E. MGMT EDUCATION & TRAVEL	45	0	250	0	250	250	250	250
100-52-5050-348	E. MGMT OPERATING SUPPLIES	1,328	524	1,000	167	1,000	1,000	5,200	5,200
100-52-5050-810	E. MGMT SMALL CAPITAL	0	0	0	0	0	0	9,200	9,200
EMERGENCY MANAGEMENT Totals:		6,230	5,801	5,378	2,869	6,189	7,118	20,518	20,518

EMERGENCY MANAGEMENT
Emergency Response

100-52-5050-110 – Emergency Management Salaries		
Annual stipend for Director. Increased from \$3,250		\$3,500
100-52-5050-151 – Emergency Management Social Security		
\$3,500 @ 7.65%		\$268
100-52-5050-152 – Emergency Management Fringe Benefits		0
100-52-5050-292 – Siren Maintenance		
Servicing and repairs to emergency warning sirens.		\$300
Now includes cost of the departments 10% allocated share (\$1,800) of DaneCom costs.		<u>1,800</u>
		\$2,100
100-52-5050-330 – Emergency Management Education & Travel		
Cost of travel, food, lodging and registration fees for attendance at educational seminars and conferences.		\$250
100-52-5050-349 – Emergency Management Operating Supplies		
Miscellaneous expendable supplies and protective equipment		\$1,000
Aquadam system (inflatable alternative to sandbags)		1000
ID card blanks		700
Expenses for full scale School Shooter exercise.		<u>2,500</u>
		\$5,200
		<u>\$1,000</u>
100-52-5050-810 – Emergency Management Small Capital		
Portable radios (2)		\$2,200
Sand bagging machine		4,000
Equip Training Room for EOC use		<u>3,000</u>
		\$9,200
		\$Ø

SENIOR OUTREACH SERVICES DEPARTMENT

PROGRAMS AND SERVICES

The Senior Outreach Services Department provides outreach and case management services under contract to Dane County to residents of the villages of McFarland, Cambridge, and Rockdale and all or part of the towns of Christiana, Dunn, Pleasant Springs, and Rutland. The department operates a congregate and home delivered nutrition program in McFarland and a congregate meal site in Cambridge. Among the services provided to seniors are case management, social and recreational programming, foot care clinics, and transportation services. The department also coordinates the work of many volunteers in a variety of capacities and helps coordinate food pantry and endowment programs. Departmental operations are budgeted in three separate programs: outreach services, special services, and nutrition programs. The department receives substantial funding from outreach and nutrition contract payments from Dane County and through financial contributions from the other communities served.

STAFFING

The Senior Outreach Services Department is staffed by a Senior Outreach Services Director, a part-time (37.5 hours per week) Outreach Case Manager, a part-time (22 hours per week) Outreach Case Manager, and two part-time Nutrition Site Managers. Volunteers also provide a variety of services to the department and its clients. The wage and fringe benefit costs of the Director are distributed across all three programs.

SIGNIFICANT BUDGET CHANGES

- Fringe benefit costs are increased from 2013 due to higher employer costs for Health insurance, WRS contributions, and income continuation.
- Telephone costs are increased \$360 to provide mobile Internet access for case managers while in the field.
- Mandatory education costs for the nutrition program have increased \$370.
- Mileage reimbursement in the nutrition program has decreased \$900.

NO INCREASE BUDGET

The proposed non-personnel cost to continue budget exceeds the 2013 budget by \$245. To achieve a no increase budget both education and mileage expenses would have to be reduced or mobile Internet access limited to when other wireless sources are available.

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
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GENERAL FUND

OUTREACH (Cont.)

OUTREACH Totals:	98,115	97,944	99,070	63,455	99,624	106,099	106,779	106,779
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HUMAN SERVICES
Senior Outreach and Case Management Program

NOTE: The cost of this program is offset in large part by contract payments from the Dane County Human Services Department. The contract payments for 2014 are expected to decrease slightly from 2013. Another \$25,000 is expected to be contributed by other communities served by this program and the Nutrition program.

100-55-5510-110 - Outreach Salaries

Outreach Case Manager @ 37.5 hrs/wk	\$34,596
Outreach Case Manager @ 22 hrs/wk	<u>20,392</u>
	\$54,988

100-55-5510-112 - Outreach Administration

Allocation of 25% of Director of Senior Services.	\$15,053
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100-55-5510-151- Outreach Social Security

\$70,041 @ 7.65%	\$5,358
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100-55-5510-152 - Outreach Fringe Benefits

Pro-rated cost of employer-paid retirement, health insurance, life insurance income continuation and longevity benefits. Includes 25% of Director of Senior Outreach Services. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation.	\$25,070
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100-55-5510-210 - Outreach Audit

Allocated portion of costs for preparing a financial audit of the Outreach Program grant funds as required by Dane County.	\$470
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100-55-5510-225 - Outreach Telephone

Regular and long distance telephone changes. Costs are shared with the Nutrition program. Costs have been increased to provide remote laptop connection to the Internet via air card.	\$630
	\$270

100-55-5510-315 - Outreach Equipment Rental/Maintenance

The cost of technical support for two (2) computers.	\$960
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100-55-5510-310 - Outreach Office Supplies

Envelopes, forms, copier paper, expendable offices supplies. Costs increased to cover replacement printer cartridges.	\$250
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100-55-5510-315 - Postage

Cost of informational mailings and correspondence. \$700
\$600

100-55-5510-330 - Outreach Education & Travel

Travel, food, lodging and registration fees for educational workshops and conferences. Includes annual Senior Center Director's Conference. There are 3 licensed social workers who must attend training to keep their licenses current. \$1,300

100-55-5510-340 - Outreach Equipment

Miscellaneous items. \$0

100-55-5510-353 - Outreach Mileage Reimbursement

Reimbursement for travel to outlying townships served by the program. Costs increased slightly based on historical usage. \$2,000
\$1,800

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
SPECIAL SERVICES									
100-55-5520-110	SPEC SVCS DIRECTOR SALARY	35,688	35,671	35,573	22,842	35,573	36,127	36,127	36,127
100-55-5520-151	SPEC SVCS DIRECTOR SOCIAL	2,662	2,641	2,731	1,664	2,731	2,764	2,764	2,764
100-55-5520-152	SPEC SVCS DIRECTOR FRINGE	7,392	5,935	6,400	4,179	6,369	6,944	6,944	6,944
100-55-5520-240	SPEC SVCS EQUIP. RENT/MAINT	1,889	958	1,340	0	1,340	1,340	1,340	1,340
100-55-5520-310	SPEC SVCS OFFICE SUPPLIES	0	0	40	5	40	40	40	40
100-55-5520-320	SPEC SVCS DUES & SUBSCRIPT	95	65	80	65	80	80	80	80
100-55-5520-330	SPEC SVCS EDUCATION & TRAI	166	4	300	20	300	300	350	350
100-55-5520-335	SPEC SVCS VOLUNTEER RECOI	200	107	250	0	250	250	275	275
100-55-5520-336	SPEC SVCS PURCHS FROM FUN	984	2,783	1,200	1,231	1,400	1,200	1,400	1,400
100-55-5520-353	SPEC SVCS MILEAGE REIMBUR	0	20	50	0	50	50	50	50
100-55-5520-501	RETRO PAY WAGES	0	0	0	0	0	0	0	0
SPECIAL SERVICES Totals:		49,076	48,184	47,964	30,006	48,133	49,095	49,370	49,370

HUMAN SERVICES
Special Services

100-55-5520-110 - Director Salary	
60% of Director of Senior Outreach Services. 25% is allocated to Outreach Services & 15% to Nutrition Program.	\$36,127
100-55-5520-151 - Director Social Security	
\$36,127 @ 7.65%	\$2,764
100-55-5520-152 - Director Fringe Benefits	
60% of cost of employer-paid retirement, health insurance, life insurance and income continuation benefits. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation.	\$6,944
100-55-5520-240 – Equipment Rental / Maintenance	
Photocopier service agreement (8% of Administration copier) and technical support of 1 computer.	\$1,340
100-55-5520-310 - Special Services Office Supplies	
Envelopes, forms, license, expendable office supplies.	\$40
100-55-5520-320 - Special Services Dues & Subscriptions	
Dues for professional organizations and miscellaneous subscriptions.	\$80
100-55-5520-330 - Special Services Education & Travel	
Travel, food, lodging, and registration fees for professional development workshops and conferences.	\$350 \$300
100-55-5520-335 - Special Services Volunteer Recognition	
Funding for programs recognizing the contributions of volunteers.	\$275 \$250
100-55-5520-336 - Special Services Purchases from Fundraising	
Extra purchases of “special” items. Spending has increased but the costs are fully covered by offsetting revenues from fundraising and/or donations.	\$1,400 \$1,200
100-55-5520-353 - Special Services Mileage Reimbursement	
Reimbursement for travel related to the programs provided.	\$50

Acct No	Account Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD Actual	2013 Projected Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
GENERAL FUND									
NUTRITION									
100-55-5530-110	NUTRITION SALARIES	15,468	15,467	14,190	9,443	13,665	13,904	13,904	13,904
100-55-5530-112	NUTRITION ADMINISTRATION	8,922	8,920	8,893	5,710	8,893	9,032	9,032	9,032
100-55-5530-151	NUTRITION SOCIAL SECURITY	1,766	1,743	1,806	1,054	1,726	1,755	1,755	1,755
100-55-5530-152	NUTRITION FRINGE BENEFITS	9,164	7,689	7,957	5,219	7,918	7,724	7,724	7,724
100-55-5530-210	NUTRITION AUDIT	440	450	450	300	450	450	450	450
100-55-5530-211	NUTRITION NEWSLETTER	1,911	1,344	1,400	928	1,400	1,400	1,400	1,400
100-55-5530-225	NUTRITION TELEPHONE	160	160	160	107	160	160	160	160
100-55-5530-310	NUTRITION OFFICE SUPPLIES	193	59	50	5	30	50	50	50
100-55-5530-315	NUTRITION POSTAGE	363	442	400	278	400	400	400	400
100-55-5530-330	NUTRITION EDUCATION & TRAV	0	0	80	190	355	429	450	450
100-55-5530-340	NUTRITION EQUIPMENT	370	30	250	38	250	250	300	300
100-55-5530-349	NUTRITION OPERATING SUPPLI	1,029	1,208	1,000	463	1,000	1,200	1,300	1,300
100-55-5530-353	NUTRITION MILEAGE REIMBURS	69	112	1,000	99	125	85	100	100
NUTRITION Totals:		39,855	37,624	37,636	23,834	36,372	36,839	37,025	37,025

HUMAN SERVICES
Nutrition Program

NOTE: The majority of the cost of this program is offset by a grant from the Dane County Human Services Department and a payment from the Village of Cambridge. Assumes the Cambridge program will continue to operate two days per week throughout the entire year.

100-55-5530-110 - Nutrition Program Salaries

Nutrition Site Managers		
McFarland - 17.5 hrs/week		\$11,057
Cambridge - 5 hrs/week @ \$10.95 (year round)		<u>2,847</u>
		\$13,904

100-55-5530-112 Nutrition Program Administration

Allocation of 15% of Director of Senior Outreach Services	\$9,032
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100-55-5530-151 - Nutrition Program Social Security

\$22,936 @ 7.65%	\$1,755
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100-55-5530-152 - Nutrition Fringe Benefits

15% of fringe benefit costs for the Director of Senior Outreach Services and 100% of costs for Nutrition Site Manager. Includes anticipated unemployment compensation costs. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation.	\$7,724
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100-55-5530-210 - Nutrition Program Audit

Audit of program as required by contract.	\$450
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100-55-5530-211 - Nutrition Program Newsletter

100% of the cost of printing and mailing the senior newsletter. Costs have decreased.	\$1,400
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100-55-5530-225 - Nutrition Program Telephone

Allocated share of telephone costs related to the operation of the program. Costs are shared with Outreach Services.	\$160
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100-55-5530-310 - Nutrition Program Office Supplies

General office supplies and postage costs.	\$50
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100-55-5530-315 – Nutrition Program Postage	\$400
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100-55-5530-330 - Nutrition Program Education and Travel

Food, travel and registration fees for professional workshop. \$450
\$429

100-55-5530-340 - Nutrition Program Equipment

Purchase of replacement kitchen equipment. \$300
\$250

100-55-5530-349 - Nutrition Program Operating Supplies

Disposable paper goods, condiments and other expendable supplies.
Increased to reflect historical costs. \$1,300
\$1,200

100-55-5530-353 - Nutrition Program Mileage Reimbursement

Travel to the Cambridge meal site. \$100
\$85