

COMMUNITY DEVELOPMENT DEPARTMENT

PROGRAMS AND SERVICES

The Community Development Department provides planning, zoning, economic development, plan review, building permit, building and erosion control inspection, and property maintenance enforcement services. Departmental operations are budgeted in three program areas: planning, inspections, and erosion control (Stormwater Utility). Much of the operating costs of the department are ordinarily recovered through permit fees and charges to developers, although staff time spent reviewing projects is not billed back.

STAFFING

The Community Development Department is staffed by the Community Development Director, a Building Inspector shared with Monona, a part-time commercial electric inspector and a part-time (22 hours per week) Clerk II. The wage and fringe benefit costs of these positions are distributed across all three programs.

SIGNIFICANT BUDGET CHANGES

- The budget assumes that building permit activity will continue to pick up slowly in 2014 and thus generate more revenue than in 2013.
- It is assumed that the Building Inspector position will remain full-time and that 60% of the personnel costs will continue to be recouped by providing contracted inspection services to the City of Monona. Three hours per week of the Clerk II time is also billed to Monona.
- Fringe benefits costs are increased due to higher employer costs for WRS, health Insurance, and income continuation
- The budget does not assume a significant increase in permit fees or the charge back to developers of staff time spent reviewing projects.
- The cost of transportation planning services from the MPO are assumed to increase \$256.
- \$1,500 is budgeted for the general Village share of developing updated aerial photography and topographic mapping through the Fly Dane project.
- \$2,000 is budgeted for replacement of the vehicle used by the Building Inspector. An additional \$18,000 would be drawn from previously deposited sinking funds

to replace in 2014 the current 2002 vehicle. That vehicle being replaced would be transferred to the DPW fleet where it will replace an even older vehicle used for general purposes.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$4,596. Most of this cost increase is attributable to the vehicle replacement (\$2,000), the Fly Dane project (\$1,500), the contractual commitment to the MPO (\$256), and a shift of vehicle maintenance expenses from Public Works to Community Development (\$500). The vehicle replacement could be postponed another year and the Village could elect not to participate in Fly Dane, although both decisions would be short-sighted.

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									
INSPECTIONS									
100-52-7230-110	INSPECTIONS SALARIES	65,598	66,685	62,676	43,493	65,234	65,425	65,425	65,425
100-52-7230-112	INSPECTIONS OVERTIME	0	0	0	0	0	0	0	0
100-52-7230-151	INSPECTIONS SOCIAL SECURIT	4,871	4,851	4,795	3,161	4,990	5,005	5,005	5,005
100-52-7230-152	INSPECTIONS FRINGE BENEFIT	20,588	17,148	16,744	11,082	16,649	18,050	18,050	18,050
100-52-7230-225	INSPECTIONS TELEPHONE	488	314	400	186	350	400	400	350
100-52-7230-290	WEIGHTS & MEASURES	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
100-52-7230-310	INSPECTIONS OFFICE SUPPLIES	485	518	500	470	600	500	600	600
100-52-7230-320	INSPECTIONS DUES AND SUBS	0	42	230	200	230	230	275	275
100-52-7230-330	INSPECTIONS EDUCATION & TR	1,285	1,177	1,100	941	1,180	1,100	1,200	1,200
100-52-7230-352	INSPECTIONS VEHICLE MAINT	0	0	0	0	0	0	500	500
100-52-7230-820	INSPECTIONS SMALL CAPITAL	0	0	0	0	0	0	2,000	2,000
INSPECTIONS Totals:		96,115	93,535	89,245	62,333	92,033	93,510	96,255	96,205

COMMUNITY DEVELOPMENT
Inspections

100-52-7230-110 – Inspection Salaries

75% of Building Inspector [60% billed to Monona]	\$43,842
55 % of Clerk II (PT-22 hours per week) [14% billed to Monona]	10,380
10% of Community Development Director	<u>7,203</u>
	\$61,425

Wages paid to the part-time employee who performs commercial electric inspections and to the inspectors who fill in during vacations. The budget amount varies based on the number of permits issued and the number of inspections actually performed each year. The inspector is paid \$40 per inspection performed.

\$4,000

TOTAL \$65,425

100-52-7230-151 – Inspection Social Security

\$65,425 @ 7.65 %	\$5,005
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100-52-7230-152 – Inspection Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits allocated according to the above percentages. The part-time inspector does not receive any fringe benefits. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation.

\$18,050

100-52-7230-225 – Inspection Telephone

Use of cellular telephone by the Building Inspector.	\$350
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100-52-7230-290 – Weights & Measures

Cost of contracting with the DATCP to provide weights & measures services. These services consist of testing scales and fuel pumps for accuracy and testing samples of food products sold by weight in grocery stores. The state has increased their charges for providing these services.	\$2,800
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100-52-7230-310 – Inspection Office Supplies

The cost of forms, UDC stickers and expendable supplies used by the inspectors. The cost of the stickers is recouped through the occupancy permit fee.	\$600
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100-52-7230-320 – Inspection Dues & Subscriptions

Membership in professional organizations and miscellaneous subscriptions.
Also includes renewal of licenses/certifications for the Building Inspector. \$275
\$230

100-52-7230-330 – Inspection Education & Travel

Food, travel, lodging and registration fees for professional workshops and conferences required to stay current with code changes and to maintain State certifications. License renewal fees are due every two years and 2012 is a renewal year. \$1,200
\$1,100

100-52-7230-352 – Inspections Vehicle Maintenance

New account for maintenance of the vehicle used by the Building Inspector. These costs were previously budgeted in DPW. \$500
\$Ø

100-52-7230-820 – Inspection Small Capital

Deposit monies in sinking fund for replacement in 2014 of vehicle for Building Inspector. Additional funding will come from previously accumulated monies in the sinking fund. \$2,000
\$Ø

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

PLANNING (Cont.)

PLANNING Totals:	78,463	74,151	74,373	47,410	74,929	76,190	78,041	78,041
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COMMUNITY DEVELOPMENT
Planning

100-51-7272-110 – Planning Salaries

62% of Community Development Director	\$44,661
30% of Clerk II (PT-22 hours per week)	<u>5,662</u>
	\$50,323

100-51-7272-112 – Planning Overtime

Additional hours for Clerk II to take Minutes of Plan Commission and CDA meetings.	0
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100-51-7272-151 – Planning Social Security

\$50,323 @ 7.65%	\$3,850
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100-51-7272-152 – Planning 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.	\$13,703
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100-51-7272-210 – Regional Planning Services

Payment to City of Madison for providing MPO transportation planning services. Costs are allocated on % of population and anticipated MPO operating expenses.	\$2,800 \$2,544
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100-51-7272-211 – Other Planning Services

Updating of aerial photography and topographical mapping is planned for 2014 to coordinate with a planned Fly Dane project.	\$1,500 \$Ø
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100-51-7272-225 – Planning Telephone

Allocated cost of regular and long distance telephone charges.	\$250
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100-51-7272-240 – Planning Equipment Rental/Maintenance

Photocopier service agreement (25% of Administration copier); Technical support of three (3) computers	\$3,500
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100-51-7272-310 – Planning Office Supplies

Envelopes, forms, copier paper, expendable office supplies. \$400

100-51-7272-315 – Postage

Mailing of correspondence, public hearing notices, permits, information materials. When appropriate, the cost of the mailing is charged back to the developers and applicants for zoning changes. Increased to cover the cost of additional mailings associated with the Master Plan update and the new policy of notification regarding rezonings, CUPs, and site plan reviews. \$675
Reduced based on anticipated low level of development. \$600

100-51-7272-320 – Planning Dues & Subscription

Membership in American Planning Association and miscellaneous subscriptions. \$290
Increased based on anticipated dues. \$270

100-51-7272-330 – Planning Education & Travel

Travel, food, lodging, and registration fees for attendance at conferences and seminars. \$750

100-51-7272-810 – Planning Small Capital \$0

PUBLIC WORKS DEPARTMENT

PROGRAMS AND SERVICES

The Public Works Department has the greatest breadth and variety of responsibilities of any Village department. The department operates the Water Utility, Sewer Utility, and Stormwater Utility, is responsible for management of all Village facilities and maintenance of parks facilities, administers solid waste contracts, and coordinates the design, review, and inspection of Village construction projects and the infrastructure work in new developments that are installed by private contractors. The core functions of the Public Works Department are described below.

Vehicle Maintenance – The department maintains a variety of its own light and heavy duty trucks, contractors' equipment, and small engine equipment and provides light maintenance of vehicles for all other Village departments.

Street Maintenance – The department coordinates or conducts a wide variety of street maintenance activities, including crack filling, chipsealing, patching, striping, shouldering, signage, street lights, resurfacing, reconstruction, snow and ice control, and maintenance or replacement of sidewalks and paths.

STAFFING

Because of the variety of functions handled by the department, the time of most Public Works employees is spread over several different budgets. The employees of the department and the percentage of time allocated to core public works activities include: a Director of Public Works/Utilities (30%); an Assistant Director of Public Works/Parks Manager (26%); a Clerk III (12%); Mechanic (65%); and seven Crew positions (48%), five of which are full-time and one of which is part time (25 hours per week). In addition, one seasonal employee at 585 hours is assigned to this area, and two EMT/Janitors clean Village facilities. The balance of the employees' time is budgeted in Parks and Recreation, the Water Utility, Sewer Utility, Stormwater Utility, Solid Waste Fund, and TID #3 and TID #4 budgets. The Public Works staff is relatively small in size because many major services such as solid waste collection, brush chipping, and street maintenance are contracted out and because very little construction is done by Village crews.

SIGNIFICANT BUDGET CHANGES

- The allocation of DPW Crew time is increased to 48% from 46% the prior year.
- Fuel/lubricant costs are increased \$1,500.
- Engineering expenses are increased by \$4,000 to \$10,000. The costs associated with the review of private development proposals are charged back to the developer.
- Spending on preventative maintenance of streets is increased by \$5,000 to \$105,000.
- Expenditures on street overlays is increased by \$10,000 to \$225,000.
- Road salt and sand expenses are increased by \$10,100 to restore low supplies.
- O&M costs for the DaneCom radio system have increased \$1,500.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, and income continuation.
- The small capital account includes an additional \$950 for the annual lease exchange of the Bobcat,

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$39,150. Most of the increase is attributable to higher spending on road salt and sand (\$10,100), street maintenance (\$5,000), and engineering expenses (\$4,000). Other smaller increases affect spending on fuel, vehicle maintenance, communications maintenance, street lighting, street signs, maintenance of paths, and small capital items. Spending on street maintenance and street overlays could be reduced to prior levels but has not been increased in three years and these important maintenance areas are losing ground to inflation.

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									
DPW									
100-53-3030-110	DPW SALARIES	224,555	195,400	226,878	152,549	215,590	235,967	235,967	235,967
100-53-3030-112	DPW OVERTIME	9,626	8,721	14,280	7,193	13,000	14,377	14,377	14,377
100-53-3030-151	DPW SOCIAL SECURITY	17,633	15,365	18,449	12,542	17,488	19,151	19,151	19,151
100-53-3030-152	DPW FRINGE BENEFITS	67,175	48,292	57,664	40,740	56,920	62,966	62,966	62,966
100-53-3030-215	DPW CONSULTING ENGINEER	10,496	12,107	6,000	6,127	9,500	6,000	10,000	10,000
100-53-3030-222	DPW STREET LIGHTING	108,081	99,157	101,000	57,639	101,000	101,000	102,000	102,000
100-53-3030-225	DPW TELEPHONE/DATA	1,155	1,016	1,200	532	1,200	1,200	1,200	1,200
100-53-3030-231	DPW STREET MAINTENANCE	97,614	128,302	100,000	37,189	100,000	100,000	105,000	105,000
100-53-3030-232	DPW CONTRACT GRAVELING	2,633	814	2,000	0	2,000	2,000	2,000	2,000
100-53-3030-233	DPW SIDEWALK REPAIRS	4,031	1,750	3,000	0	3,000	3,100	3,100	3,100
100-53-3030-240	DPW EQUIP. RENTAL/MAINTENANCE	2,229	2,234	1,000	157	1,000	1,000	1,000	1,000
100-53-3030-241	DPW VEHICLE/EQUIP. RENTAL	2,305	286	1,000	400	1,000	1,000	1,000	1,000
100-53-3030-292	DPW COMMUNICATIONS MAINTENANCE	57	542	800	535	1,500	2,300	2,300	2,300
100-53-3030-310	DPW OFFICE SUPPLIES	463	568	400	154	400	400	425	425
100-53-3030-315	DPW POSTAGE	18	0	50	0	50	50	50	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									
DPW (Cont.)									
100-53-3030-320	DPW DUES & SUBSCRIPTIONS	129	305	375	314	375	375	375	375
100-53-3030-330	DPW EDUCATION & TRAVEL	388	443	500	90	500	500	525	525
100-53-3030-340	DPW OPERATING SUPPLIES	4,892	4,393	4,200	1,807	4,200	4,200	4,400	4,400
100-53-3030-346	DPW UNIFORMS	2,127	2,758	3,000	2,585	3,000	3,000	3,200	3,200
100-53-3030-350	DPW SHOP SUPPLIES	3,016	4,044	4,000	3,191	4,000	4,000	4,200	4,200
100-53-3030-351	DPW FUEL/LUBRICANTS	31,644	35,475	35,500	29,284	36,500	35,500	37,000	37,000
100-53-3030-352	DPW VEHICLE MAINTENANCE	28,797	34,333	34,000	16,536	34,000	34,000	35,000	35,000
100-53-3030-363	DPW STREET SIGNS	4,228	4,090	3,000	1,753	3,000	3,000	4,000	4,000
100-53-3030-410	DPW BUILDING MATERIALS	0	0	500	0	500	500	500	500
100-53-3030-450	DPW SAND & GRAVEL	0	0	500	3,000	500	500	2,000	2,000
100-53-3030-451	DPW ROAD SALT	37,819	44,001	43,400	50,452	50,500	43,400	52,000	52,000
100-53-3030-499	DPW STW UTILITY FEES	11,016	11,016	11,000	7,364	11,000	11,350	11,350	11,350
100-53-3030-800	LEASE PAYMENTS	0	74,888	0	0	0	0	0	0
100-53-3030-802	DPW STREET OVERLAYS	187,257	187,646	215,000	104,229	215,000	215,000	225,000	225,000
100-53-3030-803	SIDEWALK PATH REPLACEMEN	6,945	4,000	7,000	2,323	7,000	7,000	8,000	8,000

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									
DPW (Cont.)									
100-53-3030-805	DPW SMALL CAPITAL - EQUIPME	36,620	20,389	12,583	10,603	12,583	14,033	14,033	14,033
	DPW Totals:	900,749	942,335	908,279	549,288	906,306	926,869	962,119	962,119

PUBLIC WORKS DEPARTMENT
Administration

100-53-3030-110 – DPW Salaries

30% of DPW Director	\$26,855
26% of Ass't. DPW Director / Parks Manager	17,181
12% of Clerk III	4,721
48% of DPW Crew (7 positions)	146,754
65% of Mechanic	30,796
Seasonal wages (1 employee) \$12.71 x 760 hrs.	<u>9,660</u>
	\$235,967

NOTE: The allocation of DPW Crew time is increased to 48% from the 46% budgeted in 2013.

100-53-3030-112 – DPW Overtime

Overtime spent by crew on snow and ice control activities, road blockages, community events, and emergency responses. Also includes overtime for clerical staff. (432 hours @ \$33.28)	\$14,377
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100-53-3030-151 – DPW Social Security

\$250,344 @ 7.65%	\$19,151
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100-53-3030-152 – DPW Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation insurance, and benefits allocated according to the above percentages. Includes unemployment compensation costs for seasonal employee. Expenses have increased due to higher employer costs for WRS, health insurance, and income continuation. Includes \$1,500 of UC costs for seasonals.	\$60,460 OT - 1,006 UC - <u>1,500</u> \$62,966
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100-53-3030-215 – Consulting Engineer

Funding for engineering studies that do not relate to a particular capital project. The cost of studies that relate to the feasibility or requirements of a development project are charged back to the developer. Costs are increased because the pace of development related activity has picked up; most of those costs are reimbursed by the developers.	\$10,000 \$6,000
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100-53-3030-225 – DPW Telephone

Allocated costs of regular, long distance and cellular telephone charges. \$1,200

100-53-3030-240 – DPW Equipment Rental / Maintenance

Maintenance of copier, computers, and fax machine. \$1,000

100-53-3030-310 – DPW Office Supplies

Envelopes, receipt books, forms, data processing supplies, copier paper, expendable office supplies. \$425
\$400

100-53-3030-315 – Postage

Mailing of correspondence, informational materials, etc. \$50

100-53-3030-320 – DPW Dues & Subscriptions

Dues to professional and civic organizations and miscellaneous subscriptions to publications. Includes CDL renewals for Crew. \$375

100-53-3030-330 – DPW Education & Travel

Travel, food, lodging and registration fees for professional development workshops and conferences and training for the crew. \$525
\$500

100-53-3030-340 – DPW Operating Supplies

Rentals of small equipment, parts for small equipment items, batteries, paint. Increased to reflect historical costs. \$4,400
\$4,200

100-53-3030-346 – DPW Uniforms

Safety shoe allowance (8 x \$50) \$400
Miscellaneous uniform item replacements 2,800
\$3,200
\$3,000

PUBLIC WORKS
Streets & Sidewalks

100-53-3030-222 – DPW Street Lighting

Rental of street lights from WPL and MGE. The cost is increased \$1,000 from 2013 based on actual billings.

\$102,000
\$101,000

100-53-3030-231 – DPW Street Maintenance

Materials and contracted services for crack filling, patching, and painting of streets, curbs, and crosswalks. Increased \$5,000 to keep pace with inflationary cost rises.

\$105,000
\$100,000

100-53-3030-232 – DPW Contracted Graveling

Grading and graveling of shoulders on Marsh Road, Creamery Road, Taylor Road, Terminal Drive, Triangle Street and along bike/pedestrian paths.

\$2,000

100-53-3030-233 – DPW Sidewalk Repairs

Repairs to Village-maintained sidewalks.

\$3,100

100-53-3030-363 – DPW Street Signs

Installation & replacement of traffic regulation and street name signs, including signs in new subdivisions. (cost is billed back to developer). Also includes electrical usage for flashing warning signals at school crossings. Increased \$1,000 to accelerate the replacement of faded signs.

\$4,000
\$3,000

100-53-3030-410 – DPW Building Materials

Miscellaneous building materials, including topsoil and fill material.

\$500

100-53-3030-450 – DPW Sand & Gravel

Gravel for street patching and sand for winter sanding operations. Increased \$1,500 to reflect greater use of sand during winter months.

\$2,000

100-53-3030-451 – DPW Road Salt

Salt for winter snow and ice control. Increased \$8,600 due to higher prices and substantially reduced carryover quantity available from previous winter.

\$52,000
\$43,400

100-53-3030-499 – DPW Stormwater Utility Fees

Fees paid by the General Fund to the Stormwater Utility for Village-owned properties. A portion of the School District costs are also paid by the Village under an intergovernmental agreement. A slight increase from 2013.

\$11,350

100-53-3030-802 – DPW Street Overlays

Milling and resurfacing or chip sealing of asphalt streets, with the specific projects determined by the Public Works Committee. Also includes related costs for curb and gutter replacement and engineering. Increased \$10,000 from 2013. The Water/Sewer Utility and Capital Projects Fund will pay 50% / 50% of the cost of any pavement restoration required by water main replacement projects.

\$225,000
\$215,000

100-53-3030-803 – DPW Sidewalk/Path

Specific sidewalk and bicycle/pedestrian path projects will be determined by the Public Works Committee. In 2014 the emphasis will again be on repairs to and seal coating of asphalt paths.

\$8,000
\$7,000

PUBLIC WORKS
Vehicle/Equipment Maintenance

100-53-3030-241 – DPW Vehicle / Equipment Rental

Short term rental of specialized equipment. \$1,000

100-53-3030-292 – DPW Communications Maintenance

Service and repairs to 4 mobile radios, 10 portable radios, 2 pagers and 2 cellular phones. Includes battery replacements. Includes the anticipated cost increase for department's 10% allocated share (\$1,800) of DaneCom costs. \$2,300

100-53-3030-350 – DPW Shop Supplies

Small tools and equipment items, welding supplies, nuts & bolts, blades, etc. \$4,200

100-53-3030-351 – DPW Fuel/Lubricants

Increased \$1,500 based on historical usage and projected fuel costs. \$37,000
\$35,500

100-53-3030-352 – DPW Vehicle Maintenance

Mechanical & body parts, tires, batteries and outside services and repairs to the variety of DPW vehicles and equipment, including mowers and small engine equipment. Includes the \$1,000 annual cost to replace the skid steer under the terms of the lease agreement. Maintenance of the street sweeper is budgeted in the Stormwater Utility. Increased \$1,000 from 2013. \$35,000
\$34,000

100-53-3030-805 – DPW Small Capital - Equipment

Sinking Fund for future replacement of Director's vehicle \$1,500
Lease of End Loader (proportionate share) 11,583
Bobcat annual lease exchange 950
\$14,033

PARKS AND RECREATION

PROGRAMS AND SERVICES

The Parks and Recreation budget contains expenditures for maintenance of parks, athletic fields, and conservancy areas. Also included in this budget are expenses for three somewhat related activities: financial support for the McFarland Youth Center; the installation of holiday decorations; and the cost of trimming, removing, and replacing trees in parks, street terraces, and other public areas.

STAFFING

There is no separate “parks department” so labor is provided by workers assigned to other departments and by seasonal employees who work from May - November. A portion of the wage and benefit cost of the Ass't DPW Director/Parks Manager (40%), DPW Director (5%), DPW Clerk III (5%), the Public Works Crew members (12%), and one of the EMT/Janitor's time (10%) are allocated to this budget. In addition, two seasonal employees are budgeted here at 960 hours each as are seasonal shelter workers who staff the Lewis Park warming shelter during ice skating season.

SIGNIFICANT BUDGET CHANGES

- The allocation of DPW crew time is unchanged at 12%.
- The operating expenses of the dog park are again anticipated to be covered 100% by revenue generated from fees charged to use the dog exercise area and by savings from use of volunteer labor.
- Assumes continuing active management of vegetation in conservancy and natural areas through more extensive involvement and better direction of volunteers.
- Spending on maintenance of Indian mounds would remain at \$5,000.
- The budget assumes that only the open skating ice rink will be flooded at Lewis Park and that the Water Utility will provide the water at no cost.
- The budget for tree trimming and removal is unchanged but an additional \$2,000 has been budgeted specifically for the planning of trees in parks.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, and income continuation.

- Spending for park maintenance is proposed to increase \$5,000 to \$20,000, with the extra spending devoted to natural methods of turf management and weed control as the Natural Resources Committee has determined that herbicides should not be used to control weeds in parks.
- Funding for the Youth Center is increased \$1,000 to \$15,000.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$8,650. The majority of the increase is attributable to higher spending on parks maintenance (\$5,000), tree planting in parks (\$2,000), the Youth Center (\$1,000), and operating supplies for the Dog Park. Except for the latter item, all of the other spending increases are discretionary.

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									
PARKS									
100-55-6050-110	PARKS SALARIES	99,545	108,487	95,019	69,881	92,405	97,128	97,128	97,128
100-55-6050-112	PARKS OVERTIME	1,857	3,634	3,000	879	3,000	3,000	3,000	3,000
100-55-6050-151	PARKS SOCIAL SECURITY	6,811	7,928	7,498	4,632	7,298	7,660	7,660	7,660
100-55-6050-152	PARKS FRINGE BENEFITS	21,352	19,347	28,042	11,327	31,319	31,782	31,782	31,782
100-55-6050-220	UTILITIES - BRANDT PARK	3,825	3,659	3,800	3,408	4,000	3,800	4,000	4,000
100-55-6050-221	UTILITIES - LEWIS PARK	4,124	1,215	2,000	1,096	2,000	2,100	2,100	2,100
100-55-6050-222	UTILITIES - OTHER PARKS	1,526	1,493	1,600	929	1,600	1,650	1,650	1,650
100-55-6050-250	YOUTH CENTER	14,000	14,000	14,000	14,000	14,000	14,000	15,000	15,000
100-55-6050-340	OPERATING SUPPLIES BRANDT	3,130	2,412	3,000	1,541	3,000	3,000	3,000	3,000
100-55-6050-341	OPERATING SUPPLIES LEWIS P.	862	625	1,200	758	1,200	1,200	1,200	1,200
100-55-6050-342	OPERATING SUPPLIES OTHER F	4,686	7,244	8,500	842	8,500	8,500	8,500	8,500
100-55-6050-343	OPERATING SUPPLIES-DOG PAI	936	1,307	1,000	1,570	1,800	1,000	1,500	1,500
100-55-6050-345	PARKS EQUIPMENT	0	0	0	0	0	0	0	3,000
100-55-6050-390	PARKS: HOLIDAY DECORATION	1,292	207	500	0	300	300	300	300
100-55-6050-391	PARKS MAINTENANCE	11,819	14,113	15,000	11,041	15,000	15,000	21,500	20,000

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									
PARKS (Cont.)									
100-55-6050-392	INDIAN MOUNDS MAINTENANCE	2,986	5,018	5,000	2,767	5,000	5,000	5,000	5,000
100-55-6050-395	PARKS MATCHING GRANT	0	0	0	0	0	0	0	0
100-55-6050-501	RETRO PAY WAGES	0	0	0	0	0	0	0	0
100-55-6050-810	PARKS SMALL CAPITAL	0	0	0	10,000	10,000	0	0	0
PARKS Totals:		178,751	190,689	189,159	134,671	200,422	195,120	203,320	204,820

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									
URBAN FORESTRY									
100-55-6060-330	FORESTRY EDUCATION & TRAV	1,950	573	500	499	500	500	500	500
100-55-6060-340	FORESTRY TRIMMING/REMOVAL	21,828	28,343	30,000	7,645	30,000	30,000	30,000	32,000
100-55-6060-350	EAB SINKING FUND	0	0	0	0	0	0	0	0
URBAN FORESTRY Totals:		23,778	28,916	30,500	8,144	30,500	30,500	30,500	32,500

PARKS & RECREATION
Outdoor Recreation

100-55-6050-110 - Parks Salaries

40% of Ass't. DPW Director / Parks Manager	\$26,432
5% of DPW Director	4,476
5% of Clerk III	1,967
12% of DPW Crew (7 positions)	36,689
10% of EMT/Janitor	3,922
Seasonal Employees (900 hrs @ \$12.71 x 2)	22,878
Shelter Workers (23 hrs/wk x 4 wks @ \$8.30)	<u>764</u>
	\$97,128

The allocation of DPW crew time has not changed from the 12% budgeted in 2013.

100-55-6050-112 - Parks Overtime

For evening and weekend calls, flooding of ice skating rink, and weekend cleaning of park shelters and restrooms.	\$3,000
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100-55-6050-151 - Parks Social Security

\$100,128 @ 7.65%	\$7,660
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100-55-6050-152 - Parks Fringe Benefits

Cost of employer-paid retirement, health insurance, life insurance, and income continuation insurance. Includes cost of unemployment compensation for seasonal employees. Expenses have increased due to higher employer costs for WRS, health insurance and income continuation. includes \$10,000 in UC costs for seasonals.	\$21,572
	OT - 210
	UC - 10,000
	<u>\$31,782</u>

100-55-6050-220 - Utilities - Brandt Park

Electric, water, and sewer usage at Brandt Park. The Softball Association reimburses 2/3 of electrical cost.	\$4,000
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100-55-6050-221 - Utilities - Lewis Park

Electric, water and sewer usage at Lewis Park. Assumes the Water Utility will donate the water used in flooding the outdoor skating rinks.	\$2,100
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100-55-6050-222 - Utilities - Other Parks

Electric, water, sewer, and public telephone usage at all other park facilities, including curling club shelter facility.	\$1,650
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100-55-6050-250 – Youth Center Subsidy	
Financial contribution to the McFarland Youth Center. Increased \$1,000 from 2013.	\$15,000
	<i>\$14,000</i>
100-55-6050-340 – Operating Supplies – Brandt Park	
Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, and other miscellaneous parks supplies at Brandt Park. Increased to reflect more applications of fertilizer. The Softball Association reimburses 50% of cleaning supplies costs and the Kickball leagues pay rent.	\$3,000
100-55-6050-341 – Operating Supplies – Lewis Park	
Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, weed control, and other miscellaneous parks supplies at Lewis Park and outdoor hockey rink.	\$1,200
100-55-6050-342 – Operating Supplies – Other Parks	
Paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, weed control and other miscellaneous parks supplies at all other park facilities.	\$8,500
100-55-6050-343 – Operating Supplies – Dog Park	
Purchase of supplies and materials for the Dog Park.	\$1,500
	<i>\$1,000</i>
100-55-6050-345 – Parks Equipment	
Picnic tables, benches, grills and other park amenities (new account for 2014.)	\$3,000
100-55-6050-390 – Holiday Decorations	
Purchase or repair of holiday decorations. Reflects high repair costs due to age and condition of decorations.	\$300
100-55-6050-391 – Parks Maintenance	
Repairs to shelters and restrooms and repairs of playground equipment at various parks. Increased \$5,000 for improvement of turf and control of weeds using natural methods.	\$20,000
	<i>\$15,000</i>
100-55-6050-392 – Indian Mounds Maintenance	
Expenses related to trail relocation work and vegetation management on the mounds in Indian Mound Conservation Park and other parks.	\$5,000
100-55-6050-395 – Parks Local Match for Grant/Contributions	0
100-55-6050-810 – Parks Small Capital	0

100-55-6060-330 – Forestry – Education and Travel

Attendance at urban forestry seminars and conferences. \$500

100-55-6060-340 - Forestry - Tree Trimming & Removal

Cost of maintaining park and street trees to provide screening, to improve aesthetics, and to diversify the urban forest. Includes cost of trimming, removal and stump chipping, and some replacement plantings. \$30,000

Tree planting in parks (new for 2014) 2,000
\$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									
DEPARTMENT 100-90-0000									
100-90-0000-000	CONTROL ACCOUNT	0	0	0	0	0	0	0	0
DEPARTMENT 100-90-0000 Totals:		0	0	0	0	0	0	0	0
GENERAL FUND Totals:		4,972,057	5,120,049	5,005,149	3,288,558	5,041,675	5,053,054	5,258,690	5,335,713

Report Criteria:

Account.Termination Date = {Is NULL}
Account.Acct Type = e
Account Detail

LIBRARY FUND

PROGRAMS AND SERVICES

The McFarland Public Library is open seven days a week to serve anyone who walks through the door. Visitors can avail themselves of a variety of fiction, non-fiction, juvenile and periodical materials, as well as reference services, copier, and Internet access. Patrons with library cards can check out books, audio books, electronic books, magazines, software, videos, DVD's, CD's, music cassettes and kits. The Library is linked electronically with others in the seven-county South Central Library System, and materials are shared throughout the system. The Library also offers programming for children, including story times, summer reading programs, class visits and special events. The Library is compensated through aids from Dane County for circulation services provided to non-residents of McFarland. By State Statute, the Library Board controls how budgeted funds are spent and directs the operations of the Library.

STAFFING

For 2014 Library staffing levels would remain unchanged. Staff includes a full-time Library Director, a full-time Assistant Director, a full-time Youth Services Librarian, one part-time Library Assistant II, four (4) part-time Library Assistants I, one part-time Technology Service Assistant, one (1) part-time Page, and five (5) part-time Shelves. Staffing levels are at 7.95 FTEs, barely above the Dane County minimum standard for a service area of McFarland's size. The Administration Department processes the Library payroll and accounts payable checks.

SIGNIFICANT BUDGET CHANGES

- Property tax support for Library services is proposed to increase in 2014 to \$397,591, an increase of \$11,929 (3.1%).
- Aids from Dane County are expected to increase \$7,481 (4.3%) due to continuing growth in non-resident usage.
- Zero fund balance has been applied from Library reserves to reduce the property tax impact of Library operations. Library Fund reserves exceed slightly the minimum of 10% of the annual operating budget targeted by Village policy.
- Fringe benefit costs are increased due to higher employer costs for WRS, health insurance, income continuation.
- Costs for the South Central LINK system have increased \$1,442 but now include Internet service.
- Costs for janitorial services are increased \$2,500 based on a rebid contract.
- Costs for utilities are decreased by \$2,000.

- Spending on collection materials is increased \$2,601 (5%) to recoup purchasing power lost over the past several years.
- A new area of spending is proposed to supplement library programs (\$500).
- The small capital budget is increased \$9,000 to replace self-check out equipment.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$12,838. All of the increase is attributable to the one-time capital expenditure on the self-check out equipment (\$9,000), the new janitorial service contract (\$2,500), higher spending on collection materials (\$2,601), and the new spending on library programs (\$500). The replacement of the self-check out equipment could be delayed a year although some of the short term savings would be offset by higher maintenance costs. The proposed level of spending on collection materials is only 5.0% higher than it was in 2010.

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
	MISCELLANEOUS REVENUE Totals:	5,870	5,777	6,000	2,965	5,600	4,200	4,200	4,200
	LIBRARY FUND Totals:	554,308	564,995	584,235	575,525	583,174	586,317	599,155	601,155

Report Criteria:

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

LIBRARY FUND
Revenues

900-4111 – Property Taxes for Library Purposes

This amount is \$11,929 (3.1%) higher than in 2013. \$397,591

900-4381 – County Library Aids

County payment to reimburse the cost our Library incurs to serve residents of other communities. An offsetting reduction is made for usage by our residents of other libraries. The payment calculation consists of two components covering reimbursement for both operating and facilities-related costs of serving non-residents. This is a preliminary estimate based upon the County Executive’s recommended budget. The estimated amount is \$7,481 (4.3%) higher than in 2013. \$182,000

900-4385 – Library Payments from Adjacent Counties

Reimbursement for library usage by residents of adjacent counties. Decreased slightly from 2013. \$364

900-4671 – Library Fines

Decreased \$2,000 based on projected 2013 collections which are running well below budget. \$17,000

900-4824 – Library Donations

\$0

900-4839 – Library Miscellaneous Income

Rental fees, copier/printer fees. Decreased \$1,800 based on projected 2013 collections which are running well below budget. \$4,200

900-4899 – Library Fund Balance

There are no funds applied from Library reserves to reduce property tax impact in 2013. The projected fund balance in the Library Fund exceeds slightly the minimum 10% level specified by Village policy. \$0

Report Criteria:

Account Termination Date = {Is NULL}

Account Acct Type = e

Account Detail

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
LIBRARY FUND									
LIBRARY									
900-55-0011-110	LIBRARY SALARIES	300,738	300,428	288,950	181,336	282,873	288,463	288,463	288,463
900-55-0011-112	LIBRARY COVERAGE	0	0	8,000	5,453	8,500	8,000	8,000	8,000
900-55-0011-151	LIBRARY SOCIAL SECURITY	22,778	22,528	22,717	13,918	22,290	22,718	22,718	22,718
900-55-0011-152	LIBRARY FRINGE BENEFITS	71,029	69,287	83,359	54,757	82,835	85,927	85,927	85,927
900-55-0011-210	LIBRARY JANITORIAL SERVICES	14,046	12,353	14,500	10,107	14,500	15,000	16,000	17,000
900-55-0011-215	LIBRARY COLLECTION SERVICE	394	378	400	107	400	400	400	400
900-55-0011-220	LIBRARY UTILITIES	31,142	25,449	32,000	18,855	30,000	30,000	30,000	30,000
900-55-0011-222	LIBRARY INTERNET SERVICE	600	753	660	110	200	0	0	0
900-55-0011-225	LIBRARY TELEPHONE	2,085	2,285	2,100	1,285	2,100	2,300	2,300	2,300
900-55-0011-240	LIBRARY FACILITY MAINTENANC	18,564	11,911	14,000	4,857	14,000	14,000	14,000	14,000
900-55-0011-241	LIBRARY EQUIP. MAINTENANCE	3,357	4,962	5,000	3,253	5,000	5,000	5,000	6,000
900-55-0011-295	LIBRARY LINK SYSTEM	34,785	36,111	36,858	36,729	36,729	38,300	38,300	38,300
900-55-0011-296	LIBRARY ELECTRONIC RESOUR	2,319	5,613	5,945	4,838	4,838	6,200	6,200	6,200

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
LIBRARY FUND									
LIBRARY (Cont.)									
900-55-0011-310	LIBRARY OFFICE SUPPLIES	2,784	3,162	3,200	2,217	3,200	3,200	3,200	3,200
900-55-0011-315	LIBRARY POSTAGE	463	602	750	49	600	750	750	750
900-55-0011-320	LIBRARY DUES	0	0	80	0	80	80	80	80
900-55-0011-330	LIBRARY EDUCATION & TRAVEL	177	190	700	303	700	700	700	700
900-55-0011-340	LIBRARY OPERATING SUPPLIES	1,000	1,019	1,000	1,236	1,500	1,000	1,000	1,000
900-55-0011-345	LIBRARY SPECIALIZED SUPPLIE	3,776	2,206	4,000	1,504	4,000	4,000	4,000	4,000
900-55-0011-350	LIBRARY PROGRAMS	0	0	0	0	0	263	500	500
900-55-0011-395	LIBRARY COLLECTION	31,989	48,232	52,016	31,212	52,016	52,016	54,617	54,617
900-55-0011-396	LIBRARY COLLECTION-YOUTH	20,907	0	0	53	0	0	0	0
900-55-0011-500	LIBRARY OPERATING CONTINGI	0	0	0	0	0	0	0	0
900-55-0011-810	LIBRARY SMALL CAPITAL	11,889	5,509	8,000	4,541	8,000	8,000	17,000	17,000
	LIBRARY Totals:	574,822	552,974	584,235	376,720	574,361	586,317	599,155	601,155
	LIBRARY FUND Totals:	574,822	552,974	584,235	376,720	574,361	586,317	599,155	601,155

Report Criteria:

Account.Termination Date = {Is NULL}

Account.Acct Type = e

Account Detail

LIBRARY FUND
Expenses

900-55-0011-110 – Library Salaries

Library Director	\$63,200
Youth Services Librarian	48,888
Assistant Director	41,652
Library Assistant II	25,169
Library Assistant I's (4 part-time)	73,696
Technology Svcs Assistant (1 part-time)	9,925
Page (1 part-time = 585 annual hours)	5,124
Shelvers (5 part-time)	<u>20,809</u>
TOTAL	\$288,463

NOTE: The above salaries reflect no change in staffing levels from 2013.

900-55-0011-122 – Library Coverage

Cost of providing fill-in shift coverage for employees who are absent. Paid at a straight time rate.	\$8,000
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900-55-0011-151 – Library Social Security

\$296,963 x 7.65%	\$22,718
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900-55-0011-152 – Library Fringe Benefits

The cost of employer-paid retirement, health insurance, life insurance, and income continuation benefits. This includes health in-lieu payments and retirement contribution thereon. Costs have increased due to higher employer costs for WRS, health insurance, and income continuation and changes in employee health coverages.	\$85,332
	<u>595</u> Cov
	\$85,927

900-55-0011-210 – Library Janitorial Services

Contracted janitorial service for six days per week. Based on rebid contract amount plus allowances for carpet cleaning and window cleaning. The EMTs clean certain areas of the Library which reduces contracted costs.	\$17,000
	<u>\$15,000</u>

900-55-0011-215 – Library Collection Service

Collection of delinquent accounts and fine amounts in excess of \$50.	\$400
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900-55-0011-220 – Library Utilities

Decreased \$2,000 based on favorable historical usage following the energy efficiency improvements. \$30,000

900-55-0011-225 – Library Internet Service

Internet service for the Library facility is now provided by SCLS and the costs are included in #900-55-0011-295. 0

900-55-0011-225 – Library Telephone

Local and long distance service for the library based on projected 2013 costs. \$2,300

900-55-0011-240 – Library Facility Maintenance

Scheduled maintenance and repairs to HVAC and security systems, fire extinguisher inspections, lawn treatments, lighting replacements, and miscellaneous unscheduled repairs. No change from 2013. \$14,000

900-55-0011-241 – Library Equipment Maintenance

Cost for copier lease and maintenance agreement/service calls for the materials security system and the self-check machine. Increased to reflect cost of new copier and new self-check machine. \$6,000
\$5,000

900-55-0011-295 – Library LINK System

Annual cost to be a member of the South Central Library Service consortium. Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals. The cost has increased in part because Internet service is now provided by SCLS. \$38,300

900-55-0011-296 – Library Electronic Resources

Apportioned share of South Central costs for shared online databases, wireless services, time monitoring software, antivirus protection, Internet filters and participation in a system-wide e-materials buying pool. \$6,200

900-55-0011-310 – Library Office Supplies

Based on historical usage. \$3,200

900-55-0011-315 – Library Postage

Based on historical usage. \$750

900-55-0011-320 – Library Dues

WLA membership for Library Director. \$80

900-55-0011-330 – Library Education & Travel

No change from 2013. \$700

900-55-0011-340 – Library Operating Supplies

Based on actual experience. Usage of bathroom supplies has increased with increased public use of the library, meeting rooms, and Discovery Garden. \$1,000

900-55-0011-345 – Library Specialized Supplies

Supplies related to the processing of library materials. \$4,000

900-55-0011-350 – Library Programs

New account for 2014. Funding for additional public programming to supplement those programs provided with funding from the Friends of the Library and other sources. \$500

900-55-0011-395 – Library Collection Materials

Books, magazines, newspapers, and A-V materials for adults and children. Increased 5% for 2014. \$54,617
\$52,016

900-55-0011-500 – Library Operating Contingency

\$0

900-55-0011-810 – Library Small Capital

Replacement of self-check machine. \$17,000
\$8,000

SOLID WASTE FUND

PROGRAMS AND SERVICES

The solid waste services to be provided in 2014 by the Village to residential households would be the same as in 2013. These services include: weekly curbside collection of refuse using standardized containers; biweekly curbside collection of a variety of recyclable materials using standardized containers; a used oil collection site; yard waste services covering curbside leaf/lawn/garden collection (2 times a year); curbside brush chipping (2 times a year); and operation of a yard waste/brush drop-off site. The services in this enterprise fund are financed by a special fee charged to residential properties, by the sale of stickers for curbside yard waste collection, by a small recycling grant from the State, and by property taxes.

STAFFING

All of the services described above are provided by private vendors under contract to the Village. A portion of the wages and benefits of the following employees is allocated to the Solid Waste Fund for the time they spend administering and overseeing these services: Director of Public Works (7.5%), Ass't. Director of Public Works (2.5%), DPW Clerk III (5%), Public Works Crew (4% of seven employees), Administrator (2.5%), Clerk/Deputy Treasurer (2.5%), Deputy Clerk (5%), Bookkeeper (3%), Admin Clerk III (2.5%), EMT/Clerk I (2.5%), and EMT/Clerk I (2%).

SIGNIFICANT BUDGET CHANGES

- Property taxes for solid waste services are decreasing \$104,537 (67%).
- The annual solid waste user fee for residential properties would remain unchanged at \$100.
- 2014 will be the first year of a new five year contract for curbside refuse and recycling services. A different contractor will now provide the service at significant cost savings to the Village.
- Under the new contract, fluctuations in diesel fuel costs are no longer a variable adjustment to the monthly rate.
- Costs for servicing the brush and yard waste drop-off site have increased from \$29,800 to \$35,200, with the Solid Waste Fund paying 50% of that cost.
- The level of service for curbside service and drop off for brush remains unchanged.
- The curbside collections of yard waste (2 per year) will again be offered as an optional premium service at a fee of \$2.00 per bag collected. [NOTE: These costs are budgeted in the Stormwater Utility]

- There is no longer any debt service (previously \$24,803 a year) as the five year loan used to purchase recycling containers is paid off.
- Fringe benefit costs are increased due to higher employer cost for WRS, health insurance, and income continuation.
- Zero in fund balance has been applied to the 2014 budget, the same as in 2013. The total fund balance as of December 31, 2013 is projected to be substantially below the current policy minimum of 15%. An extra \$26,000 is levied for the express purpose of rebuilding the fund balance to a 10% level.

NO INCREASE BUDGET

Costs in the Solid Waste Fund are \$153,575 (32%) lower than in 2013 due to favorable bids and the elimination of debt service.

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
SOLID WASTE FUND									
FEES									
300-4040	SOLID WASTE: USER CHARGES	194,550	208,640	260,800	0	260,800	262,000	262,000	262,000
	FEES Totals:	194,550	208,640	260,800	0	260,800	262,000	262,000	262,000
TAXES									
300-4111	SOLID WASTE: PROPERTY TAXE	199,291	209,613	209,589	209,589	209,589	69,052	69,052	69,052
	TAXES Totals:	199,291	209,613	209,589	209,589	209,589	69,052	69,052	69,052
INTERGOVERNMENTAL AID									
300-4246	SOLID WASTE: DNR ST RECYCL	21,610	21,630	20,500	21,659	21,659	21,500	21,500	21,500
	INTERGOVERNMENTAL AID Totals:	21,610	21,630	20,500	21,659	21,659	21,500	21,500	21,500
MISCELLANEOUS REVENUE									
300-4833	SOLID WASTE: SALE OF RECYC	1,632	2,615	1,500	1,696	2,000	2,000	2,000	2,000
300-4899	APPLICATION OF SW FUND BAL	0	0	0	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	1,632	2,615	1,500	1,696	2,000	2,000	2,000	2,000

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
SOLID WASTE FUND									
SOURCE 300-49									
300-4910	BORROWING PROCEEDS	0	0	0	0	0	0	0	0
300-4930	DEBT PREMIUM	0	0	0	0	0	0	0	0
SOURCE 300-49 Totals:		0	0	0	0	0	0	0	0
SOLID WASTE FUND Totals:		417,083	442,498	492,389	232,944	494,048	354,552	354,552	354,552

Report Criteria:

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

SOLID WASTE FUND

Revenues

300-4040 – Solid Waste User Fees

No Change from the Current \$100 per year charged to residential property owners. Fee revenues cover approximately 74% of solid waste operating expenses, up from 54% in 2013. \$262,000

300-4111 – Property Taxes

Decreased from \$209,613 in 2013. Property taxes fund 19% of solid waste costs in 2014 versus 43% in 2013. \$69,052

300-4246 – DNR Recycling Grant

Grant funding from the DNR that covers a portion of the costs of recycling. Increased \$1,000 from 2013. \$21,500

300-4833 – Sale of Recyclables

Increased \$500 from 2013. Revenue from the sale of waste oil collected at the drop off site. The revenue generated from the sale of recyclable materials collected at curbside is retained by the contractor as an offset to the contract costs. \$2,000

300-4899 – Application of Fund Balance

Zero fund balance has been applied to the 2014 budget. The Solid Waste Fund is projected to finish 2013 with a slightly negative fund balance. 0

Report Criteria:

Account Termination Date = (Is NULL)
 Account Acct Type = e
 Account Detail

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
SOLID WASTE FUND									
SOLID WASTE									
300-57-0010-100	SOLID WASTE: SALARIES & BEN	36,973	38,921	42,899	18,192	41,316	44,392	44,392	44,392
300-57-0010-210	SOLID WASTE: AUDIT SERVICE:	2,700	2,500	2,500	1,867	2,500	2,600	2,600	2,600
300-57-0010-220	SOLID WASTE: UTILITY SERVICE	850	850	850	567	850	850	850	850
300-57-0010-289	SOLID WASTE: PRINTING & ADV	5,860	5,296	5,000	2,985	5,000	5,000	5,000	5,000
300-57-0010-290	SOLID WASTE: PUR SRVCS-REC	113,451	120,777	126,135	93,193	130,425	101,896	101,896	101,896
300-57-0010-310	SOLID WASTE: OFFICE SUPPLIE	91	120	120	33	120	120	120	120
300-57-0010-330	SOLID WASTE: TRAVEL & TRAIN	153	7	100	0	100	100	100	100
300-57-0010-340	SOLID WASTE: OPERATING SUF	1,191	1,180	1,600	1,156	1,600	1,600	1,600	1,600
300-57-0010-510	DS: 2008 LOAN PRINCIPAL	22,000	22,000	22,000	0	22,000	0	0	0
300-57-0010-520	DS: 2008 LOAN INTEREST	2,803	1,869	2,803	467	2,803	0	0	0
300-57-0010-540	SOLID WASTE: EQUIP USE CHAI	0	0	0	0	0	0	0	0
300-57-0010-550	SW TRANSFER OUT TO DS	0	0	0	0	0	0	0	0
300-57-0010-810	SOLID WASTE: SMALL CAPITAL	3,987	0	1,000	0	1,000	1,500	2,000	2,000

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
SOLID WASTE FUND									
SOLID WASTE (Cont.)									
	SOLID WASTE Totals:	190,059	193,520	205,007	118,260	207,714	158,058	158,558	158,558

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
SOLID WASTE FUND									
SOLID WASTE PUR SERVICES									
300-57-0020-290	SOLID WASTE: PUR SRVCS-REF	247,955	260,850	277,120	203,180	277,120	169,994	169,994	169,994
	SOLID WASTE PUR SERVICES Totals:	247,955	280,850	277,120	203,180	277,120	169,994	169,994	169,994
	SOLID WASTE FUND Totals:	438,014	454,370	482,127	321,440	484,834	328,052	328,552	328,552

Report Criteria:

Account.Termination Date = {Is NULL}
Account.Acct Type = e
Account Detail

SOLID WASTE FUND

Expenses

300-57-0010-100 – Recycling Salaries and Benefits

Salaries

Labor costs incurred in administration and public information aspects of the recycling program.

7.5% of DPW Director	\$6,714
2.5% of Ass't. DPW Director	1,652
5% of DPW Clerk III	1,967
2.5% of Administrator	2,442
2.5% of Clerk/Deputy Treasurer	1,551
5% of Deputy Clerk	2,092
3% of Bookkeeper	1,014
2.5% of Admin Clerk III	918
2.5% of EMT/Clerk I (Noltemeyer)	947
2% of EMT/Clerk I (Innes)	786
4% of DPW Crew (7 positions)	<u>12,230</u>
	\$32,313

Social Security

\$32,313 @ 7.65%	\$2,472
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Fringe Benefits

Cost of employer paid retirement, health insurance, life insurance and income continuation benefits allocated according to the above percentages.

\$9,607

Total \$44,392

300-57-0010-210 – Audit Services

Allocated share of municipal audit expenses	\$2,600
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300-57-0010-220 – Utility Services

Allocated share of telephone costs	\$850
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300-57-0010-289 – Printing and Advertising

Allocated share (25%) of costs for printing and mailing four (4) newsletters per year.	\$5,000
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300-57-0010-290 – Purchased Services – Recycling Collection

Recycling

Cost of contracted curbside recycling collection services for residential users. Recycling containers purchased by and provided by Village. Based on 2,350 households @ \$2.28 per month. Costs are significantly lower than in 2013 based on rebidding of contract.

\$64,296

Curbside Brush

Curbside chipping of brush provided two times per year.

\$20,000

Drop - off Site

50% of cost of servicing the drop-off site.

\$17,600

Total

\$101,896

Note: All costs related to the curbside collection of yard waste and 50% of the cost of operating the drop-off site are budgeted in the Stormwater Fund.

300-57-0010-310 - Office Supplies

Miscellaneous office supplies.

\$120

300-57-0010-330 – Employee Travel and Training

Travel, food, lodging and registration fees for educational workshops on recycling.

\$100

300-57-0010-340 – Operating Supplies

Postage for mailing of flyers and allocated share of newsletter mailing costs.

\$1,600

300-57-0010-540 – Equipment Use Charges

Allocated cost of use of vehicles and equipment.

0

300-57-0010-510 – Debt Service Principal

0

The Solid Waste Fund has no outstanding debt.

300-57-0010-520 – Debt Service Interest

0

300-57-0010-810 – Small Capital

\$2,000

Purchase of additional recycling containers for new customers. Increased from \$1,000 in 2013.

300-57-0020-290 – Refuse Collection

Cost of contracted refuse collection and disposal service for residential users. Based on 2,350 households @ \$6.17. The credit is for customers with smaller containers and for snowbirds. Costs are significantly lower than in 2013 based on rebidding of contract.

\$173,994
- 4,000
\$169,994

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
DEBT SERVICE FUND									
TAXES									
700-4111	DS: PROPERTY TAXES FOR VILL	1,181,184	1,192,909	1,183,259	1,183,259	1,183,259	1,242,982	1,242,982	1,242,982
	TAXES Totals:	1,181,184	1,192,909	1,183,259	1,183,259	1,183,259	1,242,982	1,242,982	1,242,982
INTERGOVERNMENTAL AID									
700-4211	DS: APPLIED FROM D.S. RESERV	0	0	0	0	0	0	0	0
	INTERGOVERNMENTAL AID Totals:	0	0	0	0	0	0	0	0
SPECIAL ASSESSMENTS									
700-4540	LIBRARY IMPACT FEES	8,874	9,280	5,426	10,142	12,000	12,000	12,000	12,000
700-4543	DS: STREET ASSESSMENTS	0	0	0	0	0	0	0	0
	SPECIAL ASSESSMENTS Totals:	8,874	9,280	5,426	10,142	12,000	12,000	12,000	12,000
MISCELLANEOUS REVENUE									
700-4805	BORROWING PROCEEDS	0	0	0	0	0	0	0	0
700-4810	INTEREST ON IMPACT FEES	65	85	60	18	25	50	50	50
700-4811	DS: INTEREST ON TEMPORARY	45	51	45	23	30	50	50	50

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
DEBT SERVICE FUND									
MISCELLANEOUS REVENUE (Cont.)									
700-4812	DS: INTEREST ON SPECIAL ASS	0	0	0	0	0	0	0	0
700-4813	DS: 2011 BORROWING PROCEE	0	0	0	0	0	0	0	0
700-4814	DS: 2011 BORROWING PROCEE	2,890,000	0	0	0	0	0	0	0
700-4840	DEBT PREMIUM	83,576	0	0	0	0	0	0	0
700-4860	OPERATING TRANSFER IN	0	0	0	0	0	0	0	0
700-4895	LIBRARY FUNDRAISING PROCEI	0	0	0	0	0	0	0	0
700-4896	PAYMENT FROM CURLING CLUE	35,795	48,239	30,775	80,775	80,775	30,967	30,967	30,967
700-4897	PAYMENT FROM SOLID WASTE	24,803	23,869	24,803	467	24,803	0	0	0
700-4898	PAYMENT FROM PARKS CAP	0	0	0	0	0	0	0	0
700-4899	APPLICATION OF FUND BALANC	0	0	21,120	0	9,065	0	0	0
MISCELLANEOUS REVENUE Totals:		3,034,284	72,244	76,803	81,283	114,698	31,067	31,067	31,067
DEBT SERVICE FUND Totals:		4,224,342	1,274,433	1,265,488	1,274,684	1,309,957	1,286,049	1,286,049	1,286,049

Report Criteria:

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

Report Criteria:

Account Termination Date = {Is NULL}
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Account Detail

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
DEBT SERVICE FUND									
PRINCIPAL & INTEREST									
700-58-0010-600	DS:'11 BORR ESCROW PMT	2,927,831	0	0	0	0	0	0	0
700-58-0010-610	DS: GENL FD DEBT PRINCIPAL	865,000	960,000	990,000	75,000	990,000	1,055,000	1,055,000	1,055,000
700-58-0010-612	DS: CURLING CLUB PRINCIPAL	21,992	35,445	19,700	69,700	69,700	20,828	20,828	20,828
700-58-0010-614	DS: STFL PRINCIPAL	0	0	0	0	0	0	0	0
700-58-0010-620	DS: GENL FD DEBT INTEREST	340,988	257,713	239,182	120,998	239,182	200,082	200,082	200,082
700-58-0010-622	DS: CURLING CLUB INTEREST	13,803	12,794	11,075	11,075	11,075	10,139	10,139	10,139
700-58-0010-624	DS: STFL INTEREST	0	0	0	0	0	0	0	0
700-58-0010-640	DEBT ISSUANCE COSTS	45,504	0	0	0	0	0	0	0
PRINCIPAL & INTEREST Totals:		4,215,118	1,265,952	1,259,957	276,773	1,309,957	1,286,049	1,286,049	1,286,049
DEBT SERVICE FUND Totals:		4,215,118	1,265,952	1,259,957	276,773	1,309,957	1,286,049	1,286,049	1,286,049

Report Criteria:

Account Termination Date = {Is NULL}
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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
CAPITAL PROJECTS FUND - Revenues									
TAXES									
500-4111	CP: PROPERTY TAXES (RE,PP,	46,961	0	0	0	0	0	0	0
	TAXES Totals:	46,961	0	0	0	0	0	0	0
INTERGOVERNMENTAL AID									
500-4260	AFG GRANT	0	0	0	0	225,000	0	0	0
500-4287	POLICE DEPT GRANTS	0	63,839	0	0	0	0	0	0
500-4288	FD EQUIP GRANT	0	0	0	0	0	0	0	0
	INTERGOVERNMENTAL AID Totals:	0	63,839	0	0	225,000	0	0	0
SPECIAL FUND ACTIVITY									
500-4745	COUNTY GRANT	1,800	0	0	0	0	0	0	0
500-4755	ENERGY GRANT	115,130	28,207	0	0	0	0	0	0
	SPECIAL FUND ACTIVITY Totals:	116,930	28,207	0	0	0	0	0	0
MISCELLANEOUS REVENUE									
500-4839	MISCELLANEOUS REVENUES	2,784	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
CAPITAL PROJECTS FUND									
MISCELLANEOUS REVENUE (Cont.)									
500-4840	MCFARLAND BASEBALL BOOST	0	1,425	1,000	0	1,000	0	0	0
500-4860	CP: TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
500-4870	TRANSFER IN FROM UF	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE Totals:		2,784	1,425	1,000	0	1,000	0	0	0
OTHER FINANCING SOURCES									
500-4910	BORROWING PROCEEDS	810,000	0	0	0	0	439,000	439,000	439,000
500-4920	INTEREST INCOME	1,530	2,653	0	728	750	0	0	0
500-4930	DEBT PREMIUM	0	0	0	0	0	0	0	0
500-4990	PREVIOUS BORROWINGS	0	0	246,100	0	21,100	225,000	225,000	225,000
500-4995	MISCELLENOUS REVENUES	1	16,800	0	0	0	0	0	0
OTHER FINANCING SOURCES Totals:		811,531	19,453	246,100	728	21,850	664,000	664,000	664,000
OTHER									
500-5001	REVENUE FROM SINKING FUND	0	0	0	0	0	18,000	18,000	18,000
OTHER Totals:		0	0	0	0	0	18,000	18,000	18,000

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
CAPITAL PROJECTS FUND Totals:		978,206	112,924	247,100	728	247,850	682,000	682,000	682,000

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 Expenditure	2014 No Increase	2014 Cost to Continue	2014 Admin
<u>CAPITAL PROJECTS FUND</u>									
<u>FACILITIES</u>									
500-51-0081-840	FACILITIES STUDY	0	0	0	0	0	0	0	0
500-51-0081-845	MCFARLAND BASEBALL BOOST	0	3,023	0	0	0	0	0	0
500-51-0081-850	MUNICIPAL CENTER PROJECT (1,800)	0	0	0	0	0	0	0
500-51-0081-860	OFFICE EQUIPMENT	1,435	0	0	0	0	45,000	45,000	45,000
500-51-0081-865	COMPUTER SOFTWARE	0	0	0	0	0	24,000	24,000	24,000
500-51-0081-870	LIBRARY BUILDING	0	0	0	0	0	0	0	0
500-51-0081-890	SINKING FUND	0	0	0	0	0	0	0	0
FACILITIES Totals: (365)	3,023	0	0	0	69,000	69,000	69,000

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
<u>CAPITAL PROJECTS FUND</u>									
<u>PLANNING</u>									
500-51-7272-810	EASTSIDE NEIGHBORHOOD PLA	0	0	0	0	0	0	0	0
500-51-7272-820	RECODIFICATION SERVICES	0	0	0	0	0	0	0	0
500-51-7272-830	PROPERTY REVALUATION	0	0	0	0	0	0	0	0
500-51-7272-840	INSPECTOR VEHICLE	0	0	0	0	0	20,000	20,000	20,000
500-51-7272-850	SIGNAGE	0	0	0	0	0	35,000	35,000	35,000
PLANNING Totals:		0	0	0	0	0	55,000	55,000	55,000

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
<u>CAPITAL PROJECTS FUND</u>									
<u>FIRE DEPT</u>									
500-52-0020-840	FIRE TRUCK	0	370	0	0	0	235,000	235,000	235,000
500-52-0020-841	FIRE EQUIPMENT	33,093	62,177	246,100	0	0	0	0	0
500-52-0020-842	CP: WARNING SIRENS	0	0	0	0	0	0	0	0
500-52-0020-843	AMBULANCE	0	0	0	0	0	175,000	175,000	175,000
500-52-0020-844	EMS EQUIPMENT	52,878	2,968	0	0	0	0	0	0
500-52-0020-845	FD FEMA EQUIP GRANT	0	0	0	0	0	0	0	0
FIRE DEPT Totals:		85,971	65,515	246,100	0	0	410,000	410,000	410,000

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
<u>CAPITAL PROJECTS FUND</u>									
<u>DEPT OF PUBLIC WORKS</u>									
500-53-0030-824	CREAMERY/ELVEHJEM RD	0	0	0	0	0	0	0	0
500-53-0030-840	HWY 51 CORRIDOR DESIGN	0	0	0	0	0	0	0	0
500-53-0030-842	VOGES ROAD RECONSTRUCTIC	0	0	0	0	0	0	0	0
500-53-0030-843	STREET OVERLAYS	0	0	0	0	0	0	0	0
500-53-0030-844	TERMINAL DRIVE RESURFACINC	0	0	0	0	0	0	0	0
500-53-0030-847	TRIANGLE/VOGES DETENTION	0	0	0	0	0	0	0	0
500-53-0030-848	STORM SEWER CONSTRUCTION	0	0	0	0	0	0	0	0
500-53-0030-849	DRAINAGE STUDY	0	0	0	0	0	0	0	0
500-53-0030-851	FARWELL ST LAGOON DREDGIN	0	0	0	0	0	0	0	0
500-53-0030-852	RIDGE ROAD SIDEWALK	0	0	0	0	0	0	0	0
500-53-0030-854	DOWNTOWN SIDEWALKS	0	0	0	0	0	0	0	0
500-53-0030-855	HOLSCHER RD RECONSTRUCTI	0	0	0	0	0	0	0	0
500-53-0030-856	FARWELL ST RESURFACING	0	0	0	0	0	0	0	0
500-53-0030-857	SIGGELKOW RD RECONSTRUCT	0	0	0	0	0	0	0	0
500-53-0030-860	DPW VEHICLE/EQUIPMENT	164,554	44,988	0	16,995	16,995	148,000	148,000	148,000

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
<u>CAPITAL PROJECTS FUND</u>									
<u>DEPT OF PUBLIC WORKS (Cont.)</u>									
500-53-0030-870	LARSON BEACH ROAD EXTENSI	0	0	0	0	0	0	0	0
500-53-0030-880	HOLSCHER RD RR XING	0	0	0	0	0	0	0	0
500-53-0030-890	DPW GARAGE CONSTRUCTION	0	0	0	0	0	0	0	0
DEPT OF PUBLIC WORKS Totals:		164,554	44,988	0	16,995	16,995	148,000	148,000	148,000

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
<u>CAPITAL PROJECTS FUND</u>									
<u>PARKS</u>									
500-55-0050-844	PARK LANDSCAPING	0	0	0	2,000	2,000	0	0	0
500-55-0050-848	PARK EQUIPMENT	0	0	0	0	0	0	0	0
500-55-0050-856	WM MCFARLAND PK-FENCE	0	0	0	0	0	0	0	0
500-55-0050-857	ENERGY PROJECT EXPENSES	142,073	0	0	0	0	0	0	0
	PARKS Totals:	142,073	0	0	2,000	2,000	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
CAPITAL PROJECTS FUND									
PRINCIPAL									
500-58-0010-840	CP: ISSUE EXPS RE:CP BORROV	0	0	0	0	0	0	0	0
	PRINCIPAL Totals:	0	0	0	0	0	0	0	0
	CAPITAL PROJECTS FUND Totals:	420,566	182,824	246,100	18,995	18,995	682,000	682,000	682,000

Report Criteria:

Account Termination Date = {Is NULL}
Account.Acct Type = e
Account Detail

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
PARK FUND - Revenues									
<u>PUBLIC CHARGES FOR SERVICE</u>									
210-4512	PARK IMPACT FEE	7,052	5,892	7,052	4,588	4,588	7,052	7,052	7,052
210-4513	PW FACILITY IMPACT FEES	808	673	808	357	357	808	808	808
210-4514	TRAIL IMPACT FEES	396	331	396	175	175	396	396	396
PUBLIC CHARGES FOR SERVICE Totals:		8,254	6,896	8,254	5,120	5,120	8,254	8,254	8,254
<u>SOURCE 210-47</u>									
210-4745	COUNTY GRANT	0	0	0	0	6,500	0	0	0
210-4746	STATE GRANT	0	0	0	0	0	0	0	0
SOURCE 210-47 Totals:		0	0	0	0	6,500	0	0	0
<u>MISCELLANEOUS REVENUE</u>									
210-4810	INTEREST ON IMPACT FEES	127	160	150	76	110	50	50	50
210-4811	INTEREST EARNINGS ON TEMP	12	14	0	7	10	10	10	10
210-4860	TRANSFER IN	0	0	0	0	0	0	0	0
210-4870	PARK DEVELOPMENT FEES	49,380	8,230	0	4,115	4,115	8,230	8,230	8,230

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
<u>PARK FUND</u>									
<u>MISCELLANEOUS REVENUE (Cont.)</u>									
210-4890	COMMUNITY FUNDRAISING	18,500	28,000	24,000	0	28,000	12,000	12,000	12,000
210-4891	DONATIONS	2,234	0	0	0	0	0	0	0
210-4895	LOAN FROM CAPITAL PROJECT:	0	0	0	0	0	0	0	0
210-4899	APPLICATION OF FUND BALANC	0	0	0	0	0	20,456	20,456	20,456
MISCELLANEOUS REVENUE Totals:		70,253	36,404	24,150	4,198	32,235	40,746	40,746	40,746
<u>SOURCE 210-49</u>									
210-4910	BORROWING PROCEEDS	0	0	0	0	0	60,000	60,000	60,000
210-4930	DEBT PREMIUM	0	0	0	0	0	0	0	0
SOURCE 210-49 Totals:		0	0	0	0	0	60,000	60,000	60,000
PARK FUND Totals:		78,507	43,300	32,404	9,318	43,855	109,000	109,000	109,000

Report Criteria:

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

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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
<u>PARK FUND</u>									
<u>PUBLIC CHARGES FOR SERVICE</u>									
210-4512	PARK IMPACT FEE	7,052	5,892	7,052	4,588	4,588	7,052	7,052	7,052
210-4513	PW FACILITY IMPACT FEES	806	673	806	357	357	806	806	806
210-4514	TRAIL IMPACT FEES	396	331	396	175	175	396	396	396
PUBLIC CHARGES FOR SERVICE Totals:		8,254	6,896	8,254	5,120	5,120	8,254	8,254	8,254
<u>SOURCE 210-47</u>									
210-4745	COUNTY GRANT	0	0	0	0	6,500	0	0	0
210-4746	STATE GRANT	0	0	0	0	0	0	0	0
SOURCE 210-47 Totals:		0	0	0	0	6,500	0	0	0
<u>MISCELLANEOUS REVENUE</u>									
210-4810	INTEREST ON IMPACT FEES	127	160	150	76	110	50	50	50
210-4811	INTEREST EARNINGS ON TEMP	12	14	0	7	10	10	10	10
210-4860	TRANSFER IN	0	0	0	0	0	0	0	0
210-4870	PARK DEVELOPMENT FEES	49,380	8,230	0	4,115	4,115	8,230	8,230	8,230

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
<u>PARK FUND</u>									
<u>MISCELLANEOUS REVENUE (Cont.)</u>									
210-4890	COMMUNITY FUNDRAISING	18,500	28,000	24,000	0	28,000	12,000	12,000	12,000
210-4891	DONATIONS	2,234	0	0	0	0	0	0	0
210-4895	LOAN FROM CAPITAL PROJECT:	0	0	0	0	0	0	0	0
210-4899	APPLICATION OF FUND BALANC	0	0	0	0	0	24,456 -0	20,456 -0	24,456 -0
MISCELLANEOUS REVENUE Totals:		70,253	36,404	24,150	4,198	32,235	20,290	20,290	20,290
<u>SOURCE 210-49</u>									
210-4910	BORROWING PROCEEDS	0	0	0	0	0	60,000	60,000	60,000
210-4930	DEBT PREMIUM	0	0	0	0	0	0	0	0
SOURCE 210-49 Totals:		0	0	0	0	0	60,000	60,000	60,000
PARK FUND Totals:		78,507	43,300	32,404	9,318	43,855	88,544	88,544	88,544

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 Expenditure	2014 No increase	2014 Cost to Continue	2014 Admin
<u>PARK FUND</u>									
<u>PARK FUND (Cont.)</u>									
210-55-0050-855	IMPACT FEE STUDY	0	0	0	0	0	0	0	0
210-55-0050-856	URSO/SCHUETZ PARK	0	0	0	0	0	15,000	15,000	15,000
210-55-0050-860	EAB RESPONSE	0	0	0	0	0	25,000	25,000	25,000
PARK FUND Totals:		0	0	2,500	0	0	109,000	109,000	109,000

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
<u>PARK FUND</u>									
<u>DEPARTMENT 210-58-0020</u>									
210-58-0020-501	PRINCIPAL EXPENSE ON LOAN	0	0	0	0	0	0	0	0
210-58-0020-502	INTEREST EXPENSE ON LOAN	0	0	0	0	0	0	0	0
210-58-0020-510	INTEREST EXPENSE ON ADVAN	96	13	0	0	0	0	0	0
DEPARTMENT 210-58-0020 Totals:		96	13	0	0	0	0	0	0
PARK FUND Totals:		96	13	2,500	0	0	109,000	109,000	109,000

Report Criteria:

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

TIF #3 FUND

PROGRAMS AND SERVICES

The TIF #3 Fund incorporates the activities of TID #3, one of two tax incremental finance districts that are currently active in the Village. The boundaries of TID #3 generally encompass the portion of Terminal Drive north of Ivywood Trail, the north half of Triangle Street, and the portions of Meinders Road and Voges Road that are in the Village. TID #3, which was established in 2004 and amended in 2008, has a maximum life of 23 years and a maximum expenditure period of 20 years. TIDs are funded primarily by capturing the property tax increment generated from new property value created within the boundaries of the TID through development or redevelopment projects. TIF funds are used for planning and engineering, construction of public improvements needed to support development, land acquisition, site improvements, and economic incentives to private developers.

STAFFING

Portions of the labor time of the following positions are allocated to the TIF Fund: Village Board; Administrator; Clerk/Deputy Treasurer; Deputy Clerk; DPW Director and Ass't. Director; Community Development Director and Clerk II; Sr. Accountant, Administration Clerk III, DPW Clerk III, and DPW Crew. Professional planning, legal, and engineering services are contracted when needed.

SIGNIFICANT BUDGET CHANGES

- Tax increment and developer guarantee revenues are projected to increase from \$735,934 to \$780,000.
- Revenues and expenses are included for continued leasing of the property at 4902 Terminal Drive that was acquired by TID #3 in 2006.
- There are no capital projects planned for 2014.
- There are no definite redevelopment projects planned in 2014 for which TID #3 would provide financial assistance.
- TID #3 is owed future repayment (with interest) of loan advances made to TID #4 to cover its initial operating deficits. At the end of 2012 the outstanding amount of this loan was \$410,208.
- If this internal advance had been repaid at the end of 2012, the fund balance in TID #3 would have been \$1,334,097.

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
TIF3 FUND									
MISCELLANEOUS REVENUE (Cont.)									
400-4845	MISCELLENOUS REVENUE	0	0	0	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	45,376	11,970	61,150	7,400	61,150	91,550	91,550	91,550
	TIF3 FUND Totals:	862,965	779,504	759,084	728,011	757,579	801,550	801,550	801,550

Report Criteria:

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

TID # 3
Revenues

400-4111 – Property Tax Increment **\$700,000**

Property taxes generated off the increased aggregate value that has occurred on properties within the boundaries of the TID since its creation in 2004 and amendment in 2008.

400-4225 – Personal Property Exemption Reimbursement **\$10,000**

Reimbursement from the State for lost property taxes on the value of computer equipment which was exempted from the personal property tax in 2002.

400-4821 – Developer Tax Guarantee **\$80,000**

The development agreement for any project to which TID #3 provides financial assistance contains a clause which requires the developer to guarantee that the completed project will have either a minimum assessed value or generate annual tax increment above a certain level. At the present time both the 84 Lumber and Spartan Properties projects are making guaranteed make-up payments.

400-4835 – Property Rental **\$11,500**

TID #3 purchased a strategically located property in 2006 and is holding it for future redevelopment. In the meantime, the single family residence on the property is being rented to help offset the holding costs.

Report Criteria:

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

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
TIF3 FUND									
LEGAL									
400-51-0061-210	TIF3 LEGAL EXPENSES	1,758	6,808	3,000	391	1,000	3,000	3,000	3,000
400-51-0061-211	TIF3 AUDIT EXPENSES	1,744	1,655	1,800	1,549	1,800	1,850	1,850	1,850
	LEGAL Totals:	3,502	8,463	4,800	1,940	2,800	4,850	4,850	4,850

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
TIF3 FUND									
PROJECT ADMINISTRATION									
400-51-0070-210	TIF3 PROJECT ADMINISTRATION	32,753	31,983	35,501	21,557	35,501	37,217	37,217	37,217
400-51-0070-220	TIF3 PLANNING/ENGINEERING	0	1,430	10,000	0	2,000	10,000	10,000	10,000
400-51-0070-230	TIF3 ECONOMIC DEV ASSIST	10,095	0	0	0	0	0	0	0
400-51-0070-240	TIF3 RENTAL PROPERTY EXP	1,896	794	1,000	447	1,000	1,000	1,000	1,000
PROJECT ADMINISTRATION Totals:		44,744	34,207	46,501	22,004	38,501	48,217	48,217	48,217

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
<u>TIF3 FUND</u>									
<u>CAPITAL IMPROVEMENTS</u>									
400-53-0030-820	TIF3 CAPITAL IMPROVEMENTS	1,000	143,530	25,000	5,862	250,000	0	0	0
400-53-0030-830	TIF3 PROPERTY ACQUISITION	0	0	0	0	0	0	0	0
CAPITAL IMPROVEMENTS Totals:		1,000	143,530	25,000	5,862	250,000	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
<u>TIF3 FUND</u>									
<u>PRINCIPAL</u>									
400-58-0010-610	TIF3 PRINCIPAL PAYMENTS	345,000	360,000	380,000	0	380,000	345,000	345,000	345,000
	PRINCIPAL Totals:	345,000	360,000	380,000	0	380,000	345,000	345,000	345,000

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
<u>TIF3 FUND</u>									
<u>INTEREST</u>									
400-58-0020-620	TIF3 INTEREST PAYMENTS	194,449	178,311	160,377	80,188	160,377	140,728	140,728	140,728
400-58-0020-625	DEBT DISCOUNT	0	0	0	0	0	0	0	0
400-58-0020-630	TIF INT. EXP. ON ADVANCE FRO	0	0	0	0	0	0	0	0
400-58-0020-640	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	0
	INTEREST Totals:	194,449	178,311	160,377	80,188	160,377	140,728	140,728	140,728

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
TIF3 FUND									
REPAYMENT									
400-59-0023-620	TIF3 REPAYMENT TO GENERAL	0	0	0	0	0	0	0	0
400-59-0023-630	REFUND TO LOCAL GOVERNME	0	0	0	0	0	0	0	0
	REPAYMENT Totals:	0	0	0	0	0	0	0	0
	TIF3 FUND Totals:	588,695	724,511	616,678	109,994	831,678	538,795	538,795	538,795

Report Criteria:

Account Termination Date = {Is NULL}
Account.Acct Type = e
Account Detail

TID # 3
Expenditures

400-51-0061-210 - TIF Legal Expenses

Legal expenses related to proposed development projects. \$3,000

400-51-0061-211 - TIF Audit Expenses

Allocated share of municipal audit expenses \$1,850

400-51-0070-210 - TIF Project Administration

Wages and fringe benefits for staff time spent administering the activities of TID # 3, the CDA and reviewing proposed development projects.

Wages: \$27,852

Village Board (6%)	1,091
Administrator (5%)	4,885
C.D. Director (12.5%)	9,004
DPW Director (2.5%)	2,238
Ass't. DPW Director (2%)	1,322
Sr. Accountant (2.5%)	1,625
C.D. Clerk II (5%)	944
Clerk/Deputy Treasurer (2.5%)	1551
Deputy Clerk (1.5%)	627
Admin Clerk III (2.5%)	918
DPW Clerk III (1.5%)	590
DPW Crew – 7 persons (1.0%)	3,057

FICA:	2,131
Fringe Benefits:	<u>7,234</u>
	\$37,217

400-51-0070-220 - TIF Planning/Engineering

Consultant expenses related to the general planning & engineering of TID # 3 and the detailed review of proposed development projects. Possible expenses associated with modifications to the stormwater detention basin on the MRS property. \$10,000

400-53-0030-230 - TIF Economic Development Assistance **\$0**

There are no definite commitments to assist projects in 2014. If projects do materialize, funding would come from reserves or new borrowing.

400-51-0070-240 - TIF Rental Property Expenses

Maintenance/repair costs for the rental house owned by the TIF. **\$1,000**

400-53-0030-820 - TIF Capital Improvements

Construction and engineering costs associated with public improvements made within TID #3. There are no capital projects planned for 2014. **\$0**

400-53-0030-830 - TIF Property Acquisition **\$0**

400-58-0010-610 - TIF Principal Payments

Principal payments due on TIF financed debt. **\$345,000**

400-58-0020-620 - TIF Interest Payments

Interest payments due on TIF Financed debt. **\$140,728**

400-59-0023-620 - TIF Repayment to General Fund

Repayment of principal and interest on temporary loans made from the General Fund to TID # 3. **\$0**

TIF #4 FUND

PROGRAMS AND SERVICES

The TIF #4 Fund incorporates the activities of TID #4, one of two tax incremental finance districts that are currently active in the Village. The boundaries of TID #4 generally encompass the old downtown area, extending down Farwell Street to the western edge of the McFarland Centre shopping center. TID #4 was established in 2008 and has a maximum life of 27 years (2035) and a maximum expenditure period of 22 years (2030). TIDs are funded primarily by capturing the property tax increment generated from new property value created within the boundaries of the TID through development or redevelopment projects. TIF funds are used for planning and engineering, construction of public improvements needed to support development, land acquisition, site improvements, and economic incentives to private developers.

STAFFING

Portions of the labor time of the following positions are allocated to the TIF Fund: Village Board; Administrator; Clerk/Deputy Treasurer; Deputy Clerk; DPW Director and Ass't. Director; Community Development Director and Clerk II; Sr. Accountant; Administration Clerk III, DPW Clerk III, and DPW Crew. Professional planning, legal, and engineering services are contracted when needed.

SIGNIFICANT BUDGET CHANGES

- Because it was newly created in 2008, 2010 would have been the first year that a property tax increment could be generated in TID #4. Due to a decline in valuation, there was no increment realized in the period 2010-2013 and there will be no increment in 2014.
- There are no capital improvements planned for TID #4 in 2014.
- There are no definite redevelopment projects planned in 2014 for which TID #4 would provide financial assistance.
- At the end of 2012, TID #4 owed TID #3 \$410,208 for loan advances made since the creation of the District in 2008.

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
TIF 4 FUND									
MISCELLANEOUS REVENUE (Cont.)									
401-4845	MISCELLENOUS REVENUE	0	0	0	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	0	0	350	170	250	0	0	0
	TIF 4 FUND Totals:	511	822	1,100	959	1,039	750	750	750

Report Criteria:

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

TID # 4
Revenues

401-4111 – Property Tax Increment **\$0**

Property taxes generated off the increased aggregate value that has occurred on properties within the boundaries of the TID since its creation in 2008. 2010 would have been the first year a property tax increment could be generated. Due to a continuing decline in valuation, however, no increment has ever been generated by TID #4.

401-4225 – Personal Property Exemption Reimbursement **\$750**

Reimbursement from the State for lost property taxes on the value of computer equipment which was exempted from the personal property tax in 2002.

401-4835 – TIF Property Rental **\$0**

TID #4 does not own any property at this time.

Report Criteria:

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

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
<u>TIF 4 FUND</u>									
<u>LEGAL</u>									
401-51-0061-210	TIF 4 LEGAL EXPENSES	57	426	1,000	144	500	1,000	1,000	1,000
401-51-0061-211	TIF 4 AUDIT EXPENSES	1,540	1,655	1,800	1,549	1,800	1,850	1,850	1,850
	LEGAL Totals:	1,597	2,081	2,800	1,693	2,300	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
TIF 4 FUND									
PROJECT ADMINISTRATION									
401-51-0070-210	TIF 4 PROJECT ADMINISTRATIOI	32,707	31,954	35,501	21,182	35,501	37,217	37,217	37,217
401-51-0070-220	TIF 4 PLANNING/ENGINEERING	0	1,492	2,000	0	0	2,000	2,000	2,000
401-51-0070-230	TIF4 ECONOMIC DEV ASSIST	0	0	0	0	0	0	0	0
401-51-0070-240	TIF 4 RENTAL PROPERTY EXP	521	565	0	347	0	0	0	0
PROJECT ADMINISTRATION Totals:		33,228	34,011	37,501	21,529	35,501	39,217	39,217	39,217

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
TIF 4 FUND									
PRINCIPAL									
401-58-0010-610	TIF 4 PRINCIPAL PAYMENTS	0	25,000	25,000	0	25,000	40,000	40,000	40,000
	PRINCIPAL Totals:	0	25,000	25,000	0	25,000	40,000	40,000	40,000

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
TIF 4 FUND									
INTEREST									
401-58-0020-620	TIF 4 INTEREST PAYMENTS	11,475	11,475	10,412	5,206	10,412	9,350	9,350	9,350
401-58-0020-625	DEBT DISCOUNT	0	0	0	0	0	0	0	0
401-58-0020-630	TIF 4 INT EXP ON ADVANCE TIF?	440	598	0	0	0	0	0	0
401-58-0020-640	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	0
INTEREST Totals:		11,915	12,073	10,412	5,206	10,412	9,350	9,350	9,350

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
TIF 4 FUND									
REPAYMENT									
401-59-0023-620	TIF 4 REPAYMENT TO TIF 3	0	0	0	0	0	0	0	0
401-59-0023-630	REFUND TO LOCAL GOVERNME	0	0	0	0	0	0	0	0
	REPAYMENT Totals:	0	0	0	0	0	0	0	0
	TIF 4 FUND Totals:	46,740	73,165	75,713	28,428	73,213	91,417	91,417	91,417

Report Criteria:

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

TID #4
Expenditures

401-51-0061-210 – TIF Legal Expenses

Legal expenses related to proposed development project. \$1,000

401-51-0061-211 – TIF Audit Expenses

Allocated share of municipal audit expenses. \$1,850

401-51-0010-210 – TIF Project Administration

Wages and fringe benefits for staff time spent administering the activities of TID #4, the CDA and reviewing proposed development projects.

Wages \$27,852

Village Board (6%)	1,091
Administrator (5%)	4,885
C.D. Director (12.5%)	9,004
DPW Director (2.5%)	2,238
Ass't DPW Director (2%)	1,322
Sr. Accountant (2.5%)	1,625
C.D. Clerk II (5%)	944
Clerk/Deputy Treasurer (2.5%)	1,551
Deputy Clerk (1.5%)	627
Admin Clerk III (2.5%)	918
DPW Clerk III (1.5%)	590
DPW Crew – 7 persons (1.0%)	3,057

FICA 2,131
 Fringe Benefits: 7,234
\$37,217

401-51-0070-220 – TIF Planning Engineering

Consultant expenses relating to the general planning & engineering of TID #4 and the detailed review of proposed development projects \$2,000

401-53-0030-230 – TIF Economic Development Assistance

There are definite commitments to assist projects in 2014. \$0

401-51-0070-240 – TIF Rental Property Expenses	\$0
TIF #4 owns no property at the present time.	
401-53-0030-820 – TIF Capital Improvements	
Construction and engineering costs associated with public improvements made within TID #4. There are no capital projects planned for 2014.	\$0
410-58-0030-830 – TIF Property Acquisition	\$0
401-58-0010-610 – TIF Principal Payments	
Principal payments due on TIF financed debt	\$40,000
401-58-0020-620 – TIF Interest Payments	
Interest payments due on TIF financed debt	\$9,350
401-59-0023-620 – TIF Repayment of Advances	
Repayment of principal and interest on temporary advances made from TID #3 to TID #4. Although there was an outstanding advance of \$410,208 at 12-31-12, TID #4 will not be able to repay any of it in 2014.	\$0

CABLE/WEBSITE FUND

PROGRAMS AND SERVICES

Cable/982 is McFarland's local access cable television channel. It televises live various meetings of the McFarland School District and of Village government originates remote taping/televising of community and school events, runs scheduled replays of these meeting and events on a 24-hour basis, and also offers video on demand downloads of these meetings and events. Cable 98/982 also runs public service announcements about community activities and televises other programming of local interest. Production facilities exist at both the Municipal Center and McFarland High School.

The Village website houses information about the community and the programs and services of all municipal departments. It also serves as the portal for the public to access the convenient video on demand downloads of government meetings and community events taped by Cable 98/982.

Cable 98/982 operations are funded primarily by franchise fees paid by subscribers to Charter Communications cable service. The centralized website support functions are also funded from these franchise fee revenues.

STAFFING

Cable 98/982 operations are proposed to again be staffed in 2014 by a part-time Cable Production Manager and a part-time Cable Technical Manager (1,150 hours per year combined) and a pool of part-time production assistants who work as needed (1,150 hours per year).

Centralized website support functions are provided by the Deputy Clerk and the Clerk/ Deputy Treasurer and a portion of their time is allocated to this fund. Maintenance of department website pages is done by website coordinators within those departments whose time is charged to the operating budget of the department.

SIGNIFICANT BUDGET CHANGES

- The 2014 budget is based on the assumption that the Cable/Website Fund will receive \$85,000 in revenues from franchise fees, an increase of \$5,000. No property tax support is required for the Cable/Website Fund.
- The Cable/Website Fund will have a projected fund balance of \$106,055 at December 31, 2013. No fund balance has been applied to the 2014 budget.
- The budget assumes that the current level of programming will be continued, which includes the recording of nearly all Village government meetings and regular School Board meetings, the expanded coverage of school and community events implemented

in recent years, and special productions to inform or entertain the public and promote awareness of the local business community.

- There is no change in staffing hours proposed for 2014.
- \$1,500 in matching funds have been again budgeted to help fund a commitment of school district staff adviser to coordinate the organization and activities of a new video club that would support cable activities.
- A new expenditure of \$960 is budgeted to provide separate bandwidth to users accessing the video on demand service. This cost is offset by eliminating payments to the external company that previously hosted this service.
- Capital spending on cable equipment has been increased from \$7,500 to \$12,000.
- \$3,000 has been budgeted to complete the funding of the upgrade to the Village website.

NO INCREASE BUDGET

The proposed non-personnel 2014 cost to continue budget exceeds the 2013 budget by \$1,580, however the increased costs are more than offset by higher program revenues. As proposed, the budget would generate a surplus of \$1,149 of revenues over expenses.

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
	MISCELLANEOUS REVENUE Totals:	52	36	100	0	50	50	50	50
	CABLE/WEBSITE FUND Totals:	79,784	82,405	80,100	43,978	84,050	85,050	85,050	85,050

Report Criteria:

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

CABLE/WEBSITE FUND
Revenues

200-4135

These revenues are paid to the Village by Charter Communications, the local cable provider. The franchise fee amount represents 5% of the gross revenues for the cable television business done by Charter Communications with Village residents. Revenues are anticipated to increase \$5,000 compared to the 2013 budget.

\$85,000

200-4140 – Cable Contribution Fee

The collection of these revenues, which were generated by a special \$0.25 per month per subscriber fee, was ended by Charter Communications in February 2011.

\$0

200-4590 – Production Service

Fees collected for production services provided by Cable 98/982.

\$0

200-4599 – Local Programming Sponsorships

Revenues collected from parties who sponsor different types of cable programming.

\$0

200-4832 – Sales of DVDs

Revenue from the sale of duplicated DVD's of special cable productions (school and community events). Sales are expected to increase as event coverage is expanded.

\$50

200-4899 – Application of Fund Balance

The budget is anticipated to add \$1,149 to the reserves of the Cable / Website Fund.

\$0

Report Criteria:

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

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
<u>CABLE/WEBSITE FUND</u>									
<u>CABLE</u>									
200-51-0049-110	CABLE SALARIES	22,825	32,763	33,292	20,331	33,000	34,445	34,445	34,445
200-51-0049-151	CABLE SOCIAL SECURITY	1,570	2,508	2,547	1,555	2,525	2,635	2,635	2,635
200-51-0049-152	CABLE FRINGE BENEFITS	1,886	242	258	389	590	646	646	646
200-51-0049-201	CABLE SCHOOL ADVISER	0	1,500	1,500	0	1,500	1,500	1,500	1,500
200-51-0049-210	CABLE PURCHASED PROGRAMI	0	0	0	0	0	0	0	0
200-51-0049-215	CABLE VOD INTERNET	1,142	1,824	0	1,457	1,800	960	960	960
200-51-0049-225	CABLE TELEPHONE	951	735	720	415	720	720	720	720
200-51-0049-230	CABLE RENT/UTILITIES	7,850	7,100	6,970	4,847	6,970	6,620	6,620	6,620
200-51-0049-240	CABLE EQUIPMENT MAINTENAN	1,097	1,118	1,200	255	1,200	1,200	1,500	1,500
200-51-0049-250	CABLE CONSULTANT	0	60	0	0	0	0	0	0
200-51-0049-315	CABLE POSTAGE	0	0	25	0	25	25	25	25
200-51-0049-320	CABLE DUES & SUBSCRIPTION€	0	280	300	280	300	300	300	300
200-51-0049-330	CABLE EDUCATION, TRAVEL	410	97	400	336	500	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
<u>CABLE/WEBSITE FUND</u>									
<u>CABLE (Cont.)</u>									
200-51-0049-340	CABLE OPERATING SUPPLIES	3,180	2,262	2,130	1,559	2,200	1,810	2,200	2,200
200-51-0049-345	CABLE EQUIPMENT	767	1,443	2,000	227	2,000	2,000	2,500	2,500
200-51-0049-820	CABLE SMALL CAPITAL	8,731	22,376	7,500	7,121	7,500	12,000	12,000	12,000
200-51-0049-830	CABLE SMALL CAP. CONTRIBUT	431	0	0	0	0	0	0	0
	CABLE Totals:	50,240	74,306	58,842	38,572	60,830	65,461	66,651	66,651

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
<u>CABLE/WEBSITE FUND</u>									
<u>WEBSITE</u>									
200-51-0050-110	WEBSITE SALARIES	10,716	8,414	9,274	6,107	9,274	9,380	9,380	9,380
200-51-0050-151	WEBSITE SOCIAL SECURITY	952	603	709	437	709	718	718	718
200-51-0050-152	WEBSITE FRINGE BENEFITS	2,810	2,196	2,675	1,875	2,743	3,152	3,152	3,152
200-51-0050-215	WEBSITE HOSTING	939	761	1,000	34	800	1,000	1,000	1,000
200-51-0050-250	WEBSITE CONSULTANT	0	0	7,500	7,500	7,500	3,000	3,000	3,000
200-51-0050-330	WEBSITE EDUCATION & TRAVE	0	0	100	0	0	0	0	0
	WEBSITE Totals:	15,417	11,974	21,258	15,953	21,026	17,250	17,250	17,250
	CABLE/WEBSITE FUND Totals:	65,657	86,280	80,100	54,525	81,856	82,711	83,901	83,901

Report Criteria:

Account.Termination Date = {Is NULL}
Account.Acct Type = e
Account Detail

CABLE/WEBSITE FUND

Cable Expenses

200-51-0049-110 – Cable Salaries

Cable Production Manager and Cable Technical Manager (1,150 hours/year)	\$20,390
Cable Production Assistants (1,150 hours/year)	<u>14,055</u>
	\$34,445

200-51-0049-151 – Cable Social Security

34,445 x 7.65%	\$2,635
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200-51-0049-152 – Cable Fringe Benefits

Employer-paid retirement costs.	\$646
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200-51-0049-210 – Cable School Adviser

Matching funds paid to School District to compensate a faculty adviser to a video club.	\$1,500
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200-51-0049-210 – Cable Purchased Programming

Covers the cost of purchasing programming from other sources and related costs such as shipping. This would include costs associated with joint programming efforts. No purchases are planned for 2014.	\$960
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200-51-0049-215 Cable VOD Internet

The cost of separate Internet service for hosting of video on demand services.	\$960
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200-51-0049-225 – Cable Telephone

This account includes regular telephone expenses, cellular telephone charges, and long distance charges.	\$720
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200-51-0049-230 – Cable Rent/Utilities

Charge for use of office/production space and utilities consumption in Municipal Center. Decreased 5% for 2014 due to usage by the Senior Outreach Department.	\$6,620
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200-51-0049-240 – Cable Equipment Maintenance

Cost for repair, maintenance and cleaning of various pieces of equipment.	\$1,500
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200-51-0049-250 – Cable Consultant

No outside services are planned for 2014.	\$0
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200-51-0049-315 – Cable Postage	\$25
Postage for mailing correspondence, agendas and tape seals.	
200-51-0049-320 – Cable Dues/Subscriptions	
Covers the cost of subscriptions to magazines and journals related to television and technology and memberships in professional organizations.	\$300
200-51-0049-330 – Cable Education and Travel	
Costs for travel, lodging, food and registration fees for attendance at educational seminars, conferences, and specialized training. Increased due to participation on the WCM board.	\$600
200-51-0049-340 – Cable Operating Supplies	
Includes the purchase of office supplies, DVDs, gaffers tape, connectors, cables, wires and other miscellaneous supplies needed to operate the station. Also includes occasional equipment rentals.	\$2,200
200-51-0049-345 – Cable Small Equipment	
This account covers purchases of small equipment items costing less than \$1,000.	\$2,500
200-51-0049-500 – Cable Operating Contingency	\$0
200-51-0049-820 – Cable Small Capital	
Specific equipment purchase, replacement, and upgrade needs are still being Prioritized. Increased from \$7,500 in 2013 due to lower website related capital costs.	\$12,000

CABLE / WEBSITE FUND
Website Expenses

200-51-0050-110 – Website Salaries

Website Coordinator (2.5% of Clerk/Deputy Treasurer)	\$1,551
Website Technician (12.5% of Deputy Clerk + WOOC)*	<u>7,829</u>
	\$9,380

No change from 2013.

200-51-0050-151 – Website Social Security

\$9,380 x 7.65%	\$718
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200-51-0050-151 – Website Fringe Benefits

Allocated share of employer-paid retirement, health insurance, and other fringe benefit costs.	\$3,152
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200-51-0050-215 – Website Hosting

Covers the cost of hosting the website.	\$1,000
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200-51-0050-250 – Website Consultant

Remaining payment on costs of redesigning the website.	\$3,000
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200-51-0050-330 – Website Education and Travel

Costs for travel, food, lodging, and registration fees at educational seminars, conferences, and special training.	0
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VILLAGE OF MCFARLAND
PERSONNEL SCHEDULES - 2014

<u>Classification</u>	<u>2014</u>	<u>2013</u>	<u>Remarks</u>
<u>MUNICIPAL COURT</u>			
Court Clerk (PT - 28 hours/week)	1	1	
<u>ADMINISTRATION</u>			
Administrator/Treasurer	1	1	
Clerk/Deputy Treasurer	1	1	
Deputy Clerk	1	1	
Sr. Accountant	1	0	
Bookkeeper (PT - 30 hours/week)	0	1	
Clerk III (PT - 37.5 hours/week)	1	1	
* EMT/Clerk I	1	1	Shared with EMS
* EMT/Clerk I/Janitor	1	1	Shared with EMS.
Website Technician	0	0	Duties assigned to Deputy Clerk.
<u>POLICE DEPT.</u>			
Chief of Police	1	1	
Confidential Admin. Assistant	1	1	
Police Clerk	1	1	
Police Lieutenant	1	1	
Police Sergeants	2	2	
Detective	1	1	
School Resource Officer	1	1	25% of cost reimbursed by School District.
Police Officers	9	8	
Crossing Guards (seasonal)	4	4	
<u>FIRE/EMS DEPT.</u>			
Fire / EMS Chief	1	0	
Fire Chief (PT)	0	1	
Fire Inspector/Public Education Specialist	1	0	
Deputy Fire Chief	0	1	
EMS Director	1	1	
EMT/Clerk II	0	1	
*EMT/Clerk I	1	1	Shared with Administration.
*EMT/Janitor/Clerk I	1	1	Shared with Administration.
*EMT/Janitor/Clerk I	1	1	Shared with multiple depts.
*EMT/Janitor	1	1	Shared with Public Works and Municipal Center.
Fire Volunteers			
EMS Volunteers			

OUTREACH SERVICES

Director	1	1	
Case Manager (PT – 37.5 hours/week and 22 hours/week)	2	2	
Nutrition Site Manager (PT - 17.5 hours/week and 5 hours/week)	2	2	McFarland and Cambridge meal sites.

COMMUNITY DEVELOPMENT

Director	1	1	
Clerk II (PT - 22 hours/week)	1	1	
Building Inspector	1	1	60% of cost reimbursed by Monona.
Electrical Inspector (PT - varies)	1	1	Performs commercial electric inspections.

**PUBLIC WORKS/
UTILITIES/PARKS**

Director	1	1	
Asst. Director/Parks Manager	1	1	
Clerk III	1	1	
Utility Clerk (PT- 12 hours/week)	1	1	
Mechanic	1	1	
Lead Crew	1	1	
Crew (FT)	5	5	
Crew (PT – 25 hours/week)	1	1	
*EMT/Janitor	1	1	Shared with EMS and Municipal Center
Seasonal Employees	4	4	

LIBRARY

Director	1	1	
Assistant Director	1	1	
Youth Services Librarian	1	1	
Library Assistant II	1	1	
Library Assistant I (PT - varies)	4	4	Average about 20 hours per week.
Technology Services Assistant (PT-12 hours/week)	1	1	
Page (PT-varies)	1	1	Average about 10 hours per week.
Shelvers (PT - varies)	6	6	Average about 10 hours per week.

CABLE

Cable Managers (PT)	2	2	
Production Assistants (PT-varies)	3	3	
TOTAL	80	79	

* Position shared between departments.

SCHEDULES OF EXISTING DEBT SERVICE

01-01-13

VILLAGE PURPOSE DEBT

Year Due	\$1,200,000 STF Loan - 03/15/04 (3.75%)		\$379,000 STF Curling Club Refinance Loan - 04/05/06 (4.75%)	
	Principal	Interest	Principal	Interest
	2013	75,000	2,812	19,700
2014			20,828	10,139
2015			21,962	9,150
2016			170,668	8,129
	<u>\$75,000</u>	<u>\$2,812</u>	<u>\$233,158</u>	<u>\$38,493</u>

Year Due	\$4,275,000 Refunding Bonds-3/10/03 (3.7-4.25%) Callable 09-01-13		\$3,240,000 Refunding Bonds-05/15/05 (3.25-4.2%) Callable 09-01-08		\$2,460,000 G.O. Notes [\$1,980,000 - Village] 12/15/08 (4.25%) Callable 12-01-16	
	Principal	Interest	Principal	Interest	Principal	Interest
	2013	325,000	13,000	310,000	90,498	235,000
2014			220,000	78,097	225,000	47,600
2015			220,000	69,298	225,000	38,038
2016			240,000	60,497	205,000	28,475
2017			270,000	50,898	215,000	19,763
2018			235,000	40,097	250,000	10,625
2019			510,000	30,698		
2020			230,000	9,660		
	<u>\$ 325,000</u>	<u>\$ 13,000</u>	<u>\$2,235,000</u>	<u>\$429,743</u>	<u>\$1,355,000</u>	<u>\$202,088</u>

Year Due	3,700,000 Promissory Notes - 12/01/11 (2.0 - 2.25%) Callable 9-1-18	
	Principal	Interest
	2013	45,000
2014	610,000	74,385
2015	655,000	62,185
2016	680,000	49,085
2017	690,000	35,485
2018	690,000	21,685
2019	140,000	6,160
2020	140,000	3,220
	<u>\$ 3,650,000</u>	<u>\$ 327,490</u>

Summary

Year Due	Principal	Interest	Year	Principal	Interest	Total
2013	45,000	75,285	2013	1,009,700	250,257	1,259,957
2014	610,000	74,385	2014	1,075,828	210,221	1,286,049
2015	655,000	62,185	2015	1,121,962	178,671	1,300,633
2016	680,000	49,085	2016	1,295,668	146,186	1,441,854
2017	690,000	35,485	2017	1,175,000	106,146	1,281,146
2018	690,000	21,685	2018	1,175,000	72,407	1,247,407
2019	140,000	6,160	2019	650,000	36,858	686,858
2020	140,000	3,220	2020	370,000	12,880	382,880
	<u>\$ 3,650,000</u>	<u>\$ 327,490</u>		<u>7,873,158</u>	<u>1,013,626</u>	<u>8,886,784</u>

UTILITY PURPOSE DEBT

Year Due	\$875,000 STW Promissory Notes – 12/01/11 (2.0-2.25%) Callable 9-1-18	
	Principal	Interest
2013	80,000	16,875
2014	80,000	15,275
2015	85,000	13,675
2016	85,000	11,975
2017	90,000	10,275
2018	90,000	8,475
2019	90,000	6,450
2020	95,000	4,560
2021	95,000	2,375
	\$790,000	\$89,935

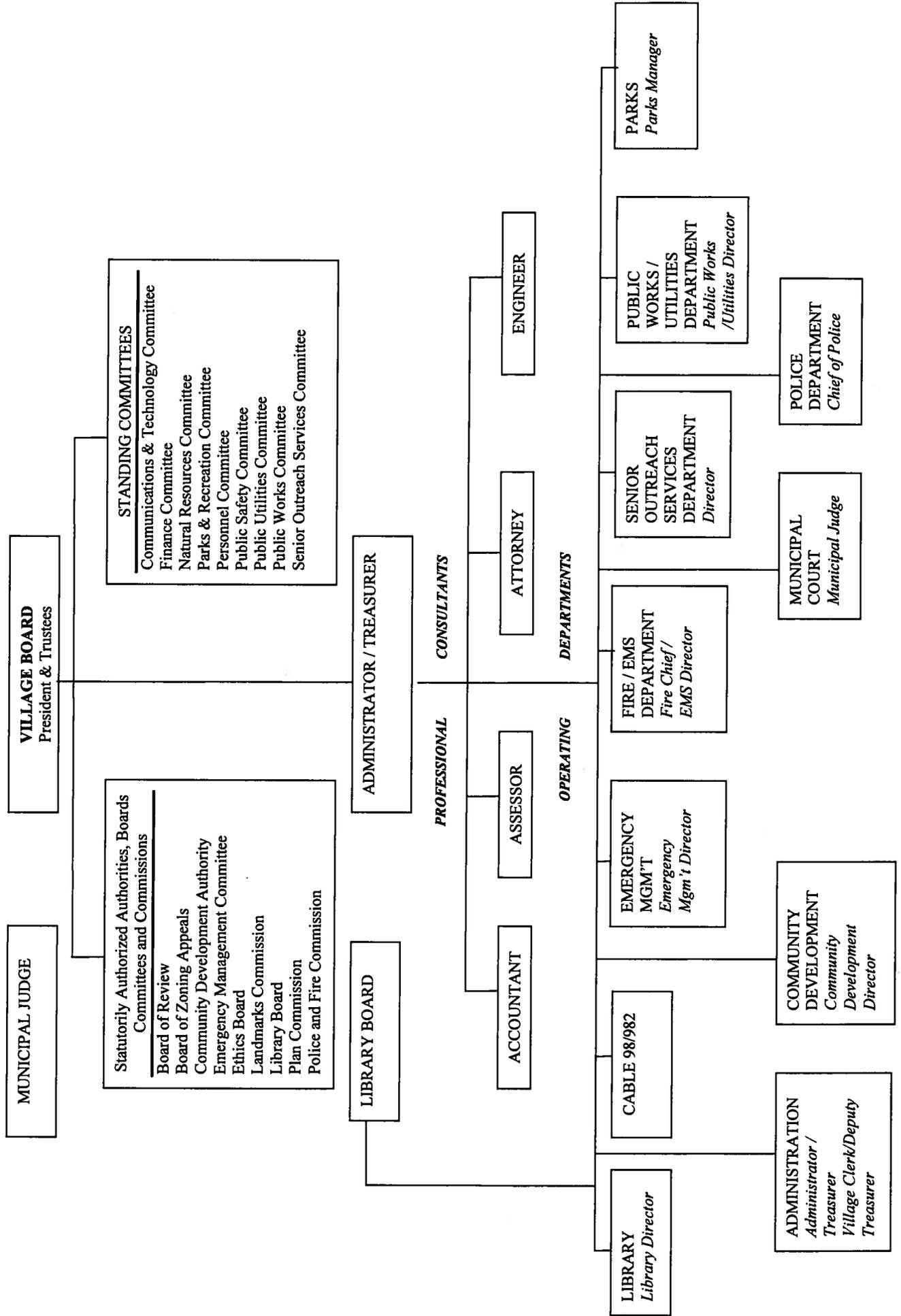
TIF PURPOSE DEBT

Year Due	\$2,460,000 G. O. Notes [\$210,000 - TID #3] 12/15/08 (4.25%)		TID #3 \$2,635,000 Taxable G.O. Notes - 12/15/08 (5.57%) Callable 12-01-16		TID #3 \$1,415,000 Refunding Bonds - 12/15/08 (4.68%) Callable 12-01-21	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	50,000	2,125	330,000	91,845		66,407
2014			345,000	74,322		66,406
2015			365,000	55,658		66,406
2016			385,000	34,670		66,406
2017			185,000	11,377		66,406
2018						66,407
2019						66,406
2020					260,000	66,406
2121					270,000	54,056
2022					285,000	40,894
2023					295,000	27,000
					305,000	13,725
	\$50,000	\$2,125	\$1,610,000	\$267,872	\$1,415,000	\$600,519

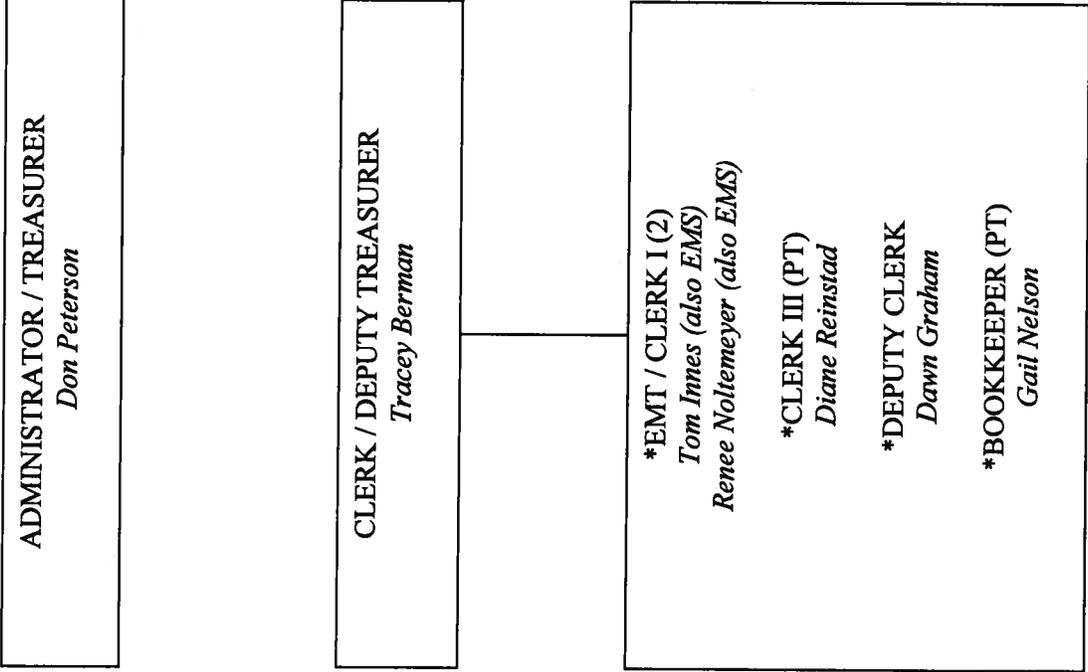
Year Due	\$2,460,000 G. O. Notes [\$270,000-TID #4] 12/15/08 (4.25%) Callable 12-01-16	
	Principal	Interest
2013	25,000	10,412
2014	40,000	9,350
2015	40,000	7,650
2016	40,000	5,950
2017	50,000	4,250
2018	50,000	2,125
	\$245,000	\$39,737

VILLAGE OF MCFARLAND

Table of Organization

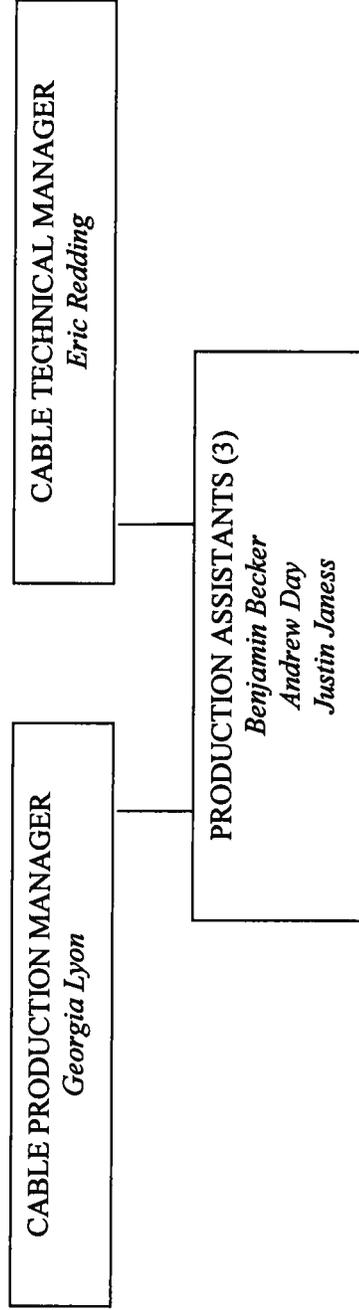


ADMINISTRATION



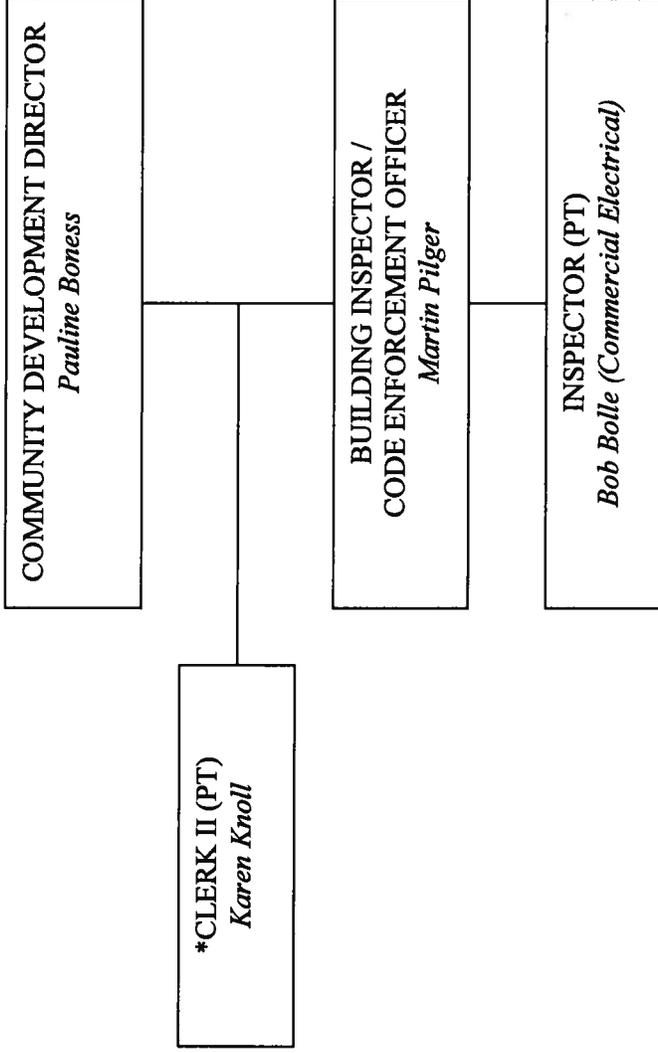
* AFSCME represented.

CABLE 98/982 STATION



COMMITTEE
Communications & Technology Committee

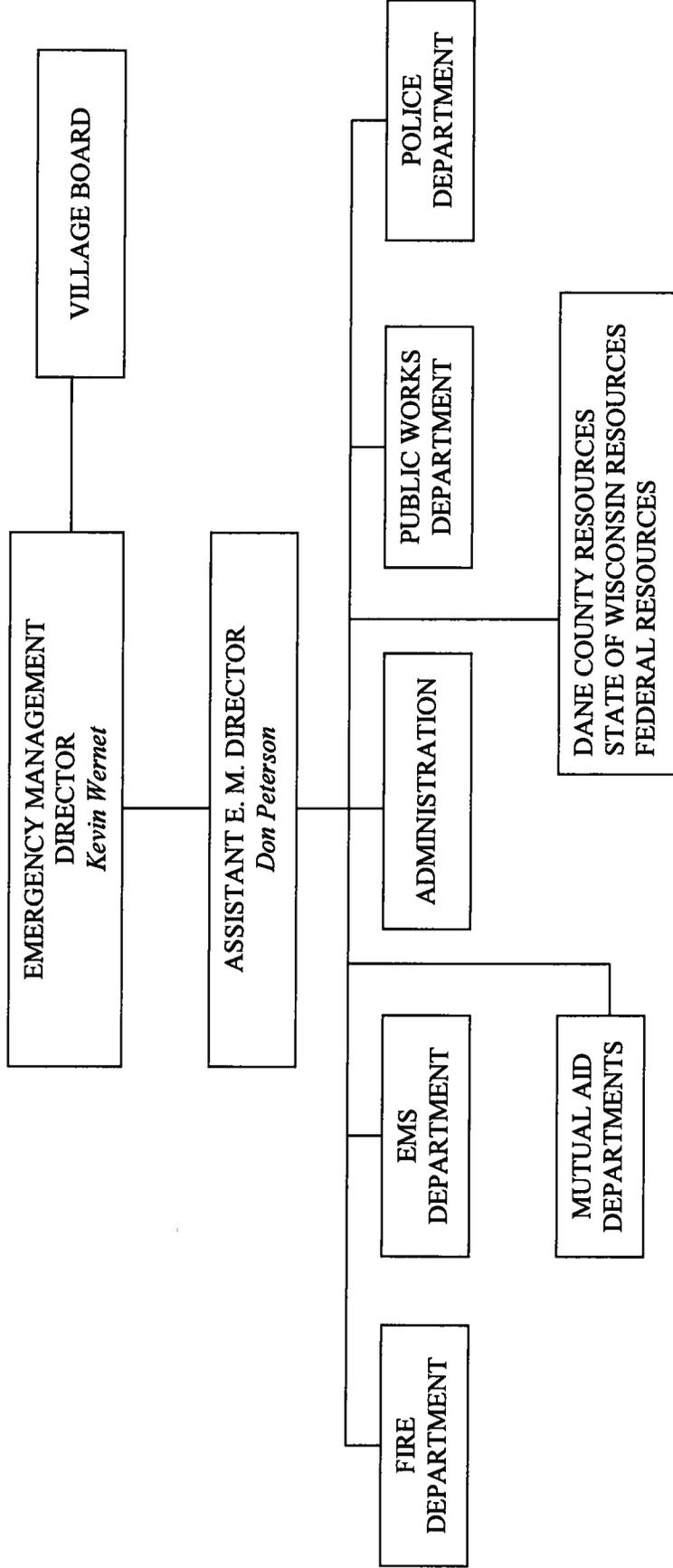
COMMUNITY DEVELOPMENT DEPARTMENT



- COMMITTEES
Board of Zoning Appeals
Community Development Authority
Natural Resources Committee (planning)
Parks & Recreation Committee (planning / design)
Plan Commission
Village / School District Joint Planning Committee

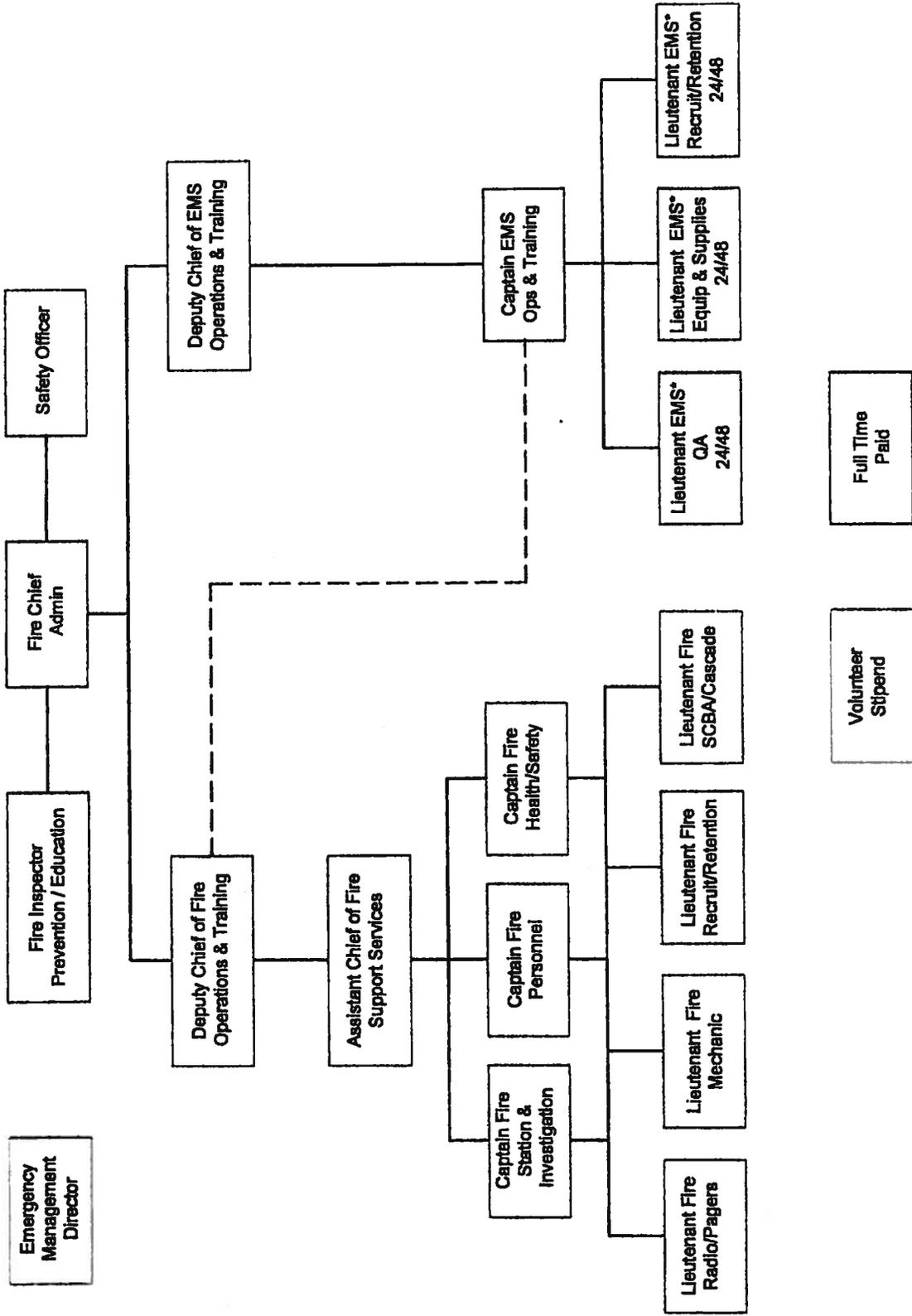
* AFSCME represented.

EMERGENCY MANAGEMENT DEPARTMENT



COMMITTEE
Emergency Management Committee
Public Safety Committee

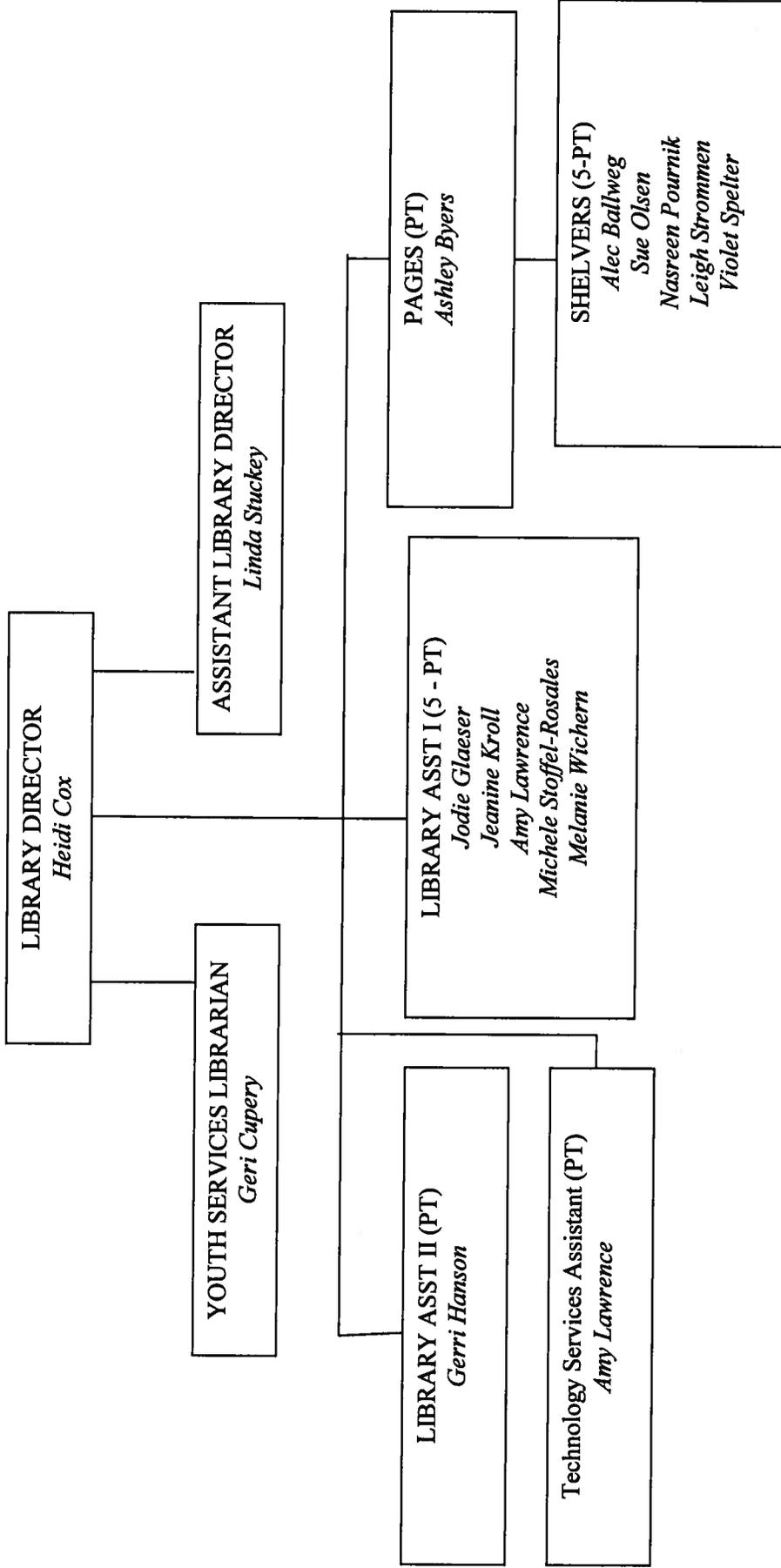
McFarland Fire Rescue Organization Chart



Full Time Paid

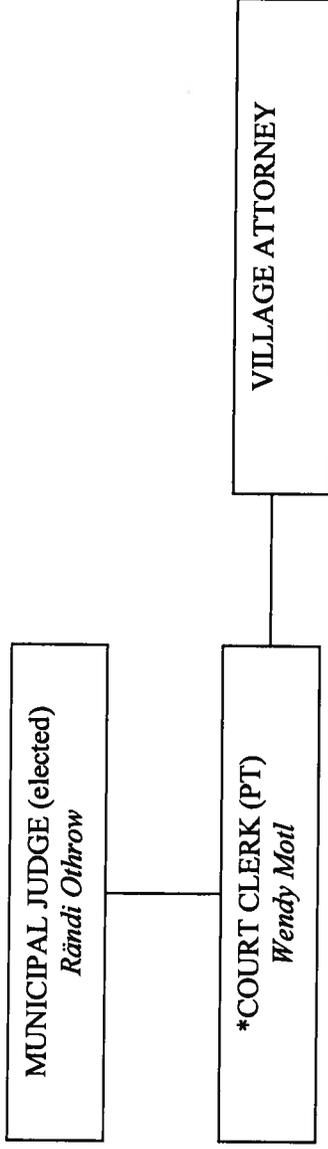
Volunteer Stipend

LIBRARY



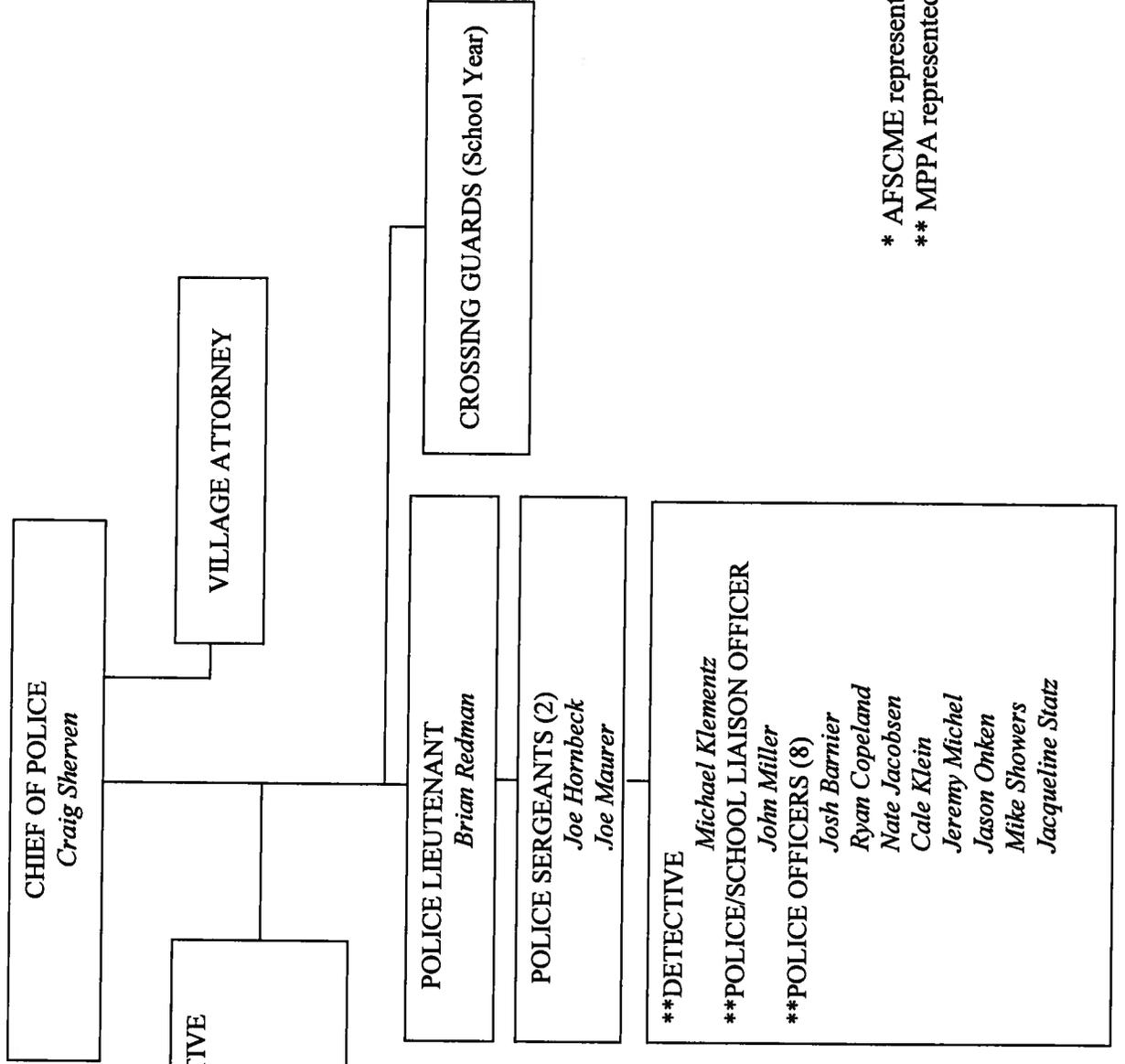
COMMITTEES Library Board

MUNICIPAL COURT



* AFSCME represented.

POLICE DEPARTMENT

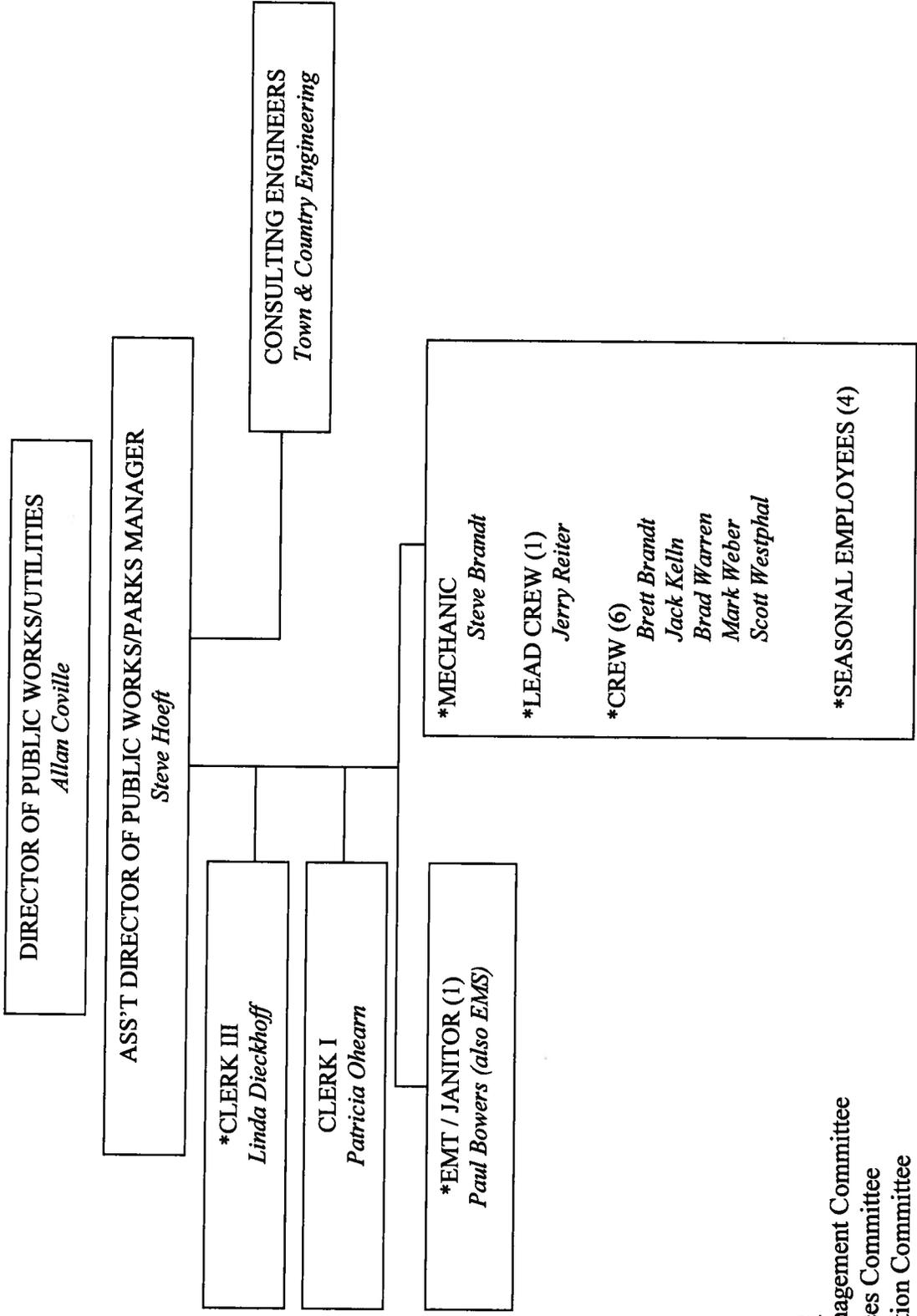


* AFSCME represented.
** MPPA represented.

COMMITTEES

- Emergency Management Committee
- Police & Fire Commission
- Public Safety Committee

PUBLIC WORKS/UTILITIES DEPARTMENT

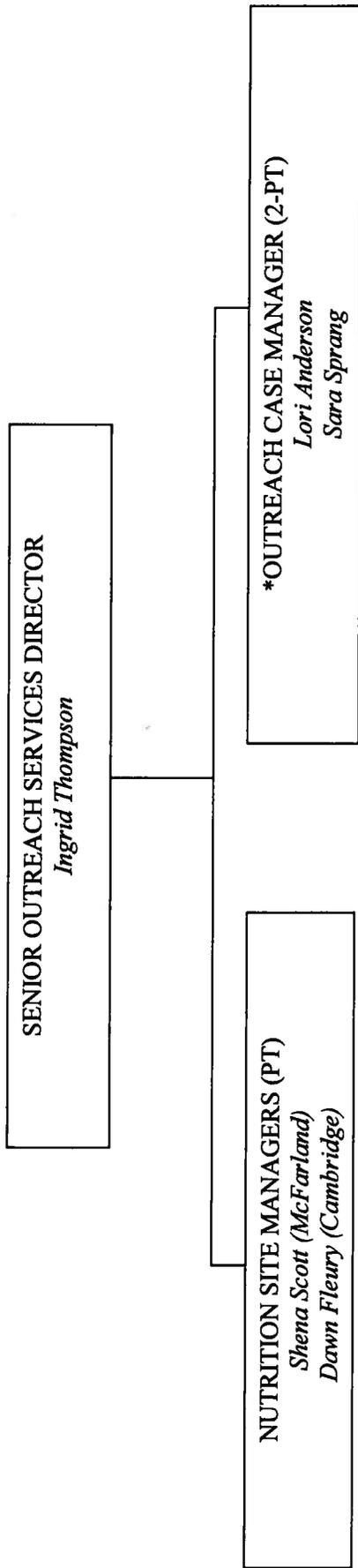


COMMITTEES

- Emergency Management Committee
- Natural Resources Committee
- Parks & Recreation Committee
- Public Utilities Committee
- Public Works Committee
- Village / School District Joint Planning Committee

* AFSCME represented.

SENIOR OUTREACH SERVICES DEPARTMENT



COMMITTEE

Senior Outreach Services Committee

* AFSCME represented.