



## 2017 Annual Budget

September 26, 2016 – Administrative Submission



# Village of McFarland

Updated 07.02.14

## **VISION STATEMENT**

The vision of the Village of McFarland is to create an inviting and dynamic community that offers a high quality of life and a supportive environment in which all citizens may practice their individual value choices. The community actively seeks to preserve its proud heritage, protect its abundant natural resources, plan for responsible and balanced residential and commercial growth, promote a viable economic base, support educational excellence, provide diverse leisure options, and foster a healthy social fabric.

## **MISSION STATEMENT**

With direction encouraged from an engaged citizenry, Village elected officials and employees will maintain and enhance the quality of life of the community by delivering quality services in an efficient and accountable manner and by providing an orderly, unbiased system of government that is transparent and accessible. To create and sustain a high level of confidence in Village government, we pledge to function with: professional integrity; fiscal responsibility; open communications; sensitivity to the values of each individual; full cooperation in achieving the priority goals determined by the community.

# 2017 ANNUAL BUDGET

## VILLAGE OF MCFARLAND

Dane County, Wisconsin

VILLAGE PRESIDENT	Brad Czebotar
BOARD OF TRUSTEES	Jerry Adrian
	Stephanie Brassington
	Dan Kolk
	Mary Pat Lytle
	Tom Mooney
	Clair Utter
MUNICIPAL JUDGE	Randi Othrow
VILLAGE ADMINISTRATOR/TREASURER	Matthew G. Schuenke
VILLAGE CLERK/DEPUTY TREASURER	Cassandra Suettinger
FINANCE DIRECTOR	Kelsy Boyd
POLICE CHIEF	Craig Sherven
FIRE/EMS CHIEF	Chris Dennis
DIRECTOR OF PUBLIC WORKS	Allan Coville
EMERGENCY MANAGEMENT DIRECTOR	Charles DiPiazza
LIBRARY DIRECTOR	Heidi Cox
COMMUNICATIONS AND TECHNOLOGY DIRECTOR	Eric Redding
DIRECTOR OF SENIOR OUTREACH	Lori Andersen
COMMUNITY DEVELOPMENT DIRECTOR	Pauline Boness



## Memorandum

To: Village Board of Trustees  
 From: Matthew G. Schuenke, Village Administrator  
 Date: September 26, 2016  
 Re: **2017 Budget Transmittal Memorandum**

### Executive Summary

Please find enclosed the draft 2017 Budget as submitted by the Village Administrator/Treasurer and Department Heads. The documents included outlines the proposed revenues and expenditures for the coming year for all funds within the Village. This document is being submitted to the Village Board at its September 26, 2016 meeting for consideration and review prior to final action. The Village Board is set to host the public hearing and take final action at its November 28, 2016 meeting. This memorandum will review the 2017 draft Budget with the goals and objectives established by the Village Board as well as summarize key portions of Staff proposals.

### Goals and Objectives

The following were reviewed by the Village Board as goals and objectives for the 2016 Budget with an additional column detailing how each of these were included in the Staff proposed budget:

GOAL	OBJECTIVE	2016 Budget
1. Provide adequate funding for capital needs.	1. Update and prioritize projects within the 5 year Capital Improvement Plan, demonstrate relationship between General Fund, Capital, and Debt Service budgets.	<ul style="list-style-type: none"> <li>✓ Update to 5-year CIP still being drafted by Staff.               <ul style="list-style-type: none"> <li>○ 2017 will carry over several projects from '15 and '16</li> <li>○ Significant improvements to several roads.</li> <li>○ Capital Projects were completed in 2016 without having to borrow creating no increase in the Debt Service budget.</li> <li>○ Large vehicle and equipment to consider in '17.</li> </ul> </li> </ul>
2. Maintain, modify, and/or expand service levels.	2. Consider recommendations from Staff regarding opportunities for expansion/change.	<ul style="list-style-type: none"> <li>✓ No new F-T positions proposed, several transitions between F-T and P-T both ways recommended.</li> <li>✓ Transition P-T employee to F-T in Senior Outreach.</li> <li>✓ Add P-T Code Inspector to Community Development.</li> <li>✓ Convert P-T DPW Employee to F-T Parks Employee.</li> </ul>
3. Properly set and manage tax levy. Present clearly projected expenses and levy necessary to fund budget.	3. Adjustment of 0-3% in the property tax levy. Maintain compliance within Expenditure Restraint Program.	<ul style="list-style-type: none"> <li>✓ Property Tax <i>LEVY</i> recommended for increase by 3.38% or \$185,382 while Property Tax <i>RATE</i> will be no increase and remain at \$7.22 per \$1,000 of value.</li> <li>✓ No increase in tax rate attributed to significant growth from 2016 to 2017, more value to spread levy across.</li> <li>✓ Staff reviewing compliance within levy limit and expenditure restraint requirements.</li> </ul>

4. Establish new community wide directives.	4. Strategic planning, branding assistance, and/or general long range planning assistance.	<ul style="list-style-type: none"> <li>) Funds provided to complete the Comprehensive Plan in the first half of 2017.</li> <li>) Branding initiative will commence upon completion of the Comp Plan.</li> <li>) Several other planning activities recommended within the Parks System.</li> </ul>
5. Reduce outstanding debt.	5. Identify debt for early retirement/refinance, limit new debt.	<ul style="list-style-type: none"> <li>) Early repayment of TID Debt recommended for 2 issuances that are currently callable as of 12/1/2016.</li> <li>) Refinancing recommended for several issuances to reduce interest expense for some debt that is callable as of Dec 1.</li> <li>) Utilize transfers between funds to keep Debt Service tax levy low.</li> </ul>
6. Increase Community Involvement.	6. Complete website and further social media development.	<ul style="list-style-type: none"> <li>) Budget recommends centralized approach to website's ongoing maintenance. Reallocating funds within Fund 200 to account for this work.</li> <li>) Continued attention to update content and improve use of website.</li> </ul>
7. Offer competitive wages and fringe benefits.	7. Review alternatives for providing Health Insurance, Update Merit Pay Plan.	<ul style="list-style-type: none"> <li>) New method for determining Cost of Living Adjustments recommended.</li> <li>) Added line item for wage adjustments to provide funds to address ongoing employee wages.</li> <li>) Health Insurance will increase at a modest 2% next year; however, due to the low reduction the State is calculating no Employee contribution for 2017.</li> </ul>
8. Budget Process Evaluation	8. Consider efficiencies of Budget Review, Budget Performance, and other alternatives to consider in future budgets.	<ul style="list-style-type: none"> <li>) 2017 Budget was prepared in a very condensed time frame.</li> <li>) Process will continue to evolve to meet the needs of the organization and community.</li> <li>) Good beginning to new format.</li> </ul>

## Remaining Process and Schedule

Please note the following process and schedule that is recommended for use to draft, review, and approve the 2017 Budget:

<b>TASK</b>	<b>OWNER</b>	<b>DEADLINE</b>	<b>NOTES</b>
Adopt goals, objectives, process, and schedule.	Village Board	Aug 8	
Staff Meeting— Discuss Budget Format, Worksheets	Staff	Aug 9	
Department Head Goals/Objectives Meeting	Village Board	Aug 29, 3 pm	
Budget Worksheets Due to Admin.	Staff	Sept 2	
Preliminary Draft Budget Complete	Staff	Sept 9	
Final Draft Budget Complete	Staff	Sept 14	
Final Review of Budget Complete	Staff	Sept 16	
Budget Prepared for Distribution	Staff	Sept 19	
<b>Budget Transmitted to Village Board</b>	<b>Village Board</b>	<b>Sept 26</b>	<b>1</b>
Budget Review	Village Board	Oct 10	2
Deadline for Trustees to Submit Discussion Items	Village Board	Oct 10	
Budget Review	Village Board	Oct 10, 3 pm	2
Utility Review	Public Utilities Comm.	Oct 18	
Budget Review	Village Board	Oct 24	2
Deadline for Trustees to Submit Change Items	Village Board	Oct 24	
General Fund, Capital Review	Finance Comm.	Oct 26	
Budget Review	Village Board	Nov 10, 6 pm	2
Budget Review ( <i>OPTIONAL</i> , as needed)	Village Board	Nov 14	2
Class I Notice of Public Hearing Published	Staff	Nov 17	
Public Hearing and Adopt Budget	Village Board	Nov 28	3

### *Guidelines/Requirements:*

1. The Village Administrator/Treasurer transmits the proposed 2017 Budget to the Village Board for their consideration and review.
2. The above schedule provides for 5 different meeting times for the Village Board to meet to consider the budget. Additionally, two other meetings are provided for Committees to conduct their review as applicable. October 10<sup>th</sup>, 13<sup>th</sup>, 24<sup>th</sup>, and November 10<sup>th</sup> are considered mandatory in order to get through the document at least once. The remaining dates should be held by the board as a place holder for additional review should they be needed. This schedule will be more defined as we get closer to the meeting dates as it will be listed on agendas what topics will be discussed when. November 10<sup>th</sup> shall serve as the final meeting to address final changes from Trustees and additional revisions from Committee unless more time is allocated.
3. A public hearing is required by Statute in order to adopt the budget and usually happens at the end of the process. Public Comment will still be available in many different ways through the review process and the meetings that will be held. Once the public hearing is closed, then the board may consider final changes and approval of the document.

## 2017 Budget Overview

### *110 General Fund*

The 2017 Budget represents a total General Fund Budget of \$5,470,962 that requires a total of \$3,446,286 in property tax support. The total represents an increase in expenditures of \$217,856 (4.15%) and tax support of \$120,937 (3.64%). The Tax Rate is projected at \$7.22 per \$1,000 of value which is the same as 2016 with no increase anticipated. A resident with a home valued at \$250,000 would expect to see a tax bill for Village services approximately the same as the previous year around \$1,804. Please note some of the highlights from the 2017 General Fund Budget:

- J) 4222 State – Expenditure Restraint: The Village has already been determined as eligible for this funding in 2017. Eligibility for 2018 will be dependent on the budget that is adopted this year and Staff is reviewing the effect this budget may have on this funding.
- J) 4244 DOT – Transportation Aids: The Budget for 2016 forecasted its payment based on the amount received in 2015 which was about \$40,000 higher than what was actually awarded. The 2016 budget for this line item will be short approximately by this amount and the estimate for 2017 will be similar leading to the reduction in the funding.
- J) 4321 (Building), 4322 (HVAC), 4323 (Plumbing), 4324 (Electrical), 4329 (Misc CD): All of these fees are the permit revenue collected from new construction and a significant increase is expected in 2017 as has been felt in 2016. The Village experienced a great deal of growth from 2015 to 2016 and it is reflected in these line items, going forward they have been adjusted to account for this increase.
- J) 4910 – Apply Fund Balance: No fund balance is projected for use in this budget.
- J) 51-1111 – Village Board: Projected for a decrease next year mostly attributed to shifting the Volunteer Coordinator hours to Senior Outreach and other changes to better align budget to actual numbers.
- J) 51-2161 – Legal: An increase is recommended in the Legal Budget to account for labor negotiations next year as the current contract with the two unions will expire at the end of 2017. Also includes a small increase for the general labor to better account for his actual utilization.
- J) 51-4141 – General Administration: The current Administrative Office Staffing is reflected in the 2017 Budget which remains subject of review in order to finalize this structure. The Personnel Committee followed by the Village Board will review a plan to address this staffing in October which will be worked into the budget later during the review process as is necessary.

- J) Wage Adjustment: A new line item is recommended for inclusion in the budget to provide some funding within Department to use for wage adjustments for their employees. The amount is calculated at 2% of the total non-represented wages for the Department and may be used during the year for merit pay, grid steps, and other adjustments as may be approved during the year. Separately, the salaries line item currently includes a 1.7% cost of living adjustment which was determined using the 5 year average of the COLA set by the Social Security Administration. This is reflected within all budgets that have personnel costs.
  
- J) Health Insurance: For both single and family plans, the cost increase is very modest averaging around 2% for next year as part of the State Plan. The Village has been part of this plan for many years and it is recommended to continue this relationship for the time being; however, one thing to look at is the Employee versus Employer funding responsibilities. Since the State started setting the maximum payments by municipalities at 88% of the plans offered in this County, it has also determined the minimum share contributed by Employees. The lowest cost premium next year for both single and family plans is less than the maximum payment by the Village yielding no minimum Employee payment. At the very least the Village Board needs to be aware of this equation and discuss possible changes to it in order to have more local control of Employee contributions as they may be necessary. This is reflected within all budgets that have personnel costs.
  
- J) 51-4195 – Insurance Administration: The State sets the Experience Modification for all employers in this State based on their claims and actual utilization of Worker’s Compensation. The Village incurred a significant loss in 2015 with the death of an employee while working. This higher cost is reflected in the current budget and will be present around this level for at least the next three years.
  
- J) 52-1010 – Police Department: The current contract costs and wage obligations are reflected in the salary line item within this Department. Additionally, by July 1<sup>st</sup> of next year all officers will be paying the full employee share of WRS and the reduction of this cost for the Village is reflected in the lower fringe benefits cost. No new officers are proposed within this budget; however, an increase in overtime costs is recommended to address this need as it has arisen more than expected in 2015 and 2016 for a variety of reasons.
  
- J) 55-5510 – Senior Outreach: It is proposed to transition the Case Manager from 32 hours per week to a full 40 hours per week changing her classification to full-time. Additionally, there is a slight increase proposed for the part-time Case Worker as this position will pick up the responsibilities of the Volunteer Coordinate at 2.5 hours per week. The remainder of the Specialized and Nutrition Services remain essentially the same.

- J 52-7230 – Community Development: The salary increase is attributed to the addition of a part-time Code Inspector position and transferring the commercial Electrical Inspector from the Fire Budget. The Code Inspector is forecasted at about 8 hours per week and will be shared with the City of Monona under a similar relationship as the Building Inspector. This will help to address ongoing property maintenance and nuisances that are currently addressed by existing Staff as time allows.
  
- J 53-3030 – Public Works: As has been used in 2016, it is recommended for the Utility Clerk position be reduced to regular part-time at about 20 hours per week. Most of this savings would be reflected in the Utilities anyway but does factor in to the overall Staffing needs of the Department.
  
- J 55-6050 – Parks: There is currently a vacancy in the Public Works Department for a regular part-time Crew Person. Parks is one of the services overseen by Public Works and it is recommended to transition this position to full-time as a dedicated Parks Maintenance position. Seasonal Staff would remain the same but this would help to provide a dedicated Parks Employee year round to address these responsibilities while also receiving assistance and providing assistance to Public Works as needed.

## **2017 Budget Overview**

### *200 Communications and Technology Fund*

Formerly titled the Cable Fund, this budget shows a significant increase for 2017 in order to shift levy dollars from the General Fund in order to pay for the Communications Specialist that was hired in 2016. This also includes an increase in hours from 15 to 20 per week for this position as it continues to take on more responsibility. It is also proposed that a one-time purchase of \$35,000 be made from fund balance to pay for some upgrades to video controller equipment as well as the use of about \$5,000 to pay for other small capital next year. These two items are what is driving the increase from \$95,000 in 2016 to \$166,419 in 2017. Funds will still be allocated to the website and its ongoing maintenance, but in a more centralized approach with Department Staff taking on a more lead role to update the content and maintain its use going forward.

### *210 Parks Fund*

The Parks Fund saw a significant increase in revenue in 2016 and will again likely see gains in 2017 that can go towards eligible parks related improvements. Additional funds are set aside within the Capital Fund to help pay for larger long-term expenses through the use of borrowed money. This Budget is entirely supported by development and impact fees with no dedicated property tax levy support. There is one large improvement planned out of this budget for next year to address several items at McDaniel Park and then several smaller projects. All of the recommended items in this budget are put forth as discussed by the Parks Committee; however, additional review by this group may be necessary to see the whole picture when combined with the capital allocation.

### *300 Solid Waste Fund*

Garbage is collected weekly and recycling is collected every other week under a contract with a private refuse hauler. The fund is essentially paid for through user charges directly to the home owner through their annual tax bill and the property tax levy. Each home is assessed a fee of \$100 for the year and it is proposed to increase this fee to \$112 for the year, or about a \$1 per month in order to account for the increased contract cost. This increase, combined with a slight increase in the levy will help to fund the general operations for this service. Further, it is proposed to purchase several new collection containers to account for the new users added through new home construction in the couple years.

### *400 Tax Increment District #3 Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to TID #3 which is generally located around Terminal Drive.

### *401 Tax Increment District #4 Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to TID #4 which is generally located on Main Street in the downtown area.

## 2017 Budget Overview

### *500 Capital Projects Fund*

The Capital Fund is showing a significant increase from the previous year for a total budget of \$6,768,713 as several projects both large and small are ready for implementation. The main revenue source for this budget remains borrowed money as it pays for a majority of these expenses that are long term capital improvements. A small amount of tax levy is committed for the smaller items and sinking funds as appropriate. The 2015 levy within this budget was \$300,000 but that was reduced in 2016 to \$262,835. It is proposed to make up half of that decrease from 2016 in 2017 by increasing the levy in this fund to \$281,680. Grant money and utility funding also play a key role in funding these projects. Setting a levy amount and listing the projects were a priority to complete this draft; however, more work is needed to better allocate the funds to pay for these expenses. An update 5 year Capital Improvement Plan is currently being drafted which will better account for the funding of these projects. This will be presented in the future as part of the review of this budget. Please note some of the highlights from the 2016 Capital Fund Budget:

- J) 51-0081 – Facilities: It is recommended that the Village continue to make security enhancements as projects come forward and are recommended. The first of such projects began in 2016 and more will likely be brought forth in the future. New servers are needed within the Municipal Center and it is recommended that funds be provided to access a consultant to help plan future facilities and space needs of several departments/services.
- J) Library: The Capital Budget for next year includes a new section for the Library to specifically address several of their needs. The addition of a new self-check out, new computer workstations, replacement of certain shelving, and adjustments to furniture are all proposed to improve the use of the existing facility. Further, it is recommended to alter one of the larger rooms that is at capacity and not functioning well with the rest of the needs for the Department.
- J) 51-7272 – Planning: The Capital projects for next year include finishing the Comprehensive Plan in the first half of the year and then beginning a branding initiative shortly thereafter.
- J) 52-0010 – Police Department: Includes basic level funding to pay for vehicle leases and a variety of new equipment within the Department.
- J) 52-0020 – Fire/EMS Department: One of the Fire Engines is in need of replacement as it will surpass its 25 year useful life next year. The cost for this item would be approximately \$700,500 and is a majority of the expense within this budget for next year. Also propose replacing the brush truck and department car along with several other equipment needs. This budget will also include the new exhaust system to be installed in the garage bay that will be offset primarily by grant funds.

- ) 53-0030 – Public Works: A majority of the expense in this budget for next year centers on road construction projects including Annual Street Maintenance, Street Resurfacing, Siggelkow Road, County MN (Broadhead) Phase #2), Holscher Road (largest project), and Larson Beach Road. There was no borrowing in 2016 and a couple of these were scheduled for construction at that time but have been held over for a variety of reasons. The budget also includes some vehicle and equipment replacement as well as other smaller projects to address utility and trail needs.
- ) 55-0050 – Parks: Several improvements have been recommended at Brandt Park, most notably replacing the field lighting system which has equipment that is presently obsolete. Provides funding for a parking lot repaving at the hockey rink in McFarland Park, new master plan for Urso/Schuetz Park, new pier/dock at Jaeger Park, and finishing up the Lewis Park Shelter. The Grandview Marsh Path project has now been included with additional funds to pay for boardwalk as was determined in 2016. The Village needs to further discuss this project to determine its ongoing desirability given its cost has doubled since its inception.

## **2017 Budget Overview**

### *600 Utility Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to the Water and Sewer Utilities.

### *650 Stormwater Utility Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to the Stormwater Utility.

### *700 Debt Service Fund*

Debt Service payments as they exist today are expected to remain flat with no increase for 2017 due to no additional borrowed money in 2016. An increase in development has also raised the library impact fee which lowers the need for tax levy support within the budget. An early repayment and refinancing will be considered by the Village this Fall, and its effect on the 2017 payments will have to be reviewed in the future after those projects have been approved.

### *900 Library Fund*

The general operations of the Library occur within its own fund that is managed by Library Staff and overseen by the Library Board once the budget has been authorized by the Village Board. Slight changes to the scheduling of Staff has resulted in some increased salary and fringe benefit costs; otherwise, an increase of almost 5.5% is recommended which translates into about a 5% increase for the property tax levy as the Library does bring in other funds from Dane County. All other capital costs are accounted for within the Capital Fund.

This concludes my transmittal of the 2017 Budget to the Village Board. I look forward to working with the Board, Staff, and Public on this document as I feel this budget continues to provide exemplary services while improving the community. Thank you to Village Staff for their efforts to prepare and bring forth this document together. They continue to demonstrate that without their presence, this place would not be as special as it is today. Please feel free to contact me with any questions you might have.

Matt Schuenke  
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[matt.schuenke@mcfarland.wi.us](mailto:matt.schuenke@mcfarland.wi.us)



## Memorandum

To: Village Board of Trustees  
 From: Matthew G. Schuenke, Village Administrator  
 Date: August 5, 2016  
 Re: **2017 Budget Review Schedule**

Please note the following dates scheduled to review the 2017 Budget:

Day	Date	Time	Meeting	Description	Action
Mon	Sep 26	7:00 pm	Village Board	Budget transmittal & intro from Staff to the Board	Begin Review Process
Mon	Oct 10	7:00 pm	Village Board	Begin detail review of budget (Meeting #1)	Presentation and discussion only.
Thu	Oct 13	3:00 pm	Village Board	Meeting #2	Presentation and discussion only.
Tues	Oct 18	6:00 pm	Public Utilities Committee	Utility Budget Review	Presentation and discussion only.
Mon	Oct 24	7:00 pm	Village Board	Meeting #3	Presentation and discussion only.
Wed	Oct 26	6:30 pm	Finance Committee	General Fund and Capital Program Review	Presentation and discussion only.
Thu	Nov 10	7:00 pm	Village Board	Final Budget Review (Meeting #4)	Trustee Requests, Comm. Changes, Final Discussion.
Mon	Nov 14	7:00 pm	Village Board	Meeting #5 – Optional.	Further discussion as needed.
Mon	Nov 28	7:00 pm	Village Board	<b>Public Hearing and Final Review</b>	Adopt 2016 Budget

Each meeting will typically begin with an update of any changes that have happened and their effect on the budget since the last meeting. The review process will begin each meeting with any budget from the previously meeting that is still incomplete. Each meeting will have an agenda that will generally outline the review objectives for the evening.

**October 10** – Village Board, Legal, Administration, Facilities, Debt Service, and Cable Fund.

**October 13** – Police, Fire/EMS, Emergency Management, Public Works, Parks, and Solid Waste.

**October 24** – Outreach, Community Development, Library, Capital Projects (including Parks), TIF #3, and TIF #4.

**November 10** – Utilities, revisions from Committee, requests from Trustees, and all remaining outstanding issues.

**November 28** – Village Board will hold the Public Hearing and take final action to adopt the 2017 Budget for all funds.

*\*\*\*Village Board may change schedule based on their availability or workload as directed. This schedule is suggested in order to meet timelines to complete the review process and may be changed as needed.\*\*\**

# 2017 Annual Budget

## Village of McFarland

### Fund Summaries

100

*GENERAL FUND*

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	3,325,349	3,446,285	120,936	3.64%
Other Revenue	1,927,757	2,024,675	96,918	5.03%
<b>Total Revenue</b>	<b>5,253,106</b>	<b>5,470,960</b>	<b>217,854</b>	<b>4.15%</b>
Expense				
Personnel Exp	3,583,447	3,716,874	133,427	3.72%
Services	686,085	711,041	24,956	3.64%
Other Operat Exp	472,775	493,925	21,150	4.47%
Materials	80,900	76,794	(4,106)	-5.08%
Other Exp	414,899	465,526	50,627	12.20%
Misc Exp	-	-	-	0.00%
Capital Outlay	15,000	6,800	(8,200)	-54.67%
<b>Total Expense</b>	<b>5,253,106</b>	<b>5,470,960</b>	<b>217,854</b>	<b>4.15%</b>

200

*CABLE/WEBSITE*

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	0	27,419	27,419	0.00%
Other Revenue	95,000	139,000	44,000	46.32%
<b>Total Revenue</b>	<b>95,000</b>	<b>166,419</b>	<b>71,419</b>	<b>75.18%</b>
Expense				
Personnel Exp	67,066	102,444	35,378	52.75%
Services	10,830	11,550	720	6.65%
Other Operat Exp	7,225	7,425	200	2.77%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	9,879	45,000	35,121	355.51%
<b>Total Expense</b>	<b>95,000</b>	<b>166,419</b>	<b>71,419</b>	<b>75.18%</b>

# 2017 Annual Budget

## Village of McFarland

### Fund Summaries

300  
SOLID WASTE

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	124,793	127,488	2,695	2.16%
Other Revenue	290,800	327,345	36,545	12.57%
Total Revenue	415,593	454,833	39,240	9.44%
Expense				
Personnel Exp	68,056	75,313	7,257	10.66%
Services	340,817	357,800	16,983	4.98%
Other Operat Exp	1,720	1,720	0	0.00%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	5,000	20,000	15,000	300.00%
Total Expense	415,593	454,833	39,240	9.44%

500  
CAPITAL PROJECTS FUND

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	262,835	281,680	18,845	7.17%
Other Revenue	477,000	6,487,033	6,010,033	1259.97%
Total Revenue	739,835	6,768,713	6,028,878	814.89%
Expense				
Personnel Exp	0	0	0	0.00%
Services	0	0	0	0.00%
Other Operat Exp	0	0	0	0.00%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	739,835	6,768,713	6,028,878	814.89%
Total Expense	739,835	6,768,713	6,028,878	814.89%

# 2017 Annual Budget

## Village of McFarland

### Fund Summaries

700

*DEBT SERVICE FUND*

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	1,308,941	1,300,793	(8,148)	-0.62%
Other Revenue	12,100	20,250	8,150	67.36%
<b>Total Revenue</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>2</b>	<b>0.00%</b>
Expense				
Personnel Exp	0	0	0	0.00%
Services	0	0	0	0.00%
Other Operat Exp	0	0	0	0.00%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	1,321,041	1,321,043	2	0.00%
Capital Outlay	0	0	0	0.00%
<b>Total Expense</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>2</b>	<b>0.00%</b>

900

*LIBRARY FUND*

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	464,282	487,914	23,632	5.09%
Other Revenue	236,242	250,727	14,485	6.13%
<b>Total Revenue</b>	<b>700,524</b>	<b>738,641</b>	<b>38,117</b>	<b>5.44%</b>
Expense				
Personnel Exp	504,737	538,056	33,319	6.60%
Services	115,237	119,776	4,539	3.94%
Other Operat Exp	72,550	80,809	8,259	11.38%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	8,000	0	(8,000)	-100.00%
<b>Total Expense</b>	<b>700,524</b>	<b>738,641</b>	<b>38,117</b>	<b>5.44%</b>

# 2017 Annual Budget

## Village of McFarland

### Fund Total

100, 200, 300, 500, 700, 900

ALL TAX FUNDS

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	5,486,200	5,671,578	185,378	3.38%
Other Revenue	3,038,899	9,249,031	6,210,132	204.35%
<b>Total Revenue</b>	<b>8,525,099</b>	<b>14,920,609</b>	<b>6,395,510</b>	<b>75.02%</b>
Expense				
Personnel Exp	4,223,306	4,432,687	209,381	4.96%
Services	1,152,969	1,200,167	47,198	4.09%
Other Operat Exp	554,270	583,879	29,609	5.34%
Materials	80,900	76,794	(4,106)	-5.08%
Other Exp	414,899	465,526	50,627	12.20%
Misc Exp	1,321,041	1,321,043	2	0.00%
Capital Outlay	777,714	6,840,513	6,062,799	779.57%
<b>Total Operating Exp</b>	<b>7,747,385</b>	<b>8,080,096</b>	<b>332,711</b>	<b>4.29%</b>
<b>Total Capital Exp</b>	<b>777,714</b>	<b>6,840,513</b>	<b>6,395,510</b>	<b>822.35%</b>
<b>Total Expense</b>	<b>8,525,099</b>	<b>14,920,609</b>	<b>6,471,642</b>	<b>75.91%</b>

### Property Tax Rate

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Total Assessed Valuation *	\$ 793,674,400	\$ 821,733,600	\$ 28,059,200	3.54%
TID Increment Assessed Valuation	\$ 33,359,212	\$ 35,727,627	\$ 2,368,414	7.10%
Assessed Valuation minus TID Increment	\$ 760,315,188	\$ 786,005,973	\$ 25,690,786	3.38%
<b>Municipal Property Tax Levy</b>	<b>\$ 5,486,200</b>	<b>\$ 5,671,578</b>	<b>\$ 185,378</b>	<b>3.38%</b>
<b>Municipal Tax Rate</b>	<b>\$ 7.22</b>	<b>\$ 7.22</b>	<b>\$ 0.00</b>	<b>0.00%</b>

Est. Property Taxes for a home  
assessed at \$250,000

\$ 1,804    \$ 1,804    \$ 0.00    0.00%

\* As of January 1 of the previous year.

## 2017 Budget Levy and Rate Adjustments

2016 Levy	\$5,486,200	2016 Rate	\$ 7.22
2017 Proposed Levy	\$5,671,578	2017 Proposed	\$ 7.22
Difference	\$185,378		\$ 0.00

2016 Assessed Value (1/1/2016)    \$786,005,973    (without TID)

Adjustment	New Levy	Change in Levy from 2016	New Rate	Change in Rate from 2016
\$100,000	\$5,781,578	5.38%	\$7.36	1.94%
\$90,000	\$5,761,578	5.02%	\$7.33	1.59%
\$80,000	\$5,751,578	4.84%	\$7.32	1.41%
\$70,000	\$5,741,578	4.65%	\$7.30	1.23%
\$60,000	\$5,731,578	4.47%	\$7.29	1.06%
\$50,000	\$5,721,578	4.29%	\$7.28	0.88%
\$40,000	\$5,711,578	4.11%	\$7.27	0.71%
\$30,000	\$5,701,578	3.93%	\$7.25	0.53%
\$20,000	\$5,691,578	3.74%	\$7.24	0.35%
\$10,000	\$5,681,578	3.56%	\$7.23	0.18%
<b>\$0</b>	<b>\$5,671,578</b>	<b>3.38%</b>	<b>\$7.22</b>	<b>0.00%</b>
(\$10,000)	\$5,661,578	3.20%	\$7.20	-0.18%
(\$20,000)	\$5,651,578	3.01%	\$7.19	-0.35%
(\$30,000)	\$5,641,578	2.83%	\$7.18	-0.53%
(\$40,000)	\$5,631,578	2.65%	\$7.16	-0.71%
(\$50,000)	\$5,621,578	2.47%	\$7.15	-0.88%
(\$60,000)	\$5,611,578	2.29%	\$7.14	-1.06%
(\$70,000)	\$5,601,578	2.10%	\$7.13	-1.23%
(\$80,000)	\$5,591,578	1.92%	\$7.11	-1.41%
(\$90,000)	\$5,581,578	1.74%	\$7.10	-1.59%
(\$100,000)	\$5,561,578	1.37%	\$7.08	-1.94%

# 2017 Budget

General Fund

Fund #100

# Summary

**Village of McFarland**  
2017 General Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	3,292,049	3,325,349	0	3,325,349	3,446,285	3.64%
Taxes (Non Property Taxes)	307,776	329,646	111,087	327,146	329,646	0.00%
Intergovernmental Revenue	1,019,416	992,222	236,455	939,326	957,398	-3.51%
Licenses and Permits	129,920	100,800	194,387	233,255	219,100	117.36%
Fines, Forfeits, and Penalties	74,339	76,000	49,477	76,000	76,000	0.00%
Public Charges for Services	299,997	273,600	143,202	287,478	279,760	2.25%
Miscellaneous Revenues	181,228	150,489	82,946	161,151	156,650	4.09%
Other Financing Sources	13,185	5,000	0	6,121	6,121	22.42%
<b>Total Budget Revenue</b>	<b>5,317,910</b>	<b>5,253,106</b>	<b>817,554</b>	<b>5,355,826</b>	<b>5,470,960</b>	<b>4.15%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-1111 VILLAGE BOARD	40,208	46,585	15,457	43,184	42,184	-9.45%
51-2121 MUNICIPAL COURT	50,846	54,468	25,191	53,040	56,193	3.17%
51-2161 LEGAL	89,579	79,500	35,283	91,500	84,500	6.29%
51-4131 GENERAL ADMINISTRATION	271,108	257,432	125,385	226,550	212,411	-17.49%
51-4142 ELECTIONS	5,872	22,880	8,000	20,625	8,963	-60.82%
51-4151 FINANCIAL ADMINISTRATION	125,700	134,359	57,941	118,000	124,459	-7.37%
51-4154 ASSESSOR	39,269	40,400	38,500	40,400	42,900	6.19%
51-4170 INFORMATION TECHNOLOGY	34,469	20,400	16,123	26,000	23,500	15.20%
51-4194 INSURANCE ADMINISTRATION	188,229	96,149	17,173	96,149	147,026	52.91%
51-8080 FACILITIES	130,616	135,080	51,254	137,787	159,037	17.74%
52-1010 POLICE DEPARTMENT	1,790,079	1,775,316	821,866	1,687,500	1,928,666	8.64%
52-2020 FIRE DEPARTMENT	674,709	670,649	306,415	658,162	660,680	-1.49%
52-4040 EMERGENCY MEDICAL SERVICES	427,474	543,005	196,619	395,058	503,503	-7.27%
52-5050 EMERGENCY MANAGEMENT	8,582	9,336	2,198	6,786	6,787	-27.30%
55-5510 SENIOR OUTREACH	183,330	189,724	87,593	174,925	222,393	17.22%
52-7230 COMMUNITY DEVELOPMENT	175,319	180,440	90,685	179,745	204,839	13.52%
53-3030 PUBLIC WORKS	705,783	743,222	301,631	734,223	741,701	-0.20%
55-6050 PARKS	250,113	254,161	121,501	251,900	301,218	18.51%
<b>Total Budget Expenditures</b>	<b>5,191,285</b>	<b>5,253,106</b>	<b>2,318,812</b>	<b>4,941,534</b>	<b>5,470,960</b>	<b>4.15%</b>

Difference in Revenues over Expenditures    **126,625**                    **0**    **(1,501,259)**                    **414,292**                    **0**

**Village of McFarland**  
2017 General Fund Operating Budget

**Summary by Category**

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's	PERSONNEL EXPENSES	3,393,156	3,583,447	1,585,284	3,256,155	3,716,874	<b>3.72%</b>
200's	SERVICES	655,295	686,085	287,165	691,816	711,041	<b>3.64%</b>
300's	OTHER OPERATING EXPENSES	429,799	472,775	211,644	470,272	493,925	<b>4.47%</b>
400's	MATERIALS	70,903	80,900	47,470	81,794	76,794	<b>-5.08%</b>
500'S	OTHER EXPENSES	529,012	414,899	177,137	414,513	465,526	<b>12.20%</b>
600's	MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S	CAPITAL OUTLAY	113,120	15,000	10,113	26,984	6,800	<b>-54.67%</b>
<b>Total Budget Expenditures</b>		<b>5,191,285</b>	<b>5,253,106</b>	<b>2,318,812</b>	<b>4,941,534</b>	<b>5,470,960</b>	<b>4.15%</b>

# Revenues

# REVENUES

## GENERAL FUND - FUND 100

### Budget Summary

<b>Taxes</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4111	General Property Taxes (RE, PP)	3,292,049	3,325,349	0	3,325,349	3,446,285	3.64%
4121	In Lieu of Taxes Municipality	95,646	95,646	0	95,646	95,646	0.00%
4131	In Lieu of Taxes from Utility	210,764	230,000	110,400	230,000	232,000	0.87%
4199	Interest on Taxes	1,366	4,000	687	1,500	2,000	-50.00%
	<b>Total TAXES Revenue</b>	<b>3,599,825</b>	<b>3,654,995</b>	<b>111,087</b>	<b>3,652,495</b>	<b>3,775,931</b>	<b>3.31%</b>

<b>Intergovernmental Aid</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4220	State - Ambulance Grant	0	4,100	0	4,100	0	-100.00%
4221	DOR - State Share Revenues	108,713	109,226	320	109,226	109,784	0.51%
4222	State - Expenditure Restraint	127,220	118,380	0	118,380	121,480	2.62%
4223	DOCOMM. State Fire Insurance	26,977	26,977	0	26,977	26,977	0.00%
4225	State - PP Exemption Reimb.	4,917	5,000	0	5,000	5,000	0.00%
4230	State - Tank Inspection Payments	1,040	1,100	0	0	0	-100.00%
4235	DNR - Forestry Storm Grant	8,233	0	0	0	0	-----
4244	DOT - Transportation Aids	381,294	382,033	171,582	343,164	343,164	-10.17%
4245	DOA - ST Payment for Services	317	322	0	322	322	0.00%
4248	DNR - State "In Lieu of Taxes"	118	118	118	118	118	0.00%
4255	County - PMT Case Mgmt	43,252	43,712	22,543	43,712	44,167	1.04%
4256	County - PMT Nutrition	20,451	20,354	9,924	20,354	22,086	8.51%
4270	Fire Protection Service - Towns	91,065	108,000	1,256	90,000	110,000	1.85%
4272	Ambulance Services - Towns	51,114	52,000	15	52,000	52,000	0.00%
4276	Outreach Services - Towns	30,300	30,300	13,650	30,300	30,300	0.00%
4278	School Portion - Police/School	45,733	45,000	0	45,000	45,000	0.00%
4279	Monona Portion - Bldg Insp	34,349	45,600	11,973	45,600	47,000	3.07%
4285	EMS Equip Grant	40,078	0	2,826	2,826	0	-----
4287	Police Dept Grants	3,170	0	1,947	1,947	0	-----
4288	Library Program Grant	1,075	0	300	300	0	-----
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>1,019,416</b>	<b>992,222</b>	<b>236,455</b>	<b>939,326</b>	<b>957,398</b>	<b>-3.51%</b>

# REVENUES

## GENERAL FUND - FUND 100

### Budget Summary

Licenses and Permits	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4311	Beverages	12,240	12,000	21,813	25,000	12,000	0.00%
4313	Business	1,935	2,000	1,375	2,000	2,000	0.00%
4315	Operator's Licenses	4,220	5,000	4,795	5,000	5,000	0.00%
4317	Bicycle	130	0	0	0	0	-----
4318	Pet Licenses	4,352	4,000	2,842	4,000	4,000	0.00%
4319	Miscellaneous Licenses	185	200	325	500	250	25.00%
4320	Dog Park Permits	5,396	5,000	4,321	5,250	5,250	5.00%
4321	Building	35,278	32,000	27,377	40,000	45,000	40.63%
4322	HVAC	11,103	9,500	12,820	18,000	26,000	173.68%
4323	Plumbing	13,797	9,500	11,604	17,000	28,000	194.74%
4324	Electrical	17,102	15,000	14,521	21,000	34,000	126.67%
4325	Sprinkler Fees	80	100	0	50	100	0.00%
4327	FD Occupancy Inspection Fee	2,350	2,000	4,455	4,455	2,500	25.00%
4329	Misc. CD Permits Fees	21,751	4,500	88,140	91,000	55,000	1122.22%
<b>Total LICENSES AND PERMITS Rev</b>		<b>129,920</b>	<b>100,800</b>	<b>194,387</b>	<b>233,255</b>	<b>219,100</b>	<b>117.36%</b>

Fines and Forfeitures	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4411	Court Fines/Cost	68,585	68,000	44,519	68,000	68,000	0.00%
4412	Parking Violations	5,754	8,000	4,958	8,000	8,000	0.00%
<b>Total FINES, FORFEITS, &amp; PENALTIES</b>		<b>74,339</b>	<b>76,000</b>	<b>49,477</b>	<b>76,000</b>	<b>76,000</b>	<b>0.00%</b>

Public Charges for Services	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4511	Clerk's Fees	7,439	4,000	2,557	4,000	4,000	0.00%
4521	Police Dept Fees	3,746	3,000	608	3,000	3,000	0.00%
4522	Fire Dept Fees	1,005	0	7,578	7,578	3,500	-----
4523	Ambulance Fees	226,911	215,000	114,876	229,750	220,000	2.33%
4524	EMS Classes	820	500	1,980	2,250	1,000	100.00%
4541	Public Works Fees	987	1,000	0	1,000	1,000	0.00%
4563	Village Facilities Rentals	23,156	20,000	8,005	20,000	20,000	0.00%
4564	Park User Fees	4,925	4,500	2,785	5,000	5,000	11.11%
4566	Special Services Newsletter Ad	2,431	1,200	0	1,200	1,860	55.00%
4567	Outlook Advertising Sales	1,875	1,500	195	1,500	1,500	0.00%
4579	Miscellaneous Public Charges	183	100	25	100	100	0.00%
4581	Developers Fees	15,400	15,000	0	3,800	10,000	-33.33%
4582	Planning Fees	9,407	5,000	4,593	5,500	6,000	20.00%
4584	Weights/Measures Fees	1,714	2,800	0	2,800	2,800	0.00%
<b>Total PUBLIC CHARGES Rev</b>		<b>299,997</b>	<b>273,600</b>	<b>143,202</b>	<b>287,478</b>	<b>279,760</b>	<b>2.25%</b>

# REVENUES

## GENERAL FUND - FUND 100

### Budget Summary

<b>Miscellaneous Revenues</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4801	W/S Share - Rent	64,302	65,586	32,151	65,586	65,500	-0.13%
4802	STW Share - Rent	11,580	11,587	5,790	11,587	11,500	-0.75%
4803	Cable Share - Rent	6,750	6,750	3,375	6,750	6,750	0.00%
4805	W/S Equipment Co	19,524	19,910	9,762	19,910	20,000	0.45%
4806	STW Equip	9,762	9,956	4,881	9,956	10,000	0.44%
4811	Interest Earning on Temp Invest	11,134	8,200	13,862	13,862	10,000	21.95%
4824	Donations to Outreach Program	(1,138)	0	0	0	2,400	-----
4825	Special Services Fundraising	(56)	0	0	0	2,000	-----
4826	Donations - Fire Dept	500	0	0	0	0	-----
4827	Donations - EMS	2,100	0	0	0	0	-----
4831	Sale of Property	26,426	10,000	11,140	15,000	10,000	0.00%
4832	PD Seizure Forfeiture Proceeds	1,911	2,000	0	2,000	2,000	0.00%
4835	Insurance Refunds & Recoveries	23,913	15,000	1,267	15,000	15,000	0.00%
4837	Fuel Tax Refund	676	500	0	500	500	0.00%
4839	Miscellaneous Revenues	3,844	1,000	718	1,000	1,000	0.00%
	<b>Total MISCELLANEOUS Revenue</b>	<b>181,228</b>	<b>150,489</b>	<b>82,946</b>	<b>161,151</b>	<b>156,650</b>	<b>4.09%</b>

<b>Other Financing Sources</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4910	Apply Fund Balance	0	0	0	0	0	-----
4920	Donations - PD K9 Unit	7,755	0	0	0	0	-----
4981	State Aids for EMS	5,431	5,000	0	6,121	6,121	22.42%
	<b>Total OTHER FINANCING SOURCES</b>	<b>13,185</b>	<b>5,000</b>	<b>0</b>	<b>6,121</b>	<b>6,121</b>	<b>22.42%</b>

<b>Total Budget Revenues</b>	<b>5,317,910</b>	<b>5,253,106</b>	<b>817,554</b>	<b>5,355,826</b>	<b>5,470,960</b>	<b>4.15%</b>
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# Expenses

# VILLAGE BOARD

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To provide the necessary leadership and adopt policies that will result in excellence and efficiency in municipal services.

**PROGRAM DESCRIPTION:**

The Village Board meets on the second and fourth Monday of each month to take action on the issues that have been referred to them from Committees/Commissions and/or Village Staff. All meetings are held at the McFarland Municipal Center in the Community Room in an open format that includes public appearances and discussion regarding each meetings agenda. The Village Board is made up of residents who are non-partisan and elected at-large to two year terms. The election for these positions is held annually on the first Tuesday in April.

**PROGRAM OBJECTIVES:**

Develop better relationship with Chamber of Commerce.

Have joint meetings between Village Board and other Village entities and stakeholders to ensure objective coherence (i.e. - Library Board, Police and Fire Commission, School District, etc.)

Meet with Community Associations annually to address collaborative efforts, establish fees, etc. (i.e. - Soccer Association, Softball Association, Youth Center, etc.)

Create Community Center development strategy and plan - potentially hire consultant.

Research committee structure efficiency and communication.

Increase Trustee/Staff Outreach to neighborhood.

Record and report issues/concerns of citizens who contact Village Staff to Village Board.

### VILLAGE BOARD BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenues</b>	<b>38,333</b>	<b>45,085</b>	<b>15,262</b>	<b>41,684</b>	<b>40,684</b>	<b>-9.76%</b>
4567	Outlook Advertising Sales	1,875	1,500	195	1,500	1,500	0.00%
	<b>Total VILLAGE BOARD Revenue</b>	<b>40,208</b>	<b>46,585</b>	<b>15,457</b>	<b>43,184</b>	<b>42,184</b>	<b>-9.45%</b>

Notes:

**4567** Space is made available to local businesses for ad placement in the newsletter to help offset the total cost.

**VILLAGE BOARD (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES

*PERSONNEL EXPENSES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-1111							
110	Salaries	16,999	14,384	2,848	14,384	14,384	0.00%
151	Social Security	1,300	1,151	218	1,100	1,100	-4.43%
152	Fringe Benefits	151	0	(34)	0	0	-----
<b>Total PERSONNEL Expenses</b>		<b>18,450</b>	<b>15,535</b>	<b>3,032</b>	<b>15,484</b>	<b>15,484</b>	<b>-0.33%</b>

Notes:

**110** The Village President is paid an annual stipend of \$1,800 plus \$40 per meeting attended. Likewise, Village Trustees are paid \$40 per meeting attended. 65% of this total cost is charged to this line item with the remaining allocated to TID #3 (6%), TID #4 (6%), Water Utility (5%), Sewer Fund (5%), Stormwater Utility (7.5%), and Solid Waste Fund (5%).

**151** Provides funding to pay the Village's Employer Share of Employee wages for Social Security at 6.2% and Medicare at 1.45%.

*OTHER OPERATING EXPENSES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-1111							
310	Office Supplies	0	100	0	0	0	-100.00%
321	Publication of Legal Notices	3,465	6,750	1,742	3,500	5,000	-25.93%
322	Dues and Subscriptions	3,809	6,400	6,048	6,400	6,400	0.00%
330	Education and Travel	527	1,500	30	1,500	1,500	0.00%
350	Recognition/Awards	2,669	2,750	675	2,750	2,750	0.00%
360	Volunteer Program	(393)	3,000	109	3,000	500	-83.33%
365	Employee Assistance Program	1,150	0	0	0	0	-----
390	Miscellaneous Expenditures	645	600	72	600	600	0.00%
<b>Total OTHER OPERATING Expenses</b>		<b>11,871</b>	<b>21,100</b>	<b>8,676</b>	<b>17,750</b>	<b>16,750</b>	<b>-20.62%</b>

Notes:

**360** The 2016 Budget established a Volunteer Coordinator position at 2.5 hours per week. This role was fulfilled by the Case Manager in Senior Outreach and will continue in 2017 at the same amount of time. Most of the funding established for this position has been shifted to this budget to account for the expense.

**VILLAGE BOARD (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES (continued)

<i>Materials</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-1111							
400	Food Pantry	2,000	2,000	0	2,000	2,000	0.00%
<b>Total MATERIALS Expenses</b>		<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>

Notes:

**400** Annual contribution to the Food Pantry to support their ongoing operations and presence in the community.

<i>Services</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-1175							
210	Newsletter	7,887	7,950	3,748	7,950	7,950	0.00%
<b>Total SERVICES Expenses</b>		<b>7,887</b>	<b>7,950</b>	<b>3,748</b>	<b>7,950</b>	<b>7,950</b>	<b>0.00%</b>

Notes:

**210** Annual cost to send out the Outlook newsletter in print on a quarterly basis.

<b>Total VILLAGE BOARD Expenses</b>	<b>40,208</b>	<b>46,585</b>	<b>15,457</b>	<b>43,184</b>	<b>42,184</b>	<b>-9.45%</b>
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# MUNICIPAL COURT

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

McFarland Municipal Court is a branch of the Statewide Judiciary System and maintains its independence from the executive branch of the Village of McFarland.

**PROGRAM DESCRIPTION:**

The Court administers justice and holds individuals accountable for their actions when found guilty of ordinance violations. The Court imposes fines/fees, collects those fines/fees, as well as imposes and collects restitution and other miscellaneous fees. The Court aggressively pursues those who fail to pay their fines. The Court handles local municipal ordinance, traffic, and juvenile code ordinance violations. Cases processed in 2015 generated revenues of \$68,585 for the Village.

**PROGRAM OBJECTIVES:**

To remove delinquent debt from the Dept of Revenue Tax Intercept Program and enter it into the State Debt Collection program, so that the Municipal Court can continue to better enhance our collection operations.

To complete a detailed Court user manual to make sure that the Municipal Court continues to run efficiently,

### MUNICIPAL COURT BUDGET SUMMARY

REVENUES		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-----
4411	Court Fines/Cost	68,585	68,000	44,519	68,000	68,000	0.00%
	<b>Total MUNICIPAL COURT Revenue</b>	<b>68,585</b>	<b>68,000</b>	<b>44,519</b>	<b>68,000</b>	<b>68,000</b>	<b>0.00%</b>

Notes:

**4411** Revenue collected by the Court from fines, fees, and forfeitures.

EXPENDITURES

PERSONNEL EXPENSES		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51-2121						
110	Salaries	37,334	39,328	17,773	39,000	39,302	-0.07%
112	Overtime	0	100	0	0	0	-100.00%
151	Social Security	2,982	3,154	1,455	2,900	3,007	-4.66%
152	Fringe Benefits	3,826	4,996	2,236	4,800	4,994	-0.04%
	<b>Total PERSONNEL Expenses</b>	<b>44,142</b>	<b>47,578</b>	<b>21,464</b>	<b>46,700</b>	<b>47,303</b>	<b>-0.58%</b>

Notes:

**110** The Municipal Court Judge is paid \$650 per month and the Court Clerk is a part-time employee working approximately 28 hours per week. This line item includes a 1% increase in wages to be implemented according to the Compensation and Benefits Manual. The decrease in wages is attributed to past budgets projecting 32 hours per week for the Court Clerk when historically it has been around 28.

**151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.

**152** The Employee is eligible for WRS with a Village contribution at 6.8% plus basic life insurance, income continuation, and pro-rated Payment in Lieu of Health Insurance.

**MUNICIPAL COURT (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES (continued)

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-2121							
210	Data Processing Maintenance	1,856	1,300	1,416	1,500	1,300	0.00%
225	Telephone	175	400	152	400	400	0.00%
240	Equipment Rental/Maintenance	22	200	200	200	200	0.00%
<b>Total SERVICES Expense</b>		<b>2,053</b>	<b>1,900</b>	<b>1,768</b>	<b>2,100</b>	<b>1,900</b>	<b>0.00%</b>

Notes:

**210** Includes \$800 Praxis Quick Clerks software maintenance and \$500 of assistance from IT Consultant.

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-2121							
310	Office Supplies	1,250	1,250	327	1,250	1,250	0.00%
315	Postage	969	750	303	750	750	0.00%
320	Dues and Subscriptions	840	840	140	840	840	0.00%
330	Education and Travel	850	1,400	950	650	1,400	0.00%
390	Miscellaneous Expenses	741	750	240	750	750	0.00%
<b>Total OTHER OPERATING Expenses</b>		<b>4,651</b>	<b>4,990</b>	<b>1,959</b>	<b>4,240</b>	<b>4,990</b>	<b>0.00%</b>

Notes:

**320** Provides funding for Judge's Continuing Education at \$700, Judge Association Dues at \$100, and Court Clerk Association dues at \$40.

**330** Funding to pay for course instruction, conferences, and related meeting.

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-2121							
810	Small Capital	0	0	0	0	2,000	-----
<b>Total CAPITAL OUTLAY Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	-----

Notes:

**810** Replacement of computer workstation that was put into service for the Court used in 2012.

<b>Total MUNICIPAL COURT Exp.</b>	<b>50,846</b>	<b>54,468</b>	<b>25,191</b>	<b>53,040</b>	<b>56,193</b>	<b>3.17%</b>
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# LEGAL

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To provide legal counsel for various Village Boards, Committees, Commissions, and Departments. To defend the Village and provide legal counsel to all Village officials, appointed and elected as well as to prosecute Village Ordinance violations.

**PROGRAM DESCRIPTION:**

To review proposed contracts, coordinate legal defense of the Village in all suits, prosecute alleged violations of Village Ordinances, and prepare/review Village Ordinances. Assist in the policy and decision making process of the Village Board, Commissions, and Committees through the provision of legal services. Provide legal guidance to Village Staff as applicable and appropriate for the delivering of municipal services.

**PROGRAM OBJECTIVES:**

Provide accurate and current legal counsel to the Village Board and Staff in order to minimize their exposure to legal liability.

Keep all ordinances up to date and consistent with State law.

### LEGAL BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenue</b>	<b>89,579</b>	<b>79,500</b>	<b>35,283</b>	<b>91,500</b>	<b>84,500</b>	<b>6.29%</b>

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-2161						
210 Legal Counsel - General	78,557	68,000	26,049	75,000	70,000	2.94%
211 Legal Counsel - Labor Relations	6,509	7,000	8,584	12,000	10,000	42.86%
212 Legal Counsel - Other	369	0	0	0	0	-----
220 Codification Services	4,144	4,500	650	4,500	4,500	0.00%
<b>Total LEGAL Expense</b>	<b>89,579</b>	<b>79,500</b>	<b>35,283</b>	<b>91,500</b>	<b>84,500</b>	<b>6.29%</b>

Notes:

**210** Funding provided for general legal services provided by the Village Attorney or associates in his firm.

**211** Funding provided for the Village's Labor Attorney related to personnel or collective bargaining issues.

# GENERAL ADMINISTRATION

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To coordinate the operations of the various Departments, consistent with policies established by the Village Board, in an efficient, responsive, and service oriented manner.

**PROGRAM DESCRIPTION:**

General Administration provides staffing for the Administrative Office of the McFarland Municipal Center providing a variety of services including but not limited to licensing, permitting, property taxes, records management, general customer service, human resources for appointed staff, and other related services. The Administrator/Treasurer oversees the day to day operations, assists the boards/commissions, and other special projects as needed. The Clerk/Deputy Treasurer responsibilities include election administration, licensing, records management, and other related tasks. The Finance Director manages day to day financial activity, payroll, accounts payable/receivable, and other related tasks. All other responsibilities are facilitated by the remainder of the office staff.

**PROGRAM OBJECTIVES:**

Utilize technology to improve office efficiency and communications.

Continually update management and distribution of meeting agendas/minutes through website.

### GENERAL ADMINISTRATION BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenues</b>	<b>234,866</b>	<b>226,332</b>	<b>90,934</b>	<b>182,150</b>	<b>181,261</b>	<b>-19.91%</b>
4311	Beverages	12,240	12,000	21,813	25,000	12,000	0.00%
4313	Business	1,935	2,000	1,375	2,000	2,000	0.00%
4315	Operator's Licenses	4,220	5,000	4,795	5,000	5,000	0.00%
4317	Bicycle	130	0	0	0	0	-----
4318	Pet Licenses	4,352	4,000	2,842	4,000	4,000	0.00%
4319	Miscellaneous Licenses	185	200	325	500	250	25.00%
4511	Clerk's Fees	7,439	4,000	2,557	4,000	4,000	0.00%
4579	Miscellaneous Public Charges	183	100	25	100	100	0.00%
4584	Weights/Measures Fees	1,714	2,800	0	2,800	2,800	0.00%
4839	Miscellaneous Revenues	3,844	1,000	718	1,000	1,000	0.00%
	<b>Total GENERAL ADMIN Revenue</b>	<b>271,108</b>	<b>257,432</b>	<b>125,385</b>	<b>226,550</b>	<b>212,411</b>	<b>-17.49%</b>

Notes:

- 4311** Fees paid by convenience stores and restaurants to sell fermented malt beverages or intoxicating liquor.
- 4315** Fees paid by bartenders and/or sales clerks in order to sell beer or liquor at a licensed establishment.
- 4318** Fees collected by pet owners to have either their dog or cat licensed as required.

# GENERAL ADMINISTRATION (continued)

## GENERAL FUND - FUND 100

### EXPENDITURES

#### OTHER EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
50-4115							
505	Wage Contingency	25,363	0	0	0	0	-----
<b>Total OTHER Expenses</b>		<b>25,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-----

#### PERSONNEL EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-4131							
110	Administrator Salary	44,255	42,027	21,531	50,000	45,004	7.08%
151	Administrator Social Security	3,315	3,362	1,606	5,000	3,443	2.41%
152	Administrator Fringe Benefits	11,458	11,717	5,852	15,000	12,141	3.62%
<b>Total PERSONNEL Expenses</b>		<b>59,028</b>	<b>57,106</b>	<b>28,989</b>	<b>70,000</b>	<b>60,588</b>	<b>6.10%</b>

#### Notes:

**110** Provides funding for the Administrator/Treasurer of which 50% of this cost is included within this Department. The remainder is distributed amongst TID #3 (5%), TID #4 (5%), Water (13.5%), Sewer (12%), Stormwater (12%), and Solid Waste (2.5%). A 1.7% cost of living adjustment was applied to the wages which represents the 5 year average set by the Social Security Administration.

**151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.

**152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the Employee responsible for the remainder. Life Insurance and Income Continuation vary by employee.

#### SERVICES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-4131							
225	Administrator Telephone	392	700	0	300	600	-14.29%
<b>Total SERVICES Expenses</b>		<b>392</b>	<b>700</b>	<b>0</b>	<b>300</b>	<b>600</b>	<b>-14.29%</b>

#### OTHER OPERATING EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-4131							
320	Administrator Dues and Subscriptions	172	200	0	0	750	275.00%
330	Administrator Education and Travel	559	750	220	750	5,000	566.67%
<b>Total OTHER OPERATING Expenses</b>		<b>731</b>	<b>950</b>	<b>220</b>	<b>750</b>	<b>5,750</b>	<b>505.26%</b>

#### Notes:

**320** Includes membership in WCMA (Wisconsin) and ICMA (International), both city management associations.

**330** Funding is provided to attend two in state conferences and one national conference in 2017 plus additional funds for other regional meetings and training responsibilities..

# GENERAL ADMINISTRATION (continued)

## GENERAL FUND - FUND 100

EXPENDITURES (continued)

*PERSONNEL EXPENSES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4141							
110	General Admin Salaries	96,553	110,358	43,352	75,000	65,280	-40.85%
112	General Admin Overtime	2,590	1,500	1,395	1,500	5,571	271.40%
120	Wage Adjustment	0	0	0	0	3,821	-----
151	General Admin Social Security	7,408	8,949	3,152	6,000	5,639	-36.99%
152	General Admin Fringe Benefits	29,849	30,369	10,421	20,000	19,162	-36.90%
<b>Total PERSONNEL Expenses</b>		<b>136,400</b>	<b>151,176</b>	<b>58,320</b>	<b>102,500</b>	<b>99,473</b>	<b>-34.20%</b>

Notes:

- 110** Provides funding for a Clerk/Deputy Treasurer, Deputy Clerk/EMT, Administrative Assistant, Finance Clerk, and other office support staff of which 45% of this cost is included within this Department. The remainder is distributed amongst TID #3 (2.5%), TID #4 (2.5%), Water (10%), Sewer (10%), Stormwater (10%), and Solid Waste (5%). A 1.7% cost of living adjustment was applied to the wages which represents the 5 year average set by the Social Security Administration.
  
- 112** The Deputy Clerk/EMT position is shared equally with the Fire/EMS Department. However, the normal shift for this EMT is from 10:00 am to 6:00 pm. The hours from 8:00 to 10:00 am are paid as overtime out of this Department and allocated amongst the funds similar to wages.
  
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department which is then allocated similar to wages in line 110.
  
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
  
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the Employee responsible for the remainder. Life Insurance and Income Continuation vary by employee. The Finance Clerk is a shared position with the Library and as a result will transition to full-time classification. This line item will pick up a proportionate share of the health insurance cost.

*SERVICES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4141							
210	General Admin Data Processing Maint.	7,171	11,700	6,587	7,500	8,000	-31.62%
225	General Admin Telephone	9,879	5,000	5,476	6,500	7,500	50.00%
240	General Admin Equip Rental/Maint.	4,189	3,000	2,094	4,000	4,000	33.33%
<b>Total SERVICES Expense</b>		<b>21,238</b>	<b>19,700</b>	<b>14,158</b>	<b>18,000</b>	<b>19,500</b>	<b>-1.02%</b>

Notes:

- 210** Software support agreements and technical support for up to eight (8) workstations.
  
- 225** Lease agreement for the copy machines and miscellaneous maintenance of various office equipment.

**GENERAL ADMINISTRATION (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES (continued)

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4141							
300	General Admin Employee Hiring	6,082	6,000	18,257	20,000	6,000	0.00%
310	General Admin Office Supplies	5,958	8,900	3,890	7,500	8,500	-4.49%
315	General Admin Postage	2,877	7,700	1,284	3,000	5,000	-35.06%
320	General Admin Dues & Subscriptions	132	200	701	1,000	1,000	400.00%
330	General Admin Education & Travel	2,684	2,500	(434)	1,000	3,500	40.00%
395	General Admin Bad Debt Expense	(0)	0	0	0	0	-----
<b>Total OTHER OPERATING Expenses</b>		<b>17,733</b>	<b>25,300</b>	<b>23,698</b>	<b>32,500</b>	<b>24,000</b>	<b>-5.14%</b>

Notes:

- 300** Centralized account covering potential hiring related costs for all Departments, including cost of advertising, recruitment, interviewing, and reference/background checks. Higher in 2016 due to the cost of the recruiter used to hire Village Administrator/Treasurer and more than anticipated police officer recruitments.
- 320** Additional costs associated with dues and subscriptions to professional associations for various staff.
- 330** Increase attributed to ability to allow more opportunities for training, employee development, and experience of Village Staff.

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4141							
810	General Admin Small Capital	10,222	2,500	0	2,500	2,500	0.00%
<b>Total CAPITAL OUTLAY Expenses</b>		<b>10,222</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00%</b>

Notes:

- 810** Provides funding for technology upgrades, office equipment, furniture, and related non-recurring expenses.

<b>Total GENERAL ADMINISTRATION Exp.</b>	<b>271,108</b>	<b>257,432</b>	<b>125,385</b>	<b>226,550</b>	<b>212,411</b>	<b>-17.49%</b>
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# ELECTIONS

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To efficiently and effectively administer all elections as required and implement all requirements as imposed by Statutes or the Wisconsin Elections Commission.

**PROGRAM DESCRIPTION:**

The Village typically conducts 2-4 elections per year depending on the offices up for election and/or the need for recall elections. The Clerk/Deputy Treasurer is responsible for managing the election process for the Village, coordinating Chief Inspectors and Poll Workers, and staying current on applicable law and/or rule changes. Each election when held is from 7 am to 8 pm at the McFarland Municipal Center. This is the same location that all other registration, absentee voting, or general election related issues are handled.

**PROGRAM OBJECTIVES:**

Analyze the need and make a recommendation regarding a second polling place.

Use Village Website, social media, cable channel, and other communication methods to present more information about elections to the public.

### ELECTIONS BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenue</b>	<b>5,872</b>	<b>22,880</b>	<b>8,000</b>	<b>20,625</b>	<b>8,963</b>	<b>-60.82%</b>

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-4142						
110 Salaries	2,429	15,000	4,285	13,000	4,000	-73.33%
112 Overtime	688	3,500	1,719	2,750	750	-78.57%
151 Social Security	145	280	147	250	363	29.78%
152 Fringe Benefits	75	200	299	300	100	-50.00%
240 Equipment Rental/Maintenance	1,515	1,000	0	900	1,000	0.00%
245 Coding	569	900	625	625	750	-16.67%
300 Supplies	450	2,000	925	1,900	1,000	-50.00%
321 Election Notices	0	0	0	900	1,000	-----
810 Small Capital	0	0	0	0	0	-----
<b>Total ELECTIONS Expense</b>	<b>5,872</b>	<b>22,880</b>	<b>8,000</b>	<b>20,625</b>	<b>8,963</b>	<b>-60.82%</b>

Notes:

- 110** There are two elections scheduled in 2017. The February Election should consist of 10 Inspectors over 3 shifts with 1 Chief while in April there will likely be as many as 21 Inspectors over 3 shifts with 1 Chief.
- 112** Overtime cost of full-time support staff related to election night duties and absentee processing.
- 240, 245** Expenses related to annual contracts to maintain voting machines as well as code machines for elections.
- 321** Several legal notices are required for publication, this is a NEW line item to reflect these costs ongoing.

# FINANCIAL ADMINISTRATION

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

Oversees general bookkeeping, accounts payable/receivable, payroll, benefits administration, annual audit, debt management, investment services, utility billing/collection and other financially related obligations. These responsibilities are managed by the Finance Director with assistance from the Administrator/Treasurer and Clerk/Deputy Treasurer as well as other support Staff in the Administrative Office.

**PROGRAM OBJECTIVES:**

Analyze established chart of accounts to make recommendations on improvements in financial structure.

Review financial policy manual and offer suggestions to improve its usage especially purchasing policy.

### FINANCIAL ADMINISTRATION BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>114,566</b>	<b>126,159</b>	<b>44,079</b>	<b>104,138</b>	<b>114,459</b>	<b>-9.27%</b>
4811	Interest Earning on Temp Invest	11,134	8,200	13,862	13,862	10,000	21.95%
	<b>Total FINANCE ADMIN Revenues</b>	<b>125,700</b>	<b>134,359</b>	<b>57,941</b>	<b>118,000</b>	<b>124,459</b>	<b>-7.37%</b>

Notes:

**4811** The Village's cash reserves are maintained with the State's Local Government Investment Pool (LGIP) in order to realize a higher rate of return than what would otherwise be realized in the checking account.

EXPENDITURES

PERSONNEL EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51-4151						
110	Salaries	73,968	72,146	33,277	66,000	65,111	-9.75%
112	Overtime	38	500	0	0	1,857	271.40%
151	Social Security	5,580	5,812	2,488	5,000	5,196	-10.60%
152	Fringe Benefits	15,216	23,901	7,340	15,000	18,795	-21.36%
	<b>Total PERSONNEL Expenses</b>	<b>94,801</b>	<b>102,359</b>	<b>43,104</b>	<b>86,000</b>	<b>90,959</b>	<b>-11.14%</b>

Notes:

**110** Funding for Finance Director of which 52% of this cost is included within this Department. Also includes a share in the cost for the Clerk/Deputy Treasurer and various support Staff. The remainder of this cost is distributed amongst TID #3 (2.5%), TID #4 (2.5%), Water (13.5%), Sewer (12%), Stormwater (12%), and Solid Waste (2.5%). A cost of living adjustment was applied to the wages which represents the 5 year average set by the SSA.

**112** Portion of the overtime paid for Deputy Clerk/EMT out of General Admin is included within this line item.

**151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.

**152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the Employee responsible for the remainder. Life Insurance and Income Continuation vary by employee.

## FINANCIAL ADMINISTRATION (continued)

### GENERAL FUND - FUND 100

EXPENDITURES (continued)

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4151							
310	Office Supplies	2,015	2,000	667	2,000	2,000	0.00%
330	Education and Travel	884	1,000	921	1,000	2,500	150.00%
<b>Total OTHER OPERATING Exp</b>		<b>2,899</b>	<b>3,000</b>	<b>1,588</b>	<b>3,000</b>	<b>4,500</b>	<b>50.00%</b>

Notes:

- 330** Increase attributed to ability to allow more opportunities for training, employee development, and experience of Village Staff.

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4152							
210	Audit Services	27,500	29,000	13,248	29,000	29,000	0.00%
211	Fin Advisor Chr	500	0	0	0	0	-----
<b>Total SERVICES Exp</b>		<b>28,000</b>	<b>29,000</b>	<b>13,248</b>	<b>29,000</b>	<b>29,000</b>	<b>0.00%</b>

Notes:

- 210** Required annual audit of all funds contracted by an independent accounting firm.

<b>Total FINANCE ADMINISTRATION Exp.</b>	<b>125,700</b>	<b>134,359</b>	<b>57,941</b>	<b>118,000</b>	<b>124,459</b>	<b>-7.37%</b>
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# INFORMATION TECHNOLOGY

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

The purpose of the Information Technology budget is to ensure appropriate funding is provided within the Village Organization to maintain the network, ensure cyber security, and introduce technological efficiencies where possible.

**PROGRAM DESCRIPTION:**

Includes funding for expenses related to contracted technical support for the central data processing file, email, and internet servers as well as data storage systems. Most of this work is contracted out through an IT specialist.

**PROGRAM OBJECTIVES:**

Review current status of server storage space and make capital recommendations to address deficiencies.

Review current contract for service to ensure proper IT policies and procedures are in place.

### INFORMATION TECHNOLOGY BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[ ]						
<b>Allocated Revenue</b>	<b>34,469</b>	<b>20,400</b>	<b>16,123</b>	<b>26,000</b>	<b>23,500</b>	<b>15.20%</b>

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-4170						
301 Hosting/Maintenance	5,740	6,000	0	6,000	6,000	0.00%
311 Technical Support	28,729	14,400	16,123	20,000	17,500	21.53%
<b>Total INFORMATION TECH Exp.</b>	<b>34,469</b>	<b>20,400</b>	<b>16,123</b>	<b>26,000</b>	<b>23,500</b>	<b>15.20%</b>

Notes:

- 301** This represents the General Fund share of the annual hosting and maintenance costs for Geographical Information System services (i.e. - mapping software).
- 311** Maintenance of file servers, back up systems, network software, and individual work stations. Normal maintenance costs are covered under an annual service contract with an outside vendor.

# INSURANCE ADMINISTRATION

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To provide adequate insurance coverage to protect Village officials, employees, infrastructure, and other assets against excessive losses.

**PROGRAM DESCRIPTION:**

The Village currently contract with the League of Wisconsin Municipalities Mutual Insurance Company through Baer Insurance as our representative providing liability, auto, public officials errors/omissions coverage, worker's compensation, and boiler. Property insurance is covered under Municipal Property Insurance Company.

**PROGRAM OBJECTIVES:**

Provide satisfactory coverage limits for all Village activities in a cost efficient manner.

Encourage safety and other related best practices to limit the presence of risk.

### INSURANCE ADMINISTRATION BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>164,316</b>	<b>81,149</b>	<b>15,906</b>	<b>81,149</b>	<b>132,026</b>	<b>62.70%</b>
4835	Insurance Refunds & Recoveries	23,913	15,000	1,267	15,000	15,000	0.00%
	<b>Total INSURANCE &amp; RISK MGMT Rev.</b>	<b>188,229</b>	<b>96,149</b>	<b>17,173</b>	<b>96,149</b>	<b>147,026</b>	<b>52.91%</b>

Notes:

**4835** Funds recovered from insurable claims less any deductible that may apply.

EXPENDITURES

*OTHER EXPENSES*

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	51-4194						
510	Liability Insurance	22,053	22,343	1,203	22,343	25,681	14.94%
520	Property Insurance	12,674	11,207	5,675	11,207	5,186	-53.73%
	<b>Total OTHER Expenses</b>	<b>34,727</b>	<b>33,550</b>	<b>6,878</b>	<b>33,550</b>	<b>30,867</b>	<b>-8.00%</b>

Notes:

**510** Includes coverages for general liability, umbrella liability, public official's errors and omissions, business auto, police professional and crime. An appropriate allocation of insurance costs to each utility is also made.

**510** Includes coverages on buildings and furnishings, inland marine, property in the open, contractor's equipment, comprehensive/collision on vehicles. An appropriate allocation of insurance costs to each utility is also made.

**INSURANCE ADMINISTRATION (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES

<i>OTHER EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-4195							
510	Workers Comp Insurance	58,118	37,949	0	37,949	61,509	62.08%
520	Securities Insurance	150	150	0	150	150	0.00%
524	Employee Assistance Program	0	2,300	0	2,300	2,300	0.00%
525	Retiree HRA Contributions	93,051	20,000	9,393	20,000	50,000	150.00%
528	Administration Fee	1,365	1,200	903	1,200	1,200	0.00%
530	Uninsured Losses	818	1,000	0	1,000	1,000	0.00%
<b>Total OTHER Expenses</b>		<b>153,502</b>	<b>62,599</b>	<b>10,296</b>	<b>62,599</b>	<b>116,159</b>	<b>85.56%</b>

Notes:

- 510** Workers compensation costs for all General Fund employees based upon projected payroll costs and experience modification set by the State. The experience modification varies based upon claims experience during the three previous years. Increase in 2017 attributed to deceased on-duty Police Officer in 2015 and other activities.
- 525** Deposit in a segregated reserve fund designated for payment of future health insurance obligations to retired employees. Increase is recommended to close the fully funded gap between the funds that will be needed in coming years and what is available due to upcoming retirements.

<b>Total INSURANCE ADMIN Exp.</b>	<b>188,229</b>	<b>96,149</b>	<b>17,173</b>	<b>96,149</b>	<b>147,026</b>	<b>52.91%</b>
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# FACILITIES

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To provide efficient and high quality street, facility, and park maintenance throughout the Village with minimal impact to the residents.

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

Continue to review and realize opportunities to increase security within all facilities.

Review all applicable utilities for energy efficiency opportunities.

### FACILITIES BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>24,828</b>	<b>31,157</b>	<b>1,933</b>	<b>33,864</b>	<b>55,287</b>	<b>77.45%</b>
4563	Village Facilities Rentals	23,156	20,000	8,005	20,000	20,000	0.00%
4801	W/S Share - Rent	64,302	65,586	32,151	65,586	65,500	-0.13%
4802	STW Share - Rent	11,580	11,587	5,790	11,587	11,500	-0.75%
4803	Cable Share - Rent	6,750	6,750	3,375	6,750	6,750	0.00%
	<b>Total FACILITIES Revenue</b>	<b>130,616</b>	<b>135,080</b>	<b>51,254</b>	<b>137,787</b>	<b>159,037</b>	<b>17.74%</b>

Notes:

- 4563** Fees charged to rent the meeting rooms of the Municipal Center for private functions and the old Library building to the McFarland Youth Center.
- 4801** Payments from the Water and Sewer Utilities for allocated rent of municipal office and garage space used for their operations.
- 4802** Payment from the Stormwater Utility for allocated rent of municipal office and garage space used for their operations.
- 4803** Payment from the Communications and Technology Fund for allocated rent of space within the Municipal Center.

## FACILITIES (continued)

### GENERAL FUND - FUND 100

EXPENDITURES

*PUBLIC WORKS FACILITY*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-8080							
110	Salaries	2,516	0	0	2,500	2,709	-----
151	Social Security	193	0	0	200	207	-----
220	Utilities	13,326	15,000	9,120	15,000	15,000	0.00%
240	Maintenance	4,472	7,000	2,339	7,000	7,000	0.00%
340	Operating Supplies	1,605	1,500	1,224	1,500	1,500	0.00%
350	Repairs	2,819	7,500	6,565	7,500	10,000	33.33%
<b>Total PUBLIC WORKS FACILITY Exp.</b>		<b>24,931</b>	<b>31,000</b>	<b>19,248</b>	<b>33,700</b>	<b>36,416</b>	<b>17.47%</b>

Notes:

**110, 151** Includes the part-time wages and social security cost for employee to clean Public Works building.

**350** Increased to reflect necessary repairs needed to accommodate replacing 18 year old flooring in office area.

*MUNICIPAL CENTER FACILITY*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-8081							
110	Salaries	28,393	18,687	9,602	18,687	29,692	58.89%
151	Social Security	2,052	1,495	608	1,500	2,271	51.91%
152	Fringe Benefits	13,751	6,498	3,161	6,500	13,258	104.03%
210	Janitorial Services	0	5,000	0	5,000	5,000	0.00%
220	Utilities	22,703	25,000	6,837	25,000	25,000	0.00%
221	Old Lib Bldg Costs	7,574	9,000	(1,879)	9,000	9,000	0.00%
222	New Lib Bldg Costs	0	0	1,390	0	0	-----
240	Maintenance	21,700	21,000	8,419	21,000	21,000	0.00%
340	Operating Supplies	6,480	6,400	2,978	6,400	6,400	0.00%
350	Repairs	3,032	11,000	891	11,000	11,000	0.00%
<b>Total MUNICIPAL CENTER FACILITY Exp.</b>		<b>105,685</b>	<b>104,080</b>	<b>32,006</b>	<b>104,087</b>	<b>122,621</b>	<b>17.81%</b>

Notes:

**110** Staffing for the Municipal Center facility is shared with the Fire/EMS Department by having EMT's also provide custodial

**151** services when otherwise not needed for ambulance coverage. The General Fund is responsible for 25% of the

**152** EMT/Janitor (3) cost for wages, social security, and fringe benefits.

**221** The old Library Building is leased to McFarland Youth Center whom is responsible for their own utility costs. This line item provides funding to maintain building and mechanicals as responsible.

<b>Total FACILITIES Expenses</b>	<b>130,616</b>	<b>135,080</b>	<b>51,254</b>	<b>137,787</b>	<b>159,037</b>	<b>17.74%</b>
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# POLICE DEPARTMENT

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

It is the mission of the McFarland Police Department to enhance the quality of life through community based policing that provides police services in a fair, conscientious, and professional manner.

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

Maintain adequate staffing levels with authorized resources and conduct efficient recruitments when vacancies do occur.

Continue to offer youth and other community based programs as time allows.

Analyze historical overtime trends and provide recommendations to reduce overtime utilization.

Continue review and implementation for security upgrades to Village facilities.

### POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>1,722,011</b>	<b>1,717,316</b>	<b>814,353</b>	<b>1,627,553</b>	<b>1,870,666</b>	<b>8.93%</b>
4278	School Portion - Police/School	45,733	45,000	0	45,000	45,000	0.00%
4287	Police Dept Grants	3,170	0	1,947	1,947	0	-----
4412	Parking Violations	5,754	8,000	4,958	8,000	8,000	0.00%
4521	Police Dept Fees	3,746	3,000	608	3,000	3,000	0.00%
4832	PD Seizure Forfeiture Proceeds	1,911	2,000	0	2,000	2,000	0.00%
4920	Donations - PD K9 Unit	7,755	0	0	0	0	-----
	<b>Total POLICE DEPARTMENT Revenue</b>	<b>1,790,079</b>	<b>1,775,316</b>	<b>821,866</b>	<b>1,687,500</b>	<b>1,928,666</b>	<b>8.64%</b>

Notes:

**4278** The Village Staffs a full-time officer within the High School that provides School Resource Police Services throughout the District as needed. The School District pays for half of the wages and benefits cost for this position.

**4412** Citation revenue from parking tickets issued by the Department throughout the year.

**4521** Fees recovered for various services requested of the Department, mainly to reproduce various reports.

# POLICE DEPARTMENT (Continued)

## GENERAL FUND - FUND 100

EXPENDITURES

PERSONNEL EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	52-1010						
110	Salaries	1,023,254	1,039,469	463,399	950,000	1,151,443	10.77%
111	PT Wages	18,006	13,626	17,722	16,000	14,000	2.74%
112	Overtime	83,181	63,000	45,132	95,000	70,000	11.11%
113	Holiday Pay	12,665	16,000	0	14,000	14,000	-12.50%
114	Dept Shift Differential	6,725	7,000	3,457	7,000	7,000	0.00%
115	Cross Guard Salaries	19,998	16,524	12,201	16,500	19,040	15.23%
120	Wage Adjustment	0	0	0	0	9,597	-----
151	Social Security	87,783	92,450	41,108	85,000	98,309	6.34%
152	Fringe Benefits	361,799	384,397	171,962	375,000	382,077	-0.60%
	<b>Total PERSONNEL Expenses</b>	<b>1,613,411</b>	<b>1,632,466</b>	<b>754,982</b>	<b>1,558,500</b>	<b>1,765,466</b>	<b>8.15%</b>

Notes:

- 110** Provides funding for a Police Chief, Lieutenant, 3 Sergeants, Detective, Investigator, School Resource Officer, 7 Police Officers, Administrative Assistant (Confidential), and 2 Police Clerks (FTE, PTE). The Police Officers and Detectives are governed by a Collective Bargaining Agreement that was approved in 2016 and will expire at the end of 2017. Budget increase is attributed to wage increases authorized as part of contract approval and a 1.7% COLA applied to non-represented wages which represents the 5 year average set by the SSA.
- 111** Funding is provided for part-time sworn Police Officers that are used from time to time as a cost effective alternative to paying overtime to fill vacant shifts.
- 112** To cover shift vacancies, special assignments, general casework, court, and training responsibilities. Includes legal holidays worked at overtime rates. Includes clerical overtime and additional hours if required. Recommended for increase to reflect staffing shortages experienced in recent years.
- 113** By contract, officers who work on a holiday are provided an additional day off to use at a later date. If they do not use that additional day off by the end of the year in which it was earned, payment is provided to the officer at the regular hourly rate.
- 114** The Village is required to pay night differential to Officers that work from 2:00 pm to 6:00 am at \$0.50 per hour.
- 115** Wages paid to School Crossing Guards during the School year. Assumes there will be four (4) assigned locations for morning and afternoon crossings. A wage increase from around \$12 per hour to \$14 per hour is included and recommended to attract more crossing guards to fill shift vacancies.
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department (also includes Court Clerk wages).
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 10.8%. The Village's share in retirement expenses is being offset by partial payment of the Employee Share of the retirement cost in 2017 and as of July 1, 2017 all employees within the Department will be paying the 6.8% Employee Share of retirement costs. Life Insurance and Income Continuation vary by employee.

**POLICE DEPARTMENT (Continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES (Continued)

<i>SERVICES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	52-1010						
225	Telephone/Data	9,164	10,800	5,448	10,000	12,500	15.74%
230	Towing of Vehicles	1,010	500	794	1,000	1,000	100.00%
240	Equip Rental/Maintenance	48,856	43,000	12,183	35,000	46,500	8.14%
292	Communications Maintenance	10,295	11,500	827	10,000	17,000	47.83%
295	Suspect Bloodwork	416	1,000	285	750	1,000	0.00%
296	Registration Suspension	185	600	295	600	500	-16.67%
	<b>Total SERVICES Expenses</b>	<b>69,927</b>	<b>67,400</b>	<b>19,832</b>	<b>57,350</b>	<b>78,500</b>	<b>16.47%</b>

Notes:

**240** Village entered into new Agreement in 2016 with Madison for LERMS RMS which is likely to increase fees.

**292** Increased to reflect payment of fees for DaneCOM as it became operational in 2016.

<i>OTHER OPERATING EXPENSES</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	52-1010						
310	Office Supplies	6,162	5,000	1,640	5,000	5,500	10.00%
315	Postage	1,050	800	502	1,000	1,000	25.00%
320	Dues & Subscriptions	573	600	302	600	600	0.00%
330	Education & Travel	5,602	9,000	7,030	10,000	12,000	33.33%
336	K9 Unit - Purchases	3,055	0	6,037	0	0	-----
340	Miscellaneous Supplies	5,342	5,000	2,414	5,000	5,000	0.00%
346	Uniform Allowance	17,660	13,000	14,357	17,000	16,000	23.08%
347	Ammunition	4,524	6,000	3,781	6,000	6,500	8.33%
350	Vehicle Maintenance	12,607	11,000	4,504	11,000	12,000	9.09%
351	Fuel/Lubricants	24,016	24,000	6,000	15,000	25,000	4.17%
360	Investigative Fund	1,733	1,050	484	1,050	1,100	4.76%
	<b>Total OTHER OPERATING Expenses</b>	<b>82,324</b>	<b>75,450</b>	<b>47,052</b>	<b>71,650</b>	<b>84,700</b>	<b>12.26%</b>

Notes:

**330** Increase projected to account for training requirements of new officers.

**346** Increase projected to outfit new officer(s) and meet replacement schedule for vests, other equipment.

<i>CAPITAL OUTLAY</i>		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	52-1010						
810	Squad Car	11,887	0	0	0	0	-----
820	Small Capital	10,107	0	0	0	0	-----
830	Small Capital - Seizures	2,424	0	0	0	0	-----
	<b>Total OTHER OPERATING Expenses</b>	<b>24,418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-----</b>

<b>Total POLICE DEPARTMENT Expense</b>	<b>1,790,079</b>	<b>1,775,316</b>	<b>821,866</b>	<b>1,687,500</b>	<b>1,928,666</b>	<b>8.64%</b>
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# FIRE DEPARTMENT

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

Continue striving to provide the best fire protection, emergency medical care, education, prevention, and rescue services possible by maintaining a well-trained staff with safest and best equipment obtainable and cost effective for the citizens.

**PROGRAM DESCRIPTION:**

The Fire Service provides emergency fire suppression and extrication services, offers a variety of fire education and prevention programs, and conducts plan reviews, fire and tank inspections, and enforces state and local fire codes. The department also has individuals trained to complete arson investigations. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The fire service division is staffed with the fulltime Fire & Rescue Chief, Fire Inspector, and 42 paid on call fire fighters.

**PROGRAM OBJECTIVES:**

Provide fire & rescue services to the protection district 24 hours a day and 365 days a year.

Reduce and/or eliminate injury or loss life from fire for the citizens and visitors to the protection district.

Maintaining Insurance Services Office Public Protection Classification rating of 3/8B.

Provide education in the prevention of fire and injury to all ages.

### FIRE DEPARTMENT BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>552,733</b>	<b>533,572</b>	<b>293,126</b>	<b>529,102</b>	<b>517,603</b>	<b>-2.99%</b>
4223	DOCOMM. State Fire Insurance	26,977	26,977	0	26,977	26,977	0.00%
4270	Fire Protection Service - Towns	91,065	108,000	1,256	90,000	110,000	1.85%
4325	Sprinkler Fees	80	100	0	50	100	0.00%
4327	FD Occupancy Inspection Fee	2,350	2,000	4,455	4,455	2,500	25.00%
4522	Fire Dept Fees	1,005	0	7,578	7,578	3,500	-----
4826	Donations - Fire Dept	500	0	0	0	0	-----
	<b>Total FIRE DEPARTMENT Revenue</b>	<b>674,709</b>	<b>670,649</b>	<b>306,415</b>	<b>658,162</b>	<b>660,680</b>	<b>-1.49%</b>

Notes:

**4223** 2% of all fire insurance dues are paid to the Village to help offset the cost of fire inspection programs.

**4270** The Village provides fire protection and EMS services to certain portions of neighboring towns through intergovernmental agreements. Actual costs are passed through to the towns based on formulas established in the agreements.

**4522** Fees for inspection of smaller fuel storage tanks that are not regulated by the State.

## FIRE DEPARTMENT (continued)

### GENERAL FUND - FUND 100

#### EXPENDITURES

##### PERSONNEL EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-2020							
110	Salaries	107,223	97,764	50,382	100,764	100,469	2.77%
120	Wage Adjustment	0	0	0	0	2,910	-----
151	Social Security	13,595	13,261	5,882	11,764	13,110	-1.14%
152	Fringe Benefits	20,023	24,964	10,844	21,700	22,246	-10.89%
156	Incentive Pay	72,488	68,000	25,917	65,000	71,500	5.15%
157	Specialized Incentive	950	3,500	0	0	0	-100.00%
158	Service Award Program	16,050	16,050	16,050	16,050	16,050	0.00%
<b>Total PERSONNEL Expenses</b>		<b>230,330</b>	<b>223,539</b>	<b>109,074</b>	<b>215,278</b>	<b>226,285</b>	<b>1.23%</b>

#### Notes:

- 110** Provides funding for the Fire/EMS Chief (split evenly with EMS Budget), a full-time Fire Fighter/Inspector, and a part-time Fire Inspector. A cost of living adjustment was applied to the wages which represents the 5 year average set by the Social Security Administration.
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department which is then allocated similar to wages in line 110.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 10.8% with the employee making up the remainder. Life Insurance and Income Continuation vary by employee.
- 156** Incentive pay is provided to volunteers within the Department when they respond to calls for service. Pay is distributed to individuals based on their officer rank, responses to fire calls, attendance at training sessions, and participation in public education programs.
- 157** With revisions to the incentive pay system, this benefit has been combined with the payment for Incentive Pay.
- 158** The Village is part of a Length of Service Award Program by which volunteers receive a payout from the deferred compensation program based on their years of service.

##### SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-2020							
220	Utilities	9,825	9,760	4,880	9,760	9,760	0.00%
225	Telephone/Data	2,972	4,325	1,345	1,950	3,325	-23.12%
240	Physicals & Shots	0	750	0	500	750	0.00%
241	Equipment Rental/Maintenance	16,487	13,500	4,371	18,500	18,500	37.04%
292	Communication Maintenance	4,748	7,300	1,873	7,500	7,300	0.00%
<b>Total SERVICES Expenses</b>		<b>34,032</b>	<b>35,635</b>	<b>12,468</b>	<b>38,210</b>	<b>39,635</b>	<b>11.22%</b>

#### Notes:

- 241** This includes expenses related to maintaining and testing equipment within the Department. Increases in 2017 is expected for a third party testing of the hoses.

## FIRE DEPARTMENT (continued)

### GENERAL FUND - FUND 100

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-2020							
300	Employee Hiring	507	500	10	100	500	0.00%
310	Office Supplies	1,819	1,500	268	1,000	1,500	0.00%
311	Community Relations	2,382	3,000	25	3,170	3,000	0.00%
315	Postage	183	250	94	200	250	0.00%
320	Dues and Subscriptions	3,158	3,700	2,654	3,700	3,750	1.35%
330	Education and Travel	4,472	9,000	5,493	8,500	9,000	0.00%
340	Operating Supplies	2,879	5,325	838	4,500	4,750	-10.80%
341	Inspection Supplies	2,959	4,050	1,790	3,200	3,650	-9.88%
346	Protective Clothing	16,899	13,000	2,555	12,500	5,100	-60.77%
	Uniform	0	0	0	0	4,260	-----
351	Fuel/Lubricants	7,960	9,000	1,519	5,600	9,000	0.00%
352	Vehicle Maintenance	28,849	22,000	4,228	22,250	22,000	0.00%
390	Station Expenses	615	750	742	1,090	1,250	66.67%
395	Tools/Equipment	9,011	8,150	404	8,000	8,250	1.23%
<b>Total OTHER OPERATING Expenses</b>		<b>81,695</b>	<b>80,225</b>	<b>20,618</b>	<b>73,810</b>	<b>76,260</b>	<b>-4.94%</b>

Notes:

- 340** Supply account was reviewed and decreased to account for more accurate projections of needs.
- 341** Supply account was reviewed and decreased to account for more accurate projections of needs.
- 346** Replacement of turnout gear was moved to small capital and uniforms to a new account.
- 390** Increased to reflect historical expenditures and reflect previous budget level.

<i>OTHER EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-2020							
510	Insurance	3,399	3,750	3,364	3,364	3,500	-6.67%
535	Hydrant Rental	312,021	315,000	156,600	315,000	315,000	0.00%
<b>Total OTHER Expenses</b>		<b>315,420</b>	<b>318,750</b>	<b>159,964</b>	<b>318,364</b>	<b>318,500</b>	<b>-0.08%</b>

Notes:

- 535** The cost to have the Water Utility provide stand-by protection in the form of oversized water mains and fire hydrants. Amount is determined through Rate Case Applications approved by the PSC.

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-2020							
810	Small Capital	13,233	12,500	(36)	12,500	0	-100.00%
840	Small Capital - Grants	0	0	4,326	0	0	-----
<b>Total CAPITAL OUTLAY Expenses</b>		<b>13,233</b>	<b>12,500</b>	<b>4,291</b>	<b>12,500</b>	<b>0</b>	<b>-100.00%</b>

Notes:

- 810** Includes Car 1 sinking fund, replacement/addition of six sets of turnout gear with increase in cost.

<b>Total FIRE DEPARTMENT Expenditures</b>	<b>674,709</b>	<b>670,649</b>	<b>306,415</b>	<b>658,162</b>	<b>660,680</b>	<b>-1.49%</b>
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# EMERGENCY MEDICAL SERVICES

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

Continue striving to provide the best fire protection, emergency medical care, education, prevention, and rescue services possible by maintaining a well-trained staff with safest and best equipment obtainable and cost effective for the citizens.

**PROGRAM DESCRIPTION:**

The department provides emergency medical services to the Advanced-EMT level. In addition to providing emergency medical treatment and transport, the department offers first aid and CCR training to the schools and the community and co-sponsors babysitting training classes. EMS Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The EMS Division is staffed with the fulltime Fire & Rescue Chief, Fire Inspector, (5) fulltime EMTs and 40 paid on call EMTs.

**PROGRAM OBJECTIVES:**

- Provide staffing for two Advanced-EMT ambulances 24 hours a day and 365 days a year to serve the protection district.
- Reduce and/or eliminate illness, injury or loss life from fire for the citizens and visitors to the protection district.
- Provide education to all ages in life saving skills and injury prevention.
- Provide the highest quality medical care in the most cost effective model for the citizens of the protection district.

### EMERGENCY MEDICAL SERVICES BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>101,021</b>	<b>266,405</b>	<b>76,921</b>	<b>98,011</b>	<b>224,382</b>	<b>-15.77%</b>
4220	State - Ambulance Grant	0	4,100	0	4,100	0	-100.00%
4272	Ambulance Services - Towns	51,114	52,000	15	52,000	52,000	0.00%
4285	EMS Equip Grant	40,078	0	2,826	2,826	0	-----
4523	Ambulance Fees	226,911	215,000	114,876	229,750	220,000	2.33%
4524	EMS Classes	820	500	1,980	2,250	1,000	100.00%
4827	Donations - EMS	2,100	0	0	0	0	-----
4981	State Aids for EMS	5,431	5,000	0	6,121	6,121	22.42%
	<b>Total EMS Revenue</b>	<b>427,474</b>	<b>543,005</b>	<b>196,619</b>	<b>395,058</b>	<b>503,503</b>	<b>-7.27%</b>

Notes:

- 4272** The Village provides fire protection and EMS services to certain portions of neighboring towns through intergovernmental agreements. Actual costs are passed through to the towns based on formulas established in the agreements.
- 4523** Fees are charged to patients based on the transport and care needed within each call.

## EMERGENCY MEDICAL SERVICES (continued)

### GENERAL FUND - FUND 100

EXPENDITURES

*PERSONNEL EXPENSES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-4040							
110	Salaries	122,381	203,229	59,895	124,000	196,299	-3.41%
112	Overtime	19,472	12,000	19,053	35,500	12,000	0.00%
114	Night Diff	223	250	63	193	250	0.00%
151	Social Security	17,594	27,318	10,074	19,500	25,593	-6.31%
152	Fringe Benefits	41,325	96,708	17,813	36,000	60,391	-37.55%
156	Incentive Pay	100,165	126,000	44,636	100,000	126,000	0.00%
158	Service Award Program	8,132	8,500	3,952	3,952	0	-100.00%
<b>Total PERSONNEL Expenses</b>		<b>309,293</b>	<b>474,005</b>	<b>155,485</b>	<b>319,145</b>	<b>420,533</b>	<b>-11.28%</b>

Notes:

- 110** Provides funding for a Fire/EMS Chief (50%), Deputy Clerk/EMT (50%), EMT/Clerk, and 3 EMT/Janitors (75%). The EMT personnel are governed by a Collective Bargaining Agreement that was approved in 2016 and will expire at the end of 2017. Budget increase is attributed to wage increases authorized as part of contract approval and a 1.7% COLA applied to non-represented wages which represents the 5 year average set by the SSA.
- 112** For attendance at training sessions, calls that extend beyond the end of a shift, and coverage of vacations, sick days, and comp time.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 10.8% with the employee making up the remainder. Life Insurance and Income Continuation vary by employee.
- 156** Incentive pay is provided to volunteers within the Department when they respond to calls for service. Distributed to individuals based on attending regular training meetings, special training meetings, submitting weekly schedules, assisting with classes for public, and amount of schedule coverage provided.
- 158** Service Award Program for this Department has been discontinued and no longer requires funding.

*SERVICES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-4040							
220	Utilities	7,116	7,050	3,525	7,050	7,050	0.00%
225	Telephone/Data	2,051	2,750	1,660	3,650	3,750	36.36%
240	Physicals & Shots	675	900	0	816	1,500	66.67%
241	Equipment Maintenance	8,370	8,250	11,262	12,860	12,910	56.48%
291	CPR, 1st Aid Classes	264	750	489	650	750	0.00%
292	Communication Maintenance	8,624	4,350	2,229	3,900	4,350	0.00%
<b>Total SERVICES Expenses</b>		<b>27,100</b>	<b>24,050</b>	<b>19,164</b>	<b>28,926</b>	<b>30,310</b>	<b>26.03%</b>

Notes:

- 225** The telemetry for the EKG monitors required revision to cellular contracts which increase annual service fee.
- 241** Power loaders and cot are no longer under warranty, and require annual service fees for maintenance. AEDs were added in 2015.

## EMERGENCY MEDICAL SERVICES (continued)

### GENERAL FUND - FUND 100

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-4040							
300	Employee Hiring	1,461	750	3,407	3,500	750	0.00%
310	Office Supplies	3,386	2,000	266	750	2,000	0.00%
311	Community Relations	149	750	0	475	750	0.00%
315	Postage	99	100	45	100	100	0.00%
320	Dues and Subscriptions	1,080	1,500	401	432	3,200	113.33%
336	Purchases - Grants/Donations	2,079	0	0	0	0	-----
345	Medical Supplies	12,509	12,000	7,409	14,000	14,500	20.83%
346	Uniform/Protective Clothing	2,661	3,750	1,597	3,500	4,260	13.60%
347	Overtime Meals	106	200	55	100	200	0.00%
348	Education and Travel	5,419	7,000	4,042	7,650	7,000	0.00%
349	Other Operating Supplies	403	1,900	1,238	3,250	2,900	52.63%
351	Fuel/Lubricants	3,787	5,000	712	2,500	5,000	0.00%
352	Vehicle Maintenance	2,839	4,000	47	4,230	4,000	0.00%
353	Medical Direction	6,250	6,000	2,750	6,500	8,000	33.33%
<b>Total OTHER OPERATING Expenses</b>		<b>42,228</b>	<b>44,950</b>	<b>21,970</b>	<b>46,987</b>	<b>52,660</b>	<b>17.15%</b>

Notes:

- 320** Re-allocation of scheduling software account and report writing software will require annual service fee.
- 345** 2016 has experienced a 10-15% increase in call volume which requires the purchase of additional supplies.
- 346** Revised for actual uniform allowances and up to 6 new members.
- 349** Equipment is aging requiring replacement including dorm necessities for bed replacement at \$1,000.
- 353** Medical direction will require a new contract and this is an estimate based on previous increases.

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-4040							
	Small Capital	0	0	0	0	0	-----
815	Grant Purchases	43,664	0	0	0	0	-----
821	FAP Small Capital	5,190	0	0	0	0	-----
<b>Total CAPITAL OUTLAY Expenses</b>		<b>48,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-----</b>

Notes:

- 810** Includes six (6) new sets of turnout gear for EMTs. Replacement of recliner and half of mattresses in dorm.

<b>Total EMS Expenditures</b>	<b>427,474</b>	<b>543,005</b>	<b>196,619</b>	<b>395,058</b>	<b>503,503</b>	<b>-7.27%</b>
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# EMERGENCY MANAGEMENT

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

Emergency Management is the planned, prepared, and trained response of all Village Departments to various types of emergencies.

**PROGRAM DESCRIPTION:**

The Emergency Management Director is paid an annual stipend for this assignment. Other Department Heads, citizen members, representatives from the fuel tanks/terminals, and school district serve on the Emergency Management Committee.

**PROGRAM OBJECTIVES:**

Explore opportunities to develop and improve Community preparedness to various types of emergencies.

Partner with Dane County for the completion of a Hazard Mitigation Plan.

### EMERGENCY MANAGEMENT BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenue</b>	<b>8,582</b>	<b>9,336</b>	<b>2,198</b>	<b>6,786</b>	<b>6,787</b>	<b>-27.30%</b>

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52-5050						
110 Salaries	2,188	3,750	1,563	3,750	3,750	0.00%
151 Social Security	143	286	120	286	287	0.31%
292 Communication Maintenance	528	2,100	308	1,000	1,000	-52.38%
330 Education and Travel	350	500	0	250	250	-50.00%
349 Operating Supplies	1,046	2,700	208	1,500	1,500	-44.44%
810 Small Capital	4,327	0	0	0	0	-----
<b>Total EMERGENCY MGMT Expense</b>	<b>8,582</b>	<b>9,336</b>	<b>2,198</b>	<b>6,786</b>	<b>6,787</b>	<b>-27.30%</b>

Notes:

**110** Annual Stipend paid to Emergency Management Director.

**292** Servicing and repairs to the Village owned emergency warning siren at the Municipal Center.

# SENIOR OUTREACH

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

Senior Outreach provides case management, information, and assistance services for people age 60 and over.

**PROGRAM DESCRIPTION:**

The two primary services include social services and nutrition under a contract with Dane County residents living in the Villages of McFarland, Cambridge, and Rockdale as well as all or part of the Towns of Christiana, Dunn, Pleasant Springs, and Rutland. The Department operates a congregate and home delivered nutrition program in McFarland and a congregate meal site in Cambridge. Among the services provided to seniors are: case management, service referrals, a medical equipment loan closet, programming, foot care clinics, and transportation services. The Department also coordinates the work of many volunteers in a variety of capacities, and helps coordinate the senior endowment program.

**PROGRAM OBJECTIVES:**

Explore opportunities to integrate Volunteer Coordinator into Department as time allows.

Continue to work with Seniors, Staff, and Communities to introduce effective programming and meals.

### SENIOR OUTREACH BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>88,091</b>	<b>94,158</b>	<b>41,477</b>	<b>79,359</b>	<b>119,580</b>	<b>27.00%</b>
4255	County - PMT Case Mgmt	43,252	43,712	22,543	43,712	44,167	1.04%
4256	County - PMT Nutrition	20,451	20,354	9,924	20,354	22,086	8.51%
4276	Outreach Services - Towns	30,300	30,300	13,650	30,300	30,300	0.00%
4566	Special Services Newsletter Ad	2,431	1,200	0	1,200	1,860	55.00%
4824	Donations to Outreach Program	(1,138)	0	0	0	2,400	-----
4825	Special Services Fundraising	(56)	0	0	0	2,000	-----
	<b>Total SENIOR OUTREACH Revenue</b>	<b>183,330</b>	<b>189,724</b>	<b>87,593</b>	<b>174,925</b>	<b>222,393</b>	<b>17.22%</b>

Notes:

**4255** County contracts with the Village to provide local case management services to qualifying residents.

**4256** County contracts with the Village to provide local nutrition program to qualifying residents.

**4276** Participating municipalities provide some additional payments to help offset the costs of services rendered for their residents.

**4825** General donation revenue associated with events or services.

## SENIOR OUTREACH (continued)

### GENERAL FUND - FUND 100

EXPENDITURES

SENIOR OUTREACH

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-5510							
110	Salaries	74,303	55,684	30,925	60,000	82,568	48.28%
112	Administration	8,547	9,666	0	0	0	-100.00%
120	Wage Adjustments	0	0	0	0	2,796	-----
151	Social Security	6,421	5,228	2,332	5,000	6,530	24.90%
152	Fringe Benefits	24,950	14,323	6,345	14,000	31,207	117.88%
210	Audit	450	450	225	450	450	0.00%
225	Telephone	99	630	239	630	552	-12.38%
240	Equip. Rent/Maintenance	0	960	0	960	1,056	10.00%
310	Office Supplies	(114)	250	138	250	250	0.00%
315	Postage	2,058	600	948	600	600	0.00%
320	Dues and Subscriptions	0	200	0	200	200	0.00%
330	Education and Travel	235	1,400	169	1,400	1,400	0.00%
353	Mileage Reimbursement	1,962	2,000	965	2,000	2,000	0.00%
810	Equipment/Furnishings	133	0	30	150	300	-----
<b>Total SENIOR OUTREACH Expenses</b>		<b>119,043</b>	<b>91,391</b>	<b>42,316</b>	<b>85,640</b>	<b>129,909</b>	<b>42.15%</b>

Notes:

- 110** Provides funding for a Director (25%), Case Manager, and part-time Case Worker. The Case Manager position was formerly 32 hours per week but is proposed for transition to full-time. Budget increase is attributed to wage increases for the full-time conversion and transferring 2.5 hours per week set aside previously in the Village Board budget for the Volunteer Coordinator position. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration.
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department which is then allocated similar to wages in line 110.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. The Director's benefits are charged 25% to this line item while it also includes 100% of the benefit costs for the Case Manager and Worker as applicable. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the employee making up the remainder. Life Insurance and Income Continuation vary by employee.
- 240** The cost of technical support for the Department computers.

## SENIOR OUTREACH (continued)

### GENERAL FUND - FUND 100

EXPENDITURES (continued)

*SPECIALIZED SERVICES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-5520							
110	Salary	19,988	50,623	20,721	40,000	27,264	-46.14%
151	Social Security	1,482	4,050	1,439	3,000	2,086	-48.49%
152	Fringe Benefits	3,464	17,801	7,442	15,000	11,044	-37.96%
225	Telephone	0	480	0	180	240	-50.00%
240	Equip. Rent/Maintenance	528	1,400	793	1,400	628	-55.14%
310	Office Supplies	91	100	66	100	100	0.00%
320	Dues and Subscriptions	65	65	50	65	250	284.62%
330	Education and Travel	0	300	254	500	500	66.67%
335	Volunteer Recognition	256	250	0	250	500	100.00%
336	Purchases from Fundraising	2,921	2,000	1,540	2,000	2,000	0.00%
353	Mileage Reimbursement	62	75	36	200	200	166.67%
<b>Total SPECIALIZED SERVICES Exp.</b>		<b>28,855</b>	<b>77,144</b>	<b>32,340</b>	<b>62,695</b>	<b>44,812</b>	<b>-41.91%</b>

Notes:

- 110** Provides funding for half the cost of the Director position. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Same benefits as described above under Senior Outreach but for this budget includes 50% of the benefit costs for the Director position.
- 335** Funds to help coordinate annual recognition of volunteers within the Village.

## SENIOR OUTREACH (continued)

### GENERAL FUND - FUND 100

EXPENDITURES (continued)

*NUTRITION*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-5530							
110	Salaries	20,413	13,110	7,434	15,000	29,944	128.41%
112	Administration	4,997	0	0	0	0	-----
151	Social Security	1,931	1,049	841	1,600	2,291	118.40%
152	Fringe Benefit	970	0	8	1,000	5,522	-----
210	Audit	450	450	225	450	450	0.00%
211	Newsletter	4,796	5,040	3,560	7,000	7,200	42.86%
225	Telephone	160	160	80	160	240	50.00%
310	Office Supplies	378	30	0	30	50	66.67%
315	Postage	315	400	104	400	225	-43.75%
330	Education and Travel	218	200	92	200	500	150.00%
340	Equipment	39	150	0	150	150	0.00%
349	Operating Supplies	609	500	581	500	1,000	100.00%
353	Mileage Reimbursement	155	100	12	100	100	0.00%
<b>Total NUTRITION Expenses</b>		<b>35,431</b>	<b>21,189</b>	<b>12,937</b>	<b>26,590</b>	<b>47,672</b>	<b>124.98%</b>

Notes:

- 110** Provides funding for a Director (25%), part-time Nutrition Manager, and part-time Nutrition Server of which a significant portion is funded by Dane County. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. The Director's benefits are charged 25% to this line item while it also includes 100% of the remaining Staff as applicable according to the same schedule detailed under the Senior Outreach budget.
- 211** Includes the printing and distribution of the newsletter which is offset by some advertising revenue.
- 349** Includes disposable goods, condiments, and other expendable supplies in order to provide meals.

<b>Total SENIOR OUTREACH Expenditures</b>	<b>183,330</b>	<b>189,724</b>	<b>87,593</b>	<b>174,925</b>	<b>222,393</b>	<b>17.22%</b>
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# COMMUNITY DEVELOPMENT

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To ensure proper Village wide planning techniques, interpretation and administration of Village Codes, inspection of building permits, and the advancement of various economic development efforts.

**PROGRAM DESCRIPTION:**

Provides planning, zoning, economic development, plan review, building permits, inspection, property maintenance, and property management services. Much of the operating costs of the Department are ordinarily recovered through permit fees and set fees charged to developers for plan review.

**PROGRAM OBJECTIVES:**

Review and consider the pursuit of opportunities to purchase land to promote growth and annexation.

Examine Ordinances as it relates to Economic Development to simplify processes that effect commercial entities.

Review efforts for Business Development through a Downtown Plan in Comprehensive Plan update and possible creation of business corridors where feasible.

Review and recommend new opportunities for stakeholder involvement in plans and vision as appropriate.

### COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenue</b>	<b>16,091</b>	<b>43,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
4230 State - Tank Inspection Payments	1,040	1,100	0	0	0	-100.00%
4279 Monona Portion - Bldg Insp	34,349	45,600	11,973	45,600	47,000	3.07%
4321 Building	35,278	32,000	27,377	40,000	45,000	40.63%
4322 HVAC	11,103	9,500	12,820	18,000	26,000	173.68%
4323 Plumbing	13,797	9,500	11,604	17,000	28,000	194.74%
4324 Electrical	17,102	15,000	14,521	21,000	34,000	126.67%
4329 Misc. CD Permits Fees	21,751	4,500	88,140	91,000	55,000	1122.22%
4581 Developers Fees	15,400	15,000	0	3,800	10,000	-33.33%
4582 Planning Fees	9,407	5,000	4,593	5,500	6,000	20.00%
<b>Total COMM DEVEL Revenue</b>	<b>175,319</b>	<b>180,440</b>	<b>171,027</b>	<b>241,900</b>	<b>251,000</b>	<b>39.10%</b>

Notes:

**4279** The Building Inspector position is full-time but shared with the City of Monona. Officially, he is an employee of the Village and this is where the contribution from Monona is included.

**4321 - 4582** The Village added just under \$30 million in value as of January 1, 2016 with a lot of that value attributed to new construction of single family homes, commercial properties, and other large developments. With more projects approved and on the horizon, all permit fees are trending higher resulting in the added value from permit revenue.

# COMMUNITY DEVELOPMENT (continued)

## GENERAL FUND - FUND 100

EXPENDITURES

INSPECTIONS

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-7230							
110	Salaries	69,190	65,463	36,341	65,463	79,508	21.45%
120	Wage Adjustments	0	0	0	0	1,974	-----
151	Social Security	5,142	5,237	2,489	5,237	6,233	19.02%
152	Fringe Benefits	18,362	19,006	9,334	19,006	22,439	18.06%
225	Telephone	201	400	175	355	375	-6.25%
290	Weights and Measures	1,714	2,800	2,800	2,800	0	-100.00%
310	Office Supplies	382	1,000	661	1,000	1,250	25.00%
320	Dues and Subscription	0	275	0	275	275	0.00%
330	Education and Travel	1,014	1,200	918	1,200	1,200	0.00%
352	Vehicle Maintenance	75	300	0	300	300	0.00%
820	Small Capital	0	0	0	0	2,000	-----
<b>Total INSPECTIONS Expenses</b>		<b>96,080</b>	<b>95,681</b>	<b>52,718</b>	<b>95,636</b>	<b>115,554</b>	<b>20.77%</b>

Notes:

- 110** Provides funding for a Director, Inspector, part-time Clerk, and part-time Code Enforcement position. The Code Enforcement position is new for 2017 and would be shared with the City of Monona. The Village's share is set at approximately 8 hours per week based on our property maintenance history. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration. Wages are further allocated amongst the Inspection Budget as well as TIF #3, TIF #4, and Stormwater Funds.
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department which is then allocated similar to wages in line 110.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the employee making up the remainder. Life Insurance and Income Continuation vary by employee. Wages are further allocated amongst the Inspection Budget as well as TIF #3, TIF #4, and Stormwater Funds.
- 290** Inspections for Weights and Measurements are conducted by the State. The cost for this service is paid out of General Administration by the Clerk/Deputy Treasurer as is the billing to recoup the charge.

## COMMUNITY DEVELOPMENT (continued)

### GENERAL FUND - FUND 100

EXPENDITURES (continued)

PLANNING

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-7272							
110	Salaries	54,381	55,921	26,806	55,921	57,937	3.61%
120	Wage Adjustments	0	0	0	0	1,077	-----
151	Social Security	4,110	4,474	1,987	4,474	4,515	0.92%
152	Fringe Benefits	14,076	14,624	7,173	14,624	16,366	11.91%
210	Regional Planning Services	2,544	2,800	40	2,600	2,600	-7.14%
211	Other Planning Services	20	1,000	0	1,000	1,000	0.00%
225	Telephone	147	300	152	300	325	8.33%
240	Equipment Rental/Maintenance	1,584	3,500	924	3,500	3,500	0.00%
310	Office Supplies	1,073	400	82	400	425	6.25%
315	Postage	495	700	444	500	600	-14.29%
320	Dues and Subscriptions	290	290	290	290	290	0.00%
330	Education and Travel	519	750	69	500	650	-13.33%
<b>Total PLANNING Expenses</b>		<b>79,239</b>	<b>84,759</b>	<b>37,967</b>	<b>84,109</b>	<b>89,285</b>	<b>5.34%</b>

Notes:

- 110** Provides funding for a Director, Inspector, and part-time Clerk. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration. Wages are further allocated amongst the Inspection Budget as well as TIF #3, TIF #4, and Stormwater Funds.
- 120** This remains a shared expense with the Inspection Budget according to the same percentage listed in that description.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation similar to what is listed under Inspection for benefits but at different allocation percentages.
- 210** Village's share in the expense as part of the regional planning consortium.

<b>Total COMMUNITY DEVELOP Exp.</b>	<b>175,319</b>	<b>180,440</b>	<b>90,685</b>	<b>179,745</b>	<b>204,839</b>	<b>13.52%</b>
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# PUBLIC WORKS

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To provide efficient and high quality street, sidewalk, facility, and park maintenance while holding costs and minimizing impacts to the residents through out the Village.

**PROGRAM DESCRIPTION:**

The Department has a substantially wide scope of services and responsibilities. The Department provides the core Public Works responsibilities within the Village in addition to managing the Water Utility, Sewer Utility, Stormwater Utility, and Facilities. Additionally, it administers solid waste contracts and coordinates the design, review, and inspection of Village construction projects and infrastructure work in new developments that are installed by private contractors.

**PROGRAM OBJECTIVES:**

Examine and recommend alternatives for streetscaping within Phase 2 and 3 of the County MN project.

Research regional transit and other transportation options or funding sources.

### PUBLIC WORKS BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>75,220</b>	<b>100,323</b>	<b>5,006</b>	<b>130,193</b>	<b>135,537</b>	<b>35.10%</b>
4131	In Lieu of Taxes from Utility	210,764	230,000	110,400	230,000	232,000	0.87%
4235	DNR - Forestry Storm Grant	8,233	0	0	0	0	-----
4244	DOT - Transportation Aids	381,294	382,033	171,582	343,164	343,164	-10.17%
4541	Public Works Fees	987	1,000	0	1,000	1,000	0.00%
4805	W/S Equipment Co	19,524	19,910	9,762	19,910	20,000	0.45%
4806	STW Equip	9,762	9,956	4,881	9,956	10,000	0.44%
	<b>Total PUBLIC WORKS Revenue</b>	<b>705,783</b>	<b>743,222</b>	<b>301,631</b>	<b>734,223</b>	<b>741,701</b>	<b>-0.20%</b>

Notes:

**4131** Payment made by the Water Utility to the General Fund for tax equivalent value of tax exempt assets computed in accordance with rules established by the Public Service Commission.

**4244** Annual payment made by the State to local municipalities to assist with maintenance of local roads.

**4805 -** Equipment within the Public Department is used by Staff and the cost of which shared equally by all funds that may use  
**4806** these items. These line items represent the cost share of equipment within Public Works that is used by the Utilities.

**PUBLIC WORKS (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES

PERSONNEL EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53-3030							
110	Salaries	244,278	237,722	113,159	230,000	238,164	0.19%
112	Overtime	7,404	19,385	2,989	20,000	23,269	20.04%
120	Wage Adjustment	0	0	0	0	7,042	-----
151	Social Security	19,688	20,569	9,324	19,500	20,479	-0.44%
152	Fringe Benefits	69,013	72,291	32,451	62,000	63,023	-12.82%
<b>Total PERSONNEL Expenses</b>		<b>340,384</b>	<b>349,967</b>	<b>157,922</b>	<b>331,500</b>	<b>351,977</b>	<b>0.57%</b>

Notes:

- 110** Provides funding for a Director, Assistant Director, Mechanic, 8 Crew Person positions, and a part-time Utility Clerk. The 2017 Budget recommends transitioning the Utility Clerk to part-time from full-time. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration. Wages are further allocated amongst the Parks Budget as well as Solid Waste, Water, Sewer, Stormwater, TIF #3, and TIF #4 funds.
- 112** Overtime is forecasted at 15% of the total wages for the Crew Person positions.
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department which is then allocated similar to wages in line 110.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the employee making up the remainder. Life Insurance and Income Continuation vary by employee. Benefits are allocated similar to wages as listed above.

**PUBLIC WORKS (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES (continued)

SERVICES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53-3030							
215	Consulting Engineer	0	20,000	2,519	20,000	20,000	0.00%
222	Street Lighting	109,720	106,080	50,465	106,080	106,080	0.00%
225	Telephone/Data	191	1,000	333	800	1,000	0.00%
231	Street Maintenance	100,149	105,000	8,017	105,000	105,000	0.00%
232	Contract Graveling	0	2,000	0	2,000	2,000	0.00%
233	Sidewalk Repairs	4,308	0	702	702	1,000	-----
240	Equipment Rental/Maintenance	2,189	1,000	1,188	1,188	1,000	0.00%
241	Vehicle/Equipment Rental	0	1,000	0	0	1,000	0.00%
292	Communications Maintenance	0	2,100	499	1,200	1,000	-52.38%
<b>Total SERVICES Expenses</b>		<b>216,557</b>	<b>238,180</b>	<b>63,723</b>	<b>236,970</b>	<b>238,080</b>	<b>-0.04%</b>

Notes:

- 215** The Village Engineer position is contracted out for operational needs and authorized by contract for larger design projects.
- 231** Includes funding for basic annual maintenance of streets including pot holing filling and general repair. The Capital Projects Fund includes larger improvements designed to have a longer useful life.

OTHER OPERATING EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53-3030							
310	Office Supplies	363	425	360	425	425	0.00%
315	Postage	0	50	0	0	50	0.00%
320	Dues and Subscriptions	369	375	375	375	375	0.00%
330	Education and Travel	489	525	525	525	1,200	128.57%
340	Operating Supplies	3,633	4,400	2,011	4,400	4,400	0.00%
346	Uniforms	619	3,200	1,538	3,200	3,200	0.00%
350	Shop Supplies	3,889	4,200	3,168	4,200	4,200	0.00%
351	Fuel/Lubricants	21,386	24,000	7,970	22,000	24,000	0.00%
352	Vehicle Maintenance	33,605	35,000	10,601	35,000	35,000	0.00%
363	Street Signs	3,652	4,000	126	4,000	4,000	0.00%
<b>Total OTHER OPERATING Expenses</b>		<b>68,005</b>	<b>76,175</b>	<b>26,675</b>	<b>74,125</b>	<b>76,850</b>	<b>0.89%</b>

Notes:

- 330** Increase provided to give employees more opportunity for professional development including Assistant Director as APWA State Chapter President in 2017.

## PUBLIC WORKS (continued)

### GENERAL FUND - FUND 100

EXPENDITURES (continued)

*MATERIALS*

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53-3030							
410	Building Materials	0	500	0	500	500	0.00%
450	Sand and Gravel	1,720	2,000	997	2,000	2,000	0.00%
451	Road Salt	54,889	65,000	37,879	65,000	60,000	-7.69%
499	STW Utility Fees	12,294	11,400	8,594	12,294	12,294	7.84%
<b>Total MATERIALS Expenses</b>		<b>68,903</b>	<b>78,900</b>	<b>47,470</b>	<b>79,794</b>	<b>74,794</b>	<b>-5.20%</b>

Notes:

**451** Reduction attributed to left over supply from 2015/2016 Winter resulted in a smaller order for coming season.

*CAPTIAL OUTLAY*

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53-3030							
802	Overlays	101	0	0	0	0	-----
805	Equipment	11,834	0	5,792	11,834	0	-----
<b>Total CAPITAL OUTLAY Expenses</b>		<b>11,934</b>	<b>0</b>	<b>5,792</b>	<b>11,834</b>	<b>0</b>	<b>-----</b>

Notes:

**805** Charges for leased equipment (i.e. - front end loader and skid steer) have been shifted to Public Works capital.

*STORMWATER EXPENSES*

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
53-3040							
210	MAMSWAP	0	0	20	0	0	-----
340	Operating Supplies	0	0	29	0	0	-----
<b>Total STORMWATER Expenses</b>		<b>0</b>	<b>0</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>-----</b>

<b>Total PUBLIC WORKS Expenditures</b>	<b>705,783</b>	<b>743,222</b>	<b>301,631</b>	<b>734,223</b>	<b>741,701</b>	<b>-0.20%</b>
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# PARKS

## GENERAL FUND - FUND 100

**MISSION STATEMENT:**

To provide efficient and high quality street, sidewalk, facility and park maintenance while holding costs and minimizing impacts to the residents through the Village.

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

Develop long-term recreation infrastructure plan for space and usage including park equipment for special needs children.

Adjust Staffing needs to fulfill and improve service delivery within all Parks equally.

### PARKS BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenue</b>		<b>239,791</b>	<b>244,661</b>	<b>114,395</b>	<b>241,650</b>	<b>290,968</b>	<b>18.93%</b>
4320	Dog Park Permits	5,396	5,000	4,321	5,250	5,250	5.00%
4564	Park User Fees	4,925	4,500	2,785	5,000	5,000	11.11%
<b>Total PARKS Revenue</b>		<b>250,113</b>	<b>254,161</b>	<b>121,501</b>	<b>251,900</b>	<b>301,218</b>	<b>18.51%</b>

Notes:

**4320** Permits are required to use the dog park in order to help pay for its installation and ongoing maintenance.

**4564** Various parks facilities are rented out to the public for use as private parties and events.

**PARKS (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES

PERSONNEL EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
55-6050							
110	Salaries	127,260	115,655	54,426	115,000	139,467	20.59%
112	Overtime	1,306	2,423	333	2,000	2,909	20.06%
151	Social Security	9,406	9,446	4,145	9,000	10,952	15.94%
152	Fringe Benefits	23,644	16,237	10,889	16,000	36,790	126.58%
<b>Total PERSONNEL Expenses</b>		<b>161,616</b>	<b>143,761</b>	<b>69,793</b>	<b>142,000</b>	<b>190,118</b>	<b>32.25%</b>

Notes:

- 110** Provides funding for a share of the cost of the Director, Assistant Director, Mechanic, Crew Person positions as needed, Parks Maintenance position, and 3 Seasonal employees. The 2017 Budget recommends transitioning the former part-time DPW Crew person (presently vacant) to a full-time Parks Maintenance position. This is made possible in part due to the reduction of the Utility Clerk to part-time and will allow for more staff time to focus on the Park System. A 1.7% cost of living adjustment is also included which represents the 5 year average set by the Social Security Administration. Wages are further allocated amongst the Parks Budget as well as Solid Waste, Water, Sewer, Stormwater, TIF #3, and TIF #4 funds.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** Provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the employee making up the remainder. Life Insurance and Income Continuation vary by employee. Benefits are allocated similar to wages as listed above.

SERVICES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
55-6050							
220	Utilities - Brandt Park	4,338	4,000	1,996	4,000	4,000	0.00%
221	Utilities - Lewis Park	3,080	4,600	977	4,000	4,000	-13.04%
222	Utilities - Other Parks	1,763	1,700	908	1,800	1,800	5.88%
250	Youth Center	25,000	25,000	25,000	25,000	25,000	0.00%
<b>Total SERVICES Expenses</b>		<b>34,181</b>	<b>35,300</b>	<b>28,881</b>	<b>34,800</b>	<b>34,800</b>	<b>-1.42%</b>

Notes:

- 250** Village's contribution to the general operations of the Youth Center.

**PARKS (continued)**  
**GENERAL FUND - FUND 100**

EXPENDITURES (continued)

*OTHER OPERATING EXPENSES*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-6050							
340	Supplies - Brandt Park	3,248	3,000	1,552	3,000	3,000	0.00%
341	Supplies - Lewis Park	1,851	1,200	854	1,200	2,000	66.67%
342	Supplies - Other Parks	4,881	8,500	1,931	8,500	8,500	0.00%
343	Supplies - Dog Park	2,308	1,600	1,056	1,600	1,800	12.50%
345	Equipment	719	3,000	659	3,000	3,000	0.00%
390	Holiday Decorations	1,056	300	8	300	500	66.67%
391	Maintenance	26,287	20,000	1,495	20,000	20,000	0.00%
392	Indian Mounds Maintenance	103	5,000	2,980	5,000	5,000	0.00%
<b>Total OTHER OPERATING Expenses</b>		<b>40,454</b>	<b>42,600</b>	<b>10,535</b>	<b>42,600</b>	<b>43,800</b>	<b>2.82%</b>

Notes:

**340 -** Includes paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, **343** fertilizer, and other miscellaneous parks supplies within the various parks as applicable.

**345** Funding for picnic tables, benches, grills, and other park amenities.

*FORESTRY*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-6060							
330	Education and Travel	460	500	70	500	500	0.00%
340	Trimming/Removal	13,402	32,000	12,221	32,000	32,000	0.00%
<b>Total FORESTRY Expenses</b>		<b>13,862</b>	<b>32,500</b>	<b>12,291</b>	<b>32,500</b>	<b>32,500</b>	<b>0.00%</b>

Notes:

**340** 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 as well as some tree replacement.

<b>Total PARKS Expenditures</b>	<b>250,113</b>	<b>254,161</b>	<b>121,501</b>	<b>251,900</b>	<b>301,218</b>	<b>18.51%</b>
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# 2017 Budget

## Communications and Technology Fund

Fund #200

# Summary

**Village of McFarland**  
**2017 Communications/Technology Fund Operating Budget**

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	0	0	0	0	27,419	-----
Taxes (Non Property Taxes)	99,241	95,000	24,831	99,426	99,000	4.21%
Public Charges for Services	0	0	0	0	0	-----
Miscellaneous Revenues	0	0	0	0	40,000	-----
<b>Total Budget Revenue</b>	<b>99,241</b>	<b>95,000</b>	<b>24,831</b>	<b>99,426</b>	<b>166,419</b>	<b>75.18%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-0049 CABLE	75,733	83,347	48,313	87,166	155,358	86.40%
51-0050 WEBSITE	15,133	11,653	6,051	11,653	11,061	-5.08%
<b>Total Budget Expenditures</b>	<b>90,866</b>	<b>95,000</b>	<b>54,364</b>	<b>98,819</b>	<b>166,419</b>	<b>75.18%</b>

Difference in Revenues over Expenditures    **8,375**            **0**            **(29,533)**            **607**            **0**

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	60,748	67,066	41,017	71,285	102,444	52.75%
200's SERVICES	10,635	10,830	4,531	10,830	11,550	6.65%
300's OTHER OPERATING EXPENSES	6,398	7,225	4,045	6,825	7,425	2.77%
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	13,085	9,879	4,771	9,879	45,000	355.51%
<b>Total Budget Expenditures</b>	<b>90,866</b>	<b>95,000</b>	<b>54,364</b>	<b>98,819</b>	<b>166,419</b>	<b>75.18%</b>

Revenues

# REVENUES

## COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

### Budget Summary

<b>Taxes</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4111	General Property Taxes	0	0	0	0	27,419	-----
4135	Franchise Fees	99,241	95,000	24,831	99,426	99,000	4.21%
4137	PEG Fee (Cap Equip Replace)	0	0	0	0	0	-----
4140	Capital Contribution Fee	0	0	0	0	0	-----
<b>Total TAXES Revenue</b>		<b>99,241</b>	<b>95,000</b>	<b>24,831</b>	<b>99,426</b>	<b>126,419</b>	<b>33.07%</b>

<b>Public Charges for Services</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4590	Production Services	0	0	0	0	0	-----
4599	Local Programming Fees	0	0	0	0	0	-----
<b>Total PUBLIC CHARGES Rev</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-----

<b>Miscellaneous Revenues</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4831	Sales of Equipment	0	0	0	0	0	-----
4832	Sales of Tapes/DVDs	0	0	0	0	0	-----
4839	Grants/Misc Revenues	0	0	0	0	0	-----
4850	Transfer from General Fund	0	0	0	0	0	-----
4899	Application of Fund Balance	0	0	0	0	40,000	-----
<b>Total MISCELLANEOUS Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	-----

	<b>Total Budget Revenues</b>	<b>99,241</b>	<b>95,000</b>	<b>24,831</b>	<b>99,426</b>	<b>166,419</b>	<b>75.18%</b>
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Expenses

# CABLE

## COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

**MISSION STATEMENT:**

To provide community based programming of School District meetings, Village meetings, and local events.

**PROGRAM DESCRIPTION:**

WMCF Cable 982 is McFarland's local access cable television channel. It televises live various meetings of the School District and of Village government, originates remote taping/televising of community/school events, runs scheduled replays of these meetings and events. WMCF Cable 982 also runs public service announcements about communities activities and televises other programming of local interest. Production facilities exist at both the Municipal Center and McFarland High School.

**PROGRAM OBJECTIVES:**

Review opportunities for developing a Village wide fiber and/or wireless infrastructure plan.

Continue to assist in the improvement of communication to community through all forms.

### CABLE BUDGET SUMMARY

REVENUES	2015	2016	YTD	2016	2017	% Change
	Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
<b>Allocated Revenue</b>	<b>75,733</b>	<b>83,347</b>	<b>48,313</b>	<b>87,166</b>	<b>155,358</b>	<b>86.40%</b>

EXPENDITURES

<i>PERSONNEL EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-0049							
110	Salaries	41,883	50,862	31,842	54,930	82,664	62.53%
120	Wage Adjustment	0	0	0	0	1,837	-----
151	Social Security	3,152	4,069	2,418	4,202	6,450	58.52%
152	Fringe Benefits	1,330	1,482	705	1,500	1,432	-3.37%
<b>Total PERSONNEL Expenses</b>		<b>46,365</b>	<b>56,413</b>	<b>34,966</b>	<b>60,632</b>	<b>92,383</b>	<b>63.76%</b>

Notes:

- 110** Provides funding for a Director, Communications Specialist, 2 Production Assistants, and 2 Audio/Visual Technicians all of which are part-time employees. This budget pays for 90% of the wages with the remainder picked up by the Website Budget. A 1.7% cost of living adjustment was applied to the wages which represents the 5 year average set by the Social Security Administration.
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department which is then allocated similar to wages in line 110.
- 151** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 152** All of the employees within the Department are part-time and not eligible for most fringe benefits with exception of the Director whom qualifies for WRS.

**CABLE (continued)**  
**COMMUNICATIONS/TECHNOLOGY FUND - FUND 200**

EXPENDITURES (continued)

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-0049							
201	School Adviser	1,500	0	0	0	0	-----
215	VOD Internet	570	960	244	960	1,680	75.00%
225	Telephone	474	750	912	750	750	0.00%
230	Rent/Utilities	6,750	6,620	3,375	6,620	6,620	0.00%
240	Equipment Maintenance	591	1,500	0	1,500	1,500	0.00%
<b>Total SERVICES Expenses</b>		<b>9,885</b>	<b>9,830</b>	<b>4,531</b>	<b>9,830</b>	<b>10,550</b>	<b>7.32%</b>

Notes:

**215** The cost of separate Internet service for hosting of video on demand services.

**230** Charge for the use of office/production space and utilities within the Municipal Center.

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-0049							
315	Postage	0	25	25	25	25	0.00%
320	Dues & Subscriptions	1,206	1,700	938	1,700	1,900	11.76%
330	Education, Travel	397	1,000	475	600	1,000	0.00%
340	Operating Supplies	1,737	2,000	2,162	2,000	2,000	0.00%
345	Equipment	3,058	2,500	445	2,500	2,500	0.00%
<b>Total OTHER OPERATING Exp</b>		<b>6,398</b>	<b>7,225</b>	<b>4,045</b>	<b>6,825</b>	<b>7,425</b>	<b>2.77%</b>

Notes:

**320** Provides funding for the cost of subscriptions to magazines and journals related to television/technology as well as membership in professional organizations. Also includes costs of software subscriptions.

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-0049							
820	Small Capital	13,085	9,879	4,771	9,879	10,000	1.22%
830	Small Capital Contribution	0	0	0	0	35,000	-----
<b>Total CAPITAL OUTLAY Exp</b>		<b>13,085</b>	<b>9,879</b>	<b>4,771</b>	<b>9,879</b>	<b>45,000</b>	<b>355.51%</b>

Notes:

**820** Funding for equipment purchases, replacements, and upgrades as needs arise.

**830** Use of fund balance to replace the main control room and head end upgrades.

<b>Total CABLE Expenditures</b>	<b>75,733</b>	<b>83,347</b>	<b>48,313</b>	<b>87,166</b>	<b>155,358</b>	<b>86.40%</b>
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# WEBSITE

## COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

**MISSION STATEMENT:**

To provide timely information to the community through the use of the Village website in a organized, convenient, and professional manner.

**PROGRAM DESCRIPTION:**

The Village website houses information about the community and the programs/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 WMCF Cable 982. Maintenance of the site is being centralized by Department Staff whereby previously it was decentralized through the organization.

**PROGRAM OBJECTIVES:**

Create new resident, business, and/or government interface on Village website.

Explore and recommend options for the development of an Information Technology Plan.

### WEBSITE BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[ ]						
<b>Allocated Revenue</b>	<b>15,133</b>	<b>11,653</b>	<b>6,051</b>	<b>11,653</b>	<b>11,061</b>	<b>-5.08%</b>

EXPENDITURES

*PERSONNEL EXPENSES*

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[ ] 51-0050						
110 Salaries	9,996	6,963	4,037	6,963	9,185	31.91%
151 Social Security	746	557	295	557	717	28.67%
152 Fringe Benefits	3,641	3,133	1,719	3,133	159	-94.92%
<b>Total PERSONNEL Expenses</b>	<b>14,383</b>	<b>10,653</b>	<b>6,051</b>	<b>10,653</b>	<b>10,061</b>	<b>-5.56%</b>

Notes:

**110** Includes 10% of the total wages of the employees listed in the Cable Budget.

**151, 152** Similar application of these benefits as within the Cable Budget but at 10% of the gross total.

**WEBSITE (continued)**  
**COMMUNICATIONS/TECHNOLOGY FUND - FUND 200**

EXPENDITURES (continued)

*SERVICES*

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-0050							
215	Hosting	750	1,000	0	1,000	1,000	0.00%
<b>Total SERVICES Expenses</b>		<b>750</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>

Notes:

**215** This charge represents the annual fee for hosting the website by GovOffice.

<b>Total WEBSITE Expenditures</b>	<b>15,133</b>	<b>11,653</b>	<b>6,051</b>	<b>11,653</b>	<b>11,061</b>	<b>-5.08%</b>
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# 2017 Budget

Parks Fund

Fund #210

# Summary

Village of McFarland  
2017 Parks Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Public Charges for Services	17,657	9,525	19,220	34,000	17,500	83.73%
Source 47	0	0	0	0	0	-----
Miscellaneous Revenues	96,816	68,625	156,825	200,750	153,000	122.95%
Source 49	0	0	0	0	0	-----
<b>Total Budget Revenue</b>	<b>114,473</b>	<b>78,150</b>	<b>176,045</b>	<b>234,750</b>	<b>170,500</b>	<b>118.17%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
55-0050 PARK FUND	4,200	60,000	0	5,000	170,500	184.17%
<b>Total Budget Expenditures</b>	<b>4,200</b>	<b>60,000</b>	<b>0</b>	<b>5,000</b>	<b>170,500</b>	<b>184.17%</b>
Difference in Revenues over Expenditures	<b>110,273</b>	<b>18,150</b>	<b>176,045</b>	<b>229,750</b>	<b>0</b>	

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	0	0	0	0	0	-----
200's SERVICES	0	0	0	0	0	-----
300's OTHER OPERATING EXPENSES	0	0	0	0	0	-----
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	4,200	60,000	0	5,000	170,500	184.17%
<b>Total Budget Expenditures</b>	<b>4,200</b>	<b>60,000</b>	<b>0</b>	<b>5,000</b>	<b>170,500</b>	<b>184.17%</b>

# Revenues

# REVENUES

## PARKS FUND - FUND 210

### Budget Summary

<b>Public Charges for Services</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4512	Park Impact Fees	15,087	8,200	16,423	30,000	15,000	82.93%
4513	PW Facility Impact Fees	1,724	900	1,876	2,500	1,500	66.67%
4514	Trail Impact Fees	846	425	921	1,500	1,000	135.29%
<b>Total PUBLIC CHARGES Rev.</b>		<b>17,657</b>	<b>9,525</b>	<b>19,220</b>	<b>34,000</b>	<b>17,500</b>	<b>83.73%</b>

<b>Source 47</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4745	County Grant	0	0	0	0	0	-----
4746	State Grant	0	0	0	0	0	-----
<b>Total SOURCE 47 Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-----

<b>Miscellaneous Revenue</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4810	Interest on Impact Fees	160	115	265	500	500	334.78%
4811	Investment Earnings	36	10	189	250	250	2400.00%
4860	Transfer In	0	0	0	0	0	-----
4870	Park Development Fees	96,560	8,500	156,370	200,000	100,000	1076.47%
4890	Community Fundraising	0	0	0	0	0	-----
4891	Donations	60	0	0	0	0	-----
4895	Loan from Capital Projects	0	0	0	0	0	-----
4899	Application of Fund Balance	0	60,000	0	0	52,250	-12.92%
<b>Total MISCELLANEOUS Rev.</b>		<b>96,816</b>	<b>68,625</b>	<b>156,825</b>	<b>200,750</b>	<b>153,000</b>	<b>122.95%</b>

<b>Source 49</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4910	New Borrowing Proceeds	0	0	0	0	0	-----
4930	Debt Premium	0	0	0	0	0	-----
<b>Total SOURCE 49 Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-----

<b>Total Budget Revenues</b>	<b>114,473</b>	<b>78,150</b>	<b>176,045</b>	<b>234,750</b>	<b>170,500</b>	<b>118.17%</b>
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# Expenses

# PARK FUND

## PARKS FUND - FUND 210

**MISSION STATEMENT:**

To preserve the ongoing enjoyment and care of the Park System through the utilization of funds generated by the Village's growth.

**PROGRAM DESCRIPTION:**

The Park Fund is intended to be utilized for the expenditure of segregated revenues collected by Fees in Lieu of Parkland Dedication and Park Improvement Impact Fees. The Village's Policy on Expenditure of Parks Capital Projects Fund Revenues establishes the fee types, usages, and prohibited expenditures for this fund. Only appropriate park-related capital expenditures that are full funded through fees in lieu and impact fees are to utilize the Parks Fund. Parks operations and maintenance expenses are to be accounted in the Parks Department portion of the General Fund. Other parks-related capital expenses that are funded through other sources are to be in teh Capital Projects Fund.

**PROGRAM OBJECTIVES:**

Accurately apply all parks related impact fee to ensure ongoing health of fund.

Work with Staff and Community to enhance parks system wide as possible.

### PARKS FUND CAPITAL BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenues</b>	<b>4,200</b>	<b>60,000</b>	<b>0</b>	<b>5,000</b>	<b>170,500</b>	<b>184.17%</b>

Notes:

- 4512** Fees collected through new construction and development to pay for park impacts.
- 4513** Fees collected through new construction and development to pay for impacts to public works facilities.
- 4514** Fees collected through new construction and development to pay for impacts to trails.
- 4890** Developers are required to pay fees as established in ordinance based on the amount of parkland dedication that is provided which have been substantial in recent years due to commercial developments not having land available to dedicate.

# PARK FUND (continued)

## PARKS FUND - FUND 210

EXPENDITURES

*Capital Outlay*

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0050							
???	Indian Mound Conservancy	0	0	0	0	4,000	-----
???	Discovery Garden	0	0	0	0	5,000	-----
843	McDaniel Park	0	0	0	0	136,500	-----
848	Park Equipment	0	10,000	0	5,000	10,000	0.00%
853	Lewis Park	4,200	0	0	0	15,000	-----
856	Urso/Schuetz Park	0	0	0	0	0	-----
857	Juniper Ridge Restrooms	0	50,000	0	0	0	-100.00%
<b>Total Expense</b>		<b>4,200</b>	<b>60,000</b>	<b>0</b>	<b>5,000</b>	<b>170,500</b>	<b>184.17%</b>

Notes:

**???** Funding for the annual maintenance plan and trail development.

**???** Develop plan to improve park adjacent to Library.

**843** Improvements to McDaniel Park include an extension of the Parking Lot (\$85,000), Upgrading Bathrooms (\$15,000), Install Bike Racks/Repair Hub (\$5,000), New Kiosk/Sign (\$2,500), Install 2nd Shelter at North end (\$25,000), and Pier Fingers (\$4,000).

**848** Annual allocation for playground equipment, benches, picnic tables, and other amenities.

**853** Finalize landscaping, bike racks, and other general amenities to finish shelter project.

# 2017 Budget

Solid Waste Fund

Fund #300

# Summary

Village of McFarland  
2017 Solid Waste Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Fees	267,700	268,700	0	268,700	305,745	13.79%
Taxes	84,810	124,793	0	124,793	127,488	2.16%
Intergovernmental Aid	21,631	21,600	20,467	21,600	21,600	0.00%
Miscellaneous Revenue	387	500	0	0	0	-100.00%
<b>Total Budget Revenue</b>	<b>374,528</b>	<b>415,593</b>	<b>20,467</b>	<b>415,093</b>	<b>454,833</b>	<b>9.44%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57-0010 SOLID WASTE	354,433	415,593	197,922	377,581	454,833	<b>9.44%</b>
<b>Total Budget Expenditures</b>	<b>354,433</b>	<b>415,593</b>	<b>197,922</b>	<b>377,581</b>	<b>454,833</b>	<b>9.44%</b>

Difference in Revenues over Expenditures    **20,095**            **0**    **(177,454)**    **37,512**            **0**

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	29,081	68,056	14,443	30,000	75,313	10.66%
200's SERVICES	319,996	340,817	182,601	340,861	357,800	4.98%
300's OTHER OPERATING EXPENSES	1,771	1,720	641	1,720	1,720	0.00%
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	3,586	5,000	237	5,000	20,000	300.00%
<b>Total Budget Expenditures</b>	<b>354,433</b>	<b>415,593</b>	<b>197,922</b>	<b>377,581</b>	<b>454,833</b>	<b>9.44%</b>

# Revenues

# REVENUES

## SOLID WASTE FUND - FUND 300

### Budget Summary

Fees		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4040	User Charges	267,700	268,700	0	268,700	305,745	13.79%
<b>Total FEES Revenue</b>		<b>267,700</b>	<b>268,700</b>	<b>0</b>	<b>268,700</b>	<b>305,745</b>	<b>13.79%</b>

Notes:

**4040** The User Charge is proposed for increase for two reasons: 1) the July 21, 2016 charge for service was 2,697 and it is projected this will increase by 28 addresses next year for a total of 2,725 users. The projection in 2016 was 2,687. 2) The service cost in our contract with Pelliteri is going up and it is recommended the annual rate be increased from \$100 per year to \$112.20 per year to help offset this cost.

Taxes		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4111	General Property Taxes	84,810	124,793	0	124,793	127,488	2.16%
<b>Total TAXES Revenue</b>		<b>84,810</b>	<b>124,793</b>	<b>0</b>	<b>124,793</b>	<b>127,488</b>	<b>2.16%</b>

Intergovernmental Aid		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4246	DNR St. Recycling Grant	21,631	21,600	20,467	21,600	21,600	0.00%
<b>Total INTERGOVERNMENTAL Rev.</b>		<b>21,631</b>	<b>21,600</b>	<b>20,467</b>	<b>21,600</b>	<b>21,600</b>	<b>0.00%</b>

Miscellaneous Revenue		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4833	Sale of Recyclables	387	0	0	0	0	-----
4899	Application of SW Fund Balance	0	500	0	0	0	-100.00%
<b>Total MISCELLANEOUS Revenue</b>		<b>387</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>

<b>Total Budget Revenues</b>		<b>374,528</b>	<b>415,593</b>	<b>20,467</b>	<b>415,093</b>	<b>454,833</b>	<b>9.44%</b>
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# Expenses

# SOLID WASTE

## SOLID WASTE FUND - FUND 300

**MISSION STATEMENT:**

Work with our solid waste and recycling contractors to minimize their costs while providing efficient and high quality services to the residents.

**PROGRAM DESCRIPTION:**

The solid waste services to be provided in 2017 by the Village to residential households would be the same as 2016. 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 sale of stickers for curbside yard waste collection, by a small recycling grant from the State, and by property taxes.

**PROGRAM OBJECTIVES:**

Continue to provide a program that meets the needs of residents.

Continue to examine new ways for collection of large items, electronics, appliances, and other materials not otherwise collected curbside.

### SOLID WASTE BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
[ ]						
<b>Allocated Revenue</b>	<b>354,433</b>	<b>415,593</b>	<b>197,922</b>	<b>377,581</b>	<b>454,833</b>	<b>9.44%</b>

EXPENDITURES

*PERSONNEL EXPENSES*

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
57-0010						
100 Salaries and Benefits	29,081	68,056	14,443	30,000	75,313	10.66%
<b>Total PERSONNEL Expenses</b>	<b>29,081</b>	<b>68,056</b>	<b>14,443</b>	<b>30,000</b>	<b>75,313</b>	<b>10.66%</b>

Notes:

**100** A portion of the wages and benefits of Village Employees is allocated to this fund to account for the management of the contract for solid waste collection and other related tasks.

**SOLID WASTE (continued)**  
**SOLID WASTE FUND - FUND 300**

EXPENDITURES (continued)

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
57-0010							
210	Audit Services	2,600	2,600	1,300	2,600	2,600	0.00%
220	Utility Services	900	900	450	900	900	0.00%
289	Printing and Advertising	4,717	5,000	2,346	5,000	5,000	0.00%
290	Purchased Service - Recycling	108,795	119,456	55,497	119,500	124,000	3.80%
<b>Total SERVICES Expenses</b>		<b>117,012</b>	<b>127,956</b>	<b>59,593</b>	<b>128,000</b>	<b>132,500</b>	<b>3.55%</b>

Notes:

**290** Annual projected cost for recycling collection within the Village every other week.

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
57-0010							
310	Office Supplies	92	120	0	120	120	0.00%
330	Travel and Training	0	100	100	100	100	0.00%
340	Operating Supplies	1,679	1,500	541	1,500	1,500	0.00%
<b>Total OTHER OPERATING Exp</b>		<b>1,771</b>	<b>1,720</b>	<b>641</b>	<b>1,720</b>	<b>1,720</b>	<b>0.00%</b>

Notes:

**340** Basic supply needs to support solid waste collection.

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
57-0010							
810	Small Capital	3,586	5,000	237	5,000	20,000	300.00%
<b>Total CAPITAL OUTLAY Exp</b>		<b>3,586</b>	<b>5,000</b>	<b>237</b>	<b>5,000</b>	<b>20,000</b>	<b>300.00%</b>

Notes:

**820** Includes funding for small capital items related to Village responsibility for solid waste collection as applicable and to procure new garbage and recycling containers to supply new housing.

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
57-0020							
290	Purchased Service - Refuse	202,984	212,861	123,007	212,861	225,300	5.84%
<b>Total REFUSE SERVICE Expense</b>		<b>202,984</b>	<b>212,861</b>	<b>123,007</b>	<b>212,861</b>	<b>225,300</b>	<b>5.84%</b>

Notes:

**290** Annual projected cost for garbage collection within the Village every week.

<b>Total Expense</b>	<b>354,433</b>	<b>415,593</b>	<b>197,922</b>	<b>377,581</b>	<b>454,833</b>	<b>9.44%</b>
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# 2017 Budget

## Capital Projects Fund

Fund #500

# Summary

**Village of McFarland**  
2017 Capital Projects Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	300,000	262,835	0	262,835	281,680	7.17%
Intergovernmental Revenue	16,137	0	0	0	100,000	-----
Special Fund Activity	0	0	0	464,900	260,000	-----
Miscellaneous Revenues	54,209	0	1,000	1,211,188	2,076,231	-----
Other Financing Sources - Borrowing	2,005,000	477,000	0	0	4,048,302	748.70%
Other Financing Sources	26,527	0	9,773	1,510,000	2,500	-----
<b>Total Budget Revenue</b>	<b>2,401,873</b>	<b>739,835</b>	<b>10,773</b>	<b>3,448,923</b>	<b>6,768,713</b>	<b>814.89%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-0081 FACILITIES	136,681	310,000	0	400,000	250,000	-19.35%
??-???? LIBRARY	0	0	0	0	65,747	-----
51-7272 PLANNING	0	2,000	20,338	37,000	87,000	4250.00%
52-0010 POLICE DEPARTMENT	58,096	88,500	118,766	127,000	59,500	-32.77%
52-0020 FIRE/EMS DEPARTMENT	500,659	30,000	36,587	36,587	999,700	3232.33%
53-0030 PUBLIC WORKS	490,301	284,335	1,042,785	2,076,224	4,708,166	1555.85%
55-0050 PARKS	77,888	25,000	319,025	755,000	598,600	2294.40%
<b>Total Budget Expenditures</b>	<b>1,263,625</b>	<b>739,835</b>	<b>1,537,500</b>	<b>3,431,811</b>	<b>6,768,713</b>	<b>814.89%</b>

Difference in Revenues over Expenditures    **1,138,248**                    **0**    **(1,526,727)**                    **17,112**                    **0**

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	0	0	0	0	0	-----
200's SERVICES	0	0	0	0	0	-----
300's OTHER OPERATING EXPENSES	0	0	0	0	0	-----
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	1,263,625	739,835	1,537,500	3,431,811	6,768,713	814.89%
<b>Total Budget Expenditures</b>	<b>1,263,625</b>	<b>739,835</b>	<b>1,537,500</b>	<b>3,431,811</b>	<b>6,768,713</b>	<b>814.89%</b>

# Revenues

# REVENUES

## CAPITAL PROJECTS FUND - FUND 500

### Budget Summary

<b>Taxes</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4111	General Property Taxes (RE, PP)	300,000	262,835	0	262,835	281,680	7.17%
	<b>Total TAXES Revenue</b>	<b>300,000</b>	<b>262,835</b>	<b>0</b>	<b>262,835</b>	<b>281,680</b>	<b>7.17%</b>

<b>Intergovernmental Aid</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4240	DNR Priority Watershed Grant	0	0	0	0	0	-----
4250	PECFA Grant	0	0	0	0	0	-----
4260	AFG Grant	0	0	0	0	0	-----
4287	Police Dept Grants	0	0	0	0	0	-----
4288	FD Equip Grant	16,137	0	0	0	100,000	-----
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>16,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	-----

<b>Special Fund Activity</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4745	County Grant	0	0	0	464,900	260,000	-----
4750	Copsmore 2001	0	0	0	0	0	-----
4755	Energy Grant	0	0	0	0	0	-----
	<b>Total SPECIAL FUND ACT. Rev</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464,900</b>	<b>260,000</b>	-----

**REVENUES**  
**CAPITAL PROJECTS FUND - FUND 500**

<b>Miscellaneous Revenues</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4831	Sale of Property	0	0	500	500	0	-----
4835	Insurance Proceeds	53,609	0	500	500	0	-----
4839	Miscellaneous Revenues	0	0	0	0	47,147	-----
4840	McFarland Baseball Boosters	0	0	0	0	0	-----
4841	Community Garden	600	0	0	0	0	-----
4850	Park Development Funds	0	0	0	250,000	100,000	-----
4860	CP: Transfer from General Fund	0	0	0	0	0	-----
4870	Transfer from UF	0	0	0	960,188	1,929,084	-----
<b>Total MISCELLANEOUS Revenue</b>		<b>54,209</b>	<b>0</b>	<b>1,000</b>	<b>1,211,188</b>	<b>2,076,231</b>	-----

<b>Other Financing Sources</b>	

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
4910	Borrowing Proceeds	2,005,000	477,000	0	0	4,048,302	748.70%
4920	Interest income	1,337	0	9,773	10,000	2,500	-----
4930	Debt Premium	25,190	0	0	0	0	-----
4940	Lib Fund Raising Contributions	0	0	0	0	0	-----
4941	Proceeds from Library Sale	0	0	0	0	0	-----
4950	PECFA Operating Transfer In	0	0	0	0	0	-----
4990	Previous Borrowings	0	0	0	1,500,000	0	-----
4995	Miscellaneous Revenues	0	0	0	0	0	-----
<b>Total OTHER FINANCING SOURCES</b>		<b>2,031,527</b>	<b>477,000</b>	<b>9,773</b>	<b>1,510,000</b>	<b>4,050,802</b>	<b>749.22%</b>

<b>Total Budget Revenues</b>	<b>2,401,873</b>	<b>739,835</b>	<b>10,773</b>	<b>3,448,923</b>	<b>6,768,713</b>	<b>814.89%</b>
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# Expenses

# FACILITIES

## CAPITAL PROJECTS FUND - FUND 500

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

Facilities Capital Projects technology related upgrades that effect the Village system wide, security enhancements as they effect service delivery, improvements to the Municipal Center, and other general facility needs throughout the Village.

**PROGRAM OBJECTIVES:**

Review opportunities to enhance security system wide through advances in technology.

Continue to review and study opportunities for the creation of a Community Center.

### FACILITIES CAPITAL BUDGET SUMMARY

REVENUES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
<b>Allocated Revenues</b>		<b>136,681</b>	<b>310,000</b>	<b>0</b>	<b>400,000</b>	<b>250,000</b>	<b>-19.35%</b>
EXPENDITURES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-0081							
840	Facilities Study	0	0	0	0	25,000	-----
841	Network Equipment	0	10,000	0	0	25,000	150.00%
842	Security Upgrades	0	75,000	0	75,000	100,000	33.33%
843	Wireless Infrastructure	0	25,000	0	25,000	0	-100.00%
850	Municipal Center	41,500	0	0	0	0	-----
860	Office Equipment	41,627	0	0	0	0	-----
865	Computer Software	53,554	0	0	0	0	-----
870	Facilities Maintenance	0	100,000	0	100,000	0	-100.00%
890	Sinking Fund	0	100,000	0	200,000	100,000	0.00%
<b>Total FACILITIES Expense</b>		<b>136,681</b>	<b>310,000</b>	<b>0</b>	<b>400,000</b>	<b>250,000</b>	<b>-19.35%</b>

Notes:

- 840** The Village is need of some funding to hire a consultant to study facility space needs as well as make recommendations on preferred improvements to address needs and deficiencies, notably what to do with the Plan for Community Center. Regardless where this ends up, assistance is needed to help plan for the space.
- 841** The file, mail, SQL, and PD Video servers are all at capacity and in need of upgrade. New servers will increase the size of existing capacity to improve network performance.
- 842** 2016 began the first year of reviewing various security needs and beginning to address certain areas that were lacking. A report was completed by the Police Chief of which there are several items that will need to be addressed going forward and this ongoing number is provided to help provide some funding from year to year to complete these projects one step at a time.
- 890** Sinking fund was established in the 2015 Budget and for each year going forward to address the anticipated room replacement of the Municipal Center in the future. Setting funds aside now helps reduce the borrowing in the future to complete what will be a significant need.

# LIBRARY

## CAPITAL PROJECTS FUND - FUND 500

**MISSION STATEMENT:**

To provide funding to address non-recurring and/or non-operational improvements to the Library building for the enjoyable use of the Community.

**PROGRAM DESCRIPTION:**

The facility is a little over 10 years old and requires various improvements to the structure, its mechanicals, and other items within facility. Capital Funds for the Library building were previously included within the Facility Budget of Capital Projects Fund. It is recommended to create their own budget within the Capital Projects Fund to better address their capital needs ongoing as there are likely to be needs every year that the Village Board and Library will need to address.

**PROGRAM OBJECTIVES:**

Explore opportunities to make improvements to the facility to enhance program and service delivery.

Implement new technology for service delivery to complement more traditional models.

### LIBRARY CAPITAL BUDGET SUMMARY

REVENUES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	<b>Allocated Revenues</b>	0	0	0	0	65,747	-----
4940	Lib Fund Raising Contributions	0	0	0	0	0	-----
4941	Proceeds from Library Sale	0	0	0	0	0	-----
	<b>Total Revenue</b>	0	0	0	0	65,747	-----

EXPENDITURES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
	??-????						
???	Computer - Self Check Out	0	0	0	0	10,354	-----
???	Computer - Workstation	0	0	0	0	8,000	-----
???	Shelving - Children's & Teen	0	0	0	0	9,308	-----
???	Furniture - Adult, Children, Meetings	0	0	0	0	25,260	-----
???	Remodel Work	0	0	0	0	12,825	-----
	<b>Total LIBRARY Expense</b>	0	0	0	0	65,747	-----

Notes:

- ??-??? Adding a second self-checkout to help free up Staff time to address other patron needs and also add another efficient option for checkout of which almost one third of checkouts go through the existing machine. Also includes funds to replace aging public computers used by patrons.
- ??? New shelving within the Children's and Teen section is needed to replace the spinners which are failing and as they fail, space needs to be made up in order to keep books in circulation that patrons are still checking out.
- ??? A variety of furniture upgrades and fixes is proposed to address deficiencies within several areas.
- ??? Remodeling the story time room is proposed in order to better accommodate users after usage frequency and volume has increased significantly. Current layout is segregated from the rest of the Library, especially the children and teen area the programs are meant to help promote.



**POLICE DEPARTMENT**  
**CAPITAL PROJECTS FUND - FUND 500**

**MISSION STATEMENT:**

To provide sufficient capital funding within the Police Department to meet capital needs to keep Officers responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

**PROGRAM DESCRIPTION:**

The Police Department has entered into a lease agreement for police car vehicles, but also has a variety of small capital needs for its officers to be responsive in the Community when needed as well as keeping them safe within the hazardous conditions they are some times called to respond to.

**PROGRAM OBJECTIVES:**

Continue to fund lease program to provide optimal vehicles as police cars.

Keep protective gear, equipment, and other small capital needs current in order to ensure Officer safety.

**POLICE DEPARTMENT CAPITAL BUDGET SUMMARY**

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenues</b>		<b>58,096</b>	<b>88,500</b>	<b>118,766</b>	<b>127,000</b>	<b>59,500</b>	<b>-32.77%</b>
4287	Police Dept Grants	0	0	0	0	0	-----
<b>Total Revenue</b>		<b>58,096</b>	<b>88,500</b>	<b>118,766</b>	<b>127,000</b>	<b>59,500</b>	<b>-32.77%</b>

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52-0010							
805	Equipment	0	52,000	27,000	27,000	31,000	-40.38%
810	Squad Car	58,096	36,500	91,766	100,000	28,500	-21.92%
<b>Total POLICE DEPT Expense</b>		<b>58,096</b>	<b>88,500</b>	<b>118,766</b>	<b>127,000</b>	<b>59,500</b>	<b>-32.77%</b>

Notes:

**805** The following Police equipment is requested: Taser Replacement (2) \$2,500; Annual MDC replacement \$ 4,500; Replacement of evidence camera \$4,500; Purchase of two additional sets of tactical helmets and level 4 vests \$2,500; Purchase of two additional ballistic shields \$ 3,000; Addition of a base station radio for investigators office \$1,000; Addition of computer work station and additional monitor in Investigator Office \$3,000; Standard office furniture replacement \$1,500; One additional portable police radio \$3,500; Sinking fund for carpet replacement \$5,000.

**810** Annual lease payments for police car vehicles which have all ben converted to Ford Explorer model police interceptors.

# FIRE/EMS DEPARTMENT

## CAPITAL PROJECTS FUND - FUND 500

**MISSION STATEMENT:**

To provide sufficient capital funding within the Police Department to meet capital needs to keep Officers responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

**PROGRAM DESCRIPTION:**

Fire/EMS service is a combined Department within the Village that provides a full arranged of fire protection and emergency medical response when called upon. As such, their capital equipment needs over time are significant to maintain the vehicle and equipment inventory necessary to protect life and property. Several vehicles are included for replaced in 2017 as well as various equipment needs.

**PROGRAM OBJECTIVES:**

Prioritize vehicle replacement needs to address deficiencies within the fleet.

Maintain equipment in good working order and replace when service delivery may be compromised.

### FIRE/EMS CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenues</b>		<b>484,522</b>	<b>30,000</b>	<b>36,587</b>	<b>36,587</b>	<b>899,700</b>	<b>2899.00%</b>
4288	FD Equip Grant	16,137	0	0	0	100,000	-----
<b>Total Revenue</b>		<b>500,659</b>	<b>30,000</b>	<b>36,587</b>	<b>36,587</b>	<b>999,700</b>	<b>3232.33%</b>

Notes:

**4288** The Fire Department was awarded a grant in 2016 to install an exhaust recovery system from the vehicles in the garage bay.

**FIRE/EMS DEPARTMENT (continued)**  
**CAPITAL PROJECTS FUND - FUND 500**

EXPENDITURES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
52-0020							
840	Apparatus	234,989	0	0	0	700,500	-----
841	Equipment/Car Replacement	0	30,000	36,587	36,587	40,000	33.33%
843	Ambulance	236,146	0	0	0	0	-----
844	EMS Equipment	0	0	0	0	9,800	-----
???	Fire Equipment	0	0	0	0	19,400	-----
845	FEMA Equipment Grant	29,523	0	0	0	0	-----
???	Brush Fire Truck	0	0	0	0	80,000	-----
???	Garage Bay Exhaust System	0	0	0	0	150,000	-----
<b>Total FIRE/EMS Expense</b>		<b>500,659</b>	<b>30,000</b>	<b>36,587</b>	<b>36,587</b>	<b>999,700</b>	<b>3232.33%</b>

Notes:

- 840** This replacement engine will replace a vehicle that was purchased in 1992. There are currently two of these types of vehicles with the other one purchased in 2005. This vehicle will become the primary vehicle for responses and the 2005 model will become secondary. The vehicle has an order delivery time of 12-18 months and after 25 years in service the ISO typically drops these vehicles from our fire protection class which may adjust our overall rating for the community.
  
- 841** Replacement of the 2003 sedan vehicle that has seen several maintenance needs increase in the last few years and is currently inoperable due to additional failures. It is recommended to replace with a Ford Explorer which will be essentially identical to the vehicle that was purchased in 2016 within the Department. The vehicle will be equipped for emergency response and public works usage, and will also allow for use system wide by all Departments as available.
  
- 844** Provides funding for small equipment needs, turnout great replacements, and other general items.
  
- ???** Includes sinking fund contribution for Car 1 and the replacement/addition of six sets of turnout gear with current costs reflected.
  
- ???** This line item provides funds to replace a 1996 pickup truck used for brush fire responses plus upgrading that equipment and shifting vehicle responsibilities within the fleet. The 1996 vehicle would be retired and the skid unit on it for brush fires would be replaced and added to Car 2 which is a 2007 pickup truck. This would become the new brush truck and a new pickup truck would be purchased with a tow package as the Department pickup and Staff vehicle.
  
- ???** The current garage in the Municipal Center has a very large garage bay in order to house the large trucks of the Fire/EMS Department. These vehicles are a combination of gas and diesel engines that when started together create a noxious air environment due to the exhaust. The garage is not equipped with an exhaust system to extract this fumes and a grant was awarded in 2016 to assist in the installation of this improvement.

# PUBLIC WORKS

## CAPITAL PROJECTS FUND - FUND 500

**MISSION STATEMENT:**

The use of capital funds to support the large and long term public works projects including road construction, vehicle replacement, equipment upgrades, and other capital priorities identified by the Department.

**PROGRAM DESCRIPTION:**

Public Works oversees capital improvements concerning roads, utilities, and other general public improvements that have a long term useful life. They also maintain a fleet of vehicles and equipment used in the service delivery, operations, and maintenance of the Department.

**PROGRAM OBJECTIVES:**

Significant commitment to road construction through large and small projects to improve road network.

Design and develop streetscaping improvements to downtown areas with Phase 2 and 3 of County MN project.

### PUBLIC WORKS CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>490,301</b>	<b>284,335</b>	<b>1,042,785</b>	<b>1,116,036</b>	<b>2,731,935</b>	<b>860.82%</b>
4839	Miscellaneous Revenues	0	0	0	0	47,147	-----
4870	Transfer from UF	0	0	0	960,188	1,929,084	-----
	<b>Total FINANCE ADMIN Revenues</b>	<b>490,301</b>	<b>284,335</b>	<b>1,042,785</b>	<b>2,076,224</b>	<b>4,708,166</b>	<b>1555.85%</b>

Notes:

- 4839** The repaving of Larson Beach Road had been scheduled for implementation in 2016; however, grant funds to assist in the project were not awarded until the Fall of 2016 making it difficult to schedule the work before Winter conditions make construction difficult.
- 4870** There are several large road construction projects in 2017 in which the Utilities will need to be responsible for some portion of the expense plus other capital items in which the utilities share in the expense. Please note the following:

Project	Water Utility	Sanitary Sewer	Storm Sewer	Total
Holscher Road	758,000	567,000	520,000	1,845,000
Storm Sewer Construction	0	0	50,000	50,000
Sinking Fund - Street Sweeper	0	0	20,000	20,000
Sinking Fund - Director's Vehicle	1,000	1,000	0	2,000
Leased Equipment	4,028	4,028	4,028	12,084
	<b>763,028</b>	<b>572,028</b>	<b>594,028</b>	<b>1,929,084</b>

**PUBLIC WORKS (continued)**  
**CAPITAL PROJECTS FUND - FUND 500**

EXPENDITURES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53-0030							
825	Annual Street Maintenance	0	0	186,351	200,000	245,000	-----
	Street Resurfacing	0	0	0	0	868,440	-----
841	Marsh Road Reconstruction	89,845	0	0	0	0	-----
843	Milw/Lani/Country Walk/Paulson	298,593	0	0	0	0	-----
845	Alben/McDaniel Path/Sigglekow	13,435	245,000	292,716	620,500	38,350	-84.35%
848	Storm Sewer Construction	0	0	0	0	50,000	-----
850	County MN (Broadhead)	17,063	0	502,864	1,135,000	555,000	-----
853	Street Tree Planting	0	0	24,712	24,712	25,000	-----
854	Sidewalks/Paths	0	10,000	0	10,000	85,000	750.00%
855	Holscher Road	11,547	0	7,297	10,000	2,442,000	-----
857	Sigglekow Rd. Reconstruction	(2,962)	0	0	0	0	-----
860	DPW Vehicle Equipment	62,780	29,335	28,844	28,844	165,000	462.47%
???	Mower Replacement	0	0	0	0	75,000	-----
???	Sinking Fund - Director's Vehicle	0	0	0	3,000	3,000	-----
???	Sinking Fund - Street Sweeper	0	0	0	20,000	20,000	-----
???	Leased Equipment	0	0	0	24,168	24,168	
870	Larson Beach Road Extension	0	0	0	0	112,208	-----
<b>Total PUBLIC WORKS Expense</b>		<b>490,301</b>	<b>284,335</b>	<b>1,042,785</b>	<b>2,076,224</b>	<b>4,708,166</b>	<b>1555.85%</b>

Notes:

- 825** Includes basic street repairs needed on annual basis that have a longer than one year useful life including chip sealing, crack filling, and various areas for patch work.
- ???** Several streets around the Waubesa School area have asphalt that was installed as part of the overall development that is failing at a rate that annual maintenance that has been used in the past is no longer effective. It is proposed to pulverize, reshape, and repave these streets to get new material in place.
- 845** This would provide for the final paving of Sigglekow from the railroad tracks to Terminal.
- 848** The ditches near the Taylor Road cottages are failing due to vegetation growth. The Stormwater Utility will pay for the cleaning of these ditches and then replacing the ditch bottom with concrete.
- 850** Second Phase of the County MN Project from Farwell through the Downtown to where Phase 1 left off around March Road. No utility work is anticipated with this project, and Staff is looking into Streetscaping improvements through the downtown.
- 854** Annual funds to repair and replace sidewalks as well as additional funds next year for bike path restoration.
- 855** Total reconstruction of Holscher Road from a rural cross section to a urban design that will include curb/gutter, sidewalks, and full utilities within the ROW to support future development. Most of this project is paid for by the utilities for their services but also offset by impact fees.
- 854** New patrol truck with snow plow for winter operations, replacement vehicle is over 11 years old.
- 860** Replacement of a new wide format lawn mower, replacement 16' mower is over 10 years old.
- ???-???** Sinking funds for both the Director's vehicle and street sweeper split with utilities as appropriate.
- ???** Leased equipment includes skid steer and front end loader that is shared with utilities as appropriate.
- 870** Reconstruct Larson Beach Road from USH 51 to Taylor Road to be offset partially by grant funds from State.

# PARKS

## CAPITAL PROJECTS FUND - FUND 500

**MISSION STATEMENT:**

To provide adequate, working, and functional capital equipment to meet the needs of users and Staff of the Parks facilities and other public/open spaces.

**PROGRAM DESCRIPTION:**

Parks' capital needs require a variety of different funding assistance to keep playground equipment functional and fresh, add/maintain shelters, park planning to determine new projects, and continued trail development. Some of these expenses can be offset by park development and impact fees as allowed under Ordinance in order to lower borrowing needs.

**PROGRAM OBJECTIVES:**

Review and prioritize capital trail development in the Village to complement the lower Yahara Trail Project.

Review opportunities for implementation of a Community Park that would allow for large acreage and long term athletic facilities.

### PARKS CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenue</b>	<b>77,288</b>	<b>25,000</b>	<b>319,025</b>	<b>505,000</b>	<b>498,600</b>	<b>1894.40%</b>
4840	McFarland Baseball Boosters	0	0	0	0	0	-----
4841	Community Garden	600	0	0	0	0	-----
4850	Park Development Funds	0	0	0	250,000	100,000	-----
	<b>Total FINANCE ADMIN Revenues</b>	<b>77,888</b>	<b>25,000</b>	<b>319,025</b>	<b>755,000</b>	<b>598,600</b>	<b>2294.40%</b>

Notes:

**4850** The Village charges park development and impact fees at the time of plat approval and permitting for construction. This allows for the development of parks without having to rely solely on borrowed money or tax levy. The funds planned for 2017 include some funding for improvements at Brandt Park.

**PARKS (continued)**  
**CAPITAL PROJECTS FUND - FUND 500**

EXPENDITURES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0050							
???	Property Acquisition	0	0	0	0	0	-----
???	Brandt Park	0	0	0	0	350,000	-----
???	Urso/Schuetz Park	0	0	0	0	15,000	-----
???	Jaeger Park	0	0	0	0	15,000	-----
844	Park Landscaping	21,606	0	0	0	0	-----
848	Park Equipment	12,147	0	0	0	0	-----
856	WM McFarland Park	0	25,000	0	0	35,000	40.00%
857	Lewis Park Shelter	39,459	0	306,567	740,000	15,000	-----
858	Grandview Marsh	4,676	0	12,458	15,000	168,600	-----
<b>Total PARKS Expense</b>		<b>77,888</b>	<b>25,000</b>	<b>319,025</b>	<b>755,000</b>	<b>598,600</b>	<b>2294.40%</b>

Notes:

- ???
- ???
- ???
- ???
- 856**
- 857**
- 858**

# 2017 Budget

Debt Service Fund

Fund #700

# Summary

Village of McFarland  
2017 Debt Service Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	1,288,533	1,308,941	0	1,308,941	1,300,793	-0.62%
Intergovernmental Aid	0	0	0	0	0	-----
Special Assessments	21,400	12,050	30,020	30,020	20,050	66.39%
Miscellaneous Revenue	118,315	50	146	200	200	300.00%
<b>Total Budget Revenue</b>	<b>1,428,248</b>	<b>1,321,041</b>	<b>30,166</b>	<b>1,339,161</b>	<b>1,321,043</b>	<b>0.00%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
58-0010 DEBT SERVICE	1,387,757	1,321,041	106,864	1,321,041	1,321,043	0.00%
<b>Total Budget Expenditures</b>	<b>1,387,757</b>	<b>1,321,041</b>	<b>106,864</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>0.00%</b>

Difference in Revenues over Expenditures      **40,491**                      **0**      **(76,697)**      **18,120**                      **0**

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	0	0	0	0	0	-----
200's SERVICES	0	0	0	0	0	-----
300's OTHER OPERATING EXPENSES	0	0	0	0	0	-----
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	1,387,757	1,321,041	106,864	1,321,041	1,321,043	0.00%
800'S CAPITAL OUTLAY	0	0	0	0	0	-----
<b>Total Budget Expenditures</b>	<b>1,387,757</b>	<b>1,321,041</b>	<b>106,864</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>0.00%</b>

# Revenues

**REVENUES**  
**DEBT SERVICE FUND - FUND 700**

**Budget Summary**

<b>Taxes</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4111	General Property Taxes	1,288,533	1,308,941	0	1,308,941	1,300,793	-0.62%
<b>Total TAXES Revenue</b>		<b>1,288,533</b>	<b>1,308,941</b>	<b>0</b>	<b>1,308,941</b>	<b>1,300,793</b>	<b>-0.62%</b>

<b>Intergovernmental Aid</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4211	Applied from DS Reserve	0	0	0	0	0	-----
<b>Total INTERGOVERNMENTAL Rev.</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-----

<b>Special Assessments</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4540	Library Impact Fees	21,400	12,000	30,020	30,020	20,000	66.67%
4543	Street Assessmetns	0	50	0	0	50	0.00%
<b>Total FINES &amp; FORFEITURE Rev</b>		<b>21,400</b>	<b>12,050</b>	<b>30,020</b>	<b>30,020</b>	<b>20,050</b>	<b>66.39%</b>

<b>Miscellaneous Revenue</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4810	Interest on Impact Fees	34	0	81	100	100	-----
4811	Interest on Temporary Invest.	44	50	66	100	100	100.00%
4896	Payment from Curling Club	118,237	0	0	0	0	-----
<b>Total MISCELLANEOUS Revenue</b>		<b>118,315</b>	<b>50</b>	<b>146</b>	<b>200</b>	<b>200</b>	<b>300.00%</b>

<b>Total Budget Revenues</b>		<b>1,428,248</b>	<b>1,321,041</b>	<b>30,166</b>	<b>1,339,161</b>	<b>1,321,043</b>	<b>0.00%</b>
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# Expenses

# DEBT SERVICE

## DEBT SERVICE FUND - FUND 700

**MISSION STATEMENT:**

To make all principal and interest payments on time without incurring penalties or impact the Village's financing standing.

**PROGRAM DESCRIPTION:**

The Debt Service for the Village currently incurs debt for all of the Village's funds as borrowed money is needed to sustain projects. The money borrowed is used to offset specific expenses identified in the approval to borrow that is made by the Village Board. Only Village Board can approve the borrowing of money for the Village.

**PROGRAM OBJECTIVES:**

Review opportunities to retire debt early to save on interest expense.

Review opportunities to refinance existing debt to save on interest expense.

### DEBT SERVICE BUDGET SUMMARY

**REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
<b>Allocated Revenue</b>	<b>1,387,757</b>	<b>1,321,041</b>	<b>106,864</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>0.00%</b>

**EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
58-0010						
610 Genl FD Debt Principal	1,100,000	1,125,000	37,835	1,125,000	1,175,000	4.44%
612 Curling Club Principal	113,255	0	0	0	0	-----
620 Genl FD Debt Interest	169,520	196,041	69,029	196,041	146,043	-25.50%
622 Curling Club Interest	4,982	0	0	0	0	-----
<b>Total Expenditures</b>	<b>1,387,757</b>	<b>1,321,041</b>	<b>106,864</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>0.00%</b>

Notes:

- 610** Annual Principal and Interest payments for the Village for debt service paid mainly out of the property tax
- 620** levy. Essentially a no increase for 2017 due to no borrowing in 2016.

# 2017 Budget

Library Fund

Fund #900

# Summary

Village of McFarland  
2017 Library Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	392,662	464,282	0	464,282	487,914	5.09%
Intergovernmental Aid	200,353	216,242	216,105	216,105	232,227	7.39%
Fines and Forfeitures	14,808	16,000	6,797	13,500	13,500	-15.63%
Miscellaneous Revenue	4,140	4,000	2,673	5,000	5,000	25.00%
<b>Total Budget Revenue</b>	<b>611,964</b>	<b>700,524</b>	<b>225,576</b>	<b>698,887</b>	<b>738,641</b>	<b>5.44%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
55-0011 LIBRARY	598,996	700,524	333,586	674,067	738,641	5.44%
<b>Total Budget Expenditures</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>

Difference in Revenues over Expenditures    **12,968**            **0**    **(108,011)**    **24,820**            **0**

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	409,610	504,737	221,852	481,500	538,056	6.60%
200's SERVICES	118,460	115,237	72,149	109,317	119,776	3.94%
300's OTHER OPERATING EXPENSES	62,422	72,550	36,470	75,250	80,809	11.38%
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	8,504	8,000	3,115	8,000	0	-100.00%
<b>Total Budget Expenditures</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>

# Revenues

# REVENUES

## LIBRARY FUND - FUND 900

### Budget Summary

<b>Taxes</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4111	General Property Taxes	392,662	464,282	0	464,282	487,914	5.09%
<b>Total TAXES Revenue</b>		<b>392,662</b>	<b>464,282</b>	<b>0</b>	<b>464,282</b>	<b>487,914</b>	<b>5.09%</b>

<b>Intergovernmental Aid</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4381	County Library Aids	199,811	215,700	215,709	215,709	231,718	7.43%
4385	Adjacent County Pymts	542	542	396	396	509	-6.09%
<b>Total INTERGOVERNMENTAL Rev.</b>		<b>200,353</b>	<b>216,242</b>	<b>216,105</b>	<b>216,105</b>	<b>232,227</b>	<b>7.39%</b>

<b>Fines and Forfeitures</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4671	Library Fines	14,808	16,000	6,797	13,500	13,500	-15.63%
<b>Total FINES &amp; FORFEITURE Rev</b>		<b>14,808</b>	<b>16,000</b>	<b>6,797</b>	<b>13,500</b>	<b>13,500</b>	<b>-15.63%</b>

<b>Miscellaneous Revenue</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4824	Donations	0	0	0	0	0	-----
4839	Miscellaneous Income	4,140	4,000	2,673	5,000	5,000	25.00%
4898	Transfer from G.F.	0	0	0	0	0	-----
4899	Application of Lib FD Balance	0	0	0	0	0	-----
<b>Total MISCELLANOUS Revenue</b>		<b>4,140</b>	<b>4,000</b>	<b>2,673</b>	<b>5,000</b>	<b>5,000</b>	<b>25.00%</b>

<b>Total Budget Revenues</b>	<b>611,964</b>	<b>700,524</b>	<b>225,576</b>	<b>698,887</b>	<b>738,641</b>	<b>5.44%</b>
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# Expenses

# LIBRARY

## LIBRARY FUND - FUND 900

**MISSION STATEMENT:**

The mission of E.D. Locke Public Library is to provide high quality materials and services to fulfill the informational, recreational, educational and cultural needs of the entire community in an atmosphere that is welcoming and respectful.

**PROGRAM DESCRIPTION:**

The Library is open seven days a week, year round, to serve anyone who walks through the door. Patrons with library cards can check out print books, audio books, electronic books, magazines, software, DVDs, Blu-Rays, and CDs. The Library is a part of LinkCat which allows patrons to access materials from any of the libraries of the seven county South Central Library System. The Library also offers programming for children and adults; wireless internet access; meeting room space; and areas for quiet reading or study. Additionally, the Library provides literacy services in the community by taking materials and issuing library cards at McFarland schools, Shared Table dinner, senior living centers, and community events. By State Statute, the Library Board controls how budgeted funds are spent and directs the operations of the library.

**PROGRAM OBJECTIVES:**

Partner with the Chamber to educate business community about what the library as to offer.

Continue to partner with schools to assist with research education, promotion of the music program, providing extra materials for classrooms through classroom cards.

In 2016 the library signed up 700 kids for the Summer Reading Program with a pletion rate of about 42%. The goal for 2017 is for 50% completion.

Offer 1,000 Books before Kindergarten early literacy program where parents track the books that they are reading to their kids.

Work with the Teen Advisory Board that was created in 2016 to hold at least 6 teen specific events in 2017.

Hold two programs per month in 2017 for adults with varying topics.

### LIBRARY BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenues</b>	<b>379,694</b>	<b>464,282</b>	<b>108,011</b>	<b>439,462</b>	<b>487,914</b>	<b>5.09%</b>
4381	County Library Aids	199,811	215,700	215,709	215,709	231,718	7.43%
4385	Adjacent County Pymts	542	542	396	396	509	-6.09%
4671	Library Fines	14,808	16,000	6,797	13,500	13,500	-15.63%
4824	Donations	0	0	0	0	0	-----
4839	Miscellaneous Income	4,140	4,000	2,673	5,000	5,000	25.00%
4898	Transfer from G.F.	0	0	0	0	0	-----
4899	Application of Lib FD Balance	0	0	0	0	0	-----
	<b>Total Revenue</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>

Notes:

**4381** The Library is partially compensated through aids from Dane County for services provided to patrons who live outside of McFarland.

**4671** Fees and fines charged to patrons for late books, damage to materials, and other charges.

**LIBRARY (continued)**  
**LIBRARY FUND - FUND 900**

EXPENDITURES

PERSONNEL EXPENSES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
55-0011							
110	Salaries	302,968	362,632	158,614	350,000	374,147	3.18%
112	Coverage	7,491	9,000	5,351	9,000	9,000	0.00%
120	Wage Adjustment	0	0	0	0	7,483	-----
151	Social Security	22,933	29,731	12,050	27,500	29,883	0.51%
152	Fringe Benefits	76,218	103,374	45,837	95,000	117,543	13.71%
<b>Total PERSONNEL Expenses</b>		<b>409,610</b>	<b>504,737</b>	<b>221,852</b>	<b>481,500</b>	<b>538,056</b>	<b>6.60%</b>

Notes:

- 110** Provides funding for a Director, Assistant Director, Adult Services Librarian, Youth Services Librarian, 8 Library Assistants (PT), and 5 Shelves. A 1.7% cost of living adjustment was applied to the wages which represents the 5 year average set by the Social Security Administration. Includes an increase in hours for the Assistant II position and one of the Assistant 1 positions as well as the creation of a Shelver II position.
  
- 112** A majority of the general operations for the Library is facilitated by part-time Staff either through Library Assistants or Shelves. When a shift opens up due to a vacancy for whatever reason, the wages paid to "cover" that vacancy are paid out of this line item to account for how much coverage is needed.
  
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department.
  
- 151** Provides funding to pay the Village's Employer Share of Employee wages for Social Security at 6.2% and Medicare at 1.45%.
  
- 152** This line item provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the Employee responsible for the remainder. Life Insurance and Income Continuation vary by employee. One of the Assistant I positions is shared with General Administration and as a result will transition to full-time classification. The only change for the Library is picking up the proportionate share in health insurance costs.

## LIBRARY (continued)

### LIBRARY FUND - FUND 900

EXPENDITURES (continued)

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
210	Janitorial Services	16,440	15,000	5,895	14,148	16,768	11.79%
215	Collection Service	286	400	72	400	400	0.00%
220	Utilities	27,098	30,000	12,490	25,332	30,000	0.00%
225	Telephone	1,295	1,700	602	1,300	1,400	-17.65%
240	Facility Maintenance	19,851	14,000	4,744	14,000	14,000	0.00%
241	Equipment Maintenance	2,641	8,227	5,406	8,227	8,227	0.00%
295	Link System	40,922	41,210	41,242	41,210	43,000	4.34%
296	Electronic Resources	9,926	4,700	1,697	4,700	5,981	27.26%
<b>Total SERVICES Expenses</b>		<b>118,460</b>	<b>115,237</b>	<b>72,149</b>	<b>109,317</b>	<b>119,776</b>	<b>3.94%</b>

Notes:

- 210** Increase reflects actual costs for the services required to clean the facility.
- 295** Annual cost to be a member of the South Central Library Service (SCLS). Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals.
- 296** Apportioned share of SCLS costs for shared online databases, wireless services, time monitoring software, antivirus protection, internet filters, and participation in a system wide e-materials buying pool.

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
310	Office Supplies	4,439	4,000	2,354	4,500	4,500	12.50%
315	Postage	232	150	6	150	290	93.33%
320	Dues	0	300	0	300	300	0.00%
330	Education and Travel	1,392	2,100	2,235	4,000	3,500	66.67%
340	Operating Supplies	1,366	1,500	998	1,500	1,500	0.00%
345	Specialized Supplies	1,990	4,000	781	4,000	4,000	0.00%
350	Programs	481	500	491	800	1,500	200.00%
395	Collection	42,024	50,000	24,624	50,000	53,219	6.44%
396	Audio-Visual Material	10,497	10,000	4,982	10,000	12,000	20.00%
<b>Total OTHER OPERATING Exp</b>		<b>62,422</b>	<b>72,550</b>	<b>36,470</b>	<b>75,250</b>	<b>80,809</b>	<b>11.38%</b>

Notes:

- 330** Increase funding to provide more opportunity for training with a larger Staff.
- 350** Program supplies for story times, summer reading programs, class and community group visits, book clubs, author visits, and special events as may be applicable.
- 395** Funding to maintain collection including books, magazines, newspapers, and other materials for adults and children.

**LIBRARY (continued)**  
**LIBRARY FUND - FUND 900**

EXPENDITURES (continued)

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
810	Small Capital	8,504	8,000	3,115	8,000	0	-100.00%
<b>Total CAPITAL OUTLAY Exp</b>		<b>8,504</b>	<b>8,000</b>	<b>3,115</b>	<b>8,000</b>	<b>0</b>	<b>-100.00%</b>

Notes:

**810** Funding provided to pay for small capital items related to techonology upgrades and work station replacements.

<b>Total LIBRARY Expenditures</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>
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