

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%
Total Budget Revenue	5,317,910	5,253,106	817,554	5,355,826	5,470,960	4.15%

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%
Total Budget Expenditures	5,191,285	5,253,106	2,318,812	4,941,534	5,470,960	4.15%

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	3.72%
200's	SERVICES	655,295	686,085	287,165	691,816	711,041	3.64%
300's	OTHER OPERATING EXPENSES	429,799	472,775	211,644	470,272	493,925	4.47%
400's	MATERIALS	70,903	80,900	47,470	81,794	76,794	-5.08%
500'S	OTHER EXPENSES	529,012	414,899	177,137	414,513	465,526	12.20%
600's	MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S	CAPITAL OUTLAY	113,120	15,000	10,113	26,984	6,800	-54.67%
Total Budget Expenditures		5,191,285	5,253,106	2,318,812	4,941,534	5,470,960	4.15%

Revenues

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Taxes	

		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%
	Total TAXES Revenue	3,599,825	3,654,995	111,087	3,652,495	3,775,931	3.31%

Intergovernmental Aid	

		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	-----
	Total INTERGOVERNMENTAL Rev	1,019,416	992,222	236,455	939,326	957,398	-3.51%

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%
Total LICENSES AND PERMITS Rev		129,920	100,800	194,387	233,255	219,100	117.36%

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%
Total FINES, FORFEITS, & PENALTIES		74,339	76,000	49,477	76,000	76,000	0.00%

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%
Total PUBLIC CHARGES Rev		299,997	273,600	143,202	287,478	279,760	2.25%

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Miscellaneous Revenues	

		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%
Total MISCELLANEOUS Revenue		181,228	150,489	82,946	161,151	156,650	4.09%

Other Financing Sources	

		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%
Total OTHER FINANCING SOURCES		13,185	5,000	0	6,121	6,121	22.42%

Total Budget Revenues	5,317,910	5,253,106	817,554	5,355,826	5,470,960	4.15%
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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
	Allocated Revenues	38,333	45,085	15,262	41,684	40,684	-9.76%
4567	Outlook Advertising Sales	1,875	1,500	195	1,500	1,500	0.00%
	Total VILLAGE BOARD Revenue	40,208	46,585	15,457	43,184	42,184	-9.45%

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	-----
Total PERSONNEL Expenses		18,450	15,535	3,032	15,484	15,484	-0.33%

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%
Total OTHER OPERATING Expenses		11,871	21,100	8,676	17,750	16,750	-20.62%

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%
Total MATERIALS Expenses		2,000	2,000	0	2,000	2,000	0.00%

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%
Total SERVICES Expenses		7,887	7,950	3,748	7,950	7,950	0.00%

Notes:

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

Total VILLAGE BOARD Expenses	40,208	46,585	15,457	43,184	42,184	-9.45%
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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
	Allocated Revenues	0	0	0	0	0	-----
4411	Court Fines/Cost	68,585	68,000	44,519	68,000	68,000	0.00%
	Total MUNICIPAL COURT Revenue	68,585	68,000	44,519	68,000	68,000	0.00%

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%
	Total PERSONNEL Expenses	44,142	47,578	21,464	46,700	47,303	-0.58%

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%
Total SERVICES Expense		2,053	1,900	1,768	2,100	1,900	0.00%

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%
Total OTHER OPERATING Expenses		4,651	4,990	1,959	4,240	4,990	0.00%

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	-----
Total CAPITAL OUTLAY Expenses		0	0	0	0	2,000	-----

Notes:

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

Total MUNICIPAL COURT Exp.	50,846	54,468	25,191	53,040	56,193	3.17%
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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
[]						
Allocated Revenue	89,579	79,500	35,283	91,500	84,500	6.29%

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%
Total LEGAL Expense	89,579	79,500	35,283	91,500	84,500	6.29%

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
	Allocated Revenues	234,866	226,332	90,934	182,150	181,261	-19.91%
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%
	Total GENERAL ADMIN Revenue	271,108	257,432	125,385	226,550	212,411	-17.49%

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	-----
Total OTHER Expenses		25,363	0	0	0	0	-----

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%
Total PERSONNEL Expenses		59,028	57,106	28,989	70,000	60,588	6.10%

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%
Total SERVICES Expenses		392	700	0	300	600	-14.29%

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%
Total OTHER OPERATING Expenses		731	950	220	750	5,750	505.26%

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)

<i>PERSONNEL EXPENSES</i>		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%
Total PERSONNEL Expenses		136,400	151,176	58,320	102,500	99,473	-34.20%

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.

<i>SERVICES</i>		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%
Total SERVICES Expense		21,238	19,700	14,158	18,000	19,500	-1.02%

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	-----
Total OTHER OPERATING Expenses		17,733	25,300	23,698	32,500	24,000	-5.14%

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%
Total CAPITAL OUTLAY Expenses		10,222	2,500	0	2,500	2,500	0.00%

Notes:

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

Total GENERAL ADMINISTRATION Exp.	271,108	257,432	125,385	226,550	212,411	-17.49%
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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
Allocated Revenue	5,872	22,880	8,000	20,625	8,963	-60.82%

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	-----
Total ELECTIONS Expense	5,872	22,880	8,000	20,625	8,963	-60.82%

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
	Allocated Revenue	114,566	126,159	44,079	104,138	114,459	-9.27%
4811	Interest Earning on Temp Invest	11,134	8,200	13,862	13,862	10,000	21.95%
	Total FINANCE ADMIN Revenues	125,700	134,359	57,941	118,000	124,459	-7.37%

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

<i>PERSONNEL EXPENSES</i>		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%
	Total PERSONNEL Expenses	94,801	102,359	43,104	86,000	90,959	-11.14%

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%
Total OTHER OPERATING Exp		2,899	3,000	1,588	3,000	4,500	50.00%

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	-----
Total SERVICES Exp		28,000	29,000	13,248	29,000	29,000	0.00%

Notes:

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

Total FINANCE ADMINISTRATION Exp.	125,700	134,359	57,941	118,000	124,459	-7.37%
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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
[]						
Allocated Revenue	34,469	20,400	16,123	26,000	23,500	15.20%

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%
Total INFORMATION TECH Exp.	34,469	20,400	16,123	26,000	23,500	15.20%

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
	Allocated Revenue	164,316	81,149	15,906	81,149	132,026	62.70%
4835	Insurance Refunds & Recoveries	23,913	15,000	1,267	15,000	15,000	0.00%
	Total INSURANCE & RISK MGMT Rev.	188,229	96,149	17,173	96,149	147,026	52.91%

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%
	Total OTHER Expenses	34,727	33,550	6,878	33,550	30,867	-8.00%

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%
Total OTHER Expenses		153,502	62,599	10,296	62,599	116,159	85.56%

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.

Total INSURANCE ADMIN Exp.	188,229	96,149	17,173	96,149	147,026	52.91%
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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
	Allocated Revenue	24,828	31,157	1,933	33,864	55,287	77.45%
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%
	Total FACILITIES Revenue	130,616	135,080	51,254	137,787	159,037	17.74%

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%
Total PUBLIC WORKS FACILITY Exp.		24,931	31,000	19,248	33,700	36,416	17.47%

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%
Total MUNICIPAL CENTER FACILITY Exp.		105,685	104,080	32,006	104,087	122,621	17.81%

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.

Total FACILITIES Expenses	130,616	135,080	51,254	137,787	159,037	17.74%
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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
	Allocated Revenue	1,722,011	1,717,316	814,353	1,627,553	1,870,666	8.93%
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	-----
	Total POLICE DEPARTMENT Revenue	1,790,079	1,775,316	821,866	1,687,500	1,928,666	8.64%

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%
Total PERSONNEL Expenses		1,613,411	1,632,466	754,982	1,558,500	1,765,466	8.15%

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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	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%
	Total SERVICES Expenses	69,927	67,400	19,832	57,350	78,500	16.47%

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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	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%
	Total OTHER OPERATING Expenses	82,324	75,450	47,052	71,650	84,700	12.26%

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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	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	-----
	Total OTHER OPERATING Expenses	24,418	0	0	0	0	-----

Total POLICE DEPARTMENT Expense	1,790,079	1,775,316	821,866	1,687,500	1,928,666	8.64%
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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
	Allocated Revenue	552,733	533,572	293,126	529,102	517,603	-2.99%
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	-----
	Total FIRE DEPARTMENT Revenue	674,709	670,649	306,415	658,162	660,680	-1.49%

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%
Total PERSONNEL Expenses		230,330	223,539	109,074	215,278	226,285	1.23%

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%
Total SERVICES Expenses		34,032	35,635	12,468	38,210	39,635	11.22%

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

OTHER OPERATING EXPENSES		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%
Total OTHER OPERATING Expenses		81,695	80,225	20,618	73,810	76,260	-4.94%

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.

OTHER EXPENSES		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%
Total OTHER Expenses		315,420	318,750	159,964	318,364	318,500	-0.08%

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.

CAPITAL OUTLAY		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	-----
Total CAPITAL OUTLAY Expenses		13,233	12,500	4,291	12,500	0	-100.00%

Notes:

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

Total FIRE DEPARTMENT Expenditures	674,709	670,649	306,415	658,162	660,680	-1.49%
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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
	Allocated Revenue	101,021	266,405	76,921	98,011	224,382	-15.77%
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%
	Total EMS Revenue	427,474	543,005	196,619	395,058	503,503	-7.27%

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%
Total PERSONNEL Expenses		309,293	474,005	155,485	319,145	420,533	-11.28%

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%
Total SERVICES Expenses		27,100	24,050	19,164	28,926	30,310	26.03%

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%
Total OTHER OPERATING Expenses		42,228	44,950	21,970	46,987	52,660	17.15%

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	-----
Total CAPITAL OUTLAY Expenses		48,854	0	0	0	0	-----

Notes:

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

Total EMS Expenditures	427,474	543,005	196,619	395,058	503,503	-7.27%
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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
Allocated Revenue	8,582	9,336	2,198	6,786	6,787	-27.30%

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	-----
Total EMERGENCY MGMT Expense	8,582	9,336	2,198	6,786	6,787	-27.30%

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
	Allocated Revenue	88,091	94,158	41,477	79,359	119,580	27.00%
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%
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	-----
	Total SENIOR OUTREACH Revenue	183,330	189,724	87,593	174,925	222,393	17.22%

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	-----
Total SENIOR OUTREACH Expenses		119,043	91,391	42,316	85,640	129,909	42.15%

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%
Total SPECIALIZED SERVICES Exp.		28,855	77,144	32,340	62,695	44,812	-41.91%

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%
Total NUTRITION Expenses		35,431	21,189	12,937	26,590	47,672	124.98%

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.

Total SENIOR OUTREACH Expenditures	183,330	189,724	87,593	174,925	222,393	17.22%
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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
Allocated Revenue	16,091	43,240	0	0	0	-100.00%
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%
Total COMM DEVEL Revenue	175,319	180,440	171,027	241,900	251,000	39.10%

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	-----
Total INSPECTIONS Expenses		96,080	95,681	52,718	95,636	115,554	20.77%

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 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change 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%
Total PLANNING Expenses		79,239	84,759	37,967	84,109	89,285	5.34%

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.

Total COMMUNITY DEVELOP Exp.	175,319	180,440	90,685	179,745	204,839	13.52%
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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
	Allocated Revenue	75,220	100,323	5,006	130,193	135,537	35.10%
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%
	Total PUBLIC WORKS Revenue	705,783	743,222	301,631	734,223	741,701	-0.20%

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%
Total PERSONNEL Expenses		340,384	349,967	157,922	331,500	351,977	0.57%

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%
Total SERVICES Expenses		216,557	238,180	63,723	236,970	238,080	-0.04%

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%
Total OTHER OPERATING Expenses		68,005	76,175	26,675	74,125	76,850	0.89%

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%
Total MATERIALS Expenses		68,903	78,900	47,470	79,794	74,794	-5.20%

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	-----
Total CAPITAL OUTLAY Expenses		11,934	0	5,792	11,834	0	-----

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	-----
Total STORMWATER Expenses		0	0	49	0	0	-----

Total PUBLIC WORKS Expenditures	705,783	743,222	301,631	734,223	741,701	-0.20%
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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
Allocated Revenue		239,791	244,661	114,395	241,650	290,968	18.93%
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%
Total PARKS Revenue		250,113	254,161	121,501	251,900	301,218	18.51%

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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	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%
Total PERSONNEL Expenses		161,616	143,761	69,793	142,000	190,118	32.25%

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	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	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%
Total SERVICES Expenses		34,181	35,300	28,881	34,800	34,800	-1.42%

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%
Total OTHER OPERATING Expenses		40,454	42,600	10,535	42,600	43,800	2.82%

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%
Total FORESTRY Expenses		13,862	32,500	12,291	32,500	32,500	0.00%

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.

Total PARKS Expenditures	250,113	254,161	121,501	251,900	301,218	18.51%
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