VILLAGE OF MCFARLAND *NOTICE OF PUBLIC MEETING*

Village Board

Thursday, October 11, 2018 **7:00 PM** **McFarland Municipal Center**
Community Room

AGENDA

1. CALL TO ORDER.

2. ATTENDANCE/ROLL CALL.

3. PUBLIC APPEARANCES.

4. BUSINESS.
   a. Discussion and review of the 2019 Budget including the following sections:

   1) Changes since last distribution.

   2) General Fund (100):

      i. Administration

      ii. Elections

      iii. Information Technology

      iv. Village Assessor

      v. Insurance Administration

      vi. Facility Management

      vii. Community Development

      viii. Public Works

      ix. Parks

   3) Communications and Technology Fund (200).

   4) Debt Service Fund (300).

   5) Solid Waste Fund (610).

      6) Village Board Discussion Items:

      i. Discussion regarding the addition of a July curbside brush pickup.

ii. Discussion to provide a financial contribution to the Spartan Peace Project.

iii. Discussion regarding funding for the McFarland Youth Center.

5. ADJOURNMENT.

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related to Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the McFarland Municipal Center at (608) 838-3153 or cassandra.suettinger@mcfarland.wi.us

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, October 11, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion and review of the 2019 Budget including the following sections:**

PREVIOUS ACTION:

ISSUE SUMMARY:
The entire 2019 Budget as submitted by Staff was distributed to the Village Board for their review on September 24, 2018. An electronic version of this information can be found at www.mcfarland.wi.us/budget. Each of the reviews to be conducted in this meeting are listed on the agenda. An electronic copy of each budget to be reviewed is also included in the packet if needed.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
None

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, October 11, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Changes since last distribution.**

PREVIOUS ACTION:

ISSUE SUMMARY:
Prior to each review session I provide an update as to any changes that may have happened since the last review. As of October 3rd, there are no changes to report since the 2019 Budget was distributed to the board for review on September 24th.

A blank copy of the sheet used to depict any changes both administrative and by Village Board action so you are familiar with it once they do start to get listed.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
1. 10.03.2018 - 2019 Budget Review Changes

2019 Budget Changes Since Distribution

Administrative Changes Made Prior to October XX, 2018

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	*Old*	*New*	*Rev & (Exp)*	*New Levy Increase or (Decrease)*	*Change from Draft*	*New Rate*
				Rev							0	0	0.00%	0.00
				Rev							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
											0	**6,099,500**	**0.00%**	**6.78**

Notes Regarding Administrative Changes

Changes made October XX, 2018:

1

2019 Budget Changes Since Distribution

Village Board Changes Made as of November 8, 2018

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	*Old*	*New*	*Rev & (Exp)*	*New Levy Increase or (Decrease)*	*Change from Draft*	*New Rate*
				Rev							0	0	0.00%	0.00
				Rev							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
											0	**6,099,500**	**0.00%**	**6.78**

Notes Regarding Village Board Changes

Changes made November 8, 2018:

1

Total Impact on TAX LEVY of all Budget Changes since Distribution ***0*** ***6,099,500*** ***0.00%*** ***6.78***

2019 Budget Changes Since Distribution

Original Submitted Budget Summary - September 24, 2018

	2018 Budget	2019 Budget	Difference vs. 2018	% Change vs. 2018
TOTAL ASSESSED VALUATION	867,401,900	942,837,708	75,435,808	8.70%
TID INCREMENT ASSESSED VALUATION	38,998,441	42,849,048	3,850,607	9.87%
ASSESSED VALUATION MINUS TID INCREMENT	828,403,459	899,988,660	71,585,201	8.64%
MUNICIPAL PROPERTY TAX LEVY	5,871,500	6,099,500	228,000	3.88%
MUNICIPAL TAX RATE	7.09	6.78	(0.31)	-4.38%

1/1/2017 Median Home Value	*$ 249,000*	*$ 1,764.84*	
1/1/2018 Median Home Value	*$ 264,200*	*$ 1,790.56*	*$ 25.72*
	6.10%	*1.46%*	

Amended Budget Summary following Village Board Review

	2018 Budget	2019 Budget	Change vs. 2018	% Change vs. 2018
TOTAL ASSESSED VALUATION	867,401,900	942,837,708	75,435,808	8.70%
TID INCREMENT ASSESSED VALUATION	38,998,441	42,849,048	3,850,607	9.87%
ASSESSED VALUATION MINUS TID INCREMENT	828,403,459	899,988,660	71,585,201	8.64%
MUNICIPAL PROPERTY TAX LEVY	5,871,500	6,099,500	228,000	3.88%
MUNICIPAL TAX RATE	7.09	6.78	-0.31	-4.38%

1/1/2017 Median Home Value	*$ 249,000*	*$ 1,764.84*	
1/1/2018 Median Home Value	*$ 264,200*	*$ 1,790.56*	*$ 25.72*
	6.10%	*1.46%*	

2019 Budget

General

Fund #100

Summary

Village of McFarland

2019 General Fund Operating Budget

FUND 100

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	3,396,704	3,507,250	0	3,507,250	3,629,250	3.48%
41000	Taxes (Non Property Taxes)	366,354	335,250	275	367,473	371,750	10.89%
43000	Intergovernmental Revenues	616,241	578,750	193,582	545,149	571,750	-1.21%
44000	Licenses and Permits	628,217	309,000	354,761	586,472	339,500	9.87%
45000	Fires, Forfeits, and Penalties	94,570	85,500	56,957	94,000	89,000	4.09%
46000	Public Charges for Services	292,249	285,500	159,219	295,802	313,750	9.89%
47000	Intergovernmental Charges for Services	328,574	336,750	137,826	329,760	321,000	-4.68%
48000	Miscellaneous Revenues	487,282	172,500	105,580	191,463	183,000	6.09%
49000	Other Financing Sources	40,250	67,500	0	67,500	67,500	0.00%
	Total Budget Revenue	**6,250,443**	**5,678,000**	**1,008,199**	**5,984,869**	**5,886,500**	**3.67%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51100	VILLAGE BOARD	43,544	61,000	21,982	49,250	61,000	0.00%
51200	MUNICIPAL COURT	55,907	58,000	27,492	58,973	60,250	3.88%
51300	LEGAL	118,628	83,500	46,264	115,000	96,000	14.97%
51410	VILLAGE ADMINISTRATOR	54,389	0	0	0	75,750	------------
51420	ADMINISTRATION	267,357	338,750	184,729	318,983	271,500	-19.85%
51440	ELECTIONS	8,750	22,000	5,334	17,596	8,000	-63.64%
51450	INFORMATION TECHNOLOGY	32,056	23,500	28,053	40,000	48,750	107.45%
51530	VILLAGE ASSESSOR	39,160	40,500	40,009	40,000	40,500	0.00%
51530	INSURANCE ADMINISTRATION	98,890	100,750	111,343	112,750	116,250	15.38%
51600	FACILITY MANAGEMENT	100,866	110,000	68,508	73,500	82,000	-25.45%
52100	POLICE DEPARTMENT	1,875,193	2,076,500	983,969	2,025,739	2,094,250	0.85%
52200	FIRE AND RESCUE DEPARTMENT	1,124,359	1,252,500	370,641	1,194,099	1,286,500	2.71%
52400	COMMUNITY DEVELOPMENT	200,583	224,000	99,867	207,028	210,750	-5.92%
52500	EMERGENCY MANAGEMENT	5,465	7,250	3,221	7,250	9,250	27.59%
53000	PUBLIC WORKS	783,812	809,250	445,354	821,958	863,750	6.73%
54600	SENIOR OUTREACH	213,312	238,750	108,507	231,884	241,750	1.26%
55200	PARKS	262,834	231,750	110,655	267,650	320,250	38.19%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	------------
	Total Budget Expenditures	**5,285,106**	**5,678,000**	**2,655,926**	**5,581,660**	**5,886,500**	**3.67%**
	Difference in Revenues over Expenditures	**965,337**	**0**	**(1,647,726)**	**403,210**	**0**	

Village of McFarland

2019 General Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	100						
110, 111	Salaries	2,359,021	2,456,500	1,184,928	2,421,000	2,478,000	0.88%
120, 121	Part-Time	261,579	283,250	120,036	267,250	339,250	19.77%
124	Seasonal	17,671	23,000	10,365	20,000	60,000	160.87%
130	Health Insurance	0	555,750	212,676	483,000	469,500	-15.52%
131	Retirement	0	238,000	118,036	227,750	241,750	1.58%
132	Social Security/Medicare	206,637	221,500	109,035	206,346	228,250	3.05%
135	Other Employee Benefits	660,089	12,000	11,005	11,500	11,000	-8.33%
140	Wage Adjustment	0	23,500	0	23,037	27,000	14.89%
141	Expense Reimbursement	2,395	2,000	925	5,250	8,500	325.00%
142	Uniform	22,238	28,500	21,655	37,000	28,250	-0.88%
190	Overtime	103,149	116,250	67,061	113,750	115,750	-0.43%
	Total PERSONAL SERVICES Exp	**3,632,781**	**3,960,250**	**1,855,721**	**3,815,883**	**4,007,250**	**1.19%**

CONTRACTUAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
210	Support Services	279,677	259,500	137,369	290,670	298,500	15.03%
211	Consultant Services	62,590	80,500	66,445	89,227	90,250	12.11%
220	Utilities	71,267	80,500	42,595	92,250	92,250	14.60%
221	Communication	46,151	58,000	15,859	54,850	56,750	-2.16%
230	Streets Maintenance	103,753	108,000	64,384	105,000	110,000	1.85%
240	Equipment	89,522	64,000	41,837	64,156	66,000	3.13%
241	Vehicles	77,979	73,250	21,255	65,750	79,750	8.87%
242	Facility	46,434	72,000	30,402	65,150	72,250	0.35%
291	Street Lighting	105,602	115,000	56,231	115,000	120,000	4.35%
	Total CONTRACTUAL SERVICES Exp	**882,976**	**910,750**	**476,377**	**942,053**	**985,750**	**8.23%**

SUPPLIES AND EXPENSES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	300						
310	Office Supplies	23,491	23,250	12,932	22,700	23,000	-1.08%
311	Postage	7,463	8,000	3,149	7,330	7,750	-3.13%
320	Dues and Subscriptions	16,857	19,500	13,166	18,940	21,000	7.69%
321	Printing/Publication	12,537	13,750	5,992	14,000	16,250	18.18%
330	Meeting Expenses	45,595	46,000	15,745	11,565	8,500	-81.52%
331	Training Expenses	3,679	16,250	4,896	49,000	57,500	253.85%
340	Operating Supplies	93,335	98,500	42,207	98,180	97,500	-1.02%
341	Fuel	55,386	60,250	28,975	63,150	67,500	12.03%
343	Safety	8,104	10,000	1,681	5,500	7,000	-30.00%
370	Roadway Supplies	53,949	65,000	61,417	65,000	90,000	38.46%
390	Miscellaneous	4,077	2,250	651	1,250	6,250	177.78%
391	Programming	7,121	15,250	469	13,060	14,250	-6.56%
	Total SUPPLIES AND EXPENSES Exp	**331,594**	**378,000**	**191,279**	**369,675**	**416,500**	**10.19%**

Village of McFarland

2019 General Fund Operating Budget

Index Expenditures Summary (continued)

FIXED CHARGES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	500						
510	Liability	28,646	31,500	29,882	30,109	31,000	-1.59%
511	Property	5,682	5,500	7,483	7,500	7,750	40.91%
512	Workers Compensation	64,889	62,750	74,322	74,500	76,750	22.31%
513	Employee Assistance Program	2,300	2,500	2,300	2,500	2,500	0.00%
514	Flex Program Admin	1,122	1,250	965	1,750	2,000	60.00%
530	Rent	313,200	315,000	0	315,000	315,000	0.00%
595	Annexation Payments	0	0	0	0	32,000	------------
	Total FIXED CHARGES Exp	**415,839**	**418,500**	**114,952**	**431,359**	**467,000**	**11.59%**

GRANTS, CONTRIBUTIONS, INDEMNITIES, AND OTHER

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	700						
720	Community Groups	4,000	4,000	4,000	4,000	4,000	0.00%
	Total GRANTS, CONTR, & OTHER Exp	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**	**0.00%**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	800						
810	Small Capital	17,916	6,500	13,595	18,690	6,000	-7.69%
	Total CAPITAL OUTLAY Exp	**17,916**	**6,500**	**13,595**	**18,690**	**6,000**	**-7.69%**

5,285,106	**5,678,000**	**2,655,926**	**5,581,660**	**5,886,500**	**3.67%**

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:

Administration provides staffing for a variety of services including but not limited to licensing, permitting, elections, property taxes, records management, meeting management, general customer service, human resources for appointed staff, and other related services. The Department is led by the Clerk/Treasurer while also being staffed with a Deputy Clerk, Deputy Treasurer/Accountant, and Administrative Assistant who assist in fulfilling these duties.

PROGRAM OBJECTIVES:

- Transition meeting development process to online management platform including paperless packets.

- Utilize technology to improve office efficiency and communications including online payment platforms.

ADMINISTRATION BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**232,290**	**305,500**	**158,728**	**287,661**	**237,500**	**-22.26%**
44110-101	Establishment Licenses	11,480	12,000	10,722	10,722	12,000	0.00%
44110-102	Operator's Licenses	7,105	6,500	4,980	6,500	6,500	0.00%
44120-000	Other Business Licenses	2,460	2,500	3,090	3,500	3,000	20.00%
44200-101	Pet Licenses	3,090	3,000	2,599	3,100	3,000	0.00%
44200-103	Miscellaneous Licenses	115	250	830	1,000	500	100.00%
46110-000	Administration Fees	10,817	9,000	3,780	6,500	9,000	0.00%
	Total GENERAL ADMIN Revenue	**267,357**	**338,750**	**184,729**	**318,983**	**271,500**	**-19.85%**

EXPENDITURES

PERSONAL SERVICES

51420		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
110	Salaries	133,308	178,500	84,811	170,000	101,000	-43.42%
120	Part-Time	0	0	0	1,000	2,500	------------
130	Health Insurance	0	33,750	13,211	26,000	15,000	-55.56%
131	Retirement	0	12,000	5,849	11,500	7,000	-41.67%
132	Social Security/Medicare	9,896	14,250	6,583	13,000	8,250	-42.11%
135	Other Employee Benefits	28,789	750	69	750	250	-66.67%
140	Wage Adjustment	0	3,500	0	5,000	2,500	-28.57%
141	Expense Reimbursement	0	0	0	0	500	------------
190	Overtime	1,594	1,500	0	1,500	1,250	-16.67%
	Total PERSONAL SERVICES Exp	**173,587**	**244,250**	**110,523**	**228,750**	**138,250**	**-43.40%**

Notes:

110 Administration is charged with 50% of the salaries for the Clerk/Treasurer, Deputies, and other support positions within the Department. The remainder of the expense is spread amongst TIDs, Utilities, and Solid Waste Fund. Across the Board pay increase for 2019 is included generally at 2.0%.

130 Health Insurance is provided through the State Plan. Rates on average increased by 1.5% while the Employee contribution increased to 9.71% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.

131 The Village pays the employer share into the Wisconsin Retirement System which is set to decrease in 2019 to 6.55% of total wages from 6.7% that was applied in 2018 for General Employees.

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

135 Provides funding to pay for the Village's share of life insurance and income continuation.

140 Includes funding for grid steps and merit pay as may be awarded through the annual evaluation process.

ADMINISTRATION (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRATUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51420						
210	Support Services	18,806	13,000	11,648	8,000	15,750	21.15%
211	Consultant Services	45,986	42,750	47,910	49,827	52,000	21.64%
221	Communication	3,317	8,250	1,678	4,000	4,000	-51.52%
240	Equipment Maintenance	4,759	4,500	1,328	4,656	4,750	5.56%
	Total CONTRACTUAL SERVICES Exp	**72,868**	**68,500**	**62,563**	**66,483**	**76,500**	**11.68%**

Notes:

210 Technical support for computers, financial software, and agenda management.

211 Costs associated with the annual audit, weights and measures program, and pre-employment expenses.

240 Lease agreement for the copy machines and miscellaneous maintenance of various office equipment.

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51420						
310	Offices Supplies	11,070	8,500	5,397	8,500	8,500	0.00%
311	Postage	4,505	4,000	1,652	4,000	4,000	0.00%
320	Dues and Subscriptions	270	2,500	614	750	750	-70.00%
321	Printing/Publication	0	0	0	0	3,000	------------
330	Meeting Expenses	0	0	0	0	0	------------
331	Training Expenses	2,712	8,500	2,705	8,000	5,500	-35.29%
390	Miscellaneous	0	0	0	0	500	------------
	Total SUPPLIES AND EXPENSES Exp	**18,558**	**23,500**	**10,368**	**21,250**	**22,250**	**-5.32%**

Notes:

321 Costs associated with publication of certain documents, notices, and employment processes.

331 Includes training expenses for the ongoing general development of Department Head and Employees.

FIXED CHARGES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51420						
595	Annexation Payments	0	0	0	0	32,000	------------
	Total CAPITAL OUTLAY Exp	**0**	**0**	**0**	**0**	**32,000**	**------------**

Notes:

595 The Village annexed property from the Town of Blooming Grove and Dunn in 2017. The Village by Statute is responsible for paying the Town's share of their mill rate for 5 years after that annexation paid through the taxes collected from the properties annexed. The Town of Dunn's payment is $80 per year and funds are included in this budget to pay all 5 years next year as one payment given the low amount.

CAPTIAL OUTLAY		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51420						
810	Small Capital	2,344	2,500	1,276	2,500	2,500	0.00%
	Total CAPITAL OUTLAY Exp	**2,344**	**2,500**	**1,276**	**2,500**	**2,500**	**0.00%**

Notes:

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

Total ADMINISTRATION Exp	**267,357**	**338,750**	**184,729**	**318,983**	**271,500**	**-19.85%**

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/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:

- Continue to analyze the need for a second polling place.

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

- Seamlessly integrate new technology acquired through Capital Projects Fund into general operations.

ELECTIONS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**8,750**	**22,000**	**5,334**	**17,596**	**8,000**	**-63.64%**

EXPENDITURES

51440		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
120	Part-Time	2,729	12,000	3,113	9,000	3,000	-75.00%
132	Social Security/Medicare	16	250	30	96	250	0.00%
135	Other Employee Benefits	24	500	0	0	0	-100.00%
190	Overtime	213	2,000	399	1,250	1,000	-50.00%
210	Support Services	503	750	0	750	750	0.00%
240	Equipment Maintenance	842	1,000	0	1,000	1,000	0.00%
321	Printing/Publication	547	2,000	497	2,000	750	-62.50%
340	Operating Supplies	436	3,500	1,295	3,500	1,000	-71.43%
390	Miscellaneous	3,440	0	0	0	250	------------
	Total ELECTIONS Exp	**8,750**	**22,000**	**5,334**	**17,596**	**8,000**	**-63.64%**

Notes:

120 There are two elections scheduled in 2019. Due to the decrease in elections the entire election budget is significantly reduced in odd years.

132 Election workers typically do not make enough to receive social security and Medicare payments and this amount is to offset what might be paid for Employee over time expenses.

190 Overtime cost of full-time support staff related to election night duties and absentee processing.

240 Maintenance costs include service of the two DS200 voting machines and Expressvote machine.

321 Several legal notices are required for publication.

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 while some wages and benefits of the Communications and Technology Director are charged to this budget to account for their overall management and oversight of the network.

PROGRAM OBJECTIVES:

- Complete process for Managed IT Services and work towards streamlined transition as appropriate.

- Improve efficiency when managing network and create flexibility for advanced user control.

INFORMATION TECHNOLOGY BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**32,056**	**23,500**	**28,053**	**40,000**	**48,750**	**107.45%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51450						
110	Salaries	0	0	0	0	6,000	------------
120	Part-Time	0	0	0	0	8,750	------------
130	Health Insurance	0	0	0	0	1,750	------------
131	Retirement	0	0	0	0	500	------------
132	Social Security/Medicare	0	0	0	0	1,250	------------
135	Other Employee Benefits	0	0	0	0	250	------------
140	Wage Adjustment	0	0	0	0	250	------------
210	Support Services	32,056	23,500	28,053	40,000	30,000	27.66%
211	Consultant Services	0	0	0	0	0	------------
	Total INFORMATION TECHNOLOGY Exp	**32,056**	**23,500**	**28,053**	**40,000**	**48,750**	**107.45%**

Notes:

110-140 The funding provided here is for a portion of the Comm and Tech Director position. The wages and benefits for the position are split between various funds as a reflection of the positions responsibility to manage issues within those items. 11% of the position's Personal Services are charged to the General Fund while portions of these costs are also allocated to other funds. Benefits are determined at the same rate as other employees.

210 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.

VILLAGE ASSESSOR
GENERAL FUND - FUND 100

MISSION STATEMENT:
To provide all legally required assessment functions through the development and implementation of practices and procedures that are in accordance with Wisconsin Statutes, Wisc. Department of Revenue regulations, and current professional standards.

PROGRAM DESCRIPTION:
The responsibilities of the Village Assessor are contracted out with Accurate Appraisal, LLC. They perform the annual maintenance required each year as is required by Statute for property assessment.

PROGRAM OBJECTIVES:

- Maintain efficient communication and service between residents and the assessor.

- Limit Open Book and Board of Review filings via educational efforts on valuation.

ASSESSOR BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**39,160**	**40,500**	**40,009**	**40,000**	**40,500**	**0.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51530						
210	Support Services	39,160	40,500	40,009	40,000	40,500	0.00%
	Total ASSESSOR Exp	**39,160**	**40,500**	**40,009**	**40,000**	**40,500**	**0.00%**

Notes:

210 The Village approved a new 5 year contract which began in 2018 and expire in 2022. This also includes the fee paid to the Department of Revenue for their valuation of manufacturing property.

INSURANCE ADMINISTRATION
GENERAL FUND - FUND 100

MISSION STATEMENT:
To provide adequate insurance coverage to protect Village officials, employees, infrastructure, and other assets against excessive loses.

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

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**97,287**	**95,750**	**111,343**	**105,787**	**111,250**	**16.19%**
48400-000	Insurance Recoveries	1,603	5,000	0	6,963	5,000	0.00%
	Total INSURANCE ADMINISTRATION Rev	**98,890**	**100,750**	**111,343**	**112,750**	**116,250**	**15.38%**

Notes:

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

EXPENDITURES

	51530	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
390	Miscellaneous	0	1,000	0	0	0	-100.00%
510	Liability	24,897	27,750	26,273	26,500	27,250	-1.80%
511	Property	5,682	5,500	7,483	7,500	7,750	40.91%
512	Workers Compensation	64,889	62,750	74,322	74,500	76,750	22.31%
513	Employee Assistance Program	2,300	2,500	2,300	2,500	2,500	0.00%
514	Flex Program Admin	1,122	1,250	965	1,750	2,000	60.00%
	Total INSURANCE ADMINISTRATION Exp	**98,890**	**100,750**	**111,343**	**112,750**	**116,250**	**15.38%**

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.

511 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.

512 Worker’s compensation premiums are calculated using three factors: the total amount of our payroll, employee job classifications, and our claims experience also commonly referred to as our experience modifier or mod. The Village experienced another steep increase from 2017 to 2018 for worker’s compensation insurance premiums. This was attributed to increasing payroll, and increases to our worker’s compensation mod from our claims history. The Village is still experiencing an increased mod as a result of the tragic death of an officer in 2015. 2019 will be the last year that is experienced as part of our mod and we hopefully will start to see these costs decrease going forward.

FACILITY MANAGEMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:
To provide for the efficient maintenance and utilization of the McFarland Municipal Center for the Departments that are located within the Facility and the Public that uses its public places.

PROGRAM DESCRIPTION:
This functional area of the budget covers the costs of operating and maintaining the Municipal Center which houses several Departments and public areas. Costs of operating and maintaining facilities within the Library, Parks, and Public works are contained within those operating and capital budgets as appropriate.

PROGRAM OBJECTIVES:

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

- Review all applicable utilities for energy efficiency opportunities.

FACILITY MANAGEMENT BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**114,691**	**100,500**	**64,943**	**65,500**	**71,500**	**-28.86%**
46742-000	Facility Rental Fees	(14,950)	2,500	190	1,000	2,500	0.00%
48200-105	Rent - CommTech (Facility)	1,125	7,000	3,375	7,000	8,000	14.29%
	Total FACILITY MANAGEMENT Rev	**100,866**	**110,000**	**68,508**	**73,500**	**82,000**	**-25.45%**

Notes:

46742 Fees collected from user groups for the use of the Municipal Center.

48200-105 Payment from the Communications and Technology Fund for allocated rent of space within the Municipal Center.

EXPENDITURES	51600	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
110	Salaries	30,320	30,250	15,322	0	0	-100.00%
120	Part-Time	0	0	0	0	0	------------
130	Health Insurance	0	6,250	687	0	0	-100.00%
131	Retirement	0	3,250	1,571	0	0	-100.00%
132	Social Security/Medicare	2,362	2,250	1,195	0	0	-100.00%
135	Other Employee Benefits	8,151	250	16	0	0	-100.00%
210	Support Services	0	5,000	5,969	12,000	15,000	200.00%
211	Consultant Services	0	0	0	0	0	------------
220	Utilities	33,833	25,000	19,095	30,000	30,000	20.00%
221	Communication	0	0	0	0	0	------------
242	Facility Maintenance	20,737	31,000	23,082	25,000	30,000	-3.23%
340	Operating Supplies	5,463	6,750	1,571	6,500	6,500	-3.70%
390	Miscellaneous	0	0	0	0	500	------------
	Total FACILITY MANAGEMENT Exp	**100,866**	**110,000**	**68,508**	**73,500**	**82,000**	**-25.45%**

Notes:

110-135 This used to include a portion of the wages and benefits for full-time EMTs who by prior contract cleaned this facility. However, the current contract eliminates that responsibility and this service is contracted out.

210 Includes the cost of the new janitorial services as well as other specialized needs like carpet cleaning and related services.

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:

- Actively promote, study, and support affordable housing in the Village.

- Complete update to Parks and Open Space plan.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	------------
44300-101	Building Permit	93,315	95,000	82,409	125,000	95,000	0.00%
44300-102	HVAC Permit	39,704	35,000	33,648	52,000	45,000	28.57%
44300-103	Plumbing Permit	41,129	30,000	32,155	53,000	45,000	50.00%
44300-104	Electrical Permit	48,112	42,000	41,568	55,000	50,000	19.05%
44300-108	CD Occupancy Inspection Fee	0	10,000	5,350	10,000	10,000	0.00%
44900-000	Misc. CD Permit Fees	359,084	60,000	122,881	250,000	60,000	0.00%
46800-000	Community Development Fees	8,915	8,000	5,062	10,000	10,000	25.00%
47210-000	City - Building Inspection	33,757	17,000	6,880	7,000	0	-100.00%
	Total COMM DEVEL Revenue	**624,016**	**297,000**	**329,953**	**562,000**	**315,000**	**6.06%**

Notes:

44300 101-104 Permitting for single family homes will remain strong and a majority of the revenue for 2019. Larger institutional (i.e. school district) and multi-family projects are not projected as high next year.

44300 101-104 Collection of impact fees that are transferred to other funds to pay off debt service related to large capital improvements like road construction, lift stations, and other projects.

EXPENDITURES

PERSONAL SERVICES

52400		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
110	Salaries	136,402	150,000	69,958	140,000	133,500	-11.00%
120	Part-Time	0	0	0	0	7,750	------------
130	Health Insurance	0	32,500	13,677	30,000	26,750	-17.69%
131	Retirement	0	9,750	4,541	9,000	8,750	-10.26%
132	Social Security/Medicare	10,333	11,750	5,365	10,500	11,000	-6.38%
135	Other Employee Benefits	37,663	1,250	392	1,000	1,000	-20.00%
140	Wage Adjustment	0	2,000	0	1,963	2,000	0.00%
141	Expense Reimbursement	0	0	0	0	500	------------
	Total PERSONAL SERVICES Exp	**184,398**	**207,250**	**93,933**	**192,463**	**191,250**	**-7.72%**

Notes:

110 Provides funding for a Director, Inspector, Clerk, and part-time Code Enforcement positions. 70% of the wages and benefits are charged to the General Fund with remaining expenses being allocated to the TIDs, and utilities. Across the Board pay increase for 2019 is included generally at 2.0%.

The proposed Staff Budget does recommended changing the status of the Clerk from part to full time. The current budgeted hours for the position is 32 hours per week making the employee eligible to a prorated share of benefits. This budget includes funding to increase the hours to a full four to account for the increased workload due to high permit volume. The total cost for this increase is approximately $10,000 of which only $7,000 is charged to the General Fund.

130-140 Remaining benefits are allocated in the same manner as other general employees.

COMMUNITY DEVELOPMENT (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

52400		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
210	Support Services	5,344	2,750	0	1,000	2,500	-9.09%
211	Consultant Services	1,731	1,000	0	1,000	1,000	0.00%
221	Communication	749	750	382	750	750	0.00%
240	Equipment Maintenance	3,061	3,500	2,011	3,500	3,500	0.00%
241	Vehicle Maintenance	27	250	167	250	250	0.00%
	Total CONTRACTUAL SERVICES Exp	**10,913**	**8,250**	**2,561**	**6,500**	**8,000**	**-3.03%**

Notes:

210 Includes expenses associated with being part of the regional planning consortium and other service needs.

SUPPLIES AND EXPENSES

52400		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
310	Office Supplies	2,309	3,000	2,003	3,000	3,000	0.00%
311	Postage	547	750	252	350	500	-33.33%
320	Dues and Subscriptions	235	750	324	600	750	0.00%
330	Meeting Expenses	2,181	2,000	794	2,115	1,250	-37.50%
331	Training Expenses	0	0	0	0	1,000	------------
341	Fuel	0	0	0	0	2,500	------------
390	Miscellaneous	0	0	0	0	500	------------
	Total SUPPLIES AND EXPENSES Exp	**5,272**	**6,500**	**3,373**	**6,065**	**9,500**	**46.15%**

Notes:

341 The Department does have a vehicle to utilize for inspections and going forward will carry its own costs for fuel.

CAPITAL OUTLAY

52400		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
810	Small Capital	0	2,000	0	2,000	2,000	0.00%
	Total CAPITAL OUTLAY Exp	**0**	**2,000**	**0**	**2,000**	**2,000**	**0.00%**

Notes:

810 Funding for 2019 will be used to fund the purchase of a new large 5 drawer filing cabinet for property files.

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Total COMMUNITY DEVELOP Exp	**200,583**	**224,000**	**99,867**	**207,028**	**210,750**	**-5.92%**

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:

- Evaluate pedestrian and bicycle improvement alternatives with new construction and develop policies regarding their implementation.

- Continue maintenance, streetscaping, and other aesthetic enhancements as opportunities arise.

PUBLIC WORKS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**78,441**	**76,000**	**199,391**	**66,705**	**99,750**	**31.25%**
41310	Water Utility Tax Equivalent	256,753	235,000	0	256,753	260,000	10.64%
43530-000	State - Highway Aid	342,093	386,750	193,175	386,750	386,750	0.00%
46310-000	Public Works Fees	1,357	1,000	204	1,250	1,250	25.00%
48200-101	Rent - Utilities (Facility)	64,302	67,500	32,151	67,500	70,000	3.70%
48200-102	Rent - Utilities (Equipment)	19,524	20,750	9,762	20,750	22,000	6.02%
48200-103	Rent - Stormwater (Facility)	11,580	12,000	5,790	12,000	13,000	8.33%
48200-104	Rent - Stormwater (Equipment)	9,762	10,250	4,881	10,250	11,000	7.32%
	Total PUBLIC WORKS Revenue	**783,812**	**809,250**	**445,354**	**821,958**	**863,750**	**6.73%**

Notes:

41310 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.

43530-000 Annual payment made by the State to local municipalities to assist with maintenance of local roads.

48200 101-104 Equipment within Public Works is used by Staff and the cost of which shared equally by all funds that may use 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

PERSONAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	53000						
110	Salaries	282,098	250,000	140,256	270,000	259,750	3.90%
120	Part-Time	0	0	0	0	1,000	------------
124	Seasonal	0	0	0	0	3,500	------------
130	Health Insurance	0	58,250	29,372	58,250	55,000	-5.58%
131	Retirement	0	18,500	10,243	18,500	18,750	1.35%
132	Social Security/Medicare	22,670	21,500	11,921	21,500	22,250	3.49%
135	Other Employee Benefits	80,777	1,500	401	1,500	1,500	0.00%
140	Wage Adjustment	0	5,750	0	5,858	6,000	4.35%
141	Expense Reimbursement	0	0	0	0	500	------------
142	Uniform	2,554	3,500	425	3,500	3,750	7.14%
190	Overtime	5,964	23,000	8,949	18,000	20,500	-10.87%
	Total PERSONAL SERVICES Exp	**394,063**	**382,000**	**201,567**	**397,108**	**392,500**	**2.75%**

Notes:

110 Provides funding for a Director, Assistant Director, Mechanic, 8 Crew Person positions, and a part-time Utility Clerk. Across the Board pay increase for 2019 is included generally at 2.0%. Wages are further allocated amongst the Parks Budget as well as the TIDs and Utilities.

124 The Village has utilized as many as 4 seasonal positions mainly within the parks to help maintain vegetation in warmer months (i.e. - mowing). These positions are also used to maintain various right of way areas and other public property that is the responsibility of the Village. As the parks have development and the Village grown over the years, it is recommended to increase the Seasonal staffing by 3 individuals. One of these additions would be for a traditional Seasonal employee working May through September generally. The other two are proposed more geared towards summer help from June through August. These two positions would focus on a lot of the little things that are difficult to be consistently attentive too like weed cutting, maintenance, park clean up, general debris removal, median maintenance, and other items of that nature. All of the costs for these positions are split between the Public Works, Parks, and Stormwater Utility budgets.

The cost to add a traditional Seasonal is approximately $12,500.

The cost to add the proposed "Summer Help" Seasonal is approximately $6,500 per position or $13,000 in total.

130 Health Insurance is provided through the State Plan. Rates on average increased by 1.5% while the Employee contribution increased to 9.71% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.

131 The Village pays the employer share into the Wisconsin Retirement System which is set to decrease in 2019 to 6.55% of total wages from 6.7% that was applied in 2018 for General Employees.

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

135 Provides funding to pay for the Village's share of life insurance and income continuation.

140 Includes funding for grid steps and merit pay as may be awarded to non-union personnel through the annual evaluation process.

190 Overtime is forecasted at 12.25% of the total wages for the Crew Person positions and distributed amongst funds the same as regular wages.

PUBLIC WORKS (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

53000		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
210	Support Services	0	0	111	0	0	------------
211	Consultant Services	4,651	15,000	991	15,000	15,000	0.00%
220	Utilities	26,736	28,250	19,978	35,000	35,000	23.89%
221	Communication	5,292	2,250	583	4,600	5,000	122.22%
230	Street Maintenance	103,753	108,000	64,384	105,000	110,000	1.85%
240	Equipment Maintenance	2,948	2,500	2,341	3,000	3,000	20.00%
241	Vehicle Maintenance	36,096	35,000	10,951	28,000	37,500	7.14%
242	Facility Maintenance	9,568	14,750	5,236	14,000	16,000	8.47%
291	Street Lighting	105,602	115,000	56,231	115,000	120,000	4.35%
	Total CONTRACTUAL SERVICES Exp	**294,646**	**320,750**	**160,808**	**319,600**	**341,500**	**6.47%**

Notes:

211 The Village Engineer position is contracted out for operational needs and authorized by contract for larger design projects.

230 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.

291 Included additional funding to pursue leased decorative street lighting within Downtown area through Alliant Energy.

SUPPLIES AND EXPENSES

53000		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
310	Office Supplies	391	500	437	500	500	0.00%
311	Postage	1	250	0	250	250	0.00%
320	Dues and Subscriptions	849	500	0	500	750	50.00%
330	Meeting Expenses	1,293	1,250	1,243	0	1,250	0.00%
331	Training Expenses	0	0	0	0	250	------------
340	Operating Supplies	15,455	15,000	6,471	15,000	16,000	6.67%
341	Fuel	23,166	24,000	13,411	24,000	20,000	-16.67%
370	Roadway Supplies	53,949	65,000	61,417	65,000	90,000	38.46%
390	Miscellaneous	0	0	0	0	250	------------
391	Programming	0	0	0	0	500	------------
	Total SUPPLIES AND EXPENSES Exp	**95,104**	**106,500**	**82,979**	**105,250**	**129,750**	**21.83%**

Notes:

341 Some fuel costs were allocated to the Parks Budget to account for its share of the expense.

370 This includes materials for road salt and other supplies for the streets. State bid prices are increasing for 2019 and the amount the Village needs to order will also increase due to additional lane miles of new roads annexed.

Total PUBLIC WORKS Expenditures	**783,812**	**809,250**	**445,354**	**821,958**	**863,750**	**6.73%**

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:

- Review public/private partnerships in parks to generate economic benefit.

- Adjust Staffing needs to add a seasonal positions to improve park maintenance as the Village continues to grow.

- Develop opportunities to create amenities for special needs kids, adults, and other health/wellness initiatives not otherwise provided through the Community.

PARKS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**241,849**	**186,500**	**100,761**	**236,150**	**274,250**	**47.05%**
44200-102	Dog Park Permits	4,969	5,250	4,364	5,000	5,000	-4.76%
46720-101	Parks Fees	16,017	15,000	5,530	1,500	16,000	6.67%
49300	Fund Balances Applied	0	25,000	0	25,000	25,000	0.00%
	Total PARKS Revenue	**262,834**	**231,750**	**110,655**	**267,650**	**320,250**	**38.19%**

Notes:

44200-102 Permits are required to use the dog park in order to help pay for its installation and ongoing maintenance.

46720 Various parks facilities are rented out to the public for use as private parties and events.

49300 Annually the Village Board commits funds from fund balance to address the Emerald Ash Borer as applicable.

EXPENDITURES

PERSONAL SERVICES

	55200	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
110	Salaries	133,782	98,000	67,940	130,000	125,500	28.06%
120	Part-Time	0	0	0	0	1,000	------------
124	Seasonal	0	0	0	0	35,500	------------
130	Health Insurance	0	18,000	6,440	20,000	21,000	16.67%
131	Retirement	0	5,000	4,295	7,500	8,750	75.00%
132	Social Security/Medicare	10,311	7,750	5,407	10,000	13,000	67.74%
135	Other Employee Benefits	23,076	500	144	1,000	750	50.00%
140	Wage Adjustment	0	500	0	650	1,750	250.00%
190	Overtime	1,555	2,750	1,764	3,000	6,000	118.18%
	Total PERSONAL SERVICES Exp	**168,725**	**132,500**	**85,989**	**172,150**	**213,250**	**60.94%**

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 other seasonal staff. Across the Board pay increase for 2019 is included generally at 2.0%. Wages are further allocated amongst the Parks Budget as well as Public Works budget, Solid Waste, TIDs, and Utilities.

124 There are presently 4 Seasonal Staff and it is proposed to increase this amount to 7. All Seasonal Staff work on a part-time basis within a limited schedule typically during warmer months. Please see the Note under Public Works for a description of the positions to be added to this line item.

130-140 Remaining benefits are allocated in the same manner as other general employees.

PARKS (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55200						
210	Support Services	53,974	43,750	8,865	40,000	45,000	2.86%
220	Utilities	7,897	10,000	3,521	10,000	10,000	0.00%
242	Facility Maintenance	14,169	25,000	2,001	25,000	25,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**76,039**	**78,750**	**14,388**	**75,000**	**80,000**	**1.59%**

Notes:

210 Mainly forestry services related to EAB Response Plan and Indian Mounds Maintenance.

SUPPLIES AND EXPENSES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55200						
330	Meeting Expenses	528	750	0	750	750	0.00%
331	Training Expenses	0	0	0	0	250	------------
340	Operating Supplies	17,542	19,750	10,278	19,750	20,000	1.27%
341	Fuel	0	0	0	0	5,000	------------
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	0	0	0	0	500	------------
	Total SUPPLIES AND EXPENSES Exp	**18,070**	**20,500**	**10,278**	**20,500**	**27,000**	**31.71%**

Notes:

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

341 Fuel costs were included in 2019 to begin accounting for the Parks share in this expense.

Total PARKS Expenditures	**262,834**	**231,750**	**110,655**	**267,650**	**320,250**	**38.19%**

2019 Budget

Communications and Technology

Fund #200

Summary

Village of McFarland

2019 Communications/Technology Fund Operating Budget

FUND 200

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	28,043	37,500	0	37,500	24,500	-34.67%
44000	Licenses and Permits	99,905	99,000	23,367	100,000	110,000	11.11%
48000	Miscellaneous Revenue	500	0	0	500	500	------------
49000	Other Financing Sources	19,888	5,000	0	5,000	8,000	60.00%
	Total Budget Revenue	**148,336**	**141,500**	**23,367**	**143,000**	**143,000**	**1.06%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
55600	COMMUNICATIONS AND TECHNOLOGY	148,336	141,500	51,246	116,671	143,000	1.06%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	------------
	Total Budget Expenditures	**148,336**	**141,500**	**51,246**	**116,671**	**143,000**	**1.06%**
	Difference in Revenues over Expenditures	**0**	**0**	**(27,879)**	**26,329**	**0**	

Village of McFarland

2019 Communications/Technology Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	100						
110	Salaries	79,070	95,000	38,941	80,000	34,250	-63.95%
120	Part-Time	0	0	0	0	52,500	------------
130	Health Insurance	0	1,750	0	400	11,250	542.86%
131	Retirement	0	1,750	483	500	2,250	28.57%
132	Social Security/Medicare	6,123	7,500	3,196	6,200	6,750	-10.00%
135	Other Employee Benefits	4,054	0	368	0	250	------------
140	Wage Adjustment	0	2,250	0	2,321	1,750	-22.22%
141	Expense Reimbursement	0	0	0	0	500	------------
	Total PERSONAL SERVICES Exp	**89,247**	**108,250**	**42,988**	**89,421**	**109,500**	**1.15%**

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
210	Support Services	1,588	5,000	805	3,000	1,750	-65.00%
211	Consultant Services	4,080	6,500	250	4,000	4,250	-34.62%
221	Communication	1,112	750	366	1,000	1,500	100.00%
240	Equipment	11	1,500	0	1,000	500	-66.67%
	Total CONTRACTUAL SERVICES Exp	**6,791**	**13,750**	**1,421**	**9,000**	**8,000**	**-41.82%**

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	300						
311	Postage	0	250	0	0	0	-100.00%
320	Dues and Subscriptions	3,370	1,500	896	1,500	4,000	166.67%
330	Meeting Expenses	1,113	1,250	275	1,250	500	-60.00%
331	Training Expenses	0	0	0	0	1,750	------------
340	Operating Supplies	613	2,000	416	1,000	2,250	12.50%
342	Technology	46,077	7,500	1,874	7,500	8,000	6.67%
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	0	0	0	0	500	------------
	Total SUPPLIES AND EXPENSES Exp	**51,173**	**12,500**	**3,462**	**11,250**	**17,500**	**40.00%**

FIXED CHARGES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	500						
530	Rent	1,125	7,000	3,375	7,000	8,000	14.29%
	Total FIXED CHARGES Exp	**1,125**	**7,000**	**3,375**	**7,000**	**8,000**	**14.29%**
		148,336	**141,500**	**51,246**	**116,671**	**143,000**	**1.06%**

Revenues

REVENUES
COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

Budget Summary

Taxes							
	41000						
		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	Property Taxes	28,043	37,500	0	37,500	24,500	-34.67%
	Total TAXES Rev	**28,043**	**37,500**	**0**	**37,500**	**24,500**	**-34.67%**

Licenses and Permits							
	44000						
		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
44120	Other Business Licenses	99,905	99,000	23,367	100,000	110,000	11.11%
	Total LICENSES AND PERMIT Rev	**99,905**	**99,000**	**23,367**	**100,000**	**110,000**	**11.11%**

Miscellaneous Revenue							
	48000						
		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000	Miscellaneous Revenue	500	0	0	500	500	------------
	Total MISCELLANEOUS REVENUE Rev	**500**	**0**	**0**	**500**	**500**	**------------**

Other Financing Sources							
	49000						
		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49200	Transfers from Other Funds	0	0	0	0	0	------------
49300	Fund Balances Applied	19,888	5,000	0	5,000	8,000	60.00%
	Total OTHER FINANCING SOURCES Rev	**19,888**	**5,000**	**0**	**5,000**	**8,000**	**60.00%**

Total Budget Revenues	***148,336***	***141,500***	***23,367***	***143,000***	***143,000***	***1.06%***

Expenses

COMMUNICATIONS AND TECHNOLOGY
COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

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

PROGRAM DESCRIPTION:
WMCF Cable 982 is the local access cable television channel. It televises live various meetings of the School District and of Village, originates remote taping/televising of community/school events, runs scheduled replays of these meetings and events. WMCF Cable 982 also runs public service announcements about communities activates and televises other programming of local interest.

PROGRAM OBJECTIVES:

- Fully integrate and implement Communications Plan to enhance connection to Community.

- Build platform for Social Media, POLCO, Website, and other online sources of information.

COMMUNICATIONS AND TECHNOLOGY BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**148,336**	**141,500**	**51,246**	**116,671**	**143,000**	**1.06%**

EXPENDITURES

PERSONAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55600						
110	Salaries	79,070	95,000	38,941	80,000	34,250	-63.95%
120	Part-Time	0	0	0	0	52,500	------------
130	Health Insurance	0	1,750	0	400	11,250	542.86%
131	Retirement	0	1,750	483	500	2,250	28.57%
132	Social Security/Medicare	6,123	7,500	3,196	6,200	6,750	-10.00%
135	Other Employee Benefits	4,054	0	368	0	250	------------
140	Wage Adjustment	0	2,250	0	2,321	1,750	-22.22%
141	Expense Reimbursement	0	0	0	0	500	------------
	Total PERSONAL SERVICES Exp	**89,247**	**108,250**	**42,988**	**89,421**	**109,500**	**1.15%**

Notes:

110-120 Provides funding for a Director, Communications Specialist, Technical Specialist, 2 Audio/Visual Technicians, and 2 Camera Operators. This budget pays for 65% of the wages with the remainder picked up by outside funds. Across the Board pay increases for 2019 is included generally at 2.0%.

The status for the Director position was changed from part-time to full-time in 2018 with the position currently out for recruitment. This was approved by the Village Board as part of the permission to fill the vacancy.

130-141 Remaining benefits provided by policy for part and full-time employment as is consistent with personnel policies.

COMMUNICATIONS AND TECHNOLOGY (continued)

COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

EXPENDITURES (continued)

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55600						
210	Support Services	1,588	5,000	805	3,000	1,750	-65.00%
211	Consultant Services	4,080	6,500	250	4,000	4,250	-34.62%
221	Communication	1,112	750	366	1,000	1,500	100.00%
240	Equipment Maintenance	11	1,500	0	1,000	500	-66.67%
	Total CONTRACTUAL SERVICES Exp	**6,791**	**13,750**	**1,421**	**9,000**	**8,000**	**-41.82%**

Notes:

210 Includes funds for video on demand to support cable operations.

211 Charges for website storage/hosting and POLCO.

221 Includes the charges for the Department's share of the Frontier system and US Cellular phone.

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55600						
311	Postage	0	250	0	0	0	-100.00%
320	Dues and Subscriptions	3,370	1,500	896	1,500	4,000	166.67%
330	Meeting Expenses	1,113	1,250	275	1,250	500	-60.00%
331	Training Expenses	0	0	0	0	1,750	------------
340	Operating Supplies	613	2,000	416	1,000	2,250	12.50%
342	Technology	46,077	7,500	1,874	7,500	8,000	6.67%
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	0	0	0	0	500	------------
	Total SUPPLIES AND EXPENSES Exp	**51,173**	**12,500**	**3,462**	**11,250**	**17,500**	**40.00%**

Notes:

320 The Department uses several different platforms to support operations including Adobe Creative Cloud Suite, Microsoft Office, WCM Membership, and other audio/visual support.

340 Funds to support cable, storage, and productions supplies.

342 Includes funding for network adapters, camcorder, computer peripherals, microphone pop-filters, on-air lights, and production cables.

FIXED CHARGES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55600						
530	Rent	1,125	7,000	3,375	7,000	8,000	14.29%
	Total FIXED CHARGES Exp	**1,125**	**7,000**	**3,375**	**7,000**	**8,000**	**14.29%**

Notes:

530 Rent is paid back to the General Fund (100) for the Department's utilization of space within the Municipal Center.

Total COMMUNICATIONS & TECH Exp	**148,336**	**141,500**	**51,246**	**116,671**	**143,000**	**1.06%**

TRANSFERS TO OTHER FUNDS
COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

MISSION STATEMENT:
To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:
Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.

- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	**------------**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	0	0	0	0	0	------------
	Total TRANSFERS Exp	**0**	**0**	**0**	**0**	**0**	**------------**

Notes:

390 None anticipated at time of budget approval. To be used as needed and/or approved by the Village Board.

2019 Budget

Debt

Service

Fund #300

Summary

Village of McFarland

2019 Debt Service Fund Operating Budget

FUND 300

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	1,273,320	1,332,500	0	1,332,500	1,414,750	6.17%
46000	Public Charges for Services	59,459	30,000	42,775	70,000	0	-100.00%
48000	Miscellaneous Revenue	629	500	604	104,042	1,000	100.00%
49000	Other Financing Sources	184,280	0	0	0	195,000	------------
	Total Budget Revenue	**1,517,688**	**1,363,000**	**43,379**	**1,506,542**	**1,610,750**	**18.18%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
58000	DEBT SERVICE	1,294,569	1,363,000	104,279	1,420,350	1,610,750	**18.18%**
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	**------------**
	Total Budget Expenditures	**1,294,569**	**1,363,000**	**104,279**	**1,420,350**	**1,610,750**	**18.18%**
	Difference in Revenues over Expenditures	**223,119**	**0**	**(60,900)**	**86,192**	**0**	

Index Expenditures Summary

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	300						
390	Miscellaneous	0	0	0	0	0	------------
	Total SUPPLIES AND EXPENSES Exp	**0**	**0**	**0**	**0**	**0**	**------------**

DEBT SERVICE		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	600						
610	Principal Payment	1,180,000	1,180,000	0	1,180,000	1,325,000	12.29%
620	Interest Payment	113,569	183,000	104,279	183,000	285,750	56.15%
690	Other Debt Service	1,000	0	0	57,350	0	------------
	Total DEBT SERVICE Exp	**1,294,569**	**1,363,000**	**104,279**	**1,420,350**	**1,610,750**	**18.18%**
		1,294,569	**1,363,000**	**104,279**	**1,420,350**	**1,610,750**	

Revenues

REVENUES
DEBT SERVICE FUND - FUND 300

Budget Summary

Taxes
41000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	Property Taxes	1,273,320	1,332,500	0	1,332,500	1,414,750	6.17%
	Total TAXES Rev	**1,273,320**	**1,332,500**	**0**	**1,332,500**	**1,414,750**	**6.17%**

Public Charges for Services
46000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46900	Other Public Charges for Services	59,459	30,000	42,775	70,000	0	-100.00%
	Total PUBLIC CHARGES FOR SERV Rev	**59,459**	**30,000**	**42,775**	**70,000**	**0**	**-100.00%**

Miscellaneous Revenue
48000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000	Miscellaneous	0	0	0	103,042	0	------------
48100	Interest	629	500	604	1,000	1,000	100.00%
	Total MISCELLANEOUS REVENUE Rev	**629**	**500**	**604**	**104,042**	**1,000**	**100.00%**

Other Financing Sources
49000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49200	Transfers from Other Funds	184,280	0	0	0	0	------------
49300	Fund Balances Applied	0	0	0	0	195,000	------------
	Total OTHER FINANCING SOURCES Rev	**184,280**	**0**	**0**	**0**	**195,000**	**------------**

Total Budget Revenues	***1,517,688***	***1,363,000***	***43,379***	***1,506,542***	***1,610,750***	***18.18%***

Expenses

DEBT SERVICE

DEBT SERVICE FUND - FUND 300

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

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

PROGRAM OBJECTIVES:

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

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

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**1,294,569**	**1,363,000**	**104,279**	**1,420,350**	**1,610,750**	**18.18%**

Notes:

49300 The use of Fund Balance in 2019 is meant to keep the tax levy increase down. A large surplus was experienced in 2018 due to a higher than expected Reoffering Premium and a higher realization of Library Impact Fees. The intent was to apply this surplus towards the 2019 Principal Payments plus some additional funds to level out the total tax need.

EXPENDITURES

	58000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
610	Principal Payment	1,180,000	1,180,000	0	1,180,000	1,325,000	12.29%
620	Interest Payment	113,569	183,000	104,279	183,000	285,750	56.15%
690	Other Debt Service	1,000	0	0	57,350	0	------------
	Total DEBT SERVICE Exp	**1,294,569**	**1,363,000**	**104,279**	**1,420,350**	**1,610,750**	**18.18%**

Notes:

610 Annual Principal and Interest payments for the Village for debt service paid mainly out of the property tax levy.
620

TRANSFERS TO OTHER FUNDS
DEBT SERVICE FUND - FUND 300

MISSION STATEMENT:
To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:
Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.

- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	**------------**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	0	0	0	0	0	------------
	Total TRANSFERS Exp	**0**	**0**	**0**	**0**	**0**	**------------**

Notes:

390 None anticipated at time of budget approval. To be used as needed and/or approved by the Village Board.

2019 Budget

Solid

Waste

Fund #610

Summary

Village of McFarland

2019 Solid Waste Fund Operating Budget

FUND 610

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	133,531	118,500	0	118,500	95,750	-19.20%
43000	Intergovernmental Revenue	21,558	21,500	21,550	21,550	21,500	0.00%
46000	Public Charges for Services	304,399	325,250	0	335,820	409,000	25.75%
48000	Miscellaneous Revenue	0	0	0	0	0	------------
49000	Other Financing Sources	0	0	0	0	13,000	------------
	Total Budget Revenues	**459,488**	**465,250**	**21,550**	**475,870**	**539,250**	**15.91%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
53620	SOLID WASTE	444,130	465,250	179,078	479,250	539,250	**15.91%**
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	**------------**
	Total Budget Expenditures	**444,130**	**465,250**	**179,078**	**479,250**	**539,250**	**15.91%**
	Difference in Revenues over Expenditures	**15,358**	**0**	**(157,528)**	**(3,380)**	**0**	

Village of McFarland

2019 Solid Waste Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	100						
110	Salaries	28,427	84,000	20,230	45,000	32,000	-61.90%
120	Part-Time	0	0	0	0	5,250	------------
130	Health Insurance	0	0	0	0	5,500	------------
131	Retirement	0	0	0	0	2,250	------------
132	Social Security/Medicare	0	0	0	0	3,000	------------
135	Other Employee Benefits	0	0	0	0	250	------------
140	Wage Adjustment	0	0	0	0	500	------------
190	Overtime	0	0	0	0	750	------------
	Total PERSONAL SERVICES Exp	**28,427**	**84,000**	**20,230**	**45,000**	**49,500**	**-41.07%**

CONTRACTUAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
211	Consultant Services	433	2,750	0	2,750	2,750	0.00%
212	Refuse Collection	241,552	232,000	105,163	240,000	245,500	5.82%
213	Recycling Collection	139,848	126,000	51,361	130,000	163,500	29.76%
214	Yard Waste Services	0	0	0	40,000	55,000	------------
220	Utilities	150	1,000	0	1,000	1,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**381,983**	**361,750**	**156,524**	**413,750**	**467,750**	**29.30%**

SUPPLIES AND EXPENSES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	300						
310	Office Supplies	114	250	55	250	250	0.00%
321	Printing/Publication	2,450	4,000	0	3,000	3,000	-25.00%
330	Meeting Expenses	100	250	0	250	250	0.00%
331	Training Expenses	0	0	0	0	0	------------
340	Operating Supplies	2,010	2,000	2,269	4,000	4,000	100.00%
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	0	0	0	0	1,000	------------
	Total SUPPLIES AND EXPENSES Exp	**4,674**	**6,500**	**2,324**	**7,500**	**9,000**	**38.46%**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	800						
810	Small Capital	29,046	13,000	0	13,000	13,000	0.00%
	Total CAPITAL OUTLAY Exp	**29,046**	**13,000**	**0**	**13,000**	**13,000**	**0**
		444,130	**465,250**	**179,078**	**479,250**	**539,250**	

Revenues

REVENUES
SOLID WASTE FUND - FUND 610

Budget Summary

Taxes	41000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	Property Taxes	133,531	118,500	0	118,500	95,750	-19.20%
	Total TAXES Rev	**133,531**	**118,500**	**0**	**118,500**	**95,750**	**-19.20%**

Intergovernmental Revenue	43000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43540	State - Recycling Grant	21,558	21,500	21,550	21,550	21,500	0.00%
	Total INTERGOVERNMENTAL REVENUE Rev	**21,558**	**21,500**	**21,550**	**21,550**	**21,500**	**0.00%**

Public Charges for Services	46000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46420	Refuse/Recycling Charge	304,399	325,250	0	335,820	409,000	25.75%
	Total PUBLIC CHARGES FOR SERVICES Rev	**304,399**	**325,250**	**0**	**335,820**	**409,000**	**25.75%**

Notes:

4040 The Village switched to weekly collection of garbage and recycling collection as part of a new 5 year contract with the current provider. As approved and desired to increase the service the annual fee per house went from $115.80 to $141.00 which is part of the revenue increase. The other portion of the revenue increase is the number of users served. Last year at this time there were 2,748 users being provided this service and this year at this time the number has increased to 2,837. A growth factor will be applied rounding the projection to 2,900 for 2019.

Miscellaneous Revenue	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000	Miscellaneous Revenue	0	0	0	0	0	------------
	Total MISCELLANEOUS REVENUE Rev	**0**	**0**	**0**	**0**	**0**	**------------**

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49200	Transfers from Other Funds	0	0	0	0	0	------------
49300	Fund Balances Applied	0	0	0	0	13,000	------------
	Total OTHER FINANCING SOURCES Rev	**0**	**0**	**0**	**0**	**13,000**	**------------**
	Total Budget Revenues	***459,488***	***465,250***	***21,550***	***475,870***	***539,250***	***15.91%***

Expenses

SOLID WASTE
SOLID WASTE FUND - FUND 610

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

PROGRAM DESCRIPTION:
The Village enhanced its collection service by increasing Recycling collection to a weekly service at the same rate of pickup as Refuse is currently collected. All solid waste services presently offered include: weekly curbside collection of refuse using standardized containers; weekly curbside collection of a variety of recyclable materials using standardized containers; a used oil collection site; yard waste services covering curbside leaf/lawn/garden collection (2 times a year); curbside brush chipping (2 times a year); and operation of a yard waste/brush drop-off site.

PROGRAM OBJECTIVES:

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

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

SOLID WASTE BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**444,130**	**465,250**	**179,078**	**479,250**	**539,250**	**15.91%**

EXPENDITURES

PERSONAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	53620						
110	Salaries	28,427	84,000	20,230	45,000	32,000	-61.90%
120	Part-Time	0	0	0	0	5,250	------------
130	Health Insurance	0	0	0	0	5,500	------------
131	Retirement	0	0	0	0	2,250	------------
132	Social Security/Medicare	0	0	0	0	3,000	------------
135	Other Employee Benefits	0	0	0	0	250	------------
140	Wage Adjustment	0	0	0	0	500	------------
190	Overtime	0	0	0	0	750	------------
	Total PERSONAL SERVICES Exp	**28,427**	**84,000**	**20,230**	**45,000**	**49,500**	**-41.07%**

Notes:

110-190 A portion of the wages and benefits of the Village Board, Village Administrator, Administration Department, and Public Works Department are allocated to this fund to account for the operation and management of the solid waste services provided for within this fund.

SOLID WASTE (continued)

SOLID WASTE FUND - FUND 610

EXPENDITURES (continued)

CONTRACTUAL SERVICES 53620		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
211	Consultant Services	433	2,750	0	2,750	2,750	0.00%
212	Refuse Collection	241,552	232,000	105,163	240,000	245,500	5.82%
213	Recycling Collection	139,848	126,000	51,361	130,000	163,500	29.76%
214	Yard Waste Services	0	0	0	40,000	55,000	------------
220	Utilities	150	1,000	0	1,000	1,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**381,983**	**361,750**	**156,524**	**413,750**	**467,750**	**29.30%**

Notes:

211 Some of the Auditor's time is charged to this line item in order to account for the finances that make up the fund.

SUPPLIES AND EXPENSES 53620		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
310	Office Supplies	114	250	55	250	250	0.00%
321	Printing/Publication	2,450	4,000	0	3,000	3,000	-25.00%
330	Meeting Expenses	100	250	0	250	250	0.00%
331	Training Expenses	0	0	0	0	0	------------
340	Operating Supplies	2,010	2,000	2,269	4,000	4,000	100.00%
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	0	0	0	0	1,000	------------
	Total SUPPLIES AND EXPENSES Exp	**4,674**	**6,500**	**2,324**	**7,500**	**9,000**	**38.46%**

Notes:

321 A share of the newsletter are charged to this line item to help promote refuse, recycling, and yard waste services as might be needed throughout the year.

391 New for 2019 is the inclusion of programming funds to help the fund promote and encourage the use of the services for refuse, recycling, and yard waste. This could be in conjunction with an existing event or as part of their own separate effort.

CAPTIAL OUTLAY 53620		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
810	Small Capital	29,046	13,000	0	13,000	13,000	0.00%
	Total CAPITAL OUTLAY Exp	**29,046**	**13,000**	**0**	**13,000**	**13,000**	**0.00%**

Notes:

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

Total SOLID WASTE Exp	**444,130**	**465,250**	**179,078**	**479,250**	**539,250**	**15.91%**

TRANSFERS TO OTHER FUNDS
SOLID WASTE FUND - FUND 610

MISSION STATEMENT:
To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:
Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.

- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change % Change
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	**------------**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change % Change
	59200						
390	Miscellaneous	0	0	0	0	0	------------
	Total TRANSFERS Exp	**0**	**0**	**0**	**0**	**0**	**------------**

Notes:

390 None anticipated at time of budget approval. To be used as needed and/or approved by the Village

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, October 11, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Village Board Discussion Items:**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
None

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, October 11, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Discussion regarding the addition of a July curbside brush pickup.**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
None

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, October 11, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Discussion to provide a financial contribution to the Spartan Peace Project.**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

None

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, October 11, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Discussion regarding funding for the McFarland Youth Center.**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
None