VILLAGE OF MCFARLAND | *NOTICE OF PUBLIC MEETING*

Village Board

Monday, October 29, 2018 **5:30 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) Library Fund (205)

      3) Youth Center Fund (210)

      4) Tax Increment District #3 Fund (305)

      5) Tax Increment District #4 (310)

      6) Tax Increment Finance District #5 (315)

      7) Capital Projects Fund (400)

      8) Parks Fund (405)

      9) Retiree Fund (700)

      10) Canine Fund (800)

   b. Discussion regarding the proposed Organizational Structure for the Public Works Department to be reviewed via Committee(s).

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: **Monday, October 29, 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. Additionally the Utilities and Stormwater Utility Fund were distributed as of October 25, 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

2019 Budget Changes Since Distribution

Administrative Changes

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*
10/26/2018	1	100	General	Rev	6	Public Works	State - Highway Aid	43530-000	386,750	419,250	32,500	(32,500)	-0.53%	(0.04)
				Rev							0	(32,500)	-0.53%	(0.04)
10/26/2018	2	100	General	Exp	33	Public Works	Health Insurance	53000-130	55,000	62,500	(7,500)	(25,000)	-0.41%	(0.03)
10/26/2018	2	100	General	Exp	37	Parks	Health Insurance	55200-130	21,000	25,000	(4,000)	(21,000)	-0.34%	(0.02)
10/26/2018	2	205	Library	Exp	8	Library	Health Insurance	55110-130	101,000	98,000	3,000	(24,000)	-0.39%	(0.03)
											24,000	**6,075,500**	**-0.39%**	**6.75**

Notes Regarding Administrative Changes

Changes made October 26, 2018:

1 The State released the final payment information for General Transportation Aid in 2019 around October 1st. The Village realized a higher than expected share of these funds due in part to consistent local road investment, annexations, and county highway jurisdictional transfers.

2 The Open Enrollment period ended on Friday, October 26th and there are few changes to report based on plan electives employees choose during this time. The changes listed here were derived based on known inquiries; however, they have the full day of October 26th to apply for changes so any last minute changes will be accounted in the next change sheet.

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	(21,000)	-0.34%	(0.02)
				Rev							0	(21,000)	-0.34%	(0.02)
				Exp							0	(21,000)	-0.34%	(0.02)
				Exp							0	(21,000)	-0.34%	(0.02)
											0	**6,075,500**	**-0.39%**	**6.75**

Notes Regarding Village Board Changes

Changes made November 8, 2018:

1

Total Impact on TAX LEVY of all Budget Changes since Distribution 24,000 6,075,500 -0.39% 6.75

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

*** Final Statement of Assessment released by WisDOR on October 16, 2018 which now adds the final total for Manufacturing values to the value already set by the Village BOR. Staff's estimate in September was $39,800 lower than the actual which does not equate to a material change in the tax rate.***

	2018 Budget	2019 Budget	Change vs. 2018	% Change vs. 2018
TOTAL ASSESSED VALUATION * **	867,401,900	942,877,508	75,475,608	8.70%
TID INCREMENT ASSESSED VALUATION	38,998,441	42,850,857	3,852,416	9.88%
ASSESSED VALUATION MINUS TID INCREMENT	828,403,459	900,026,651	71,623,192	8.65%
MUNICIPAL PROPERTY TAX LEVY	5,871,500	6,075,500	204,000	3.47%
MUNICIPAL TAX RATE	7.09	6.75	-0.34	-4.76%

1/1/2017 Median Home Value	*$ 249,000*	*$ 1,764.84*	
1/1/2018 Median Home Value	*$ 264,200*	*$ 1,783.44*	*$ 18.60*
	6.10%	*1.05%*	

MGS
10/26/2018

Division of Transportation Investment Management
Bureau of Transit, Local Roads, Railroads & Harbors
PO Box 7913
Madison, WI 53707-7913

Scott Walker, Governor
Dave Ross, Secretary
Internet: www.wisconsindot.gov

Telephone: 608-266-0254
FAX: 608-267-0294
Email: tim.olusegun@dot.wi.gov

October 01, 2018

CVT Code: 13154

CASSANDRA SUETTINGER
VILLAGE OF MCFARLAND
PO BOX 110
MC FARLAND, WI 53558-0110

Subject: **Calendar Year 2019 ESTIMATE CALCULATION - General Transportation Aids & Connecting Highway Aids**

Dear Local Government Representative:

The 2019 Estimate Calculation Summary below is for General Transportation Aids (GTA) and Connecting Highway Aids (CHA) based on WisDOT's current calculations. Estimate calculations are released in October and final calculations in December.

2019 ESTIMATE CALCULATION SUMMARY	
General Transportation Aids amount:	$419,115.93
Connecting Highway Aids amount:	$0.00
Net Total:	$419,115.93
Payment Method: Direct deposit to your local government Investment Pool account	
*** PLEASE KEEP YOUR BANKING INFORMATION UPDATED ***	

Aid payments are disbursed to municipalities in four equal payments on the first Monday in January, April, July, and October. Counties receive 25% of their annual payment in January and October and 50% in July (there is no April payment). The GTA calculation process is based directly on the data your local government provided to the Department of Revenue (DOR) in its annual Municipal Financial Report form in addition to the centerline miles reported to WisDOT in its annual plat submittal. Connecting highways are marked State Trunk Highways through your community. Your 2019 CHA reflects the lane mileage data as of December 31, 2017.

Please review the Calculation Detail Sheet on the back of this letter carefully. This is your opportunity to correct any errors prior to the calculation of final figures, which will be sent to you in mid-December, 2019. Changes and corrections are due by November 14, 2018. A Calculation Detail Sheet is available for each local government on the GTA home page at http://wisconsindot.gov/Pages/doing-bus/local-gov/astnce-pgms/highway/gta.aspx.

For questions regarding your GTA/CHA estimate or payments, visit the Programs for Local Government home page at http://wisconsindot.gov/Pages/doing-bus/local-gov/astnce-pgms/highway/default.aspx and choose GTA or CHA. For further questions, contact the appropriate department:

- GTA and CHA aid questions: Tim Olusegun, WisDOT, 608-266-0254, tim.olusegun@dot.wi.gov
- Banking changes: Lynn Oldenburg, Dept. of Revenue, 608-266-2569, lynn.oldenburg@wisconsin.gov
- Name and address changes: Lynn Oldenburg, Dept. of Revenue, 608-266-2569, lynn.oldenburg@wisconsin.gov
- Cost reporting questions: David Hruby, Dept. of Revenue Local Government Services, 608-266-8207, lgs@wisconsin.gov

Sincerely,

Tim Olusegun

Tim Olusegun, WisDOT GTA/CHA Program Manager
Telephone: (608) 266--254 -or- email: tim.olusegun@dot.wi.gov

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2018

13	154	0383
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF (Town - Village - City) OF MCFARLAND (Municipality Name) DANE COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	3,016	2,689	848	202,212,700	567,096,008	769,308,708
2	COMMERCIAL - Class 2	233	210	383	40,778,100	121,812,700	162,590,800
3	MANUFACTURING - Class 3	7	6	13	1,156,300	4,022,000	5,178,300
4	AGRICULTURAL - Class 4	113		272	79,000		79,000
5	UNDEVELOPED - Class 5	25		48	173,800		173,800
6	AGRICULTURAL FOREST - Class 5m	4		15	56,900		56,900
7	FOREST LANDS - Class 6	2		12	108,400		108,400
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,400	2,905	1,591	244,565,200	692,930,708	937,495,908
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL			245	LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1				0	0	0
12	MACHINERY,TOOLS AND PATTERNS - Code 2					48,700	48,700
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3				4,551,800	240,200	4,792,000
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C				491,000	49,900	540,900
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)				5,042,800	338,800	5,381,600
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						942,877,508
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/06/2018		Name of Assessor: ACCURATE APPRAISAL LLC			Telephone #: (920) 749-8098

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.007336228
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2018	13	154	0383
YEAR	*CO*	*MUN*	*ACCT NO*

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

Line						
18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $2.52 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.87 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 74 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.75 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
21	**Entered After 2004 Managed Forest - OPEN @ $2.04 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 10.20 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE

Line	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
22			98.71	24.64	342.35

Line				
23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number (*Col. B*)	Special District Name (*Col. C*)	Locally Assessed Value of Real Estate and Personal Property (*Col. D*)	Mfg Value of Real Estate and Personal Property (*Col. E*)	Merged Value of Real Estate and Personal Property (*Col. F*)
24	135150	0071	MADISON METRO SEWER DISTRICT	924,220,208	5,517,100	929,737,308
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2018	13	154	0383
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate and Personal Property (Col. D)	Mfg Value of Real Estate and Personal Property (Col. E)	Merged Value of Real Estate and Personal Property (Col. F)
	A. SCHOOL DISTRICTS (K-8 and K-12)					
36	133381	0088	SCH D OF MCFARLAND	937,360,408	5,517,100	942,877,508
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			937,360,408	5,517,100	942,877,508
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	000400	0004	MADISON AREA TECHNICAL COLLEGE MADN	937,360,408	5,517,100	942,877,508
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			937,360,408	5,517,100	942,877,508

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name	Title	Submission date
PEGGY LLONTOP		06 / 20 / 2018

Phone	Email address
(608) 266 - 9042	LLONTOP@COUNTYOFDANE.COM

LGSSOA101WI -PA-521C (R. 9-18) (Sec. 70.53)

FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

Note: *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

Page 1: Real Estate and Personal Property
- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — assessed personal property values and number of accounts by class
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

Page 2: Forest Crop, Other Exempt Land and Special Districts
- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

Page 3: School Districts
- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: lgs@wisconsin.gov
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

CASSANDRA SUETTINGER
VILLAGE OF MCFARLAND
PO BOX 110
MC FARLAND, WI 53558 - 0110

LGSSOA101WI -PA-521C (R. 9-18) (Sec. 70.53)

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Library Fund (205)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 205 Library Fund 09242018

2019 Budget

Library

Fund #205

Summary

Village of McFarland

2019 Library Fund Operating Budget

FUND 205

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	492,723	500,000	0	500,000	549,500	9.90%
43000	Intergovernmental Revenues	232,221	258,500	258,408	258,408	281,250	8.80%
45000	Fines, Forfeits, and Penalties	13,656	14,000	6,645	12,500	12,500	-10.71%
46000	Public Charges for Services	0	0	0	5,000	5,000	------------
48000	Miscellaneous Revenue	4,598	5,000	2,707	500	500	-90.00%
49000	Other Financing Sources	0	0	0	0	0	------------
	Total Budget Revenue	**743,198**	**777,500**	**267,761**	**776,408**	**848,750**	**9.16%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
55110	LIBRARY	717,075	777,500	393,274	790,389	848,750	**9.16%**
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	**------------**
	Total Budget Expenditures	**717,075**	**777,500**	**393,274**	**790,389**	**848,750**	**9.16%**
	Diff in Revenues over Expenditures	**26,123**	**0**	**(125,514)**	**(13,981)**	**0**	

Village of McFarland

2019 Library 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	377,831	394,000	188,438	270,000	299,250	-24.05%
120	Part-Time	7,651	10,000	4,553	146,265	159,750	1497.50%
130	Health Insurance	0	99,500	48,667	97,333	101,000	1.51%
131	Retirement	0	24,250	11,691	23,382	25,250	4.12%
132	Social Security/Medicare	27,830	31,500	14,496	28,993	34,750	10.32%
135	Other Employee Benefits	121,551	2,000	465	931	2,250	12.50%
140	Wage Adjustment	0	7,500	0	7,244	8,000	6.67%
141	Expense Reimbursement	0	0	0	0	500	------------
	Total PERSONAL SERVICES Exp	**534,863**	**568,750**	**268,311**	**574,148**	**630,750**	**10.90%**

CONTRACTUAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
210	Support Services	16,679	23,750	6,383	23,750	23,750	0.00%
211	Consultant Services	42,183	43,500	42,916	42,916	43,500	0.00%
220	Utilities	25,007	28,000	12,268	28,000	28,000	
221	Communication	1,458	1,250	400	800	1,000	-20.00%
240	Equipment Maintenance	7,115	8,250	6,059	8,250	8,500	
242	Facility Maintenance	12,232	14,000	7,964	18,000	14,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**104,674**	**118,750**	**75,990**	**121,716**	**118,750**	**0.00%**

SUPPLIES AND EXPENSES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	300						
310	Office Supplies	7,509	9,000	4,693	9,000	9,000	0.00%
311	Postage	128	250	26	300	250	
320	Dues and Subscriptions	213	250	225	225	500	100.00%
330	Meeting Expenses	3,440	3,750	1,957	3,750	1,000	-73.33%
331	Training Expenses	0	0	0	0	2,750	------------
340	Operating Supplies	1,848	1,500	847	5,500	5,500	266.67%
342	Technology	861	7,000	5,264	7,000	6,500	-7.14%
344	Collection - Print	49,654	53,250	27,753	53,250	53,250	
345	Collection - Audio/Visual	10,345	12,000	5,200	12,000	12,000	
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	3,541	3,000	3,010	3,500	8,000	166.67%
	Total SUPPLIES AND EXPENSES Exp	**77,538**	**90,000**	**48,973**	**94,525**	**99,250**	**10.28%**
		717,075	**777,500**	**393,274**	**790,389**	**848,750**	**9.16%**

Revenues

REVENUES

LIBRARY FUND - FUND 205

Budget Summary

Taxes		2017	2018	YTD	2018	2019	% Change
	41000	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
41110	Property Taxes	492,723	500,000	0	500,000	549,500	9.90%
	Total TAXES Rev	**492,723**	**500,000**	**0**	**500,000**	**549,500**	**9.90%**

Intergovernmental Revenues		2017	2018	YTD	2018	2019	% Change
	43000	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
43720	County - Library Aid	232,221	258,500	258,408	258,408	281,250	8.80%
	Total INTERGOVERMENTAL Rev	**232,221**	**258,500**	**258,408**	**258,408**	**281,250**	**8.80%**

Fines, Forfeits, and Penalties		2017	2018	YTD	2018	2019	% Change
	45000	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
45190	Library Fines	13,656	14,000	6,645	12,500	12,500	-10.71%
	Total FINES & PENALTIES Rev	**13,656**	**14,000**	**6,645**	**12,500**	**12,500**	**-10.71%**

Public Charges for Services		2017	2018	YTD	2018	2019	% Change
	46000	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
46710	Library Fees	0	0	0	5,000	5,000	------------
	Total PUBLIC CHARGES Rev	**0**	**0**	**0**	**5,000**	**5,000**	**------------**

Miscellaneous Revenue		2017	2018	YTD	2018	2019	% Change
	48000	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
48000-000	Miscellaneous Revenue	4,598	5,000	2,707	500	500	-90.00%
48500-101	Donations - General	0	0	0	0	0	------------
	Total MISCELLANOUS REVENUE Rev	**4,598**	**5,000**	**2,707**	**500**	**500**	**-90.00%**

Other Financing Sources		2017	2018	YTD	2018	2019	% Change
	49000	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
49200	Transfers from Other Funds	0	0	0	0	0	------------
49300	Fund Balances Applied	0	0	0	0	0	------------
	Total OTHER FINAN SOURCES Rev	**0**	**0**	**0**	**0**	**0**	**------------**

Total Budget Revenues	***743,198***	***777,500***	***267,761***	***776,408***	***848,750***	***9.16%***

Expenses

LIBRARY
LIBRARY FUND - FUND 205

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

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

PROGRAM OBJECTIVES:

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

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

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

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

- Hold two programs per month for adults with varying topics.

- Expand youth programming through the addition of new full-time position.

LIBRARY BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**717,075**	**777,500**	**393,274**	**790,389**	**848,750**	**9.16%**

Notes:

43720 The Library is partially compensated through aids from Dane County for services provided to patrons who live outside of McFarland.

45190 Fees and fines charged to patrons for late books, damage to materials, and other charges.

LIBRARY (continued)
LIBRARY FUND - FUND 205

EXPENDITURES

PERSONAL SERVICES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55110						
110	Salaries	377,831	394,000	188,438	270,000	299,250	-24.05%
120	Part-Time	7,651	10,000	4,553	146,265	159,750	1497.50%
130	Health Insurance	0	99,500	48,667	97,333	101,000	1.51%
131	Retirement	0	24,250	11,691	23,382	25,250	4.12%
132	Social Security/Medicare	27,830	31,500	14,496	28,993	34,750	10.32%
135	Other Employee Benefits	121,551	2,000	465	931	2,250	12.50%
140	Wage Adjustment	0	7,500	0	7,244	8,000	6.67%
141	Expense Reimbursement	0	0	0	0	500	-----------
	Total PERSONAL SERVICES Exp	**534,863**	**568,750**	**268,311**	**574,148**	**630,750**	**10.90%**

Notes:

110-120 Provides funding for a Director, Assistant Director, Adult Librarian, Youth Librarian, Circulation Supervisor, 7 Assistants (PT), and 5 Shelvers. 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 to non-union personnel through the annual evaluation process.

LIBRARY (continued)
LIBRARY FUND - FUND 205

EXPENDITURES (continued)

CONTRACTUAL SERVICES

55110		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
210	Support Services	16,679	23,750	6,383	23,750	23,750	0.00%
211	Consultant Services	42,183	43,500	42,916	42,916	43,500	0.00%
220	Utilities	25,007	28,000	12,268	28,000	28,000	0.00%
221	Communication	1,458	1,250	400	800	1,000	-20.00%
240	Equipment Maintenance	7,115	8,250	6,059	8,250	8,500	3.03%
242	Facility Maintenance	12,232	14,000	7,964	18,000	14,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**104,674**	**118,750**	**75,990**	**121,716**	**118,750**	**0.00%**

Notes:

210 Increase reflects actual costs for the services required to clean the facility.

211 Annual cost to be a member of the South Central Library Service (SCLS). Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals.

SUPPLIES AND EXPENSE

55110		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
310	Office Supplies	7,509	9,000	4,693	9,000	9,000	0.00%
311	Postage	128	250	26	300	250	0.00%
320	Dues and Subscriptions	213	250	225	225	500	100.00%
330	Meeting Expenses	3,440	3,750	1,957	3,750	1,000	-73.33%
331	Training Expenses	0	0	0	0	2,750	------------
340	Operating Supplies	1,848	1,500	847	5,500	5,500	266.67%
342	Technology	861	7,000	5,264	7,000	6,500	-7.14%
344	Collection - Print	49,654	53,250	27,753	53,250	53,250	0.00%
345	Collection - Audio/Visual	10,345	12,000	5,200	12,000	12,000	0.00%
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	3,541	3,000	3,010	3,500	8,000	166.67%
	Total SUPPLIES AND EXPENSE Exp	**77,538**	**90,000**	**48,973**	**94,525**	**99,250**	**10.28%**

Notes:

342 Apportioned share of SCLS costs for shared online databases, wireless services, time monitoring software, antivirus protection, internet filters, and participation in a system wide e-materials buying pool.

344 Funding to maintain collection including books, magazines, newspapers, and other materials for adults and children.

391 Program supplies for story times, summer reading programs, class and community group visits, book clubs, author visits, and special events as may be applicable. Also includes additional funds for events to be held at Discovery Garden park during Summer months.

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Total LIBRARY Exp	**717,075**	**777,500**	**393,274**	**790,389**	**848,750**	**9.16%**

TRANSFERS TO OTHER FUNDS
LIBRARY FUND - FUND 205

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.

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Youth Center Fund (210)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 210 Youth Center Fund 09242018

2019 Budget

Youth

Center

Fund #210

Summary

Village of McFarland

2019 Youth Center Fund Operating Budget

FUND 210

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	10,500	25,750	0	25,750	25,750	0.00%
47000	Intergovernmental Charges for Services	40,250	40,250	0	40,250	40,250	0.00%
48000	Miscellaneous Revenue	15,000	15,000	8,750	15,000	15,000	0.00%
49000	Other Financing Sources	16,250	0	0	0	1,000	------------
	Total Budget Revenue	**82,000**	**81,000**	**8,750**	**81,000**	**82,000**	**1.23%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
55300	YOUTH CENTER	40,750	40,750	40,250	40,750	40,750	**0.00%**
59200	TRANSFERS TO OTHER FUNDS	40,250	40,250	0	40,250	41,250	**2.48%**
	Total Budget Expenditures	**81,000**	**81,000**	**40,250**	**81,000**	**82,000**	**1.23%**
	Difference in Rev over Exp	**1,000**	**0**	**(31,500)**	**0**	**0**	

Index Expenditures Summary

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
242	Facility Maintenance	500	500	0	500	500	0.00%
	Total CONTRACTUAL SERVICES Exp	**500**	**500**	**0**	**500**	**500**	**0.00%**

SUPPLIES AND EXPENSES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	300						
390	Miscellaneous	40,250	40,250	0	40,250	41,250	2.48%
	Total SUPPLIES AND EXPENSES Exp	**40,250**	**40,250**	**0**	**40,250**	**41,250**	**2.48%**

GRANTS, CONTRIBUTIONS, AND OTHER		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	700						
720	Community Groups	40,250	40,250	40,250	40,250	40,250	0.00%
	Total GRANTS, CONTRIBUTIONS, OTHER Exp	**40,250**	**40,250**	**40,250**	**40,250**	**40,250**	**0.00%**
		81,000	**81,000**	**40,250**	**81,000**	**82,000**	**1.23%**

Revenues

REVENUES

YOUTH CENTER FUND - FUND 210

Budget Summary

Taxes	41000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	Property Taxes	10,500	25,750	0	25,750	25,750	0.00%
	Total TAXES Rev	**10,500**	**25,750**	**0**	**25,750**	**25,750**	**0.00%**

Intergovernmental Charges for Services	47000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
47400	School District	40,250	40,250	0	40,250	40,250	0.00%
	Total INTERGOV CHARGES FOR SERVICES Rev	**40,250**	**40,250**	**0**	**40,250**	**40,250**	**0.00%**

Notes:

47400 The Village entered into an MOU with the School District for the sale of property at the Elementary Campus in 2017. This agreement provided a contribution from the School District to be used for the Youth Center within a designated fund to assist in their operational expenses.

Miscellaneous Revenue	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous Revenue	0	0	0	0	0	------------
48200-106	Rent - Property	15,000	15,000	8,750	15,000	15,000	0.00%
	Total MISCELLANEOUS REVENUE Rev	**15,000**	**15,000**	**8,750**	**15,000**	**15,000**	**0.00%**

Notes:

48200-106 The Village and the Youth Center entered into its current Lease Agreement on January 1, 2015 for the use of the old Library on Farwell Street.

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49200	Transfers from Other Funds	16,250	0	0	0	0	------------
49300	Fund Balance Applied	0	0	0	0	1,000	------------
	Total OTHER FINANCING SOURCES Rev	**16,250**	**0**	**0**	**0**	**1,000**	**------------**

Total Budget Revenues	***82,000***	***81,000***	***8,750***	***81,000***	***82,000***	***1.23%***

Expenses

YOUTH CENTER

YOUTH CENTER FUND - FUND 210

MISSION STATEMENT:

To provide ongoing and stable support based upon existing leases, agreements, or as otherwise directed by the Village Board.

PROGRAM DESCRIPTION:

The McFarland Youth Center is a community based organization committed to middle school aged youth, families, and community by providing a safe recreational and educational environment. The MYC provides a variety of programs, including art projects, cooking, tutoring, and leadership and community service opportunities. We also provide a wide range of recreational opportunities, such as pool, air hockey, video games, movies, computers, and more. The Village Board provides funds to this not for profit organization on a annual basis as an extension of its services to a younger population.

PROGRAM OBJECTIVES:

- Work collaboratively with the MYC and School District on the funding for this entity.

- Continue to explore opportunities for future expansion of programming.

YOUTH CENTER BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**40,750**	**40,750**	**40,250**	**40,750**	**40,750**	**0.00%**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	55300						
242	Facility Maintenance	500	500	0	500	500	0.00%
720	Community Groups	40,250	40,250	40,250	40,250	40,250	0.00%
	Total YOUTH CENTER Exp	**40,750**	**40,750**	**40,250**	**40,750**	**40,750**	**0.00%**

Notes:

242 Through our lease with the MYC for the use of the old Library on Farwell Street, the Village is obligated to maintain the HVAC system.

720 The Village Board has historically taken action to annually provide a contribution to the Youth Center for their ongoing use to support general operations. The new money provided by the School District through a separate agreement can now offset this expense through its expiration in 2020. A new agreement was reached in 2017 with MYC to align the School's payment with that of the MYC to enhance their operations.

TRANSFERS TO OTHER FUNDS
YOUTH CENTER FUND - FUND 210

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	**40,250**	**40,250**	**0**	**40,250**	**41,250**	**2.48%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	40,250	40,250	0	40,250	41,250	2.48%
	Total TRANSFERS Exp	**40,250**	**40,250**	**0**	**40,250**	**41,250**	**2.48%**

Notes:

390 With the Village's annual contribution to support the Youth Center operations covered by separate funding through the School District, the Village's previous funding (taxes and rent) for this purpose can be transferred to the General Fund to be included in Fund Balance to be applied to a future expense as may be determined by the Village Board.

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Tax Increment District #3 Fund (305)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 305 TID3 Fund 09242018

2019 Budget

TID #3

Fund #305

Summary

Village of McFarland

2019 Tax Increment District #3 Fund Operating Budget

FUND 305

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	796,300	816,500	0	816,500	837,000	2.51%
43000	Intergovernmental Revenues	5,466	5,500	0	5,500	9,000	63.64%
46000	Public Charges for Services	41,432	40,000	0	41,500	41,500	3.75%
48000	Miscellaneous Revenues	4,818	3,500	4,632	9,000	7,000	100.00%
49000	Other Financing Sources	0	451,500	0	381,500	151,500	-66.45%
	Total Budget Revenue	**848,016**	**1,317,000**	**4,632**	**1,254,000**	**1,046,000**	**-20.58%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51410	ADMINISTRATION	39,678	51,000	18,254	39,500	47,250	-7.35%
56700	OPERATIONS	12,856	748,000	398,213	748,000	572,250	-23.50%
58000	DEBT SERVICE	66,406	66,500	33,203	66,406	326,500	390.98%
59200	TRANSFERS TO OTHER FUNDS	0	400,000	0	400,000	100,000	-75.00%
	Total Budget Expenditures	**118,941**	**1,265,500**	**449,670**	**1,253,906**	**1,046,000**	**-17.34%**
	Difference in Revenues over Expenditures	**729,075**	**51,500**	**(445,038)**	**94**	**0**	

Revenues

REVENUES

TAX INCREMENT DISTRICT #3 - FUND 305

Budget Summary

Taxes	41000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41120	Property Tax Increment	796,300	816,500	0	816,500	837,000	2.51%
	Total TAXES Rev	**796,300**	**816,500**	**0**	**816,500**	**837,000**	**2.51%**

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2018 was $38,431,200 which is an increase from the prior year of $2,418,400.

Intergovernmental Revenues	43000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43510	State - Exempt Computer Aid	5,466	5,500	0	5,500	9,000	63.64%
	Total INTERGOVERNMENTAL Rev	**5,466**	**5,500**	**0**	**5,500**	**9,000**	**63.64%**

Public Charges for Services	46000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46850	Developer Guarantees	41,432	40,000	0	41,500	41,500	3.75%
	Total PUBLIC CHARGES Rev	**41,432**	**40,000**	**0**	**41,500**	**41,500**	**3.75%**

Miscellaneous Revenue	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous Revenue	0	0	0	0	0	------------
48100-000	Interest	4,818	3,500	4,632	9,000	7,000	100.00%
48200-106	Rent - Property	0	0	0	0	0	------------
48300-000	Property Sales	0	0	0	0	0	------------
	Total MISCELLANEOUS REVENUE Rev	**4,818**	**3,500**	**4,632**	**9,000**	**7,000**	**100.00%**

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49100	Borrowing Proceeds	0	0	0	0	0	------------
49200	Transfers from Other Funds	0	51,500	0	51,500	51,500	0.00%
49300	Fund Balance Applied	0	400,000	0	330,000	100,000	-75.00%
	Total OTHER FINANCING Rev	**0**	**451,500**	**0**	**381,500**	**151,500**	**-66.45%**
	Total Budget Revenues	***848,016***	***1,317,000***	***4,632***	***1,254,000***	***1,046,000***	***-20.58%***

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:
To provide funding for the proper management and general oversight of Tax Increment District #3.

PROGRAM DESCRIPTION:
TID #3 is managed by the Village Administrator with assistance from the Community Development Director and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.

- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**39,678**	**51,000**	**18,254**	**39,500**	**47,250**	**-7.35%**

EXPENDITURES

	51410	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
110	Salaries	35,422	44,000	16,759	36,000	28,000	-36.36%
120	Part-Time	0	0	0	0	2,250	------------
130	Health Insurance	0	0	0	0	4,750	------------
131	Retirement	0	0	0	0	1,750	------------
132	Social Security/Medicare	0	0	0	0	2,250	------------
135	Other Employee Benefits	0	0	0	0	250	------------
140	Wage Adjustment	0	0	0	0	500	------------
210	Support Services	2,625	5,000	295	1,000	5,000	0.00%
211	Consultant Services	1,632	2,000	1,200	2,500	2,500	25.00%
	Total ADMINISTRATION Exp	**39,678**	**51,000**	**18,254**	**39,500**	**47,250**	**-7.35%**

Notes:

110 - 140 Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage.

210 Legal expenses related to proposed development projects.

211 Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries of TID #3 generally encompass the portion of Terminal Drive north of Ivywood Trail, the north half of Triangle Street, and the portions of Meinders Road and Voges Road that are in the Village. The district was established in 2004 and amended in 2008 with a maximum life of 23 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.

- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**12,856**	**748,000**	**398,213**	**748,000**	**572,250**	**-23.50%**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	56700						
210	Support Services	11,890	10,000	990	9,500	10,000	0.00%
242	Facility Maintenance	967	1,000	1,223	1,500	2,000	100.00%
331	Training Expenses	0	0	0	0	500	------------
390	Miscellaneous	0	0	0	0	250	------------
725	Redevelopment Incentive		379,000	396,000	379,000	409,500	8.05%
726	Rehabilitation Incentive	0	0	0	0	100,000	------------
821	Streets - Construction		358,000	0	358,000	50,000	-86.03%
826	Property	0	0	0	0	0	------------
	Total OPERATIONS Exp	**12,856**	**748,000**	**398,213**	**748,000**	**572,250**	**-23.50%**

Notes:

210 Engineering or planning services necessary to support operations of the District.

242 Expenses associated with property maintenance for properties acquired by the district following private ownership.

725 A new policy was approved in 2018 that established how incentives would be distributed. The Redevelopment Incentive was established to support large projects that are more likely to be new construction. No new incentives

726 The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses. None have been issued to date.

821 Funds provided for streetscaping and other support for the transportation network within the District.

DEBT SERVICE

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:
Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:
Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.

- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**66,406**	**66,500**	**33,203**	**66,406**	**326,500**	**390.98%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	58000						
610	Principal Payment	0	0	0	0	260,000	------------
620	Interest Payment	66,406	66,500	33,203	66,406	66,500	0.00%
690	Other Debt Service	0	0	0	0	0	------------
	Total DEBT SERVICE Exp	**66,406**	**66,500**	**33,203**	**66,406**	**326,500**	**390.98%**

<u>Notes:</u>

610 Principal and Interest payments for the District's share of debt service payments.
620

TRANSFERS TO OTHER FUNDS
TAX INCREMENT DISTRICT #3 FUND - FUND 305

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**	**400,000**	**0**	**400,000**	**100,000**	**-75.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	0	400,000	0	400,000	100,000	-75.00%
	Total TRANSFERS Exp	**0**	**400,000**	**0**	**400,000**	**100,000**	**-75.00%**

Notes:

390 Some funds were included in 2018 to assist TID #4 with certain public improvements and operating expenses to support the District not tied to economic development incentives.

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Monday, October 29, 2018

SECTION: Business

DEPARTMENT: Administration

CONTACT:

AGENDA ITEM: Tax Increment District #4 (310)

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 310 TID4 Fund 09242018

2019 Budget

TID #4

Fund #310

Summary

Village of McFarland

2019 Tax Increment District #3 Fund Operating Budget

FUND 310

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	35,522	85,750	0	85,750	88,000	2.62%
43000	Intergovernmental Revenues	1,354	1,500	0	1,500	2,500	66.67%
46000	Public Charges for Services	4,375	4,500	0	8,750	0	-100.00%
48000	Miscellaneous Revenues	0	0	0	0	70,000	------------
49000	Other Financing Sources	278,752	400,000	0	400,000	100,000	-75.00%
	Total Budget Revenue	**320,003**	**491,750**	**0**	**496,000**	**260,500**	**-47.03%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51410	ADMINISTRATION	42,623	23,750	8,656	17,000	30,750	29.47%
56700	OPERATIONS	268,536	379,000	18,703	169,565	143,000	-62.27%
58000	DEBT SERVICE	3,639	37,500	4,799	37,500	35,250	-6.00%
59200	TRANSFERS TO OTHER FUNDS	0	51,500	0	51,479	51,500	0.00%
	Total Budget Expenditures	**314,798**	**491,750**	**32,158**	**275,544**	**260,500**	**-47.03%**
	Difference in Revenues over Expenditures	**5,205**	**0**	**(32,157)**	**220,456**	**0**	

Revenues

REVENUES

TAX INCREMENT DISTRICT #4 - FUND 310

Budget Summary

Taxes	41000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41120	Property Tax Increment	35,522	85,750	0	85,750	88,000	2.62%
	Total TAXES Rev	**35,522**	**85,750**	**0**	**85,750**	**88,000**	**2.62%**

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2018 was $4,107,600 which is an increase from the prior year of $388,400.

Intergovernmental Revenues	43000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43510	State - Exempt Computer Aid	1,354	1,500	0	1,500	2,500	66.67%
	Total INTERGOVERNMENTAL Rev	**1,354**	**1,500**	**0**	**1,500**	**2,500**	**66.67%**

Public Charges for Services	46000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46850	Developer Guarantees	4,375	4,500	0	8,750	0	-100.00%
	Total PUBLIC CHARGES FOR SERVICES Rev	**4,375**	**4,500**	**0**	**8,750**	**0**	**-100.00%**

Miscellaneous Revenue	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous Revenue	0	0	0	0	0	------------
48100-000	Interest	0	0	0	0	0	------------
48200-106	Rent	0	0	0	0	0	------------
48300-000	Property Sales	0	0	0	0	70,000	------------
	Total MISCELLANEOUS REVENUE Rev	**0**	**0**	**0**	**0**	**70,000**	**------------**

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49100	Borrowing Proceeds	278,752	0	0	0	0	------------
49200	Transfers from Other Funds	0	400,000	0	400,000	100,000	-75.00%
49300	Fund Balance Applied	0	0	0	0	0	------------
	Total OTHER FINANCING SOURCES Rev	**278,752**	**400,000**	**0**	**400,000**	**100,000**	**-75.00%**
	Total Budget Revenues	***320,003***	***491,750***	***0***	***496,000***	***260,500***	***-47.03%***

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:
To provide funding for the proper management and general oversight of Tax Increment District #4.

PROGRAM DESCRIPTION:
TID #4 is managed by the Village Administrator with assistance from the Community Development Director and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.

- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**42,623**	**23,750**	**8,656**	**17,000**	**30,750**	**29.47%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51410						
110	Salaries	31,563	19,750	7,414	15,000	18,250	-7.59%
120	Part-Time	0	0	0	0	1,750	-----------
130	Health Insurance	0	0	0	0	2,750	-----------
131	Retirement	0	0	0	0	1,250	-----------
132	Social Security/Medicare	0	0	0	0	1,500	-----------
135	Other Employee Benefits	0	0	0	0	250	-----------
140	Wage Adjustment	0	0	0	0	250	-----------
210	Support Services	9,428	2,500	42	500	2,750	10.00%
211	Consultant Services	1,632	1,500	1,200	1,500	2,000	33.33%
	Total ADMINISTRATION Exp	**42,623**	**23,750**	**8,656**	**17,000**	**30,750**	**29.47%**

Notes:

110 - 140 Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage.

210 Legal expenses related to proposed development projects.

211 Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries for TID #4 generally encompass the Downtown, extending down Farwell Street to the western edge of the McFarland Shopping Center. TID #4 was established in 2008 and has a maximum life of 27 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.

- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**268,536**	**379,000**	**18,703**	**169,565**	**143,000**	**-62.27%**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	56700						
210	Support Services	3,350	3,500	2,138	2,500	5,000	42.86%
242	Facility Maintenance	0	500	0	500	500	0.00%
331	Training Expenses	0	0	0	0	500	------------
390	Miscellaneous	0	0	0	0	250	------------
725	Redevelopment Incentive	0	225,000	0	0	0	-100.00%
726	Rehabilitation Incentive	25,000	0	0	0	37,500	------------
821	Streets - Construction	200,000	150,000	0	150,000	33,000	-78.00%
826	Property	40,186	0	16,565	16,565	66,250	------------
	Total OPERATIONS Exp	**268,536**	**379,000**	**18,703**	**169,565**	**143,000**	**-62.27%**

Notes:

210 Engineering or planning services necessary to support operations of the District.

242 Expenses associated with property maintenance for properties acquired by the district following private ownership.

725 A new policy was approved in 2018 that established how incentives would be distributed. The Redevelopment Incentive was established to support large projects that are more likely to be new

726 The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses. None have been issued to date.

821 Funds provided for streetscaping and other support for the transportation network within the District.

DEBT SERVICE

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:
Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:
Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.

- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**3,639**	**37,500**	**4,799**	**37,500**	**35,250**	**-6.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	58000						
610	Principal Payment	0	30,000	0	30,000	30,000	0.00%
620	Interest Payment	0	7,500	4,799	7,500	5,250	-30.00%
690	Other Debt Service	3,639	0	0	0	0	------------
	Total DEBT SERVICE Exp	**3,639**	**37,500**	**4,799**	**37,500**	**35,250**	**-6.00%**

Notes:

610
620 The district has only one loan outstanding and that is from 2017 in which borrowed money was used to purchase a piece of property and fund streetscaping improvements. The term is for 10 years with the final payment due in 2026.

TRANSFERS TO OTHER FUNDS
TAX INCREMENT DISTRICT #4 FUND - FUND 310

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**	**51,500**	**0**	**51,479**	**51,500**	**0.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	0	51,500	0	51,479	51,500	0.00%
	Total TRANSFERS Exp	**0**	**51,500**	**0**	**51,479**	**51,500**	**0.00%**

Notes:

390 This represents TID #4's payment with interest to TID #3 for an advance to pay for the Development Incentive on Farwell Place Apts. The first payment was made in 2018 and has a term of 10 years.

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Tax Increment Finance District #5 (315)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 315 TID5 Fund 09242018

2019 Budget

TID #5

Fund #315

Summary

Village of McFarland

2019 Tax Increment District #5 Fund Operating Budget

FUND 315

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	0	0	0	0	0	------------
43000	Intergovernmental Revenues	0	0	0	0	0	------------
46000	Public Charges for Services	0	0	0	0	0	------------
48000	Miscellaneous Revenues	0	0	0	20,000	24,000	------------
49000	Other Financing Sources	0	0	0	930,000	6,500	------------
	Total Budget Revenue	**0**	**0**	**0**	**950,000**	**30,500**	**------------**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51410	ADMINISTRATION	0	0	3,834	4,500	26,500	------------
56700	OPERATIONS	0	0	6,048	936,548	4,000	------------
58000	DEBT SERVICE	0	0	0	0	0	------------
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	------------
	Total Budget Expenditures	**0**	**0**	**9,882**	**941,048**	**30,500**	**------------**
	Difference in Revenues over Expenditures	**0**	**0**	**(9,882)**	**8,952**	**0**	

Revenues

REVENUES
TAX INCREMENT DISTRICT #5 - FUND 315

Budget Summary

Taxes	41000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41120	Property Tax Increment	0	0	0	0	0	------------
	Total TAXES Rev	**0**	**0**	**0**	**0**	**0**	**------------**

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The Base Value Year for the District is January 1, 2018 which would be the point where increment grows from after 2019.

Intergovernmental Revenues	43000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43510	State - Exempt Computer Aid	0	0	0	0	0	------------
	Total INTERGOVERNMENTAL Rev	**0**	**0**	**0**	**0**	**0**	**------------**

Public Charges for Services	46000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46850	Developer Guarantees	0	0	0	0	0	------------
	Total PUBLIC CHARGES FOR SERVICES Rev	**0**	**0**	**0**	**0**	**0**	**------------**

Miscellaneous Revenue	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous Revenue	0	0	0	0	0	------------
48100-000	Interest	0	0	0	0	0	------------
48200-106	Rent	0	0	0	20,000	24,000	------------
48300-000	Property Sales	0	0	0	0	0	------------
	Total MISCELLANEOUS REVENUE Rev	**0**	**0**	**0**	**20,000**	**24,000**	**------------**

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49100	Borrowing Proceeds	0	0	0	930,000	0	------------
49200	Transfers from Other Funds	0	0	0	0	0	------------
49300	Fund Balance Applied	0	0	0	0	6,500	------------
	Total OTHER FINANCING SOURCES Rev	**0**	**0**	**0**	**930,000**	**6,500**	**------------**
	Total Budget Revenues	***0***	***0***	***0***	***950,000***	***30,500***	**------------**

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #5.

PROGRAM DESCRIPTION:

TID #5 is managed by the Village Administrator with assistance from the Community Development Director and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.

- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**0**	**3,834**	**4,500**	**26,500**	**------------**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51410						
110	Salaries	0	0	1,000	1,000	14,000	------------
120	Part-Time	0	0	0	0	1,750	------------
130	Health Insurance	0	0	0	0	2,250	------------
131	Retirement	0	0	0	0	750	------------
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	0	0	2,834	3,500	5,000	------------
211	Consultant Services	0	0	0	0	1,000	------------
	Total ADMINISTRATION Exp	**0**	**0**	**3,834**	**4,500**	**26,500**	**------------**

Notes:

110 - 140 Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage.

210 Legal expenses related to proposed development projects.

211 Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries for TID #5 generally encompass commercial around the intersection of Farwell Street and USH 51. TID #5 was established in 2017 and has a maximum life of 27 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.

- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**0**	**6,048**	**936,548**	**4,000**	**------------**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	56700						
210	Support Services	0	0	6,048	6,048	1,500	------------
242	Facility Maintenance	0	0	0	500	2,500	------------
331	Training Expenses	0	0	0	0	0	------------
390	Miscellaneous	0	0	0	0	0	------------
725	Redevelopment Incentive	0	0	0	0	0	------------
726	Rehabilitation Incentive	0	0	0	0	0	------------
821	Streets - Construction	0	0	0	0	0	------------
826	Property	0	0	0	930,000	0	------------
	Total OPERATIONS Exp	**0**	**0**	**6,048**	**936,548**	**4,000**	**------------**

Notes:

210 Engineering or planning services necessary to support operations of the District.

242 Expenses associated with property maintenance for properties acquired by the district following private ownership.

725 A new policy was approved in 2018 that established how incentives would be distributed. The Redevelopment Incentive was established to support large projects that are more likely to be new construction. No new incentives in this category were issued in 2018.

726 The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses. None have been issued to date.

821 Funds provided for streetscaping and other support for the transportation network within the District.

DEBT SERVICE
TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:
Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:
Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.

- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

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

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	58000						
610	Principal Payment	0	0	0	0	0	------------
620	Interest Payment	0	0	0	0	0	------------
690	Other Debt Service	0	0	0	0	0	------------
	Total DEBT SERVICE Exp	**0**	**0**	**0**	**0**	**0**	**------------**

Notes:

610
620 A loan was taken out through the State Trust Fund Loan Program in 2018 to support a property acquisition tied to property redevelopment. The terms of the loan provide that the first payment will not be due until budget year 2020.

TRANSFERS TO OTHER FUNDS

TAX INCREMENT DISTRICT #5 FUND - FUND 315

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 No transfers anticipated as part of the budget.

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Capital Projects Fund (400)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 400 Capital Fund 09242018

2019 Budget

Capital Projects

Fund #400

Summary

Village of McFarland

2019 Capital Projects Fund Operating Budget

FUND 400

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	287,738	300,000	0	300,000	310,000	3.33%
43000	Intergovernmental Revenues	94,286	44,500	0	8,500	0	-100.00%
46000	Public Charges for Services	0	0	0	0	50,000	------------
47000	Intergovernmental Charges for Service	54,375	783,750	42,718	826,468	167,500	-78.63%
48000	Miscellaneous Revenues	105,579	56,750	114,561	124,213	70,000	23.35%
49000	Other Financing Sources	423,123	3,031,750	0	2,026,750	2,099,500	-30.75%
49100	Other Financing Sources - Borrowing	3,388,884	4,296,250	3,653,042	3,653,042	3,964,000	-7.73%
	Total Budget Revenue	**4,353,986**	**8,513,000**	**3,810,321**	**6,938,973**	**6,661,000**	**-21.75%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
57120	ADMINISTRATION	0	50,750	25,440	47,000	48,500	-4.43%
57140	FACILITY MANAGEMENT	71,457	1,010,250	33,058	310,000	510,000	-49.52%
57150	COMMUNICATIONS AND TECHNOLOGY	0	0	0	0	15,000	------------
57210	POLICE DEPARTMENT	66,570	130,500	100,940	120,240	160,000	22.61%
57220	FIRE AND RESCUE DEPARTMENT	848,230	164,500	80,041	126,750	341,500	107.60%
57250	EMERGENCY MANAGEMENT	0	4,250	3,722	4,250	1,500	-64.71%
57310	PUBLIC WORKS	2,161,637	4,930,250	2,437,881	4,173,000	1,950,000	-60.45%
57500	SENIOR OUTREACH	0	7,500	0	2,500	10,000	33.33%
57610	LIBRARY	126,752	88,000	98,585	105,000	121,250	37.78%
57620	PARKS	280,394	2,020,000	425,663	1,210,129	3,451,250	70.85%
57700	COMMUNITY DEVELOPMENT	8,778	107,000	38,701	52,000	52,000	-51.40%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	------------
	Total Budget Expenditures	**3,563,818**	**8,513,000**	**3,244,030**	**6,150,869**	**6,661,000**	**-21.75%**
	Difference in Revenues over Expenditures	**790,168**	**0**	**566,291**	**788,104**	**0**	

Village of McFarland

2019 Capital Projects Fund Operating Budget

Index Expenditures Summary

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
210	Support Services	8,778	780,000	3,197	20,000	110,000	-85.90%
211	Consultant Services	28,515	100,000	38,701	55,000	175,000	75.00%
	Total CONTRACTUAL SERVICES Exp	**37,293**	**880,000**	**41,898**	**75,000**	**285,000**	**-67.61%**

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**	**------------**

FIXED CHARGES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	500						
590	Facility Reserve	0	100,000	0	100,000	150,000	50.00%
591	Vehicle Reserve	0	10,250	0	10,250	11,000	7.32%
592	Property Reserve	0	0	0	40,000	40,000	------------
	Total FIXED CHARGES Exp	**0**	**110,250**	**0**	**150,250**	**201,000**	**82.31%**

CAPITAL OUTLAY		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	800						
810	Small Capital	0	0	0	0	50,000	------------
811	Equipment	141,128	168,750	23,931	114,500	122,000	-27.70%
812	Vehicle	834,903	201,250	193,329	185,990	604,000	200.12%
813	Technology	19,420	75,500	36,281	75,000	189,500	150.99%
820	Streets - Maintenance	1,026,265	885,000	342,308	760,000	450,000	-49.15%
821	Streets - Reconstruction	975,179	2,867,250	1,685,344	2,500,000	955,000	-66.69%
822	Utilities	(1)	250,000	0	265,000	0	-100.00%
823	Stormwater Utility	0	75,000	0	75,000	0	-100.00%
824	Pedestrian Ways	185,023	85,000	0	85,000	80,000	-5.88%
825	Facility Improvement	246,173	895,000	495,278	655,000	273,250	-69.47%
826	Property	0	200,000	0	0	2,708,750	1254.38%
827	Park Development	98,434	1,820,000	425,663	1,210,129	742,500	-59.20%
	Total CAPITAL OUTLAY Exp	**3,526,525**	**7,522,750**	**3,202,132**	**5,925,619**	**6,175,000**	**-17.92%**
		3,563,818	**8,513,000**	**3,244,030**	**6,150,869**	**6,661,000**	**-21.75%**

Revenues

REVENUES

CAPITAL PROJECTS FUND - FUND 400

Budget Summary

Taxes	41000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	Property Taxes	287,738	300,000	0	300,000	310,000	3.33%
	Total TAXES Rev	**287,738**	**300,000**	**0**	**300,000**	**310,000**	**3.33%**

Intergovernmental Revenues	43000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
43210-000	Federal - Public Safety Grant	94,286	44,500	0	0	0	-100.00%
43520-000	State - Public Safety Grant	0	0	0	8,500	0	------------
	Total INTERGOV REVENUES Rev	**94,286**	**44,500**	**0**	**8,500**	**0**	**-100.00%**

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	0	0	0	0	50,000	------------
	Total PUBLIC CHARGES Rev	**0**	**0**	**0**	**0**	**50,000**	**------------**

Intergovernmental Charges for Services	47000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
47330	Joint Transportation Projects	54,375	783,750	0	783,750	0	-100.00%
47350	County - Grants	0	0	42,718	42,718	167,500	------------
	Total INTERGOV CHARGES Rev	**54,375**	**783,750**	**42,718**	**826,468**	**167,500**	**-78.63%**

Miscellaneous Revenues	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous Revenue	47,147	0	24,213	24,213	0	------------
48100-000	Interest	56,663	25,000	69,674	75,000	50,000	100.00%
48300-000	Property Sales	1,769	20,000	14,174	15,000	20,000	0.00%
48500-103	Donations - Fire & Rescue	0	11,750	6,500	10,000	0	-100.00%
	Total MISC REVENUES Rev	**105,579**	**56,750**	**114,561**	**124,213**	**70,000**	**23.35%**

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49100	Borrowing Proceeds	3,388,884	4,296,250	3,653,042	3,653,042	3,964,000	-7.73%
49200	Transfers from Other Funds	356,546	760,500	0	30,500	100,000	-86.85%
49230	Transfer - TID	0	0	0	558,000	66,250	------------
49240	Transfer - Parks Fund	0	650,000	0	400,000	0	-100.00%
49260	Transfer - Utilities	66,577	1,248,250	0	690,250	857,250	-31.32%
49300	Fund Balances Applied	0	373,000	0	348,000	1,076,000	188.47%
	Total OTHER FINAN SOURCES Rev	**3,812,007**	**7,328,000**	**3,653,042**	**5,679,792**	**6,063,500**	**-17.26%**

Total Budget Revenues	***4,353,986***	***8,513,000***	***3,810,321***	***6,938,973***	***6,661,000***	***-21.75%***

Expenses

ADMINISTRATION

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
To ensure capital needs are met through long term purchases meant to support the ongoing operations and service delivery of the Administration Department.

PROGRAM DESCRIPTION:
The Administration has capital needs from time to time to support larger purchases within the Department meant to have more longevity than one year's worth of operations. Areas considered in 2019 include updating the Compensation Study from 2015, further technology updates to financial management, impact fee study, and computer replacements.

PROGRAM OBJECTIVES:

- Complete full update to 2015 Compensation and Classification Study.

- Analyze current impact fees collected to ensure proper spending related to development/growth.

ADMINISTRATION CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**50,750**	**25,440**	**47,000**	**48,500**	**-4.43%**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57120						
210-000	Support Services	0	0	0	0	10,000	------------
211-000	Consultant Services	0	0	0	0	30,000	------------
811-101	Equipment - Acquisition (General)	0	3,500	0	7,000	0	-100.00%
813-101	Technology - Hardware	0	7,250	884	10,000	8,500	17.24%
813-102	Technology - Software	0	40,000	24,556	30,000	0	-100.00%
	Total ADMINISTRATION Exp	**0**	**50,750**	**25,440**	**47,000**	**48,500**	**-4.43%**

Notes:

210-000 Several technology advances have been implemented within the financial systems over the last two years including electronic accounts payables, new chart of accounts, and monitoring. The funds planned for 2019 are included to convert the current manual payroll system to electronic.

211-000 There are two projects included within this line item…1) completion of a new Compensation and Classification Study as an update to what was completed in 2015 at a cost of around $15,000; and 2) completion of an impact fee study to assess current fee levels and spending requirements of those impact fees collected through new development at a cost around $15,000.

813-101 Annually funding is set aside to replace computers within the Department and Organization that have outlived their useful life.

FACILITY MANAGEMENT
CAPITAL PROJECTS FUND - FUND 400

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

PROGRAM DESCRIPTION:
Includes technology related upgrades that effect the Village system wide, security enhancements as they effect service delivery, planning efforts surrounding facility improvements, and other general facility needs throughout the Village.

PROGRAM OBJECTIVES:

- Improve network equipment by updating and replacing necessary disaster recovery hardware.

- Complete study to evaluate feasibility of aquatics development.

FACILITY MANAGEMENT CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**19,750**	**3,197**	**0**	**0**	**-100.00%**
49200	Transfers from Other Funds	356,546	750,000	0	20,000	100,000	-86.67%
49260	Transfer - Utilities	0	5,250	0	5,250	15,000	185.71%
49300	Fund Balances Applied	0	0	0	0	20,000	------------
	Total FACILITY MANAGEMENT Rev	**356,546**	**775,000**	**3,197**	**25,250**	**135,000**	**-82.58%**

Notes:

49200 Additional facility planning is anticipated upon the conclusion of a Public Safety Analysis in early 2019. It is proposed to use unreserved fund balance from the General Fund for this purpose to alleviate the need to borrow.

49260 Covers the Utilities (600) and Stormwater Utility (605) Funds share of network equipment expenses.

49300 The Aquatics Study contract was approved in August of 2018 with borrowed money from the same year. It is likely their work will transition into 2019 with some expenses carried over to 2019 that are to be paid with already received borrowing proceeds.

EXPENDITURES

CONTRACTUAL SERVICES	57140	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
210	Support Services	0	750,000	3,197	20,000	100,000	-86.67%
211	Consultant Services	28,515	25,000	0	5,000	20,000	-20.00%
	Total CONTRACTUAL SERVICES Exp	**28,515**	**775,000**	**3,197**	**25,000**	**120,000**	**-84.52%**

Notes:

210 Includes facility planning services for possible improvements to Village facilities which is inclusive of potentially a Public Safety building, Municipal Center remodel, Community Center, and/or other facility improvement as might be desired.

211 An Aquatics Feasibility Study was approved in the second half of 2018 which is likely to carry over somewhat into 2019.

FACILITY MANAGEMENT (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

FIXED CHARGES

57140		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
592	Property Reserve	0	0	0	40,000	40,000	------------
	Total FIXED CHARGES Exp	**0**	**100,000**	**0**	**140,000**	**140,000**	**40.00%**

Notes:

590 The intent of this line item is to reserve funds within the Capital Projects Fund Balance for the purpose of addressing facility maintenance needs organization wide including major improvements to the structure and mechanicals as might be necessary over time. The intent of which is to help lessen the need for borrowed money when improvements are needed.

592 The 5 Year CIP begins to set aside funds for land acquisition for facility development as might be necessary in the future. These funds will be reserved for this purpose similar to that of Facilities in the prior line item.

CAPITAL OUTLAY

57140		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
813-101	Technology - Hardware	3,500	10,250	10,145	20,000	50,000	387.80%
825-101	Facility Improvement - Structural Work	0	0	0	0	75,000	------------
825-102	Facility Improvement - Mechanicals	39,443	125,000	19,715	125,000	125,000	0.00%
	Total CAPITAL OUTLAY Exp	**42,943**	**135,250**	**29,861**	**145,000**	**250,000**	**84.84%**

Notes:

813-101 The budget increase for next year is to address improved disaster recovery systems within the Village's information technology network. Hardware improvements are needed to improve the Village's ability to backup needed data as well as remain functional when connectivity is lost.

825-101 Funding is included to design and construct improvements to the Community Room at the Municipal Center. Improvements are likely needed to the video and sound equipment as well as the carpet, furniture, and other internal amenities to improve the functionality of this room.

825-102 The first phase of security improvements were completed at the Library and Public Works building in 2018. The second phase includes improvements to the Municipal Center. Funding is included for the coming year but is understood that moving forward with these enhancements is dependent on continued facility planning.

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Total FACILITY MANAGEMENT Exp	**71,457**	**1,010,250**	**33,058**	**310,000**	**510,000**	**-49.52%**

COMMUNICATIONS AND TECHNOLOGY
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
Provision of property capital funding to ensure service delivery of the cable programming and other communications, technology needs.

PROGRAM DESCRIPTION:
While the Department is relatively small, they do have some capital needs from time to time to update and replace equipment to support cable programming and other services provided by the Department. From year to year the Department attempts to pay for smaller capital items within their operating budget while carving out certain larger expenses for inclusion within this budget.

PROGRAM OBJECTIVES:

- Install and integrate video on demand equipment.

- Review and assess future needs as may be needed to support operations.

COMMUNICATIONS AND TECHNOLOGY CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**0**	**0**	**0**	**15,000**	**------------**

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57150						
811-101	Equipment - Acquisition (General)	0	0	0	0	15,000	------------
	Total COMM AND TECH Exp	**0**	**0**	**0**	**0**	**15,000**	**------------**

Notes:

811-101 Funding included to purchase new video on demand equipment.

POLICE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

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

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

PROGRAM OBJECTIVES:

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

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

POLICE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**66,570**	**120,000**	**100,940**	**109,740**	**160,000**	**33.33%**
49200	Transfers from Other Funds	0	10,500	0	10,500	0	-100.00%
	Total POLICE DEPARTMENT Rev	**66,570**	**130,500**	**100,940**	**120,240**	**160,000**	**22.61%**

Notes:

49200 Unexpended operating proceeds from 2017 were used to fund certain capital expenditures for 2018. This included the replacement of the Department's AED Devices.

EXPENDITURES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57210						
811-101	Equipment - Acquisition (General)	38,395	22,500	0	22,500	15,000	-33.33%
811-108	Equipment - Other	0	25,000	20,000	25,000	20,000	-20.00%
812-101	Vehicle - Light Duty	0	37,000	28,698	37,000	0	-100.00%
812-105	Vehicle - Leased	28,175	30,000	35,740	35,740	50,000	66.67%
812-106	Vehicle - Other Vehicles	0	16,000	16,502	0	0	-100.00%
813-101	Technology	0	0	0	0	75,000	------------
	Total POLICE DEPARTMENT Exp	**66,570**	**130,500**	**100,940**	**120,240**	**160,000**	**22.61%**

Notes:

811-101 The funding used in 2018 was for AED replacement, new carpet within the Department, and other items as funds allowed.

813-108 Annual consideration for purchases of traffic safety signage and devices as needed.

812-105 The current lease period is up for three patrol vehicles. The intent of which is to enter into a new leasing program as replacements for these vehicles.

813-101 Funding provided for the replacement of the Department's radio hardware.

820-000 Annual the Village looks at ways to improve pedestrian and traffic safety throughout the Community. These funds are provided to assist in implementing desired improvements.

FIRE AND RESCUE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
To provide sufficient capital funding within the Fire and Rescue Department to meet capital needs to keep Fire Fighters and EMTs responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

PROGRAM DESCRIPTION:
Fire and EMS services are a combined Department within the Village that provides a full array of fire protection and emergency medical response when called upon. As such, their capital equipment needs over time are significant to maintain the vehicle and equipment inventory necessary to protect life and property.

PROGRAM OBJECTIVES:

- Prioritize vehicle replacement needs to address deficiencies within the fleet.

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

- Provide proactive recommendations from the Department in order to advance services and meet necessary demands.

FIRE AND RESCUE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**753,944**	**108,250**	**73,541**	**108,250**	**341,500**	**215.47%**
43210-000	Federal - Public Safety Grant	94,286	44,500	0	0	0	-100.00%
43520-000	State - Public Safety Grant	0	0	0	8,500	0	------------
48500-103	Donations - Fire & Rescue	0	11,750	6,500	10,000	0	-100.00%
	Total FIRE AND RESCUE DEPT Rev	**848,230**	**164,500**	**80,041**	**126,750**	**341,500**	**107.60%**

Notes:

43210 A grant was anticipated from FEMA to purchase some medical equipment but was not awarded in 2018.

43520 The Village was the recipient of a grant in 2018 from the DNR to assist in the purchase of the skid unit for the new brush truck.

48500-103 The Association made contributions to the Village from their fundraising efforts to support the purchase of new AED machines and the brush truck in 2018.

FIRE AND RESCUE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

57220		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
591-000	Vehicle Reserve	0	5,250	0	5,250	5,000	-4.76%
811-103	Equipment - Fire	14,411	15,250	0	15,250	22,250	45.90%
811-104	Equipment - EMS	9,763	3,750	0	3,750	8,250	120.00%
811-105	Equipment - Medical	0	52,750	0	15,000	0	-100.00%
812-101	Vehicle - Light Duty	35,379	80,000	79,946	80,000	0	-100.00%
812-103	Vehicle - Heavy Duty	692,779	0	95	0	0	------------
812-104	Vehicle - Ambulance	0	0	0	0	268,000	------------
813-101	Technology	0	7,500	0	7,500	34,750	363.33%
825-103	Facility Improvements	95,898	0	0	0	3,250	------------
	Total FIRE AND RESCUE DEPT Exp	**848,230**	**164,500**	**80,041**	**126,750**	**341,500**	**107.60%**

Notes:

591-000 Money contributed towards reserves to fund the future replacement of Car 1 (Suburban Incident Command Vehicle).

811-103
811-104 Provides funding for small equipment needs, turnout great replacements, and other general items to support members in Fire and EMS services. Provided funding to begin providing ballistic protection for responders.

812-104 Replacement of the secondary ambulance that was acquired in 2008. Current primary ambulance was acquired in 2015 and would rotate to the secondary position as part of the transition.

813-101 Annual replacement for mobile computers located within fleet vehicles. The computers provide information from dispatch and department pre-plan data for facilities. The funding provides for one replacement in 2018. Additionally included is the replacement of the pagers for members to receive call alerts.

825-103 Replacement of the painted white boards in the training room with white boards and projection screens. Additionally, funding to replace desktop in the training room.

EMERGENCY MANAGEMENT
CAPITAL PROJECTS FUND - FUND 400

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

PROGRAM DESCRIPTION:
While Capital Funding is not as significant as other Departments, it still provides an opportunity to acquire capital related items in order to assist those Departments in emergency situations for the safety and security of the Community. This budget represents capital purchase objectives to achieve this level of service.

PROGRAM OBJECTIVES:

- Consider new opportunities for capital items that are responsive to emergency situations.

- Evaluate modern technology to lessen exposure of first responders to harsh elements in emergency situations.

EMERGENCY MANAGEMENT CAPITAL BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**4,250**	**3,722**	**4,250**	**1,500**	**-64.71%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57250						
811-101	Equipment - Acquisition (General)	0	1,000	913	1,000	1,500	50.00%
812-106	Vehicle	0	3,250	2,809	3,250	0	-100.00%
	Total EMERGENCY MANAGEMENT Exp	**0**	**4,250**	**3,722**	**4,250**	**1,500**	**-64.71%**

Notes:

811-101 Aqua dams were purchased in 2018. Three additional aqua dams are requested for 2019.

PUBLIC WORKS
CAPITAL PROJECTS FUND - FUND 400

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

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

PROGRAM OBJECTIVES:

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

- Plan and design future road and other improvement projects within the 5 year CIP.

PUBLIC WORKS CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**2,040,684**	**2,903,500**	**2,437,881**	**2,146,250**	**1,107,750**	**-61.85%**
47330	Joint Transportation Projects	54,375	783,750	0	783,750	0	-100.00%
49230	Transfer - TID	0	0	0	558,000	0	------------
49260	Transfer - Utilities	66,577	1,243,000	0	685,000	842,250	-32.24%
49300	Fund Balances Applied	0	58,000	0	58,000	1,000	-98.28%
	Total PUBLIC WORKS Rev	**2,161,637**	**4,930,250**	**2,437,881**	**4,173,000**	**1,950,000**	**-60.45%**

Notes:

4870 There are several planning capital expenses for 2019 where the Utilities (600) and Stormwater (605) Fund share in these expenses:

Project	Water Utility	Sanitary Sewer	Storm Sewer	TID	Total
Leased Equip	4,250	4,250	4,250	0	12,750
Mower	0	0	20,000	0	20,000
Patrol Truck	40,250	40,250	40,250	0	120,750
Pickup Truck	8,750	8,750	8,750	0	26,250
Vehicle Reserve	1,000	1,000	1,000	0	3,000
Street Const	659,500	0	0	0	659,500
	713,750	54,250	74,250	0	842,250

PUBLIC WORKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

CONTRACTUAL SERVICES

	57310	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
211	Consultant Services	0	0	0	0	125,000	------------
	Total CONTRACTUAL SERVICES Exp	**0**	**0**	**0**	**0**	**125,000**	**------------**

Notes:

211 Funds provided to contract with the Village Engineer to design Phase 4 of the County Highway MN Project which is programmed for reconstruction in 2020.

FIXED CHARGES

	57310	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
591	Vehicle Reserve	0	3,000	0	3,000	4,000	33.33%
	Total FIXED CHARGES Exp	**0**	**3,000**	**0**	**3,000**	**4,000**	**33.33%**

Notes:

591-000 Money contributed towards reserves to fund the future replacement of the Public Work Director's Vehicle.

CAPITAL EQUIPMENT

	57310	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
811-102	Equipment - Leased	78,559	30,000	3,017	25,000	25,000	-16.67%
812-101	Vehicle - Light Duty	0	35,000	29,539	30,000	35,000	0.00%
812-102	Vehicle - Medium Duty	77,685	0	0	0	90,000	------------
812-103	Vehicle - Heavy Duty	885	0	0	0	161,000	------------
	Total CAPITAL EQUIPMENT Exp	**157,130**	**65,000**	**32,556**	**55,000**	**311,000**	**378.46%**

Notes:

811-102 The skid steer is leased for approximately $1,000 per year and the front end loader for approximately $1,500 per month. Every year the skid steer is replaced and every year the Village is provded with a new loader, and is not responsible for major maintenance issues.

812-101 Replacement of a pickup truck that has uses amongst all of the services and which the cost is spread across all funds related to Department.

812-102 Department requests the addition of a new mower to be partnered with the requested additional Seasonal Employee to assist in mowing responsibilities for parks to be developed, recently annexed areas, and future inheritance of Juniper Ridge Subdivision. A portion of this expense is charged to the Stormwater Utility.

812-103 Full replacement with trade in of Patrol Truck (i.e. snow plow, dump truck) along with the associated equipment needed for operations.

PUBLIC WORKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

CAPITAL IMPROVEMENTS

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57310						
820-101	Street Maintenance - Annual	160,773	300,000	11,908	175,000	300,000	0.00%
820-102	Street Maintenance - Resurface	865,493	585,000	330,400	585,000	150,000	-74.36%
821-000	Streets - Reconstruction	975,179	2,867,250	1,685,344	2,500,000	955,000	-66.69%
822-000	Utilities	(1)	250,000	0	265,000	0	-100.00%
823-000	Stormwater Utility	0	75,000	0	75,000	0	-100.00%
824-000	Pedestrian Ways	3,063	85,000	0	85,000	80,000	-5.88%
825-101	Facility	0	700,000	377,673	430,000	25,000	-96.43%
	Total CAPITAL IMPROVEMENTS Exp	**2,004,507**	**4,862,250**	**2,405,325**	**4,115,000**	**1,510,000**	**-68.94%**

Notes:

820 101-102 Includes basic street repairs needed on annual basis that have a longer than one year useful life. Including the following streets: Osborn Drive, Scott Street, Tina Lane, Hankins Court, Eighmy Road, and Smith Ridge Road.

821-000 Includes the replacement of new water main and full pavement of streets for Main Street from Marsh Road to Eighmy Road, and Timber Lane from N. Autumn Lane to Autumn Lane.

824-000 Funds provided to repair sidewalks, bike paths, and other pedestrian ways as necessary.

825-101 Overhead utilities were buried from USH 51 to the old hardware store in 2018. Future phases of the project will require additional planning and easements that should be completed before next phase begins. This funding provides assistance to design, acquire easements, etc. in order to support future phases of the project.

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Total PUBLIC WORKS Exp	**2,161,637**	**4,930,250**	**2,437,881**	**4,173,000**	**1,950,000**	**-60.45%**

SENIOR OUTREACH
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
To provide adequate funding to support capital initiatives that advance the services provided by the Senior Outreach Department.

PROGRAM DESCRIPTION:
The Department provides a variety of services to the Community as a means to support the population that is 60 and older. In doing so, there are capital needs from time to time to help provide these services in an efficient and timely manner.

PROGRAM OBJECTIVES:

- Consider the use of technology to be efficient in the delivery of services.

- Monitor future needs for the Department as they relate to capital improvement.

SENIOR OUTREACH CAPITAL BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**0**	**7,500**	**0**	**2,500**	**5,000**	**-33.33%**
49300	Fund Balances Applied	0	0	0	0	5,000	------------
	Total POLICE DEPARTMENT Rev	**0**	**7,500**	**0**	**2,500**	**10,000**	**33.33%**

Notes:

49300 Suggested use of fund balance to cover equipment costs.

EXPENDITURES

	57500	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
811-101	Equipment	0	5,000	0	0	5,000	0.00%
813-101	Technology	0	2,500	0	2,500	5,000	100.00%
	Total SENIOR OUTREACH Exp	**0**	**7,500**	**0**	**2,500**	**10,000**	**33.33%**

Notes:

811-101 Refrigerators were scheduled for replacement in 2018 and new furniture is planned for 2019 to improve furnishings within the Department.

813-101 A laptop was authorized in 2018 to assist in field visits and case management. The funding for 2019 is for workstation replacements.

LIBRARY

CAPITAL PROJECTS FUND - FUND 400

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

PROGRAM DESCRIPTION:
The facility is more than a decade old and requires various improvements to the structure, its mechanicals, and other items within facility. Ongoing capital support is provided to maintain mechanicals, structure, equipment, and other facility needs to keep in good working order.

PROGRAM OBJECTIVES:

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

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

LIBRARY CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**126,752**	**18,000**	**98,585**	**35,000**	**46,250**	**156.94%**
46900	Other Public Charges for Services	0	0	0	0	50,000	------------
49300	Fund Balances Applied	0	70,000	0	70,000	25,000	-64.29%
	Total LIBRARY Rev	**126,752**	**88,000**	**98,585**	**105,000**	**121,250**	**37.78%**

Notes:

46900 The Village charges an impact fee with new development in order to pay for the debt service associated with the Library's construction in the early 2000's. This debt service was retired and the fee is being moved to Capital Projects in order to be reserved for future facility construction needs.

49300 The shelving project from 2018 is planned to be carried over into 2019.

EXPENDITURES	57610	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
590-000	Facility Reserve	0	0	0	0	50,000	------------
811-107	Equipment - Shelving	0	10,000	0	0	10,000	0.00%
813-101	Technology - Hardware	5,865	8,000	695	5,000	16,250	103.13%
813-102	Technology - Software	10,055	0	0	0	0	------------
825-101	Facility - Structural Work	89,497	0	23,513	25,000	45,000	------------
825-102	Facility - Mechanicals	21,335	70,000	74,377	75,000	0	-100.00%
	Total LIBRARY Exp	**126,752**	**88,000**	**98,585**	**105,000**	**121,250**	**37.78%**

Notes:

590-000 Revenue collected from Library Impact Fee is set aside within fund balance to be used for future facility needs.

825-101 Two projects are planned in 2019…1) remodel the public bathrooms; and 2) reconfigure the story time room to allow for more efficient use.

PARKS

CAPITAL PROJECTS FUND - FUND 400

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

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

PROGRAM OBJECTIVES:

- Follow through on planning efforts in order to implement capital projects and large improvement initiatives within Village Parks.

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

- Continued phased implementation of new improvements at Orchard Hill Park.

PARKS CAPITAL BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**280,394**	**1,200,000**	**382,945**	**597,411**	**3,192,500**	**166.04%**
47350	County - Grants	0	0	42,718	42,718	167,500	------------
49230	Transfer - TID	0	0	0	0	66,250	------------
49240	Transfer - Parks Fund	0	650,000	0	400,000	0	-100.00%
49300	Fund Balances Applied	0	170,000	0	170,000	25,000	-85.29%
	Total PARKS Rev	**280,394**	**2,020,000**	**425,663**	**1,210,129**	**3,451,250**	**70.85%**

Notes:

47350 The Village is applying for a 2018 PARC Grant from Dane County in order to develop a trail associated with the Lower Yahara River Trail through Urso/Schuetz Park. The budgeted amount expencted is set at $50,000. Additional Land Trust funds are also up for consideration from the County for property acquisition associated with the Trail within the Village. This amount is set at $117,500.

49230 The TID will cover a share of the cost to acquire the property to expand the Lower Yahara River Trail and complement adjacent public parking lot.

49240 The Village charges park development and impact fees at the time of plat approval and permitting for construction. This allows for the development of parks without having to rely solely on borrowed money or tax levy. The contributions from the Parks Fund for associated and eligible projects is contained within Fund 405.

49300 Some fund balance is included for demolition expenses should the duplex be acquired associated with the property acquisition for trail expansion.

PARKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

	57620	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
824-000	Pedestrian Ways	181,960	0	0	0	0	------------
826-000	Property	0	200,000	0	0	2,708,750	1254.38%
827-103	Park Development - Brandt	20,808	450,000	3,736	450,000	100,000	-77.78%
827-105	Park Development - Conrad Jaeger	8,255	20,000	0	20,000	0	-100.00%
827-107	Park Development - Discovery Garden	8,750	250,000	190,129	190,129	0	-100.00%
827-111	Park Development - Lewis	12,919	0	0	0	0	------------
827-112	Park Development - McDaniel	25,830	350,000	217,532	350,000	117,500	-66.43%
827-113	Park Development - McFarland	0	500,000	165	0	25,000	-95.00%
827-116	Park Development - Orchard Hill	21,871	250,000	14,101	200,000	500,000	100.00%
	Total PARKS Exp	**280,394**	**2,020,000**	**425,663**	**1,210,129**	**3,451,250**	**70.85%**

Notes:

826-000 There are two proposed property acquisitions to be considered in 2019…1) the largest one sets aside $2.5 million for a future community park somewhere within the Village's East side growth area; and 2) the smaller one is to acquire property estimated at $250,000 adjacent the Lower Yahara Trail within the Village funded jointly by the County and Village.

827-103 The Village Engineer has identified some green space adjacent to Brandt Park that the Village presently owns that can be converted into a parking lot. This alleviates the need to purchase additional land. The intent is to construct the parking lot in order to support park use and the Lower Yahara Trail. The total cost for this project is $200,000 and split with the Parks Fund (405).

827-112 An addition is proposed to the existing bathroom facility in order to create useable space for to be determined park programming, general storage, and the Police Department's UTV. The UTV was acquired in 2018 in order to provide better emergency response to the Lower Yahara Trail within areas they have jurisdiction. It is currently stored at the Public Works Facility on Terminal Drive and locating it at McDaniel Park would lower response times to the area on the boardwalk hardest to get to. Total cost for all of this work is estimated at $235,000 and split with the Parks Fund (405).

827-113 This funding is to prepare a new master plan for McFarland Park. The park is changing and as participation in its users grow, more changes are likely on the horizon. Preparing a new Master Plan now will help to organize this effort and gather input from these various groups as well as the Public on its future development.

827-116 A parking lot was constructed in 2018 along with a significant restoration to clear out invasive species and overgrown plants within the park. This allows for further development of the park as the Village looks to continue work to develop a disc golf course, connection to the Lower Yahara Trail, dog park expansion, future facility planning, and additional woodland restoration.

COMMUNITY DEVELOPMENT
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
The long term vision for the Community is important across many different views, to that end the Planning Capital Projects fund will address those planning activities that advance the development of this vision.

PROGRAM DESCRIPTION:
The Planning Capital Fund addresses its needs when required plans are due for an update or new initiatives are sought to address some sort of deficiency. The updated of the Comprehensive Plan update was completed in 2017. Planning projects recently completed in 2018 include a branding initiative and parks/open space plan update.

PROGRAM OBJECTIVES:

- Continue phased implementation of branding initiative.

- Review alternatives for new neighborhood plans or special projects.

COMMUNITY DEVELOPMENT CAPITAL BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenues	**8,778**	**32,000**	**38,701**	**2,000**	**52,000**	**62.50%**
49300	Fund Balances Applied	0	75,000	0	50,000	0	-100.00%
	Total COMMUNITY DEVELOPMENT Rev	**8,778**	**107,000**	**38,701**	**52,000**	**52,000**	**-51.40%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57700						
210	Support Services	8,778	30,000	0	0	0	-100.00%
211	Consultant Services	0	75,000	38,701	50,000	0	-100.00%
591	Vehicle Reserve	0	2,000	0	2,000	2,000	0.00%
810	Small Capital	0	0	0	0	50,000	------------
	Total COMMUNITY DEVELOPMENT Exp	**8,778**	**107,000**	**38,701**	**52,000**	**52,000**	**-51.40%**

Notes:

591 The inspector's vehicle has a sinking fund in order to set funds aside to pay for its replacement when needed.

810 Funding is provided within this line item to pay for items associated with the first phase of branding implementation. The phasing plan following acceptance of the branding style guide was under final review at the time of budget submittal and can be finalized to the Village Board's content when complete.

TRANSFERS TO OTHER FUNDS
CAPITAL PROJECTS FUND - FUND 400

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.

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Parks Fund (405)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 405 Parks Fund 09242018

2019 Budget

Parks

Fund #405

Summary

Village of McFarland

2019 Parks Fund Operating Budget

FUND 405

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46000	Public Charges for Services	214,718	173,500	145,387	190,000	180,000	3.75%
48000	Miscellaneous Revenue	1,906	1,500	34,486	36,617	14,250	850.00%
49000	Other Financing Sources	0	490,000	0	430,500	154,500	-68.47%
	Total Budget Revenue	**216,624**	**665,000**	**179,873**	**657,117**	**348,750**	**-47.56%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
57620	PARK IMPROVEMENTS	61,573	65,000	10,780	657,117	348,750	436.54%
59200	TRANSFERS TO OTHER FUNDS	0	600,000	0	0	0	-100.00%
	Total Budget Expenditures	**61,573**	**665,000**	**10,780**	**657,117**	**348,750**	**-47.56%**
	Difference in Revenues over Expenditures	**155,051**	**0**	**169,092**	**0**	**0**	

Revenues

REVENUES

PARKS FUND - FUND 405

Budget Summary

Public Charges for Services	46000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46720-101	Park Fees - User Charges	0	0	0	0	0	------------
46720-102	Park Fees - General Impact	26,712	20,000	25,776	35,000	25,000	25.00%
46720-103	Park Fees - Development impact	183,456	150,000	115,220	150,000	150,000	0.00%
46720-104	Park Fees - Facility Impact	3,051	2,000	2,945	3,000	3,000	50.00%
46720-105	Park Fees - Trail Impact	1,499	1,500	1,446	2,000	2,000	33.33%
	Total PUBLIC CHARGES FOR SERVICES Rev	**214,718**	**173,500**	**145,387**	**190,000**	**180,000**	**3.75%**

Miscellaneous Revenue	48000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous Revenue	0	0	0	0	0	------------
48100-000	Interest	1,944	1,500	1,869	4,000	3,000	100.00%
48500-101	Donations - General	(38)	0	32,617	32,617	11,250	------------
	Total MISCELLANEOUS REVENUE Rev	**1,906**	**1,500**	**34,486**	**36,617**	**14,250**	**850.00%**

Other Financing Sources	49000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
49200	Transfers from Other Funds	0	0	0	0	0	------------
49300	Fund Balance Applied	0	490,000	0	430,500	154,500	-68.47%
	Total OTHER FINANCING SOURCES Rev	**0**	**490,000**	**0**	**430,500**	**154,500**	**-68.47%**

Total Budget Revenues	***216,624***	***665,000***	***179,873***	***657,117***	***348,750***	***-47.56%***

Expenses

PARK IMPROVEMENTS

PARKS FUND - FUND 405

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

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

PROGRAM OBJECTIVES:

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

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

PARKS FUND CAPITAL BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenues	**61,573**	**65,000**	**10,780**	**657,117**	**348,750**	**436.54%**

Notes:

46720-102 Fees collected through new construction and development to pay for park impacts.

46720-103 Developers are required to pay fees as established in ordinance based on the amount of parkland dedication that is provided which have been substantial in recent years due to commercial developments not having land available to dedicate.

46720-104 Fees collected through new construction and development to pay for impacts to public works facilities.

46720-105 Fees collected through new construction and development to pay for impacts to trails.

48500-101 The Village entered into agreements with the Bocce Association and Soccer Club for facility development in 2018. Each club is on different terms and payback schedules as a donation of those facilities back to the Village.

PARK IMPROVEMENTS (continued)

PARKS FUND - FUND 405

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	57620						
811-101	Equipment	1,646	15,000	6,352	16,030	15,000	0.00%
824-000	Pedestrian Ways	0	0	0	0	0	------------
825-101	Facility Improvements	0	50,000	0	45,955	50,000	0.00%
826-000	Property	0	0	0	0	66,250	------------
827-103	Brandt Park	0	0	0	125,000	100,000	------------
827-105	Discovery Garden	0	0	0	95,000	0	------------
827-112	McDaniel Park	4,927	0	4,428	175,132	117,500	------------
827-113	McFarland Park	0	0	0	200,000	0	------------
827-116	Orchard Hill Park	55,000	0	0	0	0	------------
	Total PARK IMPROVEMENTS Exp	**61,573**	**65,000**	**10,780**	**657,117**	**348,750**	**436.54%**

Notes:

811-101 Annual allocation for itemized playground equipment, benches, picnic tables, signage, and other related amenities within park system.

825-101 A General Improvement line item is added to allow the Village to assess various park conditions and use these funds to improve parks with amenities to be determined, likely update and/or replace obsolete playground equipment as a larger project rather than on an itemized basis.

826-000 Some funding from this line item is provided to assist in the acquisition of property associated with expansion of the Lower Yahara Trail on Bashford Street.

827-103 The Village owns property that is part of this park that currently is maintained as general green space. It is located on the southeast corner of the park past the outfield of the eastern most field south of the drainage way. The intention is to use this money along with borrowed funds from the Capital Projects Fund (400) to construct additional parking to support this park and the adjacent Lower Yahara River Trail.

827-112 The parking lot reconstruction was completed in 2018 and several additional improvements are planned to continue this effort in 2019. Mainly due to delays in permitting requirements associated with wetlands, the internal trail development, second open air shelter, and gateway signage were not completed. This permit has now been approved and these projects can move forward. Funding for next year is also provided to construct an addition to the existing bathroom facility that has been considered previously to support park uses and public safety response.

TRANSFERS TO OTHER FUNDS

PARKS FUND - FUND 405

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**	**600,000**	**0**	**0**	**0**	**-100.00%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	0	600,000	0	0	0	-100.00%
	Total TRANSFERS Exp	**0**	**600,000**	**0**	**0**	**0**	**-100.00%**

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: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Retiree Fund (700)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 700 Reitree Fund 09242018

2019 Budget

Retiree

Fund #700

Summary

Village of McFarland
2019 Retiree Fund Operating Budget

FUND 700

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41000	Taxes	50,000	50,000	0	50,000	50,000	0.00%
48000	Miscellaneous Revenue	0	0	0	0	0	------------
49000	Other Financing Sources	96,033	30,750	0	32,276	100,000	225.20%
	Total Budget Revenue	**146,033**	**80,750**	**0**	**82,276**	**150,000**	**85.76%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
51430	VEBA TRUST	5,436	80,750	48,860	82,276	150,000	**85.76%**
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	**------------**
	Total Budget Expenditures	**5,436**	**80,750**	**48,860**	**82,276**	**150,000**	**85.76%**
	Difference in Rev over Exp	**140,597**	**0**	**(48,860)**	**0**	**0**	

Index Expenditures Summary

CONTRACTUAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	200						
210	Support Services	5,436	80,750	48,860	82,276	150,000	85.76%
	Total CONTRACTUAL SERVICES Exp	**5,436**	**80,750**	**48,860**	**82,276**	**150,000**	**85.76%**

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**	**------------**
		5,436	**80,750**	**48,860**	**82,276**	**150,000**	

Revenues

REVENUES
RETIREE FUND - FUND 700

Budget Summary

Taxes								
	41000							
		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
41110	Property Taxes	50,000	50,000	0	50,000	50,000	0.00%
	Total TAXES Rev	**50,000**	**50,000**	**0**	**50,000**	**50,000**	**0.00%**

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 MISCELLANOUS 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	96,033	0	0	0	0	------------
49300	Fund Balances Applied	0	30,750	0	32,276	100,000	225.20%
	Total MISCELLANOUS Revenue	**96,033**	**30,750**	**0**	**32,276**	**100,000**	**225.20%**

Total Budget Revenues	***146,033***	***80,750***	***0***	***82,276***	***150,000***	***85.76%***

Expenses

VEBA TRUST

RETIREE FUND - FUND 700

MISSION STATEMENT:

To provide adequate funding of post-retirement benefits as may be paid by the Village through its personnel policies set by the Village Board.

PROGRAM DESCRIPTION:

Several years ago the Village approved a fund to pay for expenses related to its Voluntary Employees' Beneficiary Association (VEBA) Plan. For Employees covered by a VEBA Plan, upon retirement 100% of the value of the total accrued sick leave times the salary on the last day of employment will be deposited into the Employee's VEBA account. Creating a separate fund to help pay for these post-retirement benefits helps the Village plan for the expenses as well as takes the financial burden off of the General Fund which would be making the payments on a case by case basis.

PROGRAM OBJECTIVES:

- Review performance at year end in order to determine feasibility of surplus contributions.

- Plan appropriately for funding of impending retirements.

VEBA TRUST BUDGET SUMMARY

REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**5,436**	**80,750**	**48,860**	**82,276**	**150,000**	**85.76%**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	51430						
210	Support Services	5,436	80,750	48,860	82,276	150,000	85.76%
	Total VEBA TRUST Exp	**5,436**	**80,750**	**48,860**	**82,276**	**150,000**	**85.76%**

Notes:

210 This line item represents the actual cash payout of accumulated sick leave upon retirement to a third party administrator. There were 3 retirement payouts in 2018 and could be as many as 4 retirements forecasted in 2019 based on demographic factors which may differ from the Employee's actual decision. Funds not paid out flow into fund balance in order to make future payments.

TRANSFERS TO OTHER FUNDS

RETIREE FUND - FUND 700

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

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Monday, October 29, 2018**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Canine Fund (800)**

PREVIOUS ACTION:

ISSUE SUMMARY:

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

1. 2019 Budget - 800 Canine Fund 09242018

2019 Budget

Canine

Fund #800

Summary

Village of McFarland

2019 Canine Fund Operating Budget

FUND 800

SUMMARY of REVENUES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000	Miscellaneous Revenue	25,761	15,000	10,422	25,000	25,000	66.67%
49000	Other Financing Sources	0	0	0	2,250	2,250	------------
	Total Budget Revenue	**25,761**	**15,000**	**10,422**	**27,250**	**27,250**	**81.67%**

SUMMARY of EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
52100	POLICE CANINE	14,665	0	10,202	25,000	25,000	------------
59200	TRANSFERS TO OTHER FUNDS	0	0	0	2,250	2,250	------------
	Total Budget Expenditures	**14,665**	**0**	**10,202**	**27,250**	**27,250**	**------------**
	Difference in Revenues over Expenditures	**11,096**	**15,000**	**220**	**0**	**0**	

Revenues

REVENUES

CANINE FUND - FUND 800

Budget Summary

Miscellaneous Revenue

48000

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
48000-000	Miscellaneous	0	0	0	0	0	------------
48100-000	Interest	0	0	0	0	0	------------
48500-104	Donations	25,761	15,000	10,422	25,000	25,000	66.67%
	Total MISCELLANEOUS REVENUE Rev	**25,761**	**15,000**	**10,422**	**25,000**	**25,000**	**66.67%**

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	2,250	2,250	------------
	Total OTHER FINANCING SOURCES Rev	**0**	**0**	**0**	**2,250**	**2,250**	**------------**

Total Budget Revenues	***25,761***	***15,000***	***10,422***	***27,250***	***27,250***	***81.67%***

Expenses

POLICE CANINE
CANINE FUND - FUND 800

MISSION STATEMENT:
To provide property financial control and management of donations reserved to support the police dog program.

PROGRAM DESCRIPTION:
Annually the Police Department runs a fundraiser that generates donations to support the K9 Program within the Department. The funds go towards current expenses for both the dog and its handler to help maintain its physical health and overall experience. Money is also set aside for future replacement of the K9 when the current dog retires.

PROGRAM OBJECTIVES:

- Complete transition into fund accounting as required by the Village Auditor.

- Continually monitor current dog's health and retirement status.

CANINE BUDGET SUMMARY

REVENUES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	Allocated Revenue	**14,665**	**0**	**10,202**	**25,000**	**25,000**	**------------**

EXPENDITURES

PERSONAL SERVICES		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	52100						
210	Support Services	14,665	0	10,202	15,000	7,500	------------
320	Dues and Subscriptions	0	0	0	0	1,500	------------
331	Training Expenses	0	0	0	0	2,000	------------
340	Operating Supplies	0	0	0	0	2,500	------------
390	Miscellaneous	0	0	0	0	500	------------
391	Programming	0	0	0	0	1,000	------------
593	Equipment Reserve	0	0	0	10,000	10,000	------------
	Total CANINE Exp	**14,665**	**0**	**10,202**	**25,000**	**25,000**	**------------**

Notes:

210 Represents expenses associated with veterinarian appointments.

320 Includes the annual recertification fee for the dog and its handler to be on K9 patrol.

331 Training associated with the unit to keep their certification and expertise current.

340 Supplies necessary to support the unit.

593 Funds essentially in surplus should be reserved for future expenses to replace the police dog.

TRANSFERS TO OTHER FUNDS

CANINE FUND - FUND 800

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**	**2,250**	**2,250**	**------------**

EXPENDITURES

		2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
	59200						
390	Miscellaneous	0	0	0	2,250	2,250	------------
	Total TRANSFERS Exp	**0**	**0**	**0**	**2,250**	**2,250**	**------------**

Notes:

390 The Village constructed a memorial for fallen officers through the General Fund. A portion of this expense was to be paid back by the Canine Fund over a 5 year term.

Village of McFarland

Memorandum

To: Village Board
From: Matthew G. Schuenke, Village Administrator *mgs*
Date: October 26, 2018
Re: Proposed Changes to Public Works Organizational Chart

Executive Summary

The Public Works Director announced his retirement from the position effective in December of 2018. In preparation to recruit a replacement, the Committee of the Whole reviewed the Job Description and Organizational Chart for the Department to discuss initial direction on each document. The intent is that once the Committee is agreeable to the discussed changes, then it will proceed through a review of the listed board and committee reports. The Job Description discussed at the last meeting was agreeable with the revisions presented and is ready to begin the review process pending discussion on the Organizational Chart. Further discussion was requested on the chart along with the need for more information about the changes presented. The objective of this memorandum is to summarize these changes and additional information to assist the Committee of the Whole in their discussion.

Organizational Chart

The two main changes discussed at the last meeting included creating two defined divisions within the Department with people to lead them and additional high level administrative support. The first division would be Streets and Utilities while the second would be for Parks. It was also suggested an Office Manager type position could be created to help manage and direct the day to day administrative functions of the Department, mainly within Utilities. The only change to the chart from the last meeting was adding the Village Board under Board/Committee Reports and creating a direct report line to the Village Engineer. The Village Engineer is appointed as a contracted service but does work under the general direction of the Public Works Director. The dashed line is then added to reflect this relationship.

Cost Assumptions

The entirety of this Organizational Chart is 100% funded within the draft 2019 Budget submitted by Village Staff on September 24, 2018 with the exception of two positions. The Office Manager and Parks Superintendent position would both be new positions under this structure requiring consideration for funding to the extent authorized and/or possible within the upcoming year's budget. A pay grade was assumed for each position based on internal comparability and some external review of comparable positions. A full classification would be conducted later for both positions after the chart was approved and as part of the process to fill vacancies as is customary. It is likely that the positions would fall within a grade in either direction of what is presented and pay grades are spaced 6% apart from each other within the pay plan.

Total Estimated Cost
The total cost for the Office Manager position is estimated at $102,980 with a range of approximately $96,801 (6% lower) to $109,159 (6% higher). The costs presented are inclusive of all costs for wages and benefits for each position with wages representing 73% of the total cost for this position. The total cost for the Parks Superintendent position is estimated at $89,135 with a range of approximately $83,787 to $94,483. Wages make up about 70% of the total cost for this position.

Fund Impact
All employees within the Public Works Department have their wage and benefit costs allocated across several funds to account for their responsibilities in many different service areas. The allocation percentages vary depending on the position. The allocation percentages for these two positions are listed in the chart. The Office Manager is going to be heavily involved in the functions of the Utilities leading to most of its allocation to those funds, while a position like the Parks Superintendent will lean heavily towards the General Fund within the responsibilities for parks and public works. The following is a summary of the effect these position additions will have on each of the funds:

- General Fund (100) – The 2019 Budget presented by Staff is just within the limitation on our tax levy, so simply increasing taxes in this fund is not an option. The Village would need to realize higher than expected revenue that is not taxes or cut expenses to absorb the additional cost which is feasible in both cases. Timing is also a factor, especially for the Parks Superintendent position. If the parks position was not filled until mid-year, the expenses could be cut in half for 2019 with the remainder realized in 2020. Within this fund, the timing issue for the Office Manager position is less important since the cost impact is less severe. Lastly, a position could be created via the chart but not authorized to fill until the Village Board was ready to fund the position which may not be next year.

- Utilities Fund (600) – The Utilities are funded by user charges that customers pay for sewer and water service. The Village Board has complete discretion on the charges it sets for sewer service while the PSC sets the rate upon application from the Village Board for water service. However, for both there is not a set limitation on these rates like there is for the tax levy. It is possible to go through a similar exercise to see if more revenue can be realized or expenses cut to make room for these expenses, but its likely a rate increase is needed to pay for these added costs. Regardless of this discussion, the 2019 Budget for Utilities is presented with funds to conduct a rate study in 2019 as a detailed review of general operations to determine the need for an increase. If a rate increase is warranted in either case, it could pick up these costs within that process. Water rates were last increased by 3% on October 10, 2010, and sewer rates were last increased by 8.64% on December 28, 2015.

- Stormwater Utility Fund (605) – This fund operates similar to the Utilities Fund with the charge for service under the sole discretion of the Village Board. A rate study is not proposed for this utility next year as it continues to be well funded but consideration could be given to adjust the rate as a means to increase revenue or other changes to expenses to reduce costs. This rate was increased on December 28, 2015 by about 4.7%.

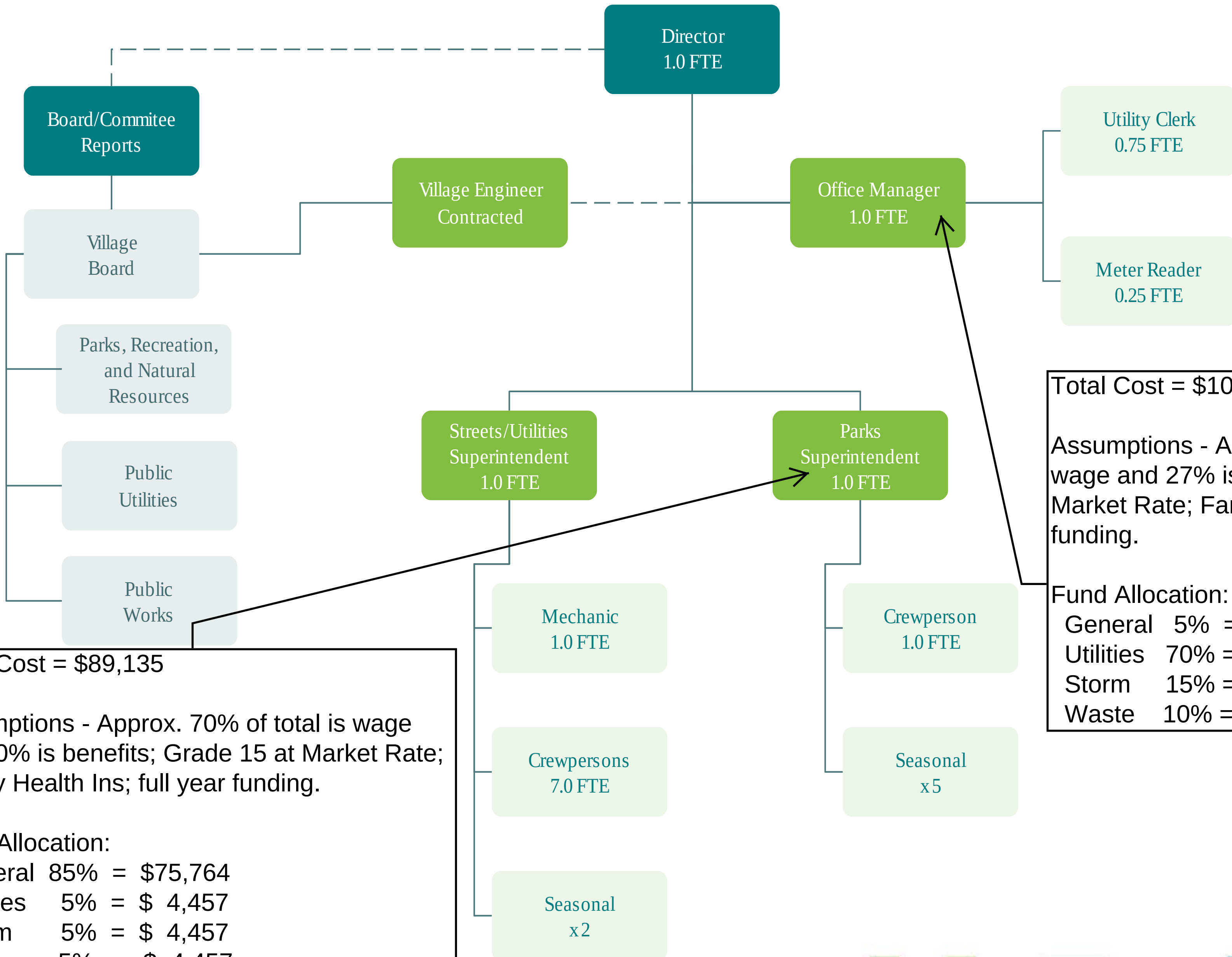
- Solid Waste Fund (610) – Not hit quite as hard as the other funds, adjustments could be made to expenses to absorb the additional costs. The main source of revenue within this fund is the assessment for garbage and recycling collection. This is a direct per house pass through on the charge to pay for that service but other revenue does come from the tax levy to support other solid waste related services. This means the revenue is subject to limitation making changes to expenses a reasonable adjustment to absorb these new costs.

Recommendation

The following recommendation by Village Staff is provided in two parts:

1. Confirm the Public Organizational Chart as presented and include with the Public Works Director job description for review by Committee(s) in November. The review of these documents will then begin on November 5th with the Personnel Committee.

2. Direct Village Staff to prepare changes to the draft 2019 Budget that fund the Parks Superintendent position beginning on July 1, 2019 and Office Manager position beginning on January 1, 2019. The specific changes developed can then be reviewed for action by the Village Board as part of its final review meeting on November 8th when its customary to consider such things for funding in the coming year.



Total Cost = $102,980

Assumptions - Approx. 73% of total is wage and 27% is benefits; Grade 18 at Market Rate; Family Health Ins; full year funding.

Fund Allocation:

General	5%	=	$ 5,149
Utilities	70%	=	$72,086
Storm	15%	=	$19,904
Waste	10%	=	$14,755

Total Cost = $89,135

Assumptions - Approx. 70% of total is wage and 30% is benefits; Grade 15 at Market Rate; Family Health Ins; full year funding.

Fund Allocation:

General	85%	=	$75,764
Utilities	5%	=	$ 4,457
Storm	5%	=	$ 4,457
Waste	5%	=	$ 4,457

October 29, 2018

DRAFT

VILLAGE OF McFarland