VILLAGE OF MCFARLAND *NOTICE OF PUBLIC MEETING*

FINANCE COMMITTEE

Wednesday, October 21, 2020 **6:30 PM** **McFarland Municipal Center**
Community Room

AGENDA

You are invited to this meeting through a Zoom webinar. The Public is strongly encouraged to watch and participate in these meetings remotely through either the webinar or telephone options listed below.

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:
https://us02web.zoom.us/j/89264645220

Or by Telephone: +1 (312) 626-6799

Webinar ID: 892 6464 5220

1. CALL TO ORDER, ROLL CALL.

2. PUBLIC APPEARANCES.
   a. This is an opportunity for members of the public to address the Village Board. Please remember this is a virtual meeting conducted through the Zoom online meeting platform. Zoom meeting attendees wishing to address the board may do so using the Question and Answer feature within the Zoom online meeting platform. You may state your name, address, and provide your comments to the board for their consideration. Members of the public who are present in person and wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to cassandra.suettinger@mcfarland.wi.us to be included as part of the meeting.

3. APPROVAL OF MINUTES.
   a. Discussion and action regarding minutes for the meeting held on August 26, 2020.

4. BUSINESS.
   a. Presentation regarding the 2021 Budget for the General Fund (100) and Capital Projects Fund (400).

   b. Review of the 2020 Municipal Levy Limit Worksheet as it relates to the proposed 2021 Budget.

   c. Presentation regarding the feasibility of future inclusion within the State Expenditure Restraint Program.

d. Presentation regarding fund balance analysis of the projected performance of the Retiree Fund (700).

5. SCHEDULE NEXT MEETING DATE.
   a. Set date for November and December meetings.

6. 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 OF MCFARLAND

Finance Committee Minutes

Wednesday, August 26, 2020 - 6:30 PM

1. **CALL TO ORDER, ROLL CALL.**

   Trustee Michael Flaherty called the regular meeting of the Finance Committee to order at 6:30 PM in the Community Room.

   Members present: Rod Clark, Michael Flaherty, Gina Kolpek, Eric Kryzenske, Mary Pat Lytle, Chuck Mulcahy, Chris St. Clair, Clifford Strelow

   Members not present: Jon Michels

   Staff Present: Village Administrator Matt Schuenke, Accountant/Deputy Treasurer Jennifer Haried

2. **PUBLIC APPEARANCES.**

   a. *This is an opportunity for members of the public to address the Village Board. Please remember this is a virtual meeting conducted through the Zoom online meeting platform. Zoom meeting attendees wishing to address the board may do so using the Question and Answer feature within the Zoom online meeting platform. You may state your name, address, and provide your comments to the board for their consideration. Members of the public who are present in person and wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to cassandra.suettinger@mcfarland.wi.us to be included as part of the meeting.*

   None.

3. **APPROVAL OF MINUTES.**

   a. *Discussion and action regarding the minutes of the regular meeting held on May 27, 2020.*

   Motion by Chuck Mulcahy, second by Rod Clark, to accept the minutes of the regular meeting held on May 27, 2020. Motion carries 8 - 0 - 0 by acclamation.

4. **BUSINESS.**

   a. *Discussion and recommendation to the Village Board to write off 2016 personal property taxes.*

   Motion by Clifford Strelow, second by Mary Pat Lytle, to recommend approval to the Village Board to write off 2016 personal property taxes. Motion carries 8 - 0 - 0 by acclamation.

b. *Discussion regarding the 2021 Budget Review/Adoption Schedule and Planning Memorandum.*

Administrator Schuenke presented the 2021 Budget Review/Adoption Schedule and Planning Memorandum to the Committee. He provided some background on the budget process along with the reviews provided by the Committee. He noted the meeting for the review is a week earlier than our regularly scheduled Finance meeting, to allow for enough time for the Village Board to complete their final reviews. No action was taken on this item.

c. *Discussion and presentation regarding financial impacts on Village operations during COVID-19 Pandemic.*

Administrator Schuenke provided an update since the May meeting on the financial impacts the COVID-19 Pandemic has had on Village operations. The Committee discussed the report provided, asking specifically on the collection process of the items listed, how they are budgeted, the comparison of the budget to date and why these specific revenue areas were chosen. Administrator Schuenke provided some insight on these questions and stated the Village Board asked staff to watch these revenue areas.

d. *Discussion regarding economic and demographic indicators affecting the Village.*

The Chair requested this discussion and Administrator Schuenke provided some insight as to how economic indicators affect local government. The Committee discussed various topics that the Village and community may be facing during this time and the possibility of discussing some of these topics at future meetings.

5. SCHEDULE NEXT MEETING DATE.

a. *Wednesday, September 23, 2020 at 6:30 pm.*

6. ADJOURNMENT.

Motion by Clifford Strelow, second by Mary Pat Lytle, to adjourn at 7:54pm.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin boards in accordance with Open Meetings Law.

Respectfully submitted,
Jennifer Haried
Accountant/Deputy Treasurer

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, October 21, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Presentation regarding the 2021 Budget for the General Fund (100) and Capital Projects Fund (400).**

PREVIOUS ACTION:
The Finance Committee met on August 26th to review the budget planning memorandum and schedule for review.

ISSUE SUMMARY:
The draft 2021 Budget was distributed to the Village Board for review at their meeting on September 28, 2020. They will work through the document page by page reviewing the details of what has been proposed. Final changes submitted by the Village Board will be done by October 30th and reviewed for inclusion as part of their special meeting scheduled for November 5th. A public hearing will be held on November 23rd which following an ordinance will be presented to adopt the budget as they are agreeable.

Included within your packets are the fund summaries for those funds dependent on the property tax levy as well as summaries specifically for the General Fund and Capital Projects Fund. This information will be presented and discussed in the meeting.

Also at the meeting, we will discuss this proposed budget in relation to levy limits, expenditure restraint, and the performance of our retiree fund as separate agenda items.

Please click on this link to view a full copy of the budget on the Village website.

FINANCIAL/BUDGET IMPACT:
General Fund - Overall the total expense for the General Fund is expected to increase by around $190,500 or an increase of 2.98%. The Property Tax Levy will increase by 13.05% or by $498,750 from the previous year to a level of $4,319,250 for the coming year. This will lead to a significant decrease in the tax rate because the Village's assessed value will increase from the previous year. The total assessed value in 2019 was $1.023 billion and it is projected to grow over $1.105 billion in 2020. This allows for the levy to be spread amongst more of the tax value causing the rate to drop. The Village rate in last year's budget was $6.49 per thousand and for next year is projected to drop to $6.27 per thousand which amounts to a decrease of 22 cents

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or a reduction of 3.37%. Property owners of a median valued home the last two years would see an increase in their actual payment of around $39.71 or an increase of 2.19%.

Capital Projects Fund - The main source of revenue to fund capital projects is borrowed money. The amount proposed to be borrowed next year is around $16.3 million for a 20 year bond to fund the construction of the Public Safety Center and $2.6 million for a 10 year note to fund other capital needs. Previously this fund carried some levy dollars within it to help pay for smaller capital needs. It is proposed that those levy dollars be shifted to the General Fund and in return the General Fund transfers funds from State Shared Revenue, Expenditure Restraint, and a portion of Highway Aid. The purpose for doing this is to remove the uncertainty regarding the application of State funding. Shared revenue and highway aid are pretty stable from year to year, but the Village falls into and out of the funding limits for expenditure restraint seemingly every other year. With those funds carried in the General Fund, the effect is on the levy to make up the loss which is limited through the levy limit formula. If those funds are moved to the Capital Projects Fund, the borrowing is impacted or potentially capital projects could be delayed helping to protect our ongoing operations. Several communities are switching to this methodology to help protect against these swings and uncertainties in the future.

All of which of course is subject to change as the Village Board completes its review.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No action is needed on this item as the information is being presented for discussion.

ATTACHMENTS:
1. 2021 Budget - Fund Summaries
2. 2021 Budget - General Fund (100) Summary
3. 2021 Budget - Capital Projects Fund (400) Summary

2021 Annual Budget

Village of McFarland

Fund Summaries

100 GENERAL FUND	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	3,820,500	4,319,250	498,750	13.05%
Other Revenue	2,577,750	2,269,500	(308,250)	-11.96%
Total Revenue	6,398,250	6,588,750	190,500	2.98%
Expense				
Personal Services	4,422,000	4,549,250	127,250	2.88%
Contractual Services	1,044,250	1,089,000	44,750	4.29%
Supplies and Expenses	437,500	460,250	22,750	5.20%
Fixed Charges	481,500	474,750	(6,750)	-1.40%
Debt Service	0	0	0	0.00%
Grants and Other	7,000	10,250	3,250	0.00%
Capital Outlay	6,000	5,250	(750)	-12.50%
Total Expense	6,398,250	6,588,750	190,500	2.98%

200 Comm/Tech	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	24,500	32,500	8,000	32.65%
Other Revenue	121,500	155,500	34,000	27.98%
Total Revenue	146,000	188,000	42,000	28.77%
Expense				
Personal Services	112,250	115,500	3,250	2.90%
Contractual Services	16,000	55,250	39,250	245.31%
Supplies and Expenses	19,750	17,250	(2,500)	-12.66%
Fixed Charges	8,000	0	(8,000)	-100.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	156,000	188,000	32,000	20.51%

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Fund Summaries

205 *LIBRARY FUND*	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	575,750	610,750	35,000	6.08%
Other Revenue	328,250	333,750	5,500	1.68%
Total Revenue	904,000	944,500	40,500	4.48%
Expense				
Personal Services	667,750	692,750	25,000	3.74%
Contractual Services	127,750	141,500	13,750	10.76%
Supplies and Expenses	108,500	110,250	1,750	1.61%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	904,000	944,500	40,500	4.48%

210 *YOUTH CENTER*	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	25,000	25,000	0	0.00%
Other Revenue	56,000	15,750	(40,250)	-71.88%
Total Revenue	81,000	40,750	(40,250)	0.00%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	500	500	0	0.00%
Supplies and Expenses	40,250	0	(40,250)	0.00%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	40,250	40,250	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	81,000	40,750	(40,250)	0.00%

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Fund Summaries

300
DEBT SERVICE FUND

	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	1,449,500	1,503,000	53,500	3.69%
Other Revenue	258,000	315,000	57,000	22.09%
Total Revenue	1,707,500	1,818,000	110,500	6.47%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	0	0	0	0.00%
Supplies and Expenses	0	0	0	0.00%
Fixed Charges	0		0	0.00%
Debt Service	1,707,500	1,818,000	110,500	6.47%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	1,707,500	1,818,000	110,500	6.47%

400
CAPITAL PROJECTS FUND

	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	320,000	0	(320,000)	-100.00%
Other Revenue	5,779,250	22,016,500	16,237,250	280.96%
Total Revenue	6,099,250	22,016,500	15,917,250	260.97%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	550,000	1,022,000	472,000	85.82%
Supplies and Expenses	0	0	0	0.00%
Fixed Charges	201,750	151,750	(50,000)	-24.78%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	5,322,500	20,842,750	15,520,250	291.60%
Total Expense	6,074,250	22,016,500	15,942,250	262.46%

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Fund Summaries

610
SOLID WASTE

	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	101,000	74,750	(26,250)	-25.99%
Other Revenue	454,750	481,000	26,250	5.77%
Total Revenue	555,750	555,750	0	0.00%
Expense				
Personal Services	61,000	55,750	(5,250)	-8.61%
Contractual Services	476,250	478,000	1,750	0.37%
Supplies and Expenses	8,500	9,500	1,000	11.76%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	10,000	12,500	2,500	25.00%
Total Expense	555,750	555,750	0	0.00%

700
RETIREE

	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	50,000	50,000	0	0.00%
Other Revenue	100,000	100,000	0	0.00%
Total Revenue	150,000	150,000	0	0.00%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	150,000	150,000	0	0.00%
Supplies and Expenses	0	0	0	0.00%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	150,000	150,000	0	0.00%

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Fund Total

100, 200, 205, 210, 300, 400, 610, 700
ALL TAX LEVY SUPORTED FUNDS

	2020 Budget	2021 Budget	Difference	Percentage
Revenue				
Property Tax Levy	6,366,250	6,615,250	249,000	3.91%
Other Revenue	9,675,500	25,687,000	16,011,500	165.48%
Total Revenue	16,041,750	32,302,250	16,260,500	101.36%
Expense				
Personal Services	5,263,000	5,413,250	150,250	2.85%
Contractual Services	2,364,750	2,936,250	571,500	24.17%
Supplies and Expenses	614,500	597,250	(17,250)	-2.81%
Fixed Charges	691,250	626,500	(64,750)	-9.37%
Debt Service	1,707,500	1,818,000	110,500	6.47%
Grants and Other	47,250	50,500	3,250	6.88%
Capital Outlay	5,338,500	20,860,500	15,522,000	290.76%
Total Operating Exp	8,980,750	9,623,750	643,000	7.16%
Total Debt Service Exp	1,707,500	1,818,000	110,500	6.47%
Total Capital Exp	5,338,500	20,860,500	15,522,000	290.76%
Total Expense	16,026,750	32,302,250	16,275,500	101.55%

Property Tax Rate

	2020 Budget	2021 Budget	Difference	Percentage
Total Assessed Valuation *	$ 1,023,417,995	$ 1,105,320,549	$ 81,902,554	8.00%
TID Increment Assessed Valuation	$ 42,530,496	$ 50,568,129	$ 8,037,632	18.90%
Assessed Valuation minus TID Increment	$ 980,887,499	$ 1,054,752,420	$ 73,864,922	7.53%
Municipal Property Tax Levy	**$ 6,366,250**	**$ 6,615,250**	**$ 249,000**	**3.91%**
Municipal Tax Rate	**$ 6.49**	**$ 6.27**	**$ (0.22)**	**-3.37%**

Estimated property taxes for a single family home based on the following assessments:

1/1/2019 Median Home Value	$ 279,050	$ 1,811.12	
1/1/2020 Median Home Value	$ 295,100	$ 1,850.82	$ 39.71
	5.75%	2.19%	

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2021 General Fund Operating Budget

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ALL TAX LEVY SUPORTED FUNDS

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	100						
110, 111	Salaries	2,818,274	3,134,250	1,497,121	2,994,241	3,312,750	5.70%
120, 121	Part-Time	451,113	501,250	182,532	374,987	438,750	-12.47%
124	Seasonal	65,119	91,250	27,752	56,004	98,750	8.22%
130	Health Insurance	546,156	671,500	297,765	595,530	665,750	-0.86%
131	Retirement	277,300	325,000	162,413	324,822	345,000	6.15%
132	Social Security/Medicare	262,502	297,000	137,951	276,150	309,250	4.12%
135	Other Employee Benefits	6,108	14,500	2,899	5,797	14,000	-3.45%
140	Wage Adjustment	48,644	51,500	0	48,342	55,000	6.80%
141	Expense Reimbursement	3,915	9,750	591	2,606	7,500	-23.08%
142	Uniform	22,178	32,000	7,960	31,250	32,000	0.00%
190	Overtime	147,584	135,000	44,788	135,640	134,500	-0.37%
Total PERSONAL SERVICES Exp		**4,648,894**	**5,263,000**	**2,361,771**	**4,845,369**	**5,413,250**	**2.85%**

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	200						
210	Support Services	399,987	747,500	245,701	900,984	1,190,000	59.20%
211	Consultant Services	293,113	512,500	198,281	432,743	617,750	20.54%
212	Refuse Collection	224,974	250,000	124,513	247,906	261,250	4.50%
213	Recycling Collection	154,782	167,500	83,763	167,527	174,000	3.88%
214	Yard Waste Services	39,744	56,000	36,700	73,400	40,000	-28.57%
220	Utilities	104,969	117,750	47,954	101,609	111,500	-5.31%
221	Communication	45,870	55,250	15,551	60,301	60,250	9.05%
230	Streets Maintenance	5,306	97,000	11,664	95,000	90,000	-7.22%
240	Equipment	54,995	71,750	28,273	60,590	56,000	-21.95%
241	Vehicles	73,756	79,250	55,366	79,650	82,750	4.42%
242	Facility	89,240	85,250	27,438	77,187	80,750	-5.28%
290	OTH Contracted Services	2,535	0	1,741	1,741	45,500	------------
291	Street Lighting	124,659	125,000	62,873	125,000	126,500	1.20%
Total CONTRACTUAL SERVICES Exp		**1,613,930**	**2,364,750**	**939,816**	**2,423,638**	**2,936,250**	**24.17%**

Village of McFarland

2021 General Fund Operating Budget

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ALL TAX LEVY SUPORTED FUNDS

SUPPLIES AND EXPENSE		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	200						
310	Office Supplies	29,706	30,000	13,400	33,135	29,500	-1.67%
311	Postage	7,544	8,250	3,364	8,600	8,750	6.06%
320	Dues and Subscriptions	24,629	29,000	16,827	27,645	32,250	11.21%
321	Printing/Publication	20,285	21,500	7,689	21,129	20,500	-4.65%
330	Meeting Expenses	6,990	13,000	340	6,842	10,500	-19.23%
331	Training Expenses	48,436	62,000	20,219	44,625	63,250	2.02%
340	Operating Supplies	107,893	119,250	62,407	140,540	130,000	9.01%
341	Fuel	62,624	65,250	21,845	52,000	58,750	-9.96%
342	Technology	31,237	23,250	42,276	44,861	23,500	1.08%
343	Safety	7,289	7,000	3,495	6,995	7,000	0.00%
344	Collection - Print	49,939	55,000	22,518	52,076	55,000	0.00%
345	Collection - Audio/Visual	10,653	12,500	2,664	5,529	12,500	0.00%
370	Roadway Supplies	76,500	90,000	39,705	95,000	98,000	8.89%
390	Miscellaneous	478,252	52,250	2,198	162,945	22,750	-56.46%
391	Programming	18,367	26,250	7,693	18,663	24,000	-8.57%
392	Uncollectible Taxes	1,111	0	0	450	1,000	------------
Total SUPPLIES AND EXPENSE Exp		**981,456**	**614,500**	**266,640**	**721,034**	**597,250**	**-2.81%**

FIXED CHARGES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	500						
510	Liability	30,632	31,500	28,591	28,609	30,750	-2.38%
511	Property	6,269	7,750	8,098	8,250	9,000	16.13%
512	Workers Compensation	81,155	76,750	65,273	65,500	68,500	-10.75%
513	Employee Assistance Prog	1,150	2,250	2,449	2,500	2,500	11.11%
514	Flex Program Admin	1,565	2,000	662	1,600	1,750	-12.50%
530	Rent	333,092	333,250	171,500	333,250	325,000	-2.48%
590	Facility Reserve	0	150,000	0	100,000	100,000	-33.33%
591	Vehicle Reserve	0	11,750	0	11,750	11,750	0.00%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
595	Annexation Payments	32,095	36,000	33,661	33,661	37,250	3.47%
Total FIXED CHARGES Exp		**485,958**	**691,250**	**310,233**	**625,120**	**626,500**	**-9.37%**

DEBT SERVICE		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	600						
610	Principal Payments	1,325,000	1,440,000	0	1,440,000	1,647,500	14.41%
620	Interest Payments	285,603	267,500	140,965	267,500	170,500	-36.26%
690	Other Debt Service	36,152	0	61,884	61,884	0	------------
Total DEBT SERVICE Exp		**1,646,756**	**1,707,500**	**202,849**	**1,769,384**	**1,818,000**	**6.47%**

Village of McFarland

2021 General Fund Operating Budget

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ALL TAX LEVY SUPORTED FUNDS

GRANTS & OTHER		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	700						
720	Community Groups	44,250	44,250	44,250	44,250	47,750	7.91%
790	Tourist Entity Payment	5,198	3,000	1,036	3,000	2,750	-8.33%
Total GRANTS & OTHER Exp		**49,448**	**47,250**	**45,286**	**47,250**	**50,500**	**6.88%**

CAPITAL OUTLAY		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	800						
810	Small Capital	22,860	166,000	3,235	54,500	152,750	-7.98%
811	Equipment	107,905	129,500	64,713	172,500	314,500	142.86%
812	Vehicle	536,997	875,000	355,833	675,666	1,690,750	93.23%
813	Technology	208,621	277,500	128,887	276,131	153,500	-44.68%
820	Streets - Maintenance	161,329	475,000	0	398,400	300,000	-36.84%
821	Streets - Construction	1,051,799	846,500	60,053	825,000	618,000	-26.99%
822	Utilities	0	0	0	0	676,000	------------
823	Stormwater Utility	253	0	0	0	86,750	------------
824	Pedestrian Ways	64,863	200,000	14,952	200,000	100,000	-50.00%
825	Facility	155,926	1,444,000	202,312	1,112,183	16,368,250	1033.54%
826	Property	1,117,692	0	11,403	0	0	------------
827	Park Development	117,272	925,000	305,301	1,199,347	400,000	-56.76%
Total CAPITAL OUTLAY Exp		**3,545,515**	**5,338,500**	**1,146,688**	**4,913,727**	**20,860,500**	**290.76%**

INDEX SUMMARIES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
100	Personal Services	4,648,894	5,263,000	2,361,771	4,845,369	5,413,250	2.85%
200	Contractual Services	1,613,930	2,364,750	939,816	2,423,638	2,936,250	24.17%
300	Supplies and Expense	981,456	614,500	266,640	721,034	597,250	-2.81%
500	Fixed Charges	485,958	691,250	310,233	625,120	626,500	-9.37%
600	Debt Service	1,646,756	1,707,500	202,849	1,769,384	1,818,000	6.47%
700	Grants and Other	49,448	47,250	45,286	47,250	50,500	6.88%
800	Capital Outlay	3,545,515	5,338,500	1,146,688	4,913,727	20,860,500	290.76%
Total Operating Expenses		*7,779,686*	*8,980,750*	*3,923,747*	*8,662,412*	*9,623,750*	*7.16%*
Total Debt Service Expenses		*1,646,756*	*1,707,500*	*202,849*	*1,769,384*	*1,818,000*	*6.47%*
Total Capital Expenses		*3,545,515*	*5,338,500*	*1,146,688*	*4,913,727*	*20,860,500*	*290.76%*
Total Expenses		**12,971,956**	**16,026,750**	**5,273,284**	**15,345,523**	**32,302,250**	**101.55%**

VILLAGE OF McFarland
Naturally Connected

2021 ANNUAL BUDGET

General

Fund #100

VILLAGE OF McFarland
Naturally Connected

2021 ANNUAL BUDGET

General

Fund #100

Summary

Village of McFarland

2021 General Fund Operating Budget

FUND 100

SUMMARY of REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
41000	Taxes	3,626,500	3,820,500	3,820,500	3,820,500	4,319,250	13.05%
41000	Taxes (Non Property Taxes)	370,773	356,000	162	373,000	375,500	5.48%
43000	Intergovernmental Revenues	628,170	716,750	249,855	735,049	410,000	-42.80%
44000	Licenses and Permits	387,132	393,750	199,901	367,156	375,250	-4.70%
45000	Fires, Forfeits, and Penalties	107,353	102,000	43,022	92,500	99,500	-2.45%
46000	Public Charges for Services	370,213	330,000	183,132	337,573	348,500	5.61%
47000	Intergovernmental Charges for Services	325,655	364,250	171,349	377,441	387,000	6.25%
48000	Miscellaneous Revenues	265,050	247,500	119,651	191,000	207,500	-16.16%
49000	Other Financing Sources	42,500	67,500	0	52,500	66,250	-1.85%
	Total Budget Revenue	**6,123,347**	**6,398,250**	**4,787,572**	**6,346,719**	**6,588,750**	**2.98%**

SUMMARY of EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
51100	VILLAGE BOARD	73,116	56,750	23,451	42,500	70,000	23.35%
51200	MUNICIPAL COURT	56,851	66,000	29,682	60,459	70,250	6.44%
51300	LEGAL	115,686	105,000	60,681	118,500	110,000	4.76%
51410	VILLAGE ADMINISTRATOR	78,433	78,750	34,991	73,361	81,750	3.81%
51420	ADMINISTRATION	271,162	275,500	158,738	264,830	275,750	0.09%
51440	ELECTIONS	7,452	16,500	14,749	35,750	11,250	-31.82%
51450	INFORMATION TECHNOLOGY	57,646	54,500	25,471	53,641	56,500	3.67%
51530	VILLAGE ASSESSOR	40,561	41,000	40,739	40,739	41,000	0.00%
51540	INSURANCE ADMINISTRATION	117,162	116,500	101,463	102,850	108,750	-6.65%
51600	FACILITY MANAGEMENT	89,068	97,500	49,574	127,242	105,000	7.69%
52100	POLICE DEPARTMENT	2,095,189	2,202,750	1,016,653	2,101,056	2,292,750	4.09%
52200	FIRE AND RESCUE DEPARTMENT	1,267,693	1,453,250	679,721	1,379,803	1,499,250	3.17%
52400	COMMUNITY DEVELOPMENT	232,369	236,000	121,941	250,978	252,750	7.10%
52500	EMERGENCY MANAGEMENT	7,051	9,750	360	750	0	-100.00%
53000	PUBLIC WORKS	751,926	924,500	385,671	861,290	940,500	1.73%
54600	SENIOR OUTREACH	228,797	253,250	117,108	246,099	285,250	12.64%
55200	PARKS	255,509	410,750	135,345	333,034	374,000	-8.95%
59200	TRANSFERS TO OTHER FUNDS	432,647	0	0	115,960	14,000	-----------
	Total Budget Expenditures	**6,178,318**	**6,398,250**	**2,996,340**	**6,208,842**	**6,588,750**	**2.98%**
	Difference in Revenues over Expenditures	**(54,971)**	**0**	**1,791,233**	**137,877**	**0**	

Village of McFarland

2021 General Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	100						
110, 111	Salaries	2,450,192	2,705,750	1,289,236	2,578,473	2,858,500	5.65%
120, 121	Part-Time	286,216	300,250	118,415	246,754	248,500	-17.24%
124	Seasonal	65,119	89,500	27,752	56,004	98,500	10.06%
130	Health Insurance	453,974	567,750	252,392	504,784	555,750	-2.11%
131	Retirement	247,583	288,750	145,405	290,807	308,500	6.84%
132	Social Security/Medicare	223,173	247,500	116,867	233,983	259,000	4.65%
135	Other Employee Benefits	4,898	11,500	2,304	4,608	11,500	0.00%
140	Wage Adjustment	34,125	36,000	0	35,481	36,750	2.08%
141	Expense Reimbursement	3,915	8,750	591	2,606	6,500	-25.71%
142	Uniform	22,178	32,000	7,960	31,250	32,000	0.00%
190	Overtime	147,472	134,250	44,398	135,250	133,750	-0.37%
	Total PERSONAL SERVICES Exp	**3,938,846**	**4,422,000**	**2,005,322**	**4,119,999**	**4,549,250**	**2.88%**

CONTRACTUAL SERVICES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	200						
210	Support Services	320,259	313,000	180,295	356,869	361,250	15.42%
211	Consultant Services	205,576	158,000	98,944	185,900	178,000	12.66%
220	Utilities	79,379	89,750	36,415	76,250	83,500	-6.96%
221	Communication	42,488	51,250	13,482	55,665	55,750	8.78%
230	Streets Maintenance	5,306	97,000	11,664	95,000	90,000	-7.22%
240	Equipment	44,921	62,250	23,879	51,340	46,750	-24.90%
241	Vehicles	73,756	79,250	55,366	79,650	82,750	4.42%
242	Facility	37,562	68,750	14,415	53,150	59,000	-14.18%
290	OTH Contracted Services	2,535	0	1,741	1,741	5,500	------------
291	Street Lighting	124,659	125,000	62,873	125,000	126,500	1.20%
	Total CONTRACTUAL SERVICES Exp	**936,442**	**1,044,250**	**499,072**	**1,080,565**	**1,089,000**	**4.29%**

SUPPLIES AND EXPENSES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	300						
310	Office Supplies	20,041	20,750	9,400	23,750	20,250	-2.41%
311	Postage	7,202	7,750	3,265	8,200	8,250	6.45%
320	Dues and Subscriptions	19,664	26,250	15,258	24,895	29,750	13.33%
321	Printing/Publication	17,675	18,500	6,124	18,000	17,500	-5.41%
330	Meeting Expenses	5,870	10,750	184	5,175	8,250	-23.26%
331	Training Expenses	44,949	57,750	18,325	41,875	59,250	2.60%
340	Operating Supplies	100,453	105,500	53,908	122,416	115,500	9.48%
341	Fuel	62,624	65,250	21,845	52,000	58,750	-9.96%
343	Safety	7,289	7,000	3,495	6,995	7,000	0.00%
370	Roadway Supplies	76,500	90,000	39,705	95,000	98,000	8.89%
390	Miscellaneous	437,668	10,750	2,107	122,152	21,750	102.33%
391	Programming	10,716	17,250	3,850	10,500	15,000	-13.04%
392	Uncollectible Taxes	1,111	0	0	450	1,000	------------
	Total SUPPLIES AND EXPENSES Exp	**811,762**	**437,500**	**177,465**	**531,408**	**460,250**	**5.20%**

Village of McFarland

2021 General Fund Operating Budget

Index Expenditures Summary (continued)

FIXED CHARGES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	500						
510	Liability	30,632	31,500	28,591	28,609	30,750	-2.38%
511	Property	6,269	7,750	8,098	8,250	9,000	16.13%
512	Workers Compensation	81,155	76,750	65,273	65,500	68,500	-10.75%
513	Employee Assistance Program	1,150	2,250	2,449	2,500	2,500	11.11%
514	Flex Program Admin	1,565	2,000	662	1,600	1,750	-12.50%
530	Rent	325,092	325,250	167,500	325,250	325,000	-0.08%
595	Annexation Payments	32,095	36,000	33,661	33,661	37,250	3.47%
	Total FIXED CHARGES Exp	**477,958**	**481,500**	**306,233**	**465,370**	**474,750**	**-1.40%**

GRANTS, CONTRIBUTIONS, INDEMNITIES, AND OTHER

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	700						
720	Community Groups	4,000	4,000	4,000	4,000	7,500	87.50%
790	Tourist Entity Payment	5,198	3,000	1,036	3,000	2,750	-8.33%
	Total GRANTS, CONTR, & OTHER Exp	**9,198**	**7,000**	**5,036**	**7,000**	**10,250**	**46.43%**

CAPITAL OUTLAY

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	800						
810	Small Capital	4,113	6,000	3,211	4,500	5,250	-12.50%
	Total CAPITAL OUTLAY Exp	**4,113**	**6,000**	**3,211**	**4,500**	**5,250**	**-12.50%**
		6,178,318	**6,398,250**	**2,996,340**	**6,208,842**	**6,588,750**	**2.98%**

VILLAGE OF McFarland
Naturally Connected

2021 ANNUAL BUDGET

General

Fund #100

Revenues

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Taxes	
	41000

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
41110	Property Taxes	3,626,500	3,820,500	3,820,500	3,820,500	4,319,250	13.05%
41111	Omitted Taxes	0	0	0	0	0	------------
41310	Water Utility Tax Equivalent	262,660	250,000	0	265,000	265,000	6.00%
41320	Tax Exempt P.I.L.O.T.	107,649	105,000	0	107,750	110,000	4.76%
41800	Interest on Taxes	464	1,000	162	250	500	-50.00%
	Total TAXES Rev	**3,997,273**	**4,176,500**	**3,820,662**	**4,193,500**	**4,694,750**	**12.41%**

Intergovernmental Revenues	
	43000

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
43200-000	Federal Grants	14,437	0	0	0	0	------------
43410-000	State - Shared Revenue	109,704	109,750	0	109,750	0	-100.00%
43420-000	State - Fire Insurance	36,523	39,000	0	39,932	42,000	7.69%
43430-000	State - Expenditure Restraint	0	60,000	0	0	30,000	-50.00%
43510-000	State - Exempt Personal Prop Aid	27,428	8,750	8,855	8,855	9,000	2.86%
43520-000	State - Police Grant	2,010	1,000	0	1,000	1,000	0.00%
43530-000	State - Highway Aid	418,924	481,750	240,881	481,762	311,500	-35.34%
43550-000	State - Aid for EMS	6,753	5,500	0	5,500	5,500	0.00%
43560-000	State - COVID Reimbursement	0	0	0	77,250	0	------------
43580-000	Ag Conversion Charge	7,067	2,000	0	2,000	2,000	0.00%
43610-000	State - Pmts for Municipal Services	5,207	8,750	0	8,750	8,750	0.00%
43620-000	P.I.L.O.T. on Conservation Lands	118	250	118	250	250	0.00%
	Total INTERGOVERNMENTAL Rev	**628,170**	**716,750**	**249,855**	**735,049**	**410,000**	**-42.80%**

REVENUES
GENERAL FUND - FUND 100

Budget Summary

Licenses and Permits 44000

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
44110-101	Establishment Licenses	11,530	12,000	5,493	5,493	12,000	0.00%
44110-102	Operator's Licenses	6,925	6,500	4,830	6,000	6,500	0.00%
44120-000	Other Business Licenses	4,265	4,000	1,875	1,875	4,000	0.00%
44130-000	Room Tax Revenues	7,101	4,000	121	2,500	4,000	0.00%
44200-101	Pet Licenses	3,884	3,500	2,256	3,500	3,500	0.00%
44200-102	Dog Park Permits	5,551	5,000	3,666	6,000	6,000	20.00%
44200-103	Miscellaneous Licenses	4,470	2,250	2,807	3,500	9,000	300.00%
44300-101	Building Permit	107,314	100,000	51,412	97,683	100,000	0.00%
44300-102	HVAC Permit	31,034	45,000	17,005	32,310	42,500	-5.56%
44300-103	Plumbing Permit	37,370	45,000	16,211	30,800	42,500	-5.56%
44300-104	Electrical Permit	47,101	50,000	22,943	43,591	48,000	-4.00%
44300-105	Sprinkler Fee	2,722	4,000	3,730	5,500	7,750	93.75%
44300-106	Fire Alarm Inspection Fee	4,515	2,000	1,815	3,500	5,000	150.00%
44300-107	FD Occupancy Inspection Fee	190	500	95	185	500	0.00%
44300-108	CD Occupancy Inspection Fee	8,450	10,000	4,610	8,759	9,000	-10.00%
44900-000	Misc. CD Permit Fees	104,710	100,000	61,032	115,960	75,000	-25.00%
	Total LICENSES AND PERMITS Rev	**387,132**	**393,750**	**199,901**	**367,156**	**375,250**	**-4.70%**

Fines, Forfeits, and Penalties 45000

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
45110	Court Penalties and Costs	101,178	95,000	40,964	87,500	92,500	-2.63%
45130	Parking Violations	6,175	7,000	2,058	5,000	7,000	0.00%
	Total FINES & PENALTIES Rev	**107,353**	**102,000**	**43,022**	**92,500**	**99,500**	**-2.45%**

Public Charges for Services 46000

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
46110-000	Administration Fees	11,095	9,000	3,906	9,000	9,000	0.00%
46210-000	Police Fees	3,294	2,500	2,204	3,000	3,000	20.00%
46220-000	Fire Fees	2,658	1,500	0	150	250	-83.33%
46230-000	Ambulance Fees	321,066	285,000	154,225	290,000	300,000	5.26%
46310-000	Public Works Fees	729	750	247	350	750	0.00%
46510-000	EMS Fees	3,100	4,500	50	500	4,500	0.00%
46600-000	Senior Outreach Fees	1,440	1,500	1,800	1,800	1,750	16.67%
46720-101	Parks Fees	16,934	15,000	8,657	10,000	16,500	10.00%
46742-000	Facility Rental Fees	120	250	120	120	250	0.00%
46800-000	Community Development Fees	9,777	10,000	11,922	22,653	12,500	25.00%
	Total PUBLIC CHARGES Rev	**370,213**	**330,000**	**183,132**	**337,573**	**348,500**	**5.61%**

REVENUES
GENERAL FUND - FUND 100

Budget Summary

Intergovernmental Charges for Services	47000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
47320-101	Towns - Fire and Rescue	168,029	198,000	89,081	198,000	211,000	6.57%
47320-102	School District - Police SRO	60,680	51,750	27,916	55,832	55,000	6.28%
47350-101	County - Outreach Case Mgmt	50,351	55,750	28,282	57,286	57,250	2.69%
47350-102	County - Outreach Nutrition	19,595	15,250	11,171	22,823	23,000	50.82%
47350-103	Towns - Outreach Services	27,000	43,500	14,899	43,500	40,750	-6.32%
	Total INTERGOV CHARGES Rev	**325,655**	**364,250**	**171,349**	**377,441**	**387,000**	**6.25%**

Miscellaneous Revenues	48000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
48000-000	Miscellaneous Revenue	343	1,000	300	500	500	-50.00%
48100-000	Interest	130,756	100,000	34,484	40,000	50,000	-50.00%
48200-101	Rent - Facility/Equip (Sewer)	46,000	46,000	23,000	46,000	52,500	14.13%
48200-102	Rent - Facility/Equip (Water)	46,000	46,000	23,000	46,000	52,500	14.13%
48200-103	Rent - Facility/Equip (Storm)	24,000	24,000	12,000	24,000	30,000	25.00%
48200-104	Rent - Facility/Equip (CommTech)	8,000	8,000	4,000	8,000	0	-100.00%
48300-000	Property Sales	868	10,000	12,925	15,000	10,000	0.00%
48400-000	Insurance Recoveries	9,083	9,000	9,942	10,000	10,000	11.11%
48500-101	Donations - General	0	0	0	0	0	------------
48500-102	Donations - Senior Outreach	0	3,500	0	1,500	2,000	-42.86%
48500-104	Donations - Police	0	0	0	0	0	------------
	Total MISC REVENUES Rev	**265,050**	**247,500**	**119,651**	**191,000**	**207,500**	**-16.16%**

Other Financing Sources	49000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
49200	Transfers from Other Funds	40,250	40,250	0	40,250	0	-100.00%
49220	Transfer - Officer Memorial	2,250	2,250	0	2,250	2,250	0.00%
49300	Fund Balances Applied	0	25,000	0	10,000	64,000	156.00%
	Total OTHER FINAN SOURCES Rev	**42,500**	**67,500**	**0**	**52,500**	**66,250**	**-1.85%**

Total Budget Revenues	***6,123,347***	***6,398,250***	***4,787,572***	***6,346,719***	***6,588,750***	***2.98%***

2021
ANNUAL
BUDGET

General

Fund #100

Expenses

VILLAGE BOARD
GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

- Enhance Community communication and presence through improved electronic mediums and meetings with various community groups, entities, and stakeholders.

- Work with State Representatives, neighboring municipalities, and other partners to expand public transportation in the Village.

- Pursue strategic planning process focusing on facility and service development.

- Prioritize and update Village policies as may be applicable and necessary.

VILLAGE BOARD BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**66,015**	**52,750**	**23,330**	**40,000**	**41,000**	**-22.27%**
44130-000	Room Tax Revenues	7,101	4,000	121	2,500	4,000	0.00%
49300	Fund Balances Applied	0	0	0	0	25,000	------------
	Total MUNICIPAL COURT Revenue	**73,116**	**56,750**	**23,451**	**42,500**	**70,000**	**23.35%**

EXPENDITURES

PERSONAL SERVICES

51100		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
120	Part-Time	13,056	17,250	3,239	13,000	13,500	-21.74%
132	Social Security/Medicare	999	1,250	248	1,000	1,000	-20.00%
135	Other Employee Benefits	0	0	0	0	0	------------
141	Expense Reimbursement	296	250	0	250	250	0.00%
	Total PERSONAL SERVICES Exp	**14,352**	**18,750**	**3,487**	**14,250**	**14,750**	**-21.33%**

Notes:

120 The Village President is paid an annual stipend of $1,800 plus $40 per meeting attended. Likewise, Village Trustees are paid $40 per meeting attended. The General Fund is charged with 59% of the total cost with the remaining expense distributed amongst the TIDs, Utilities, and Solid Waste Funds.

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

141 New line item to account for mileage, meals, and other expenses reimbursed to employees as allowed by policy.

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51100						
210	Support Services	6,819	10,000	4,011	6,000	30,000	200.00%
211	Consultant Services	27,098	2,500	1,200	2,500	2,500	0.00%
	Total CONTRACTED SERVICES Exp	**33,918**	**12,500**	**5,211**	**8,500**	**32,500**	**160.00%**

Notes:

210 Annual funding sources for the preparation, printing, and distribution for the Outlook Newsletter. Also provides providing to assist in the implementation of the action plan to advance diversity, equity, and inclusion in McFarland.

211 Allocation providing general assistance for small issues as might be needed.

SUPPLIES AND EXPENSES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51100						
320	Dues and Subscriptions	6,975	8,000	7,503	7,500	7,500	-6.25%
321	Printing/Publications	4,624	4,500	1,993	4,500	4,250	-5.56%
330	Meeting Expenses	116	500	40	250	250	-50.00%
331	Training Expenses	1,225	3,500	147	250	2,500	-28.57%
390	Miscellaneous	493	500	34	250	500	0.00%
391	Programming	2,215	1,500	0	0	1,000	-33.33%
	Total SUPPLIES AND EXPENSES Exp	**15,648**	**18,500**	**9,717**	**12,750**	**16,000**	**-13.51%**

Notes:

320 Includes the Village's membership in the League of Wisconsin Municipalities (LWM), Dane County Cities/Villages Association (DCCVA), McFarland Chamber of Commerce, and Wisconsin Public Policy Forum.

331 Funding provided for Village Board members to attend training opportunities through various State associations as opportunities become available.

391 The Village Board contributes funds to recognize volunteers and other employee recognition as well as other programming needs it feels might be warranted.

GRANTS, CONTRIBUTIONS, INDEMNITIES, & OTHER		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51100						
720	Community Groups	4,000	4,000	4,000	4,000	4,000	0.00%
790	Tourist Entity Payment	5,198	3,000	1,036	3,000	2,750	-8.33%
	Total GRANTS, CONTRI, & OTHER Exp	**9,198**	**7,000**	**5,036**	**7,000**	**6,750**	**-3.57%**

Notes:

720 Annual contribution to the Food Pantry to support their ongoing operations and presence in the Community.

Total VILLAGE BOARD Exp	**73,116**	**56,750**	**23,451**	**42,500**	**70,000**	**23.35%**

MUNICIPAL COURT

GENERAL FUND - FUND 100

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

PROGRAM DESCRIPTION:
The Court administers justice and holds individuals accountable for their actions when found guilty of ordinance violations. The Court imposes fines/fees, collects those fines/fees, as well as imposes and collects restitution and other miscellaneous fees. The Court aggressively pursues those who fail to pay their fines. The Court handles local municipal ordinance, traffic, and juvenile code ordinance violations.

PROGRAM OBJECTIVES:

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

- To complete a Court user manual to make sure that the Municipal Court continues to run efficiently.

MUNICIPAL COURT BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**0**	**0**	**0**	**0**	**0**	**------------**
45110	Court Penalties and Costs	101,178	95,000	40,964	87,500	92,500	-2.63%
	Total MUNICIPAL COURT Revenue	**101,178**	**95,000**	**40,964**	**87,500**	**92,500**	**-2.63%**

EXPENDITURES

PERSONAL SERVICES

	51200	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
120	Part-Time	40,449	41,750	20,099	40,199	43,500	4.19%
130	Health Insurance	2,896	6,750	1,979	3,957	10,250	51.85%
131	Retirement	2,222	2,500	1,200	2,400	2,500	0.00%
132	Social Security/Medicare	3,375	3,500	1,507	3,014	3,250	-7.14%
135	Other Employee Benefits	192	250	98	195	250	0.00%
140	Wage Adjustment	944	750	0	944	750	0.00%
190	Overtime	288	0	730	750	0	------------
	Total PERSONAL SERVICES Exp	**50,366**	**55,500**	**25,613**	**51,459**	**60,500**	**9.01%**

Notes:

120 The Judge (elected) is paid $650 per month and the Court Clerk (appointed) is a part-time employee working approximately 28.25 hours per week. Across the Board pay increase for 2021 is included generally at 2.0%.

130 Health Insurance is provided through the State Plan. Rates on avg increased by 7.5% while the Employee contribution was set at 7.3% on avg 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 at 6.75% of total wages in 2021, this is the same rate from 2020 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.

MUNICIPAL COURT (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

51200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	1,853	2,750	1,652	2,750	2,750	0.00%
221	Communication	0	500	0	500	500	0.00%
240	Equipment Maintenance	249	250	0	250	250	0.00%
	Total CONTRACTUAL SERVICES Exp	**2,102**	**3,500**	**1,652**	**3,500**	**3,500**	**0.00%**

Notes:

210 Includes Praxis Quick Clerks software maintenance and the Court's share of the Managed IT service.

SUPPLIES AND EXPENSES

51200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Office Supplies	1,632	1,500	272	1,500	1,500	0.00%
311	Postage	922	750	491	750	750	0.00%
320	Dues and Subscriptions	845	1,000	845	1,000	1,000	0.00%
331	Training Expenses	525	1,500	220	1,500	1,500	0.00%
390	Miscellaneous	460	750	590	750	750	0.00%
	Total SUPPLIES AND EXPENSES Exp	**4,384**	**5,500**	**2,418**	**5,500**	**5,500**	**0.00%**

Notes:

320 Provides funding for Judge's Association Dues at and Court Clerk Association dues at $40.

330 Funding to pay for course instruction, conferences, and related meeting for both the Judge and Clerk.

CAPTIAL OUTLAY

51200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
810	Small Capital	0	1,500	0	0	750	-50.00%
	Total CAPITAL OUTLAY Exp	**0**	**1,500**	**0**	**0**	**750**	**-50.00%**

Notes:

810 Line item can be used to replace office equipment, furniture, technology, etc. needed by the Court during the year.

Total MUNICIPAL COURT Exp.	**56,851**	**66,000**	**29,682**	**60,459**	**70,250**	**6.44%**

LEGAL

GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

- Review opportunities to become more business friendly and flexible for economic growth.

LEGAL BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**115,686**	**105,000**	**60,681**	**118,500**	**110,000**	**4.76%**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51300						
210-101	Support Services - General Counsel	71,976	62,500	25,731	65,000	65,000	4.00%
210-102	Support Services - Prosecution Services	28,093	27,500	19,140	32,500	27,500	0.00%
210-103	Support Services - Labor Relations	7,810	10,000	11,885	15,000	12,500	25.00%
211-000	Consultant Services	7,807	5,000	3,925	6,000	5,000	0.00%
	Total LEGAL Exp	**115,686**	**105,000**	**60,681**	**118,500**	**110,000**	**4.76%**

Notes:

210-101 Funding provided for general legal services provided by the Village Attorney or associates in the firm.

210-102 Legal services related to the Village's prosecution of citations within the Municipal Court are broken out into their own line item to account for separately from general legal services.

210-103 Funding provided for the Village's Labor Attorney related to personnel or collective bargaining issues. Current contracts with EMT and Police Unions are current through the end of 2020 and being negotiated for 2021 and beyond as applicable.

VILLAGE ADMINISTRATOR

GENERAL FUND - FUND 100

MISSION STATEMENT:
To provide consistent leadership and management of the day to day operations of Village services and provide necessary support to the Community, Village Board, and Staff to improve the Village.

PROGRAM DESCRIPTION:
The Village Administrator is the Chief Administrative Officer of the Village overseeing the delivery of services within the Community. The position is appointed by and reports to the Village Board. Trusted to manage the operations of the Village, this budget is established to account for the expenses associated with the position and related expenses necessary to carry out the responsibilities for the job.

PROGRAM OBJECTIVES:

- Assist the Village Board and Staff in the implementation of annual goals and objectives through the delivery of items within the action plan.

- Improve access and understanding of local government for Village residents to improve transparency regarding Village decisions.

- Work with the Village Board and Department Heads to evaluate and prepare policy inventory as well as make recommendations on revisions as determined.

- Create a public art program that enriches the Community and enhances the local quality of life.

- Study the future inclusion of a multi-disciplinary Case Manager within the Village to assist Police, Fire/Rescue, and Senior Outreach in alternative emergency response and follow up.

VILLAGE ADMINISTRATOR BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**78,433**	**78,750**	**34,991**	**73,361**	**81,750**	**3.81%**

EXPENDITURES

PERSONAL SERVICES

51410		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	55,933	53,500	26,017	52,034	53,500	0.00%
130	Health Insurance	8,615	8,500	4,287	8,575	8,500	0.00%
131	Retirement	3,571	3,750	1,852	3,704	3,750	0.00%
132	Social Security/Medicare	4,105	4,250	2,049	4,097	4,250	0.00%
135	Other Employee Benefits	62	250	25	50	250	0.00%
140	Wage Adjustment	0	1,000	0	1,000	1,000	0.00%
141	Expense Reimbursement	1,711	1,500	199	250	1,000	-33.33%
	Total PERSONAL SERVICES Exp	**73,996**	**72,750**	**34,429**	**69,711**	**72,250**	**-0.69%**

Notes:

110-140 The funding provided here is to fund a portion of the Administrator position. The wages and benefits for the position are split between various funds as a reflection of the positions responsibility to manage those items. 45% of the position's Personal Services are charged to the General Fund while portions of these costs are also allocated to the TIDs, Solid Waste, and Utilities. Benefits are determined at the same rate as other employee's.

EXPENDITURES (continued)

CONTRACTUAL SERVICES

	51410	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
221	Communication	0	0	0	900	1,000	------------
	Total SUPPLIES AND EXPENSES Exp	**0**	**0**	**0**	**900**	**1,000**	**------------**

Notes:

221 The stipend authorized to reimburse the Employee for Village use of the personal cell phone. The cost for which was previously carried within the Administration Department.

SUPPLIES AND EXPENSES

	51410	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
320	Dues and Subscriptions	947	1,000	54	1,000	1,000	0.00%
330	Meeting Expenses	586	750	45	250	500	-33.33%
331	Training Expenses	2,904	4,250	463	1,500	2,000	-52.94%
340	Operating Supplies	0	0	0	0	5,000	------------
	Total SUPPLIES AND EXPENSES Exp	**4,437**	**6,000**	**562**	**2,750**	**8,500**	**41.67%**

Notes:

330-331 Provides funding for the Village Administrator to attend and participate in certain meetings not held within the Village as well as training opportunities as might be applicable.

340 Added to address Board action plan to Public Art Program.

Total ADMINISTRATOR Exp	**78,433**	**78,750**	**34,991**	**73,361**	**81,750**	**3.81%**

ADMINISTRATION
GENERAL FUND - FUND 100

MISSION STATEMENT:
To coordinate the operations of various departments with an emphasis on operational excellence, efficiency, legal compliance consistent with the policies established by the Village Board, focusing on customer service and promoting civic engagement.

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

PROGRAM OBJECTIVES:

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

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

ADMINISTRATION BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**228,993**	**238,250**	**137,569**	**235,462**	**231,750**	**-2.73%**
44110-101	Establishment Licenses	11,530	12,000	5,493	5,493	12,000	0.00%
44110-102	Operator's Licenses	6,925	6,500	4,830	6,000	6,500	0.00%
44120-000	Other Business Licenses	4,265	4,000	1,875	1,875	4,000	0.00%
44200-101	Pet Licenses	3,884	3,500	2,256	3,500	3,500	0.00%
44200-103	Miscellaneous Licenses	4,470	2,250	2,807	3,500	9,000	300.00%
46110-000	Administration Fees	11,095	9,000	3,906	9,000	9,000	0.00%
	Total GENERAL ADMIN Revenue	**271,162**	**275,500**	**158,738**	**264,830**	**275,750**	**0.09%**

EXPENDITURES

PERSONAL SERVICES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51420						
110	Salaries	103,859	99,250	49,249	98,499	105,000	5.79%
120	Part-Time	200	2,500	0	0	2,250	-10.00%
130	Health Insurance	12,087	14,750	5,973	11,945	15,750	6.78%
131	Retirement	6,885	7,000	3,446	6,891	7,250	3.57%
132	Social Security/Medicare	7,893	8,250	3,838	7,676	8,500	3.03%
135	Other Employee Benefits	85	250	48	96	250	0.00%
140	Wage Adjustment	2,756	2,500	0	2,756	2,750	10.00%
141	Expense Reimbursement	0	500	53	106	250	-50.00%
190	Overtime	0	1,250	0	0	1,000	-20.00%
	Total PERSONAL SERVICES Exp	**133,766**	**136,250**	**62,607**	**127,969**	**143,000**	**4.95%**

Notes:

110 Administration is charged with 50% of the salaries for the Clerk/Treasurer, Deputies, and other support positions within the Department. The remainder of the expense is spread amongst TIDs, Utilities, and Solid Waste Fund. Across the Board pay increase for 2021 is included generally at 2.0%.

130 Health Insurance is provided through the State Plan. Rates on avg increased by 7.5% while the Employee contribution was set at 7.3% on avg 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 at 6.75% of total wages in 2021, this is the same rate from 2020 for General Employees.

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

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

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

ADMINISTRATION (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRATUAL SERVICES

	51420	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	17,641	18,500	13,851	18,500	10,500	-43.24%
211	Consultant Services	52,685	52,000	34,225	52,000	52,000	0.00%
221	Communication	2,727	3,500	1,450	3,500	2,500	-28.57%
240	Equipment Maintenance	4,441	5,000	2,586	5,000	5,250	5.00%
	Total CONTRACTUAL SERVICES Exp	**77,494**	**79,000**	**52,112**	**79,000**	**70,250**	**-11.08%**

Notes:

210 Technical support for computers and financial software. (2021 cost of CivicClerk moves to Comm & Tech Budget with CivicPlus website cost).

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

221 Telephone and internet (2021 Reduction to move Administrator cell phone to Administrator budget).

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

SUPPLIES AND EXPENSES

	51420	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Offices Supplies	8,296	8,000	4,567	12,000	8,500	6.25%
311	Postage	3,866	4,000	1,513	4,500	4,000	0.00%
320	Dues and Subscriptions	619	750	399	750	750	0.00%
321	Printing/Publication	5,504	3,000	867	2,000	2,500	-16.67%
330	Meeting Expenses	59	250	0	250	250	0.00%
331	Training Expenses	5,479	5,500	1,081	1,500	5,500	0.00%
390	Miscellaneous	372	250	100	250	250	0.00%
392	Uncollectible Taxes	1,111	0	0	450	1,000	------------
	Total SUPPLIES AND EXPENSES Exp	**25,307**	**21,750**	**8,527**	**21,700**	**22,750**	**4.60%**

Notes:

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

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

FIXED CHARGES

	51420	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
595	Annexation Payments	32,095	36,000	33,661	33,661	37,250	3.47%
	Total CAPITAL OUTLAY Exp	**32,095**	**36,000**	**33,661**	**33,661**	**37,250**	**3.47%**

Notes:

595 The Village by Statute is responsible for paying the Town's share of their mill rate for 5 years after an annexation occurs through the taxes collected from the properties annexed.

CAPTIAL OUTLAY

	51420	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
810	Small Capital	2,500	2,500	1,831	2,500	2,500	0.00%
	Total CAPITAL OUTLAY Exp	**2,500**	**2,500**	**1,831**	**2,500**	**2,500**	**0.00%**

Notes:

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

Total ADMINISTRATION Exp	**271,162**	**275,500**	**158,738**	**264,830**	**275,750**	**0.09%**

ELECTIONS

GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

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

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

ELECTIONS BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**7,452**	**16,500**	**14,749**	**35,750**	**11,250**	**-31.82%**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51440						
120	Part-Time	2,068	10,000	3,299	10,000	2,500	-75.00%
130	Health Insurance	78	0	0	0	0	
131	Retirement	19	0	2	0	0	------------
132	Social Security/Medicare	21	0	128	0	0	------------
135	Other Employee Benefits	0	0	0	0	0	------------
190	Overtime	283	1,500	23	1,500	1,500	0.00%
210	Support Services	2,249	750	1,032	1,500	750	0.00%
240	Equipment Maintenance	685	1,000	280	1,000	1,000	0.00%
321	Printing/Publication	446	1,000	624	1,500	750	-25.00%
340	Operating Supplies	1,604	2,000	9,362	20,000	4,500	125.00%
390	Miscellaneous	0	250	0	250	250	0.00%
	Total ELECTIONS Exp	**7,452**	**16,500**	**14,749**	**35,750**	**11,250**	**-31.82%**

Notes:

120 There are two elections scheduled in 2021 which contributes to the reduction.

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

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

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

321 Several legal notices are required for publication.

INFORMATION TECHNOLOGY
GENERAL FUND - FUND 100

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

PROGRAM DESCRIPTION:
Includes funding for expenses related to contracted technical support for the central data processing file, email, and internet servers as well as data storage systems. Most of this work is contracted out through an IT specialist while some wages and benefits of the Communications and Technology Director are charged to this budget to account for their overall management and oversight of the network.

PROGRAM OBJECTIVES:

- Continued balance of Managed IT Services with the work of Staff internally to maintain the network.

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

INFORMATION TECHNOLOGY BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**57,646**	**54,500**	**25,471**	**53,641**	**56,500**	**3.67%**

EXPENDITURES

	51450	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	12,773	9,750	5,017	10,034	13,250	35.90%
120	Part-Time	957	5,250	436	872	1,250	-76.19%
130	Health Insurance	837	1,750	405	810	2,000	14.29%
131	Retirement	631	750	345	690	750	0.00%
132	Social Security/Medicare	1,033	1,250	437	874	1,000	-20.00%
135	Other Employee Benefits	6	250	3	6	250	0.00%
140	Wage Adjustment	0	500	0	355	500	0.00%
210	Support Services	41,409	35,000	18,828	40,000	37,500	7.14%
211	Consultant Services	0	0	0	0	0	------------
	Total INFORMATION TECHNOLOGY Exp	**57,646**	**54,500**	**25,471**	**53,641**	**56,500**	**3.67%**

Notes:

110-140 The funding provided here is for a portion of the Comm and Tech Department. The wages and benefits for the Department are split between various funds as a reflection of the positions responsibility to manage issues within those items. 10% of the position's Personal Services are charged to the General Fund while portions of these costs are also allocated to other funds. Benefits are determined at the same rate as other employees.

210 Maintenance of file servers, back up systems, network software, and individual work stations. Normal maintenance costs are covered under an annual service contract with an outside vendor.

VILLAGE ASSESSOR

GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

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

ASSESSOR BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**40,561**	**41,000**	**40,739**	**40,739**	**41,000**	**0.00%**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51530						
210	Support Services	40,561	41,000	40,739	40,739	41,000	0.00%
	Total ASSESSOR Exp	**40,561**	**41,000**	**40,739**	**40,739**	**41,000**	**0.00%**

Notes:

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

INSURANCE ADMINISTRATION
GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

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

INSURANCE ADMINISTRATION BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**108,079**	**107,500**	**91,521**	**92,850**	**98,750**	**-8.14%**
48400-000	Insurance Recoveries	9,083	9,000	9,942	10,000	10,000	11.11%
	Total INSURANCE ADMINISTRATION Rev	**117,162**	**116,500**	**101,463**	**102,850**	**108,750**	**-6.65%**

Notes:

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

EXPENDITURES

	51540	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
510	Liability	27,023	27,750	24,982	25,000	27,000	-2.70%
511	Property	6,269	7,750	8,098	8,250	9,000	16.13%
512	Workers Compensation	81,155	76,750	65,273	65,500	68,500	-10.75%
513	Employee Assistance Program	1,150	2,250	2,449	2,500	2,500	11.11%
514	Flex Program Admin	1,565	2,000	662	1,600	1,750	-12.50%
	Total INSURANCE ADMINISTRATION Exp	**117,162**	**116,500**	**101,463**	**102,850**	**108,750**	**-6.65%**

Notes:

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

511 Includes coverages on buildings and furnishings, inland marine, property in the open, contractor's equipment, comprehensive/collision on vehicles. An appropriate allocation of insurance costs to each utility is also made. Natural disasters worldwide have driven the cost of property insurance up in the last couple years, and 2021 will see another increase.

512 Worker's compensation premiums are calculated using three factors: the total amount of our payroll, employee job classifications, and our claims experience also commonly referred to as our experience modifier or mod. The Village is starting to see it's worker's comp insurance decline and level out after a tragic 2015 death of an officer. Additionally increases are also experienced due to increasing payroll, and increases to our worker's compensation mod from our claims history.

FACILITY MANAGEMENT

GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

- Review all applicable utilities for energy efficiency opportunities.

FACILITY MANAGEMENT BUDGET SUMMARY

REVENUES		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**80,948**	**89,250**	**45,454**	**119,122**	**104,750**	**17.37%**
46742-000	Facility Rental Fees	120	250	120	120	250	0.00%
48200-104	Rent - Facility/Equip (CommTech)	8,000	8,000	4,000	8,000	0	-100.00%
	Total FACILITY MANAGEMENT Rev	**89,068**	**97,500**	**49,574**	**127,242**	**105,000**	**7.69%**

Notes:

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

48200-104 Payment from the Communications and Technology Fund for allocated rent of space within the Municipal Center.

EXPENDITURES		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	51600						
110	Salaries	10,292	7,250	8,511	17,023	7,500	3.45%
120	Part-Time	0	1,250	0	0	500	-60.00%
124	Seasonal	466	0	0	500	750	------------
130	Health Insurance	3,149	2,000	2,171	4,342	1,750	-12.50%
131	Retirement	673	750	576	1,151	500	-33.33%
132	Social Security/Medicare	780	750	598	1,196	750	0.00%
135	Other Employee Benefits	12	750	15	30	250	-66.67%
210	Support Services	17,874	17,250	16,662	40,000	30,000	73.91%
211	Consultant Services	0	0	0	0	0	------------
220	Utilities	21,161	27,500	8,673	25,000	25,000	-9.09%
221	Communication	0	0	0	0	0	------------
242	Facility Maintenance	30,323	32,000	12,153	30,000	30,000	-6.25%
340	Operating Supplies	4,338	7,500	215	7,500	7,500	0.00%
390	Miscellaneous	0	500	0	500	500	0.00%
	Total FACILITY MANAGEMENT Exp	**89,068**	**97,500**	**49,574**	**127,242**	**105,000**	**7.69%**

Notes:

110-135 Beginning 2019 Public Work employee wages and benefits have been allocated to this budget to account for facility maintenance and management. This initially represents about 1% of their total budget but will be tracked going forward on an annual basis.

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

242 This includes such items as cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, plumbing, and CAM Fees for the Youth Center.

POLICE DEPARTMENT
GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

- Provide proactive recommendations from the Department in order to advance services, community policing, and revisions policies/procedures as applicable and necessary.

- Pursue new opportunities for training and education to enhance as well as grow officer experience.

- Foster relationships between families with special needs and Police Department.

- Study the future inclusion of a multi-disciplinary Case Manager within the Village to assist Police, Fire/Rescue, and Senior Outreach in alternative emergency response and follow up.

- Work collaboratively with the Dane County Community Restorative Court.

POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**2,020,781**	**2,138,250**	**984,476**	**2,033,975**	**2,224,500**	**4.03%**
43520-000	State - Police Grant	2,010	1,000	0	1,000	1,000	0.00%
45130	Parking Violations	6,175	7,000	2,058	5,000	7,000	0.00%
46210-000	Police Fees	3,294	2,500	2,204	3,000	3,000	20.00%
47320-102	School District - Police SRO	60,680	51,750	27,916	55,832	55,000	6.28%
48500-104	Donations - Police	0	0	0	0	0	------------
49220	Transfer - Officer Memorial	2,250	2,250	0	2,250	2,250	0.00%
	Total POLICE DEPARTMENT Revenue	**2,092,939**	**2,200,500**	**1,016,653**	**2,098,806**	**2,290,500**	**4.09%**

Notes:

45130 Citation revenue from parking tickets issued by the Department throughout the year.

46210 Fees recovered for various services requested of the Department, mainly to reproduce various reports.

47320-102 The Village Staffs a full-time officer within the High School that provides School Resource Police Services throughout the District as needed. The School District pays for half of the wages and benefits cost for this position.

EXPENDITURES

PERSONAL SERVICES

	52100	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	1,319,629	1,373,000	643,697	1,287,394	1,438,500	4.77%
120	Part-Time	1,728	5,000	247	495	5,000	0.00%
124	Seasonal	19,604	25,000	11,817	23,634	25,000	0.00%
130	Health Insurance	231,480	245,750	116,622	233,244	238,750	-2.85%
131	Retirement	150,499	164,000	83,761	167,522	177,500	8.23%
132	Social Security/Medicare	110,104	112,250	55,833	111,665	120,250	7.13%
135	Other Employee Benefits	2,312	4,000	972	1,943	4,750	18.75%
140	Wage Adjustment	5,409	9,500	0	5,409	11,250	18.42%
141	Expense Reimbursement	142	3,000	0	250	1,500	-50.00%
142	Uniform	9,772	19,500	4,990	19,500	19,500	0.00%
190	Overtime	110,125	85,000	31,973	100,000	90,000	5.88%
	Total PERSONAL SERVICES Exp	**1,960,805**	**2,046,000**	**949,912**	**1,951,056**	**2,132,000**	**4.20%**

Notes:

110 Provides funding for a Chief, Lieutenant, 3 Sergeants, Detective, Investigator, 10 Officers, Admin Assistant, Clerk III and various other limited term employees. The Detective, Investigator, and Officers are governed by a Collective Bargaining Agreement that is set to expire in 2020 and is being negotiated presently for future years. This line item also provides for holiday pay and shift differential adjustments. Across the Board pay increase for 2021 is included generally at 2.0% for non-union personnel.

120 Funding is provided for part-time sworn Police Officers that are used from time to time as a cost effective alternative to paying overtime to fill vacant shifts.

124 Seasonal Staff refers to Crossing Guards that are hired on a part-time basis during the school year.

130 Health Insurance is provided through the State Plan. Rates on avg increased by 7.5% while the Employee contribution was set at 7.3% on avg 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 unchanged in 2021 at 6.75% for General Employees and increases to 11.84% for protective service, up from 11.74% the previous year.

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.

141 Employee reimbursements by policy are called out and funded via a separate line item related to mileage, meals, and other reimbursable expenses.

142 Uniform expenses in 2021 are trending higher due to potential retirements requiring the outfitting of new officers at the commencement of their employment.

190 To cover shift vacancies, special assignments, general casework, court, and training responsibilities. Includes legal holidays worked at overtime rates. Includes clerical overtime and additional hours if required.

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

	52100	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	42,502	29,250	16,475	38,250	43,750	49.57%
211	Consultant Services	0	0	0	0	0	-----------
221	Communication	16,158	22,000	5,447	22,000	23,000	4.55%
240	Equipment Maintenance	2,845	18,500	3,131	10,000	4,250	-77.03%
241	Vehicle Maintenance	13,222	13,000	8,074	15,000	15,000	15.38%
	Total CONTRACTUAL SERVICES Exp	**74,727**	**82,750**	**33,127**	**85,250**	**86,000**	**3.93%**

Notes:

210 Includes funding for LERMS ($18,212), IT Services ($9,000), Licenses ($2,500), Info Resources ($2,500), Warranties ($6,000), DOT Access ($1,500), Planit Police ($1,500), Towing ($1,000), Suspect Bloodwork ($1,000), and registration/suspensions ($500).

221 Shares of costs for telephone ($13,500), Maintenance ($3,500), and DaneComm ($6,000).

240 Includes funding for Copier Contract ($3,750) and Equipment Repair ($500).

SUPPLIES AND EXPENSES

	52100	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Office Supplies	5,113	5,500	1,916	5,500	5,500	0.00%
311	Postage	752	1,000	252	750	1,000	0.00%
320	Dues and Subscriptions	768	750	633	1,000	1,000	33.33%
330	Meeting Expenses	1,813	2,750	268	1,000	2,750	0.00%
331	Training Expenses	11,961	18,500	10,279	18,500	20,500	10.81%
340	Operating Supplies	11,903	15,500	10,270	15,500	16,500	6.45%
341	Fuel	22,069	23,000	6,687	17,000	20,000	-13.04%
390	Miscellaneous	888	1,000	532	1,000	1,500	50.00%
391	Programming	4,390	6,000	2,778	4,500	6,000	0.00%
	Total SUPPLIES AND EXPENSES Exp	**59,657**	**74,000**	**33,614**	**64,750**	**74,750**	**1.01%**

Notes:

330 Costs associated with conducting and attending business related meetings, expenses, mileage, etc.

331 Costs associated with departmental training activities, includes anticipated employee education reimbursement requests.

340 Costs associated with ammunition/firearm purchases, investigative supplies, small capitol (seizures), and miscellaneous equipment purchases.

391 New line item added to provide funding to enhance Community Outreach through expanded programming.

Total POLICE DEPARTMENT Expense	**2,095,189**	**2,202,750**	**1,016,653**	**2,101,056**	**2,292,750**	**4.09%**

FIRE AND RESCUE DEPARTMENT
GENERAL FUND - FUND 100

MISSION STATEMENT:
Provide a safer community for the McFarland area while providing value-added services to the members of the McFarland Community.

PROGRAM DESCRIPTION:
Fire & Rescue provides emergency medical, fire suppression & extrication services, offers a variety of fire & safety education and prevention programs, and conducts plan reviews, fire and tank inspections, and enforces state and local fire codes. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The Fire & Rescue Department is staffed with the fulltime Fire & Rescue Chief, Admin. Captain, Fire Inspector/Public Education Specialist, shared Admin Assistant, six fulltime EMTs and 50 - 60 paid on call EMTs and firefighters.

PROGRAM OBJECTIVES:

- Provide fire & rescue services to the protection district 24 hours a day and 365 days a year.
- Reduce and/or eliminate injury or loss life from fire for the citizens and visitors to the protection district.
- Maintaining Insurance Services Office Public Protection Classification rating of 3/3Y.
- Provide education in the prevention of fire and injury to all ages.
- Provide proactive recommendations in order to advance services and meet necessary demands.
- Study the future inclusion of a multi-disciplinary Case Manager within the Village to assist Police, Fire/Rescue, and Senior Outreach in alternative emergency response and follow up.

FIRE DEPARTMENT BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**722,137**	**913,250**	**430,726**	**836,536**	**922,750**	**1.04%**
43420-000	State - Fire Insurance	36,523	39,000	0	39,932	42,000	7.69%
43550-000	State - Aid for EMS	6,753	5,500	0	5,500	5,500	0.00%
44300-105	Sprinkler Fee	2,722	4,000	3,730	5,500	7,750	93.75%
44300-106	Fire Alarm Inspection Fee	4,515	2,000	1,815	3,500	5,000	150%
44300-107	FD Occupancy Inspection Fee	190	500	95	185	500	0.00%
46220-000	Fire Fees	2,658	1,500	0	150	250	-83.33%
46230-000	Ambulance Fees	321,066	285,000	154,225	290,000	300,000	5.26%
46510-000	EMS Fees	3,100	4,500	50	500	4,500	0.00%
47320-101	Towns - Fire and Rescue	168,029	198,000	89,081	198,000	211,000	6.57%
	Total FIRE DEPARTMENT Revenue	**1,267,693**	**1,453,250**	**679,721**	**1,379,803**	**1,499,250**	**3.17%**

Notes:

43420 2% of all fire insurance dues are paid to the Village to help offset the cost of fire inspection programs.

44300-105 The Village performs fire sprinkler plan reviews as a delegated agent of the State of Wisconsin and collects fees. Budget reflects the projection of new construction with fire sprinkler systems and associated fees.

44300-106 The Village performs fire alarm plan reviews as a delegated agent of the State of Wisconsin and collects fees. Budget reflects the projection of new construction with fire alarm systems and associated fees.

44300-107 The department collects an inspection fee for issuing occupancy on buildings with fire sprinkler or fire alarm systems. Budget reflects the projection with updated account codes.

46220-000 Fees for inspection of flammable liquid storage tanks that are not regulated by the State. It was reduced in late 2019 due to updated state rules preventing inspection of small tanks.

46510-000 Fees collected for certification classes, 2020 was reduced due to COVID-19

EXPENDITURES

PERSONAL SERVICES

52200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries (Fire)	90,248	120,500	58,946	117,891	128,750	6.85%
111	Salaries (EMS)	281,048	384,250	183,693	367,386	414,500	7.87%
120	Part-Time - Incentive (Fire)	76,525	103,500	42,768	85,537	103,500	0.00%
121	Part-Time - Incentive (EMS)	99,572	50,000	21,102	42,205	50,000	0.00%
130	Health Insurance	55,099	117,250	47,904	95,807	110,500	-5.76%
131	Retirement	41,526	60,500	30,036	60,071	65,750	8.68%
132	Social Security/Medicare	42,430	51,750	23,247	46,493	55,000	6.28%
135	Other Employee Benefits	658	2,250	357	715	2,000	-11.11%
140	Wage Adjustment	6,809	4,000	0	6,810	6,250	56.25%
141	Expense Reimbursement	345	500	118	250	500	0.00%
142	Uniform	9,590	8,750	2,331	8,750	8,750	0.00%
190	Overtime	26,713	15,000	4,175	15,000	15,000	0.00%
	Total PERSONAL SERVICES Exp	**730,563**	**918,250**	**414,676**	**846,915**	**960,500**	**4.60%**

Notes:

110 Provides funding for 50% of the Chief, Admin. Captain, Fire Inspector/PES, and 25% of an Administrative Assistant. Across the Board pay increase for 2021 is included generally at 2.0% for non-union personnel.

111 Provides funding for 50% of the Chief, six 24 Hour EMTs, and 25% of an Administrative Assistant. The EMTs are represented employees in which their contract expires in 2020 and is being negotiated presently for future years.

130 Health Insurance is provided through the State Plan. Rates on avg increased by 7.5% while the Employee contribution was set at 7.3% on avg 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 unchanged in 2021 at 6.75% for General Employees and increases to 11.84% for protective service, up from 11.74% the previous year.

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

141 Employee reimbursements by policy are called out and funded via a separate line item related to mileage, meals, and other reimbursable expenses.

FIRE AND RESCUE DEPARTMENT (continued)
GENERAL FUND - FUND 100

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

52200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	7,503	5,000	448	3,000	5,000	0.00%
211	Consultant Services	8,400	8,500	4,200	8,400	8,500	0.00%
220	Utilities	17,250	17,250	8,625	17,250	17,250	0.00%
221	Communication	16,724	18,500	4,104	18,165	18,000	-2.70%
240	Equipment Maintenance	32,985	30,000	17,241	29,840	30,000	0.00%
241	Vehicle Maintenance	35,621	28,500	25,108	37,000	30,000	5.26%
242	Facility Maintenance	1,370	1,750	770	1,650	1,500	-14.29%
290	Other Contractual Services	2,535	0	1,741	1,741	5,500	------------
	Total CONTRACTUAL SERVICES Exp	**122,388**	**109,500**	**62,236**	**117,046**	**115,750**	**5.71%**

Notes:

210 Community CPR training was reduced in 2020 due to COVID-19. Account is submitted to maintain normal levels.

211 Consultant Services primarily funds the medical direction for the department.

221 Reduced due to cost savings from radio upgrade. Savings are not a great as planned due to increase cable service.

241 Provides annual maintenance and testing of department vehicles. 2019 repairs were delayed into 2020 significant due to budget concerns and 2020 seen more repairs. The amount noted is based on a four year average.

290 Provides offsetting expense for State EMS Aids. Funds used for training and majority will be escrowed for future.

SUPPLIES AND EXPENSES

52200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Office Supplies	2,687	2,750	1,138	2,350	2,000	-27.27%
311	Postage	228	500	254	500	500	0.00%
320	Dues and Subscriptions	8,198	12,000	5,366	12,005	15,750	31.25%
330	Meeting Expenses	1,262	1,500	108	425	1,000	-33.33%
331	Training Expenses	17,764	17,000	5,168	14,075	15,500	-8.82%
340	Operating Supplies	31,544	36,000	10,103	35,966	36,000	0.00%
341	Fuel	13,523	15,500	4,785	11,700	12,500	-19.35%
343	Safety	7,289	7,000	3,495	6,995	7,000	0.00%
390	Miscellaneous	377	500	367	467	250	-50.00%
391	Programming	3,169	3,750	916	2,500	3,750	0.00%
	Total SUPPLIES AND EXPENSES Exp	**86,041**	**96,500**	**31,700**	**86,983**	**94,250**	**-2.33%**

Notes:

320 Dues and subscriptions provides funding for professional dues, association dues, and software subscriptions. The fire reporting software currently used will no longer be supported at end of 2021. Funding is included for increased cost of new platform.

331 Training expenses provide tuition/books for new members and existing members to attend classes for certification, continuing education. A reduction is included for reduced in person training expected to continue into 2021.

FIXED CHARGES

52200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
510	Liability	3,609	3,750	3,609	3,609	3,750	0.00%
530	Rent	325,092	325,250	167,500	325,250	325,000	-0.08%
	Total FIXED CHARGES Exp	**328,701**	**329,000**	**171,109**	**328,859**	**328,750**	**-0.08%**

Notes:

510 The account provides funding for supplemental accident and injury insurance coverage for Part-Time Staff.

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

Total FIRE AND RESCUE Exp	**1,267,693**	**1,453,250**	**679,721**	**1,379,803**	**1,499,250**	**3.17%**

COMMUNITY DEVELOPMENT

GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

- Evaluate, plan, and study new areas for sustainable solutions within the Community.

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

- Evaluate, plan, and study new areas for commercial and residential development within the Community.

- Evaluate and update existing Village plans and ordinances to ensure proper planning techniques.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	------------
44300-101	Building Permit	107,314	100,000	51,412	97,683	100,000	0.00%
44300-102	HVAC Permit	31,034	45,000	17,005	32,310	42,500	-5.56%
44300-103	Plumbing Permit	37,370	45,000	16,211	30,800	42,500	-5.56%
44300-104	Electrical Permit	47,101	50,000	22,943	43,591	48,000	-4.00%
44300-108	CD Occupancy Inspection Fee	8,450	10,000	4,610	8,759	9,000	-10.00%
44900-000	Misc. CD Permit Fees	104,710	100,000	61,032	115,960	75,000	-25.00%
46800-000	Community Development Fees	9,777	10,000	11,922	22,653	12,500	25.00%
	Total COMM DEVEL Revenue	**345,756**	**360,000**	**185,135**	**351,756**	**329,500**	**-8.47%**

Notes:

44300 101-104 Permitting for new single family homes may slow in 2021 as lots in Juniper Ridge, Prairie Place, Park View Estates, and Ridge View near build-out and new lots in Rosewood Fields may not be market ready. Larger multi-family projects remain steady near the end of 2020 and into 2021. 2021 Budget reflects prior 6-year average.

EXPENDITURES

PERSONAL SERVICES

52400		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	90,598	90,250	43,717	87,434	92,500	2.49%
120	Part-Time	1,641	8,500	1,577	3,154	2,750	-67.65%
130	Health Insurance	14,606	17,750	8,895	17,791	20,750	16.90%
131	Retirement	5,727	6,250	3,121	6,243	6,500	4.00%
132	Social Security/Medicare	7,168	7,750	3,576	7,153	7,500	-3.23%
135	Other Employee Benefits	320	250	86	172	250	0.00%
140	Wage Adjustment	2,332	2,500	0	2,332	2,250	-10.00%
141	Expense Reimbursement	0	500	0	0	500	0.00%
	Total PERSONAL SERVICES Exp	**122,392**	**133,750**	**60,973**	**124,278**	**133,000**	**-0.56%**

Notes:

110 Provides funding for a full-time Director, Associate Planner, and Clerk positions. 50% of the wages and benefits are charged to the General Fund (in 2020 that was 70%) with remaining expenses being allocated to the TIDs, and utilities. Across the Board pay increase for 2021 is included generally at 2.0%.

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

COMMUNITY DEVELOPMENT (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

52400		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	4,415	5,000	2,374	4,300	5,000	0.00%
211	Consultant Services	95,993	75,000	54,674	110,000	95,000	26.67%
221	Communication	603	750	336	600	750	0.00%
240	Equipment Maintenance	148	2,500	0	1,250	2,000	-20.00%
241	Vehicle Maintenance	552	250	75	150	250	0.00%
	Total CONTRACTUAL SERVICES Exp	**101,711**	**83,500**	**57,460**	**116,300**	**103,000**	**23.35%**

Notes:

210 Includes expenses associated with technology related subscriptions & tech support (Adobe, ESRI, Zoom, ITP, etc.)

211 Includes contractual building inspection services.

SUPPLIES AND EXPENSES

52400		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Office Supplies	1,062	1,500	354	1,000	1,000	-33.33%
311	Postage	599	500	323	750	750	50.00%
320	Dues and Subscriptions	678	1,500	0	1,100	1,500	0.00%
330	Meeting Expenses	220	2,000	20	100	2,000	0.00%
331	Training Expenses	1,019	2,500	195	1,000	2,500	0.00%
340	Operating Expenses	2,653	3,500	679	2,700	3,500	0.00%
341	Fuel	523	1,750	44	650	1,250	-28.57%
390	Miscellaneous	0	3,500	512	1,100	2,250	-35.71%
	Total SUPPLIES AND EXPENSES Exp	**6,754**	**16,750**	**2,128**	**8,400**	**14,750**	**-11.94%**

Notes:

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

390 Property was purchased in 2019 to be used as part of a future Development of Affordable Housing.

CAPITAL OUTLAY

52400		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
810	Small Capital	1,513	2,000	1,380	2,000	2,000	0.00%
	Total CAPITAL OUTLAY Exp	**1,513**	**2,000**	**1,380**	**2,000**	**2,000**	**0.00%**

Notes:

810 Supports funding for small office equipment needs to meeting filing demand for large inventory of paper materials required to be kept.

Total COMMUNITY DEVELOP Exp	**232,369**	**236,000**	**121,941**	**250,978**	**252,750**	**7.10%**

EMERGENCY MANAGEMENT
GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

- Investigate new ways to educate public on emergency preparedness.

EMERGENCY MANAGEMENT BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**7,051**	**9,750**	**360**	**750**	**0**	**-100.00%**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	52500						
120	Part-Time	5,000	7,000	0	0	0	-100.00%
132	Social Security/Medicare	382	500	0	0	0	-100.00%
221	Communication	403	500	167	500	0	-100.00%
330	Meeting Expenses	0	250	0	0	0	-100.00%
331	Training Expenses	475	500	0	0	0	-100.00%
340	Operating Supplies	791	1,000	193	250	0	-100.00%
	Total EMERGENCY MGMT Exp	**7,051**	**9,750**	**360**	**750**	**0**	**-100.00%**

Notes:

120 Annual Stipend paid to Emergency Management Director.

PUBLIC WORKS
GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

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

- Develop sign installation and replacement policy/program in conjunction with Public Safety Committee and Departments.

PUBLIC WORKS BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**0**	**76,000**	**86,543**	**0**	**228,250**	**200.33%**
41310	Water Utility Tax Equivalent	262,660	250,000	0	265,000	265,000	6.00%
43530-000	State - Highway Aid	418,924	481,750	240,881	481,762	311,500	-35.34%
46310-000	Public Works Fees	729	750	247	350	750	0.00%
48200-101	Rent - Facility/Equip (Sewer)	46,000	46,000	23,000	46,000	52,500	14.13%
48200-102	Rent - Facility/Equip (Water)	46,000	46,000	23,000	46,000	52,500	14.13%
48200-103	Rent - Facility/Equip (Storm)	24,000	24,000	12,000	24,000	30,000	25.00%
	Total PUBLIC WORKS Revenue	**798,312**	**924,500**	**385,671**	**863,112**	**940,500**	**1.73%**

Notes:

41310 Payment made by the Water Utility to the General Fund for tax equivalent value of tax exempt assets computed in accordance with rules established by the Public Service Commission.

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

48200 101-103 Equipment within Public Works is used by Staff and the cost of which shared equally by all funds that may use these items. These line items represent the cost share of equipment within Public Works that is used by the Utilities.

PUBLIC WORKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

53000		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	283,323	282,250	140,451	280,901	299,250	6.02%
120	Part-Time	258	750	426	853	500	-33.33%
124	Seasonal	4,901	20,250	4,326	8,653	29,250	44.44%
130	Health Insurance	77,414	80,000	36,279	72,557	79,000	-1.25%
131	Retirement	19,838	21,250	10,736	21,472	22,500	5.88%
132	Social Security/Medicare	23,039	25,750	12,282	24,563	28,000	8.74%
135	Other Employee Benefits	656	1,500	336	671	1,500	0.00%
140	Wage Adjustment	11,610	5,000	0	5,805	4,250	-15.00%
141	Expense Reimbursement	0	500	0	0	500	0.00%
142	Uniform	2,817	3,750	639	3,000	3,750	0.00%
190	Overtime	8,561	24,000	7,407	15,000	20,000	-16.67%
	Total PERSONAL SERVICES Exp	**432,415**	**465,000**	**212,880**	**433,475**	**488,500**	**5.05%**

Notes:

110 Provides funding for a Director, Assistant to the Director, Superintendent, Mechanic, and 8 Crew Person positions. Across the Board pay increase for 2021 is included generally at 2.0%. Wages are further allocated amongst the Parks Budget as well as the TIDs and Utilities.

120 A small portion of the part-time Utility Clerk is charged to this line item based on the work they do outside the utilities.

124 There are two LTE Public Works Crewperson positions funded from June through August.

130 Health Insurance is provided through the State Plan. Rates on avg increased by 7.5% while the Employee contribution was set at 7.3% on avg 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 at 6.75% of total wages in 2021, this is the same rate from 2020 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.

141 This includes reimbursement to employees for expenses they may have incurred as part of their job in Public Works.

142 The uniform account is used to cloth Public Works Employees for their job in order to be presentable and safe.

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

PUBLIC WORKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

53000		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	1,367	1,000	1,963	2,200	2,500	150.00%
211	Consultant Services	13,593	15,000	720	7,000	15,000	0.00%
220	Utilities	24,040	35,000	11,554	24,000	26,000	-25.71%
221	Communication	4,545	4,000	1,381	8,000	8,500	112.50%
230	Street Maintenance	5,306	97,000	11,664	95,000	90,000	-7.22%
240	Equipment Maintenance	3,071	3,000	641	3,000	3,000	0.00%
241	Vehicle Maintenance	24,360	37,500	22,108	27,500	37,500	0.00%
242	Facility Maintenance	4,168	10,000	867	1,500	2,500	-75.00%
291	Street Lighting	124,659	125,000	62,873	125,000	126,500	1.20%
	Total CONTRACTUAL SERVICES Exp	**205,111**	**327,500**	**113,770**	**293,200**	**311,500**	**-4.89%**

Notes:

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

230 Includes funding for basic annual maintenance of streets including pot holing filling, sidewalks, and general repair. The Capital Projects Fund includes larger improvements designed to have a longer useful life.

240 - 241 Maintenance of vehicles and equipment is included in this account for such items as oil, parts, and specialized service.

291 Included additional funding to pursue leased decorative street lighting within Downtown area through Alliant Energy. This account includes electric costs and necessary supplies to operate Village and vendor owned street lights.

SUPPLIES AND EXPENSES

53000		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Office Supplies	571	500	597	650	750	50.00%
311	Postage	108	250	94	200	250	0.00%
320	Dues and Subscriptions	370	750	440	440	750	0.00%
330	Meeting Expenses	580	1,250	(239)	1,500	250	-80.00%
331	Training Expenses	1,298	500	(106)	650	3,500	600.00%
340	Operating Supplies	16,228	16,000	9,461	16,000	16,500	3.13%
341	Fuel	18,451	20,000	9,024	20,000	20,000	0.00%
370	Roadway Supplies	76,500	90,000	39,705	95,000	98,000	8.89%
390	Miscellaneous	240	2,250	44	175	250	-88.89%
391	Programming	53	500	0	0	250	-50.00%
	Total SUPPLIES AND EXPENSES Exp	**114,400**	**132,000**	**59,020**	**134,615**	**140,500**	**6.44%**

Notes:

331 With new and existing Staff, looking to expand training opportunities within the Department to provide more exposure to different experiences.

340 This account contains funding for the daily operation of the Department. Such items include pumps, nut and bolts, wood, rentals, tool repairs, rags, degreasers, chemicals, floor dry and other miscellaneous supplies.

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

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

391 This includes materials for public events that promote public works (i.e. National Public Works week, open house, etc.)

Total PUBLIC WORKS Expenditures	**751,926**	**924,500**	**385,671**	**861,290**	**940,500**	**1.73%**

SENIOR OUTREACH
GENERAL FUND - FUND 100

MISSION STATEMENT:
Senior Outreach provides case management, information, and assistance services for people age 60 and over as well as volunteer coordination and services within the Community.

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

PROGRAM OBJECTIVES:

- Enhance community Volunteer Day and find ways to showcase other volunteer opportunities.

- Plan, evaluate, and implement new alternatives to the delivery of senior outreach services as needed in response to changes in revenue and service demands.

- Work with Public Safety Departments to evaluate need for comprehensive senior check in program.

- Study the future inclusion of a multi-disciplinary Case Manager within the Village to assist Police, Fire/Rescue, and Senior Outreach in alternative emergency response and follow up.

SENIOR OUTREACH BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**130,411**	**133,750**	**60,956**	**119,190**	**160,500**	**20.00%**
46600-000	Senior Outreach Fees	1,440	1,500	1,800	1,800	1,750	16.67%
47350-101	County - Outreach Case Mgmt	50,351	55,750	28,282	57,286	57,250	2.69%
47350-102	County - Outreach Nutrition	19,595	15,250	11,171	22,823	23,000	50.82%
47350-103	Towns - Outreach Services	27,000	43,500	14,899	43,500	40,750	-6.32%
48500-102	Donations - Senior Outreach	0	3,500	0	1,500	2,000	-42.86%
	Total SENIOR OUTREACH Revenue	**228,797**	**253,250**	**117,108**	**246,099**	**285,250**	**12.64%**

Notes:

47350 101-103 Contributions from Dane County and donations from partnering municipalities to support case management and nutrition services. The Village implemented contracts with member Communities within the Focal Point that are effective as of January 1, 2020. This provided a new funding formula tied to utilization rather than the previous donation method.

EXPENDITURES

PERSONAL SERVICES

54600		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	104,257	110,500	53,673	107,346	160,250	45.02%
120	Part-Time	44,504	46,500	24,794	49,588	22,750	-51.08%
130	Health Insurance	34,459	38,500	18,053	36,106	42,000	9.09%
131	Retirement	8,331	9,500	4,835	9,670	11,000	15.79%
132	Social Security/Medicare	11,365	12,500	6,209	12,419	14,250	14.00%
135	Other Employee Benefits	397	750	213	426	1,000	33.33%
140	Wage Adjustment	4,265	3,750	0	4,265	4,500	20.00%
141	Expense Reimbursement	1,420	2,000	221	1,500	2,000	0.00%
	Total PERSONAL SERVICES Exp	**208,998**	**224,000**	**107,998**	**221,319**	**257,750**	**15.07%**

Notes:

110-120 Provides funding for a Director, Case Manager, and full-time Case Worker/Volunteer Coordinator. Across the Board pay increase for 2021 is included generally at 2.0%.

130-141 Remaining benefits are allocated in the same manner as other general employees.

SENIOR OUTREACH (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

54600		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	2,338	2,500	2,130	2,130	2,500	0.00%
221	Communication	1,328	1,500	597	1,500	1,500	0.00%
240	Equipment Maintenance	498	2,000	0	1,000	1,000	-50.00%
	Total CONTRACTUAL SERVICES Exp	**4,164**	**6,000**	**2,727**	**4,630**	**5,000**	**-16.67%**

Notes:

210 Shared expenses with the audit to maintain reporting requirements. Added funding to develop software that tracks programming and digitizes the meal program utilization.

SUPPLIES AND EXPENSES

54600		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
310	Office Supplies	680	1,000	556	750	1,000	0.00%
311	Postage	727	750	338	750	1,000	33.33%
320	Dues and Subscriptions	264	500	18	100	500	0.00%
321	Printing/Publication	7,101	10,000	2,640	10,000	10,000	0.00%
330	Meeting Expenses	966	500	92	250	250	-50.00%
331	Training Expenses	1,875	3,000	928	1,800	2,250	-25.00%
340	Operating Supplies	1,720	2,000	1,557	2,500	3,000	50.00%
390	Miscellaneous	1,312	500	99	500	500	0.00%
391	Programming	889	5,000	156	3,500	4,000	-20.00%
	Total SUPPLIES AND EXPENSES Exp	**15,535**	**23,250**	**6,383**	**20,150**	**22,500**	**-3.23%**

Notes:

321 The Department publishes a newsletter monthly to advertise the meal program as well as other happenings. Also have redesigned the volunteer and department brochure.

331 Additional training has been devoted to the Department to generate and develop new programs to assist seniors with general safety issues within their everyday lives.

340 Includes funding for supplies used by Volunteers and at Community events.

391 Explore alternatives to the meal site through the creation of trial special events.

CAPITAL OUTLAY

54600		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
810	Small Capital	100	0	0	0	0	------------
	Total CAPITAL OUTLAY Exp	**100**	**0**	**0**	**0**	**0**	**------------**

Notes:

810 Transferred the budget for these funds to Operating Supplies, Line 340 above.

	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
Total SENIOR OUTREACH Exp	**228,797**	**253,250**	**117,108**	**246,099**	**285,250**	**12.64%**

PARKS

GENERAL FUND - FUND 100

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

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

PROGRAM OBJECTIVES:

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

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

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

PARKS BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**233,024**	**365,750**	**123,022**	**307,034**	**287,500**	**-21.39%**
44200-102	Dog Park Permits	5,551	5,000	3,666	6,000	6,000	20.00%
46720-101	Parks Fees	16,934	15,000	8,657	10,000	16,500	10.00%
49300	Fund Balances Applied	0	25,000	0	10,000	64,000	156.00%
	Total PARKS Revenue	**255,509**	**410,750**	**135,345**	**333,034**	**374,000**	**-8.95%**

Notes:

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

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

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

EXPENDITURES

PERSONAL SERVICES

55200		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
110	Salaries	98,231	175,250	76,265	152,530	145,500	-16.98%
120	Part-Time	258	1,000	426	853	500	-50.00%
124	Seasonal	40,148	44,250	11,608	23,217	43,500	-1.69%
130	Health Insurance	13,256	34,750	9,825	19,649	26,500	-23.74%
131	Retirement	7,661	12,500	5,496	10,993	10,500	-16.00%
132	Social Security/Medicare	10,479	17,750	6,916	13,832	15,250	-14.08%
135	Other Employee Benefits	199	1,000	152	304	750	-25.00%
140	Wage Adjustment	0	6,500	0	5,805	3,250	-50.00%
190	Overtime	1,502	7,500	91	3,000	6,250	-16.67%
	Total PERSONAL SERVICES Exp	**171,734**	**300,500**	**110,780**	**230,184**	**252,000**	**-16.14%**

Notes:

110 Provides funding for a share of the cost of the Director, Assistant to the Director, Superintendent, and Crew Person position. Across the Board pay increase for 2021 is included generally at 2.0%. Wages are further allocated amongst the Parks Budget as well as Public Works budget, Solid Waste, TIDs, and Utilities.

124 There are presently 5 LTE Parks Crewperson positions that provide maintenance generally from May through September based on seasonal needs.

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

PARKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	55200						
210	Support Services	25,849	45,000	3,374	45,000	45,000	0.00%
220	Utilities	16,927	10,000	7,563	10,000	15,250	52.50%
242	Facility Maintenance	1,701	25,000	624	20,000	25,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**44,477**	**80,000**	**11,562**	**75,000**	**85,250**	**6.56%**

Notes:

210 Mainly forestry services related to EAB Response Plan and Indian Mounds Maintenance. Includes other expenses such as drug testing, tree removals and replacement trees.

242 Charges to this account include such items as cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, plumbing and other items needed to maintain the facility.

SUPPLIES AND EXPENSES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	55200						
330	Meeting Expenses	266	1,000	(149)	1,150	1,000	0.00%
331	Training Expenses	424	1,000	(50)	1,100	3,500	250.00%
340	Operating Supplies	29,671	22,000	12,068	22,000	23,000	4.55%
341	Fuel	8,059	5,000	1,305	2,650	5,000	0.00%
390	Miscellaneous	880	750	(170)	950	750	0.00%
391	Programming	0	500	0	0	0	-100.00%
	Total SUPPLIES AND EXPENSES Exp	**39,299**	**30,250**	**13,004**	**27,850**	**33,250**	**9.92%**

Notes:

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

341 Fuel costs were included in 2019 to begin accounting for the Parks share in this expense. This includes fuel for the mowers and vehicles as needed to maintain parks.

GRANTS, CONTRIBUTIONS, INDEMNITIES, & OTHER

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	55200						
720	Community Groups	0	0	0	0	3,500	------------
	Total GRANTS, CONTRI, & OTHER Exp	**0**	**0**	**0**	**0**	**3,500**	------------

Notes:

720 Contributions to local groups to support parks, bicycling, lakes, etc.

	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
Total PARKS Expenditures	**255,509**	**410,750**	**135,345**	**333,034**	**374,000**	**-8.95%**

TRANSFERS TO OTHER FUNDS

GENERAL FUND - FUND 100

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**432,647**	**0**	**0**	**115,960**	**14,000**	------------

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	59200						
390	Miscellaneous	432,647	0	0	115,960	14,000	------------
	Total TRANSFERS Exp	**432,647**	**0**	**0**	**115,960**	**14,000**	------------

Notes:

390 General Fund share of grant to TDS to be paid out of Fund 200.

VILLAGE OF McFarland
Naturally Connected

2021 ANNUAL BUDGET

Capital Projects

Fund #400

VILLAGE OF McFarland

Naturally Connected

2021 ANNUAL BUDGET

Capital Projects

Fund #400

Summary

Village of McFarland

2021 Capital Projects Fund Operating Budget

FUND 400

SUMMARY of REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
41000	Taxes	310,000	320,000	320,000	320,000	0	-100.00%
43000	Intergovernmental Revenues	0	38,000	3,900	9,650	280,000	636.84%
46000	Public Charges for Services	0	60,000	3,702	0	0	-100.00%
47000	Intergovernmental Charges for Service	0	0	0	0	329,000	------------
48000	Miscellaneous Revenues	50,249	70,000	7,368	30,000	35,000	-50.00%
49000	Other Financing Sources	1,138,017	1,737,750	0	1,566,770	2,472,500	42.28%
49100	Other Financing Sources - Borrowing	1,690,000	3,873,500	3,900,000	3,900,000	18,900,000	387.93%
	Total Budget Revenue	**3,188,266**	**6,099,250**	**4,234,970**	**5,826,420**	**22,016,500**	**260.97%**

SUMMARY of EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
57120	ADMINISTRATION	27,685	9,500	15,785	43,034	55,500	484.21%
57140	FACILITY MANAGEMENT	186,082	1,575,000	233,444	1,715,183	17,087,000	984.89%
57150	COMMUNICATIONS AND TECHNOLOGY	16,622	30,000	12,830	30,000	10,000	-66.67%
57210	POLICE DEPARTMENT	109,576	55,000	111,901	122,797	109,250	98.64%
57220	FIRE AND RESCUE DEPARTMENT	331,457	714,750	412,209	628,250	1,485,250	107.80%
57250	EMERGENCY MANAGEMENT	0	0	0	0	0	------------
57310	PUBLIC WORKS	1,571,539	2,445,500	102,462	1,898,400	2,438,000	-0.31%
57500	SENIOR OUTREACH	7,923	0	0	0	2,500	------------
57610	LIBRARY	85,213	67,500	3,446	17,500	43,000	-36.30%
57620	PARKS	1,234,964	975,000	343,817	1,253,460	424,000	-56.51%
57700	COMMUNITY DEVELOPMENT	7,118	202,000	2,562	47,000	362,000	79.21%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	------------
	Total Budget Expenditures	**3,578,178**	**6,074,250**	**1,238,455**	**5,755,624**	**22,016,500**	**262.46%**
	Difference in Revenues over Expenditures	**(389,912)**	**25,000**	**2,996,515**	**70,796**	**0**	

Village of McFarland

2021 Capital Projects Fund Operating Budget

Index Expenditures Summary

CONTRACTUAL SERVICES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	200						
210	Support Services	13,586	250,000	41,596	506,950	637,000	154.80%
211	Consultant Services	34,819	300,000	53,382	197,697	385,000	28.33%
	Total CONTRACTUAL SERVICES Exp	**48,405**	**550,000**	**94,978**	**704,647**	**1,022,000**	**85.82%**

SUPPLIES AND EXPENSES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	300						
390	Miscellaneous	0	0	0	0	0	------------
	Total SUPPLIES AND EXPENSES Exp	**0**	**0**	**0**	**0**	**0**	**------------**

FIXED CHARGES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	500						
590	Facility Reserve	0	150,000	0	100,000	100,000	-33.33%
591	Vehicle Reserve	0	11,750	0	11,750	11,750	0.00%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
	Total FIXED CHARGES Exp	**0**	**201,750**	**0**	**151,750**	**151,750**	**-24.78%**

CAPITAL OUTLAY

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	800						
810	Small Capital	7,118	150,000	24	40,000	135,000	-10.00%
811	Equipment	107,905	129,500	64,713	172,500	314,500	142.86%
812	Vehicle	536,997	875,000	355,833	675,666	1,690,750	93.23%
813	Technology	208,621	277,500	128,887	276,131	153,500	-44.68%
820	Streets - Maintenance	161,329	475,000	0	398,400	300,000	-36.84%
821	Streets - Reconstruction	1,051,799	846,500	60,053	825,000	618,000	-26.99%
822	Utilities	0	0	0	0	676,000	------------
823	Stormwater Utility	253	0	0	0	86,750	------------
824	Pedestrian Ways	64,863	200,000	14,952	200,000	100,000	-50.00%
825	Facility Improvement	155,926	1,444,000	202,312	1,112,183	16,368,250	1033.54%
826	Property	1,117,692	0	11,403	0	0	------------
827	Park Development	117,272	925,000	305,301	1,199,347	400,000	-56.76%
	Total CAPITAL OUTLAY Exp	**3,529,773**	**5,322,500**	**1,143,477**	**4,899,227**	**20,842,750**	**291.60%**
		3,578,178	**6,074,250**	**1,238,455**	**5,755,624**	**22,016,500**	**262.46%**

VILLAGE OF McFarland
Naturally Connected

2021 ANNUAL BUDGET

Capital Projects

Fund #400

Revenues

REVENUES

CAPITAL PROJECTS FUND - FUND 400

Budget Summary

Taxes	41000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
41110	Property Taxes	310,000	320,000	320,000	320,000	0	-100.00%
	Total TAXES Rev	**310,000**	**320,000**	**320,000**	**320,000**	**0**	**-100.00%**

Intergovernmental Revenues	43000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
43210-000	Federal - Public Safety Grant	0	38,000	0	0	0	-100.00%
43410-000	State - Shared Revenue	0	0	0	0	109,750	
43430-000	State - Expenditure Restraint	0	0	0	0	0	
43520-000	State - Public Safety Grant	0	0	3,900	3,900	0	------------
43530-000	State - Highway Aid	0	0	0	0	170,250	------------
43560-000	State - COVID Reimbursement	0	0	0	5,750	0	------------
	Total INTERGOV REVENUES Rev	**0**	**38,000**	**3,900**	**9,650**	**280,000**	**636.84%**

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	60,000	3,702	0	0	-100.00%
	Total PUBLIC CHARGES Rev	**0**	**60,000**	**3,702**	**0**	**0**	**-100.00%**

Intergovernmental Charges for Services	47000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
47330	Joint Transportation Projects	0	0	0	0	329,000	------------
47350	County - Grants	0	0	0	0	0	------------
	Total INTERGOV CHARGES Rev	**0**	**0**	**0**	**0**	**329,000**	**------------**

Miscellaneous Revenues	48000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
48000-000	Miscellaneous Revenue	4,908	0	0	0	0	------------
48100-000	Interest	43,341	50,000	7,368	10,000	10,000	-80.00%
48300-000	Property Sales	2,000	20,000	0	20,000	20,000	0.00%
48500-103	Donations - Fire & Rescue	0	0	0	0	5,000	------------
	Total MISC REVENUES Rev	**50,249**	**70,000**	**7,368**	**30,000**	**35,000**	**-50.00%**

Other Financing Sources	49000	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
49100	Borrowing Proceeds	1,690,000	3,873,500	3,900,000	3,900,000	18,900,000	387.93%
49200	Transfers from Other Funds	292,305	0	0	7,104	700,000	------------
49230	Transfer - TID	0	0	0	0	125,000	------------
49240	Transfer - Parks Fund	0	0	0	0	0	------------
49260	Transfer - Utilities	845,712	1,180,000	0	1,180,000	1,270,750	7.69%
49300	Fund Balances Applied	0	557,750	0	379,666	376,750	-32.45%
	Total OTHER FINAN SOURCES Rev	**2,828,017**	**5,611,250**	**3,900,000**	**5,466,770**	**21,372,500**	**280.89%**
	Total Budget Revenues	***3,188,266***	***6,099,250***	***4,234,970***	***5,826,420***	***22,016,500***	***260.97%***

VILLAGE OF McFarland
Naturally Connected

2021 ANNUAL BUDGET

Capital Projects

Fund #400

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 2021 include continued funding of general computer purchases and the creation of a digital archiving system.

PROGRAM OBJECTIVES:

- Work with the Communications and Technology Department to prepare a long range plan for Computer replacement Village wide.

- Evaluate, compare, and implement a digital archiving system to eliminate paper storage and make records retention more efficient.

ADMINISTRATION CAPITAL BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**27,685**	**9,500**	**15,785**	**43,034**	**55,500**	**484.21%**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57120						
210-000	Support Services	4,950	0	4,950	4,950	0	------------
211-000	Consultant Services	13,850	0	3,584	3,584	20,000	------------
811-101	Equipment - Acquisition (General)	0	0	0	0	0	------------
813-101	Technology - Hardware	8,885	9,500	1,775	9,500	10,500	10.53%
813-102	Technology - Software	0	0	5,476	25,000	25,000	------------
	Total ADMINISTRATION Exp	**27,685**	**9,500**	**15,785**	**43,034**	**55,500**	**484.21%**

Notes:

211-000 Update of the Library Impact Fee Study.

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

813-102 Please update the narrative to say funding to provide for the transition to a digital archiving system and digitization of Village processes.

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:

- Engage planning process on the development of a Community Center.

- Plan, design, and construct a standalone Public Safety Center for Fire/Rescue, Municipal Court, and Police Departments.

- Partner with the Library Board to plan for and support future library facility improvements.

FACILITY MANAGEMENT CAPITAL BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**151,082**	**1,234,000**	**233,444**	**1,399,183**	**16,917,750**	**1270.97%**
49200	Transfers from Other Funds	0	0	0	0	0	------------
49260	Transfer - Utilities	15,000	6,000	0	6,000	7,500	25.00%
49300	Fund Balances Applied	20,000	335,000	0	310,000	161,750	-51.72%
	Total FACILITY MANAGEMENT Rev	**186,082**	**1,575,000**	**233,444**	**1,715,183**	**17,087,000**	**984.89%**

Notes:

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

49300 Reserve funds ($700,000) are allocated from the facility assigned fund balance to replace the roof at the Municipal Center. This assignment was created specifically for this purpose. Additional funds ($137,000) are allocated from 2020 Borrowing proceeds to cover expenses related to architectural services for the Public Safety Center.

EXPENDITURES

CONTRACTUAL SERVICES

	57140	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	8,636	250,000	36,646	502,000	637,000	154.80%
211	Consultant Services	18,421	0	0	0	0	------------
	Total CONTRACTUAL SERVICES Exp	**27,057**	**250,000**	**36,646**	**502,000**	**637,000**	**154.80%**

Notes:

210 Includes facility planning and initial design services for the development of the Community Center within the Municipal Center. Additionally, funds are provided for design and bidding of the Public Safety Center.

FACILITY MANAGEMENT (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

FIXED CHARGES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57140						
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
	Total FIXED CHARGES Exp	**0**	**140,000**	**0**	**140,000**	**140,000**	**0.00%**

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57140						
813-101	Technology - Hardware	43,670	10,000	0	0	10,000	0.00%
825-101	Facility Improvement - Structural Work	12,121	1,000,000	107,208	973,384	16,300,000	1530.00%
825-102	Facility Improvement - Mechanicals	103,234	135,000	59,799	59,799	0	-100.00%
825-103	Facility Improvement - General	0	40,000	29,791	40,000	0	-100.00%
	Total CAPITAL OUTLAY Exp	**159,025**	**1,185,000**	**196,798**	**1,073,183**	**16,310,000**	**1276.37%**

Notes:

813-101 General equipment needs to support the IT network of the Village. Expenses are shared with the Utilities also as appropriate.

825-101 The Public Works Facility was remodeled in 2020. The amount for 2021 is to fund the construction of a new Public Safety Center. This new facility will house Fire/Rescue, Municipal Court, and Police departments.

Total FACILITY MANAGEMENT Exp	**186,082**	**1,575,000**	**233,444**	**1,715,183**	**17,087,000**	**984.89%**

COMMUNICATIONS AND TECHNOLOGY

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
Provide sufficient capital funding to maintain adequate services provided to the public through the various meeting rooms utilized for meetings and community rentals of those rooms.

PROGRAM DESCRIPTION:
The Village upgraded a number of its meeting rooms in 2020 to improve the broadcast experience for these meetings. Capital funds allowed for the equipment both audio and visual to be improved, and updated to current technology. Additionally, control room equipment was replaced to be more flexible in how our meetings are managed. Capital funds go to support the purchase of equipment that help the Department stay current and meet the communications and technology needs of the Village.

PROGRAM OBJECTIVES:

- Review options for enhanced performance of our broadcast capabilities.

- Consider improvements to network and technology to improve its functionality.

COMMUNICATIONS AND TECHNOLOGY CAPITAL BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**16,622**	**30,000**	**12,830**	**30,000**	**10,000**	**-66.67%**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57150						
811-101	Equipment - Acquisition (General)	16,622	30,000	12,830	30,000	10,000	-66.67%
	Total COMM AND TECH Exp	**16,622**	**30,000**	**12,830**	**30,000**	**10,000**	**-66.67%**

Notes:

811-101 Includes cost to install hearing loops within the Community Room and Conference Room A. These assist people who wear hearing aids by sending sounds directly to the telecoil receiver in their hearing device. It eliminates most background noise and improves understanding of speech and music. The technology uses a wire loop around under the carpet around the perimeter of the meeting room and integrates into our current audio system.

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**109,576**	**55,000**	**111,901**	**122,797**	**109,250**	**98.64%**

EXPENDITURES

	57210	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
811-101	Equipment - Acquisition (General)	17,075	0	7,104	18,000	5,500	------------
811-108	Equipment - Other	(0)	20,000	40,000	40,000	30,000	50.00%
812-101	Vehicle - Light Duty	0	0	0	0	0	------------
812-105	Vehicle - Leased	0	35,000	64,666	64,666	35,750	2.14%
812-106	Vehicle - Other Vehicles	0	0	0	0	0	------------
813-101	Technology	92,501	0	131	131	38,000	------------
	Total POLICE DEPARTMENT Exp	**109,576**	**55,000**	**111,901**	**122,797**	**109,250**	**98.64%**

Notes:

811-101 This funding allows for new and replacement equipment needs for 2021 including but not limited to the following: DVD Burner/Printer ($3,000); Face shields for SET Team helmets ($1,000); Heat Signature Suspect Recovery Units ($1,500).

811-108 Annually the Village looks at ways to improve pedestrian and traffic safety throughout the Community. These funds are provided to assist in implementing desired improvements.

812-105 The current lease period for three patrol vehicles will conclude in 2022. The ongoing funding within this line item pays for the leasing costs for three vehicles going forward 2020-2022.

813-101 In 2021, the department has identified a need for the following technology purchases: Drone Kit ($5,000); Video Redaction Software ($3,000); Body Camera Replacements (x 6 for $30,000).

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**331,457**	**676,750**	**412,209**	**628,250**	**780,250**	**15.29%**
43210-000	Federal - Public Safety Grant	0	38,000	0	0	0	-100.00%
48500-103	Donations - Fire & Rescue	0	0	0	0	5,000	------------
49200	Transfers from Other Funds	0	0	0	0	700,000	------------
	Total FIRE AND RESCUE DEPT Rev	**331,457**	**714,750**	**412,209**	**628,250**	**1,485,250**	**107.80%**

Notes:

48500-103 From time to time the Association makes contributions to capital purchases through their own private fundraising efforts.

49200 This transfer is conceived within the current 5 year Capital Improvement Plan to use fund balance from the General Fund to offset the large borrowing cost of the ladder truck that is planned for replacement in 2021. Using about half the cost out of fund balance allows for the remaining borrowing of the vehicle to be consistent with the Engines which are the next highest cost vehicle as well as more manageable on the terms within a 10 year note issuance. The amount in fund balance at the end of 2019 is $2,874,376 which this allocation would reduce that to around $2.1 million. It is recommended by industry standards to have at least 18% of our budgeted costs in fund balance; however, our policy sets a minimum threshold at 20% and a maximum at 25%. The percentage of fund balance remaining after this allocation is at 35% using data from the 2019 audit.

FIRE AND RESCUE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

57220		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
591-000	Vehicle Reserve	0	5,750	0	5,750	5,750	0.00%
811-101	Equipment - Acquisition (General)	0	0	0	0	38,250	------------
811-103	Equipment - Fire	22,492	29,000	0	29,100	23,750	-18.10%
811-104	Equipment - EMS	6,044	5,500	0	5,400	1,250	-77.27%
811-105	Equipment - Medical	0	0	0	0	4,250	------------
812-101	Vehicle - Light Duty	0	40,000	0	0	0	-100.00%
812-103	Vehicle - Heavy Duty	0	400,000	291,167	360,000	1,405,000	251.25%
812-104	Vehicle - Ambulance	256,456	0	0	0	0	------------
813-101	Technology	43,946	234,500	121,043	228,000	7,000	-97.01%
825-103	Facility Improvements	2,519	0	0	0	0	------------
	Total FIRE AND RESCUE DEPT Exp	**331,457**	**714,750**	**412,209**	**628,250**	**1,485,250**	**107.80%**

Notes:

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

811-101 Replacement of vehicle extrication equipment to be partially offset by Fire and Rescue Association donation of funds.

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. Due to shift of Volunteers being cross trained between services, amount needed for EMS turnout gear has been reduced.

811-105 Replacement of a portable SPO2/CO monitor, which has been in use about 15 years.

812-103 The Utility Vehicle is scheduled for replacement in 2020 and will be received in 2021. The Ladder Truck is scheduled for replacement in 2021 with costs to be split between fund balance and borrowed money. The Ladder Truck was acquired used and exceeded a 25 year life expectancy.

813-101 Annual replacement for mobile computers located within fleet vehicles and medical patient care report computers. Funding provides for 1-3 replacements as needed. Radio equipment was replaced in 2020.

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**0**	**0**	**0**	**0**	**0**	**------------**

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57250						
811-101	Equipment - Acquisition (General)	0	0	0	0	0	------------
812-106	Vehicle	0	0	0	0	0	------------
	Total EMERGENCY MANAGEMENT Exp	**0**	**0**	**0**	**0**	**0**	**------------**

Notes:

811-101 Nothing proposed for coming year.

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**725,827**	**1,265,500**	**102,462**	**724,400**	**825,750**	**-34.75%**
47330	Joint Transportation Projects	0	0	0	0	329,000	------------
49260	Transfer - Utilities	845,712	1,180,000	0	1,174,000	1,263,250	7.06%
49300	Fund Balances Applied	0	0	0	0	20,000	------------
	Total PUBLIC WORKS Rev	**1,571,539**	**2,445,500**	**102,462**	**1,898,400**	**2,438,000**	**-0.31%**

Notes:

4870 There are several planning capital expenses for 2021 where the Utilities (600) and Stormwater (605) Fund share in these expenses:

Project	Water Utility	Sanitary Sewer	Storm Sewer	Total
Forcemain Location	0	25,000	0	25,000
Vehicle Reserve	1,000	1,000	1,000	3,000
Equip Acquisition	125,000	0	0	125,000
Leased Equip	4,250	4,250	4,250	12,750
Pickup Truck	10,000	10,000	10,000	30,000
Patrol Truck	47,500	47,500	47,500	142,500
CTH MN Phase 4	0	0	119,000	119,000
Eastside Interceptor	0	676,000	0	676,000
Culverts	0	0	86,750	86,750
Well #3	43,250	0	0	43,250
	231,000	763,750	268,500	1,263,250

PUBLIC WORKS (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

CONTRACTUAL SERVICES

57310		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
211	Consultant Services	2,548	200,000	20,148	135,000	125,000	-37.50%
	Total CONTRACTUAL SERVICES Exp	**2,548**	**200,000**	**20,148**	**135,000**	**125,000**	**-37.50%**

Notes:

211 This line item comprises our engineering assistance for planning, designing, and bidding projects as appropriate. In 2020 this included the fourth phase of County Highway MN (Broadhead). In 2021, the funds are requested for the Exchange Street project. While it is several years away, we will need to begin working on this now in order to meet the requirements to receive State and Federal funds for the project. Also includes funds to locate all foremains in the Village to aid in future planning for their maintenance and replacement.

FIXED CHARGES

57310		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
591	Vehicle Reserve	0	4,000	0	4,000	4,000	0.00%
	Total FIXED CHARGES Exp	**0**	**4,000**	**0**	**4,000**	**4,000**	**0.00%**

Notes:

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

CAPITAL EQUIPMENT

57310		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
811-101	Equipment - Acquisition (General)	0	20,000	0	20,000	150,000	650.00%
811-102	Equipment - Leased	9,762	25,000	4,779	30,000	30,000	20.00%
812-101	Vehicle - Light Duty	34,809	55,000	0	72,000	40,000	-27.27%
812-102	Vehicle - Medium Duty	85,400	190,000	0	76,000	0	-100.00%
812-103	Vehicle - Heavy Duty	160,332	155,000	0	103,000	210,000	35.48%
813-101	Technology	0	10,000	0	0	55,000	450.00%
	Total CAPITAL EQUIPMENT Exp	**290,302**	**455,000**	**4,779**	**301,000**	**485,000**	**6.59%**

Notes:

811-101 There are several items of need in 2021 including a mechanical water valve turner, scales for chemical application within water system, attachments for end loader, and general equipment needs within the Department.

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 provided with a new loader, and is not responsible for major maintenance issues. Costs are shared with the utilities.

812-101 There is one item scheduled for light duty replacement and that is for a pick up truck.

812-103 There is one item scheduled for heavy duty replacement and that is for a patrol (dump) truck used in excavation and snow plowing activities.

813-101 Replacement of radio system within the vehicles as well as portables used by Staff.

EXPENDITURES (continued)

CAPITAL IMPROVEMENTS

	57310	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
820-101	Street Maintenance - Annual	166,197	325,000	0	300,000	300,000	-7.69%
820-102	Street Maintenance - Resurface	(4,868)	150,000	0	98,400	0	-100.00%
821-000	Streets - Reconstruction	1,051,799	846,500	60,053	825,000	618,000	-26.99%
822-000	Utilities	0	0	0	0	676,000	------------
823-000	Stormwater Utility	253	0	0	0	86,750	------------
824-000	Pedestrian Ways	64,863	200,000	14,952	200,000	100,000	-50.00%
825-101	Facility	445	265,000	2,530	35,000	43,250	-83.68%
	Total CAPITAL IMPROVEMENTS Exp	**1,278,689**	**1,786,500**	**77,535**	**1,458,400**	**1,824,000**	**2.10%**

Notes:

820-101 Includes basic street repairs needed on annual basis that have a longer than one year useful life.

821-000 County Highway MN (Broadhead) Phase 4 is planned for reconstruction in 2021 from Holscher Road to east of N. Peninsula Way. This includes a full reconstruction from rural to urban cross section with improvements to the road, sidewalks, water, sanitary, and stormwater systems. Most of the road work is paid for by Dane County as part of a jurisdictional transfer while the remaining utilities cover their shares of the costs.

822-000 The Eastside Interceptor Sewer is to be constructed from the end of Devil's Lake Way through the proposed Rosewood Fields Subdivision. A future phase will extend this project through County Highway MN to access lands north of this area not presently able to be served by municipal sewer. The project will be bid in the late Fall of 2020 and begin construction in the first part of 2021.

823-000 Several culverts and drainage improvements are in need of replacement within the coming year. This includes the culvert/bridge within the Cottages Development, culvert replacement on Lake Edge, pipe box replacement near Lani/Pheasant intersection.

824-000 Along with the Eastside Interceptor Project, a new off-street paved path is considered with this project follow the path of the interceptor which will allow for recreational use and Staff access to the interceptor for maintenance as needed. This will connect Elvehjem to the Railroad Tracks off street via this new path which hooks into a planned path within the Rosewood Fields Subdivision.

825-101 Well #3 is planned for a rebuild, refurbishing similar to what we as completed for Well #4 in 2020. This involves removing the pump from underground, assessing the structure, and making improvements where needed. The project will be funded by the Water Utility.

	2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
Total PUBLIC WORKS Exp	**1,571,539**	**2,445,500**	**102,462**	**1,898,400**	**2,438,000**	**-0.31%**

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**7,923**	**0**	**0**	**0**	**2,500**	**------------**

EXPENDITURES

57500		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
811-101	Equipment	4,799	0	0	0	2,500	------------
813-101	Technology	3,124	0	0	0	0	------------
	Total SENIOR OUTREACH Exp	**7,923**	**0**	**0**	**0**	**2,500**	**------------**

Notes:

811-101 Replacement of tables that are used for meals and other programs held by the Department.

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		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenues	**85,213**	**67,500**	**3,446**	**17,500**	**43,000**	**-36.30%**

EXPENDITURES		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57610						
590-000	Facility Reserve	0	50,000	0	0	0	-100.00%
811-106	Equipment - Furniture	11,780	0	0	0	5,000	------------
811-107	Equipment - Shelving	13,987	0	0	0	0	------------
811-108	Equipment - Other	5,344	0	0	0	5,000	------------
813-101	Technology - Hardware	16,495	13,500	462	13,500	8,000	-40.74%
813-102	Technology - Software	0	0	0	0	0	------------
825-101	Facility - Structural Work	17,167	4,000	0	4,000	9,000	125.00%
825-102	Facility - Mechanicals	20,440	0	2,984	0	16,000	------------
	Total LIBRARY Exp	**85,213**	**67,500**	**3,446**	**17,500**	**43,000**	**-36.30%**

Notes:

811-106 We have been purchasing 10 new chairs each year. The new chairs are made from re durable plastic and easy to clean. Our old chairs have a fabric back which is difficult to clean and disinfect. This will allow us to replace all of the fabric chairs that we have left.

811-108 Hearing loops assist people who wear hearing aids by sending sounds directly to the telecoil receiver in their hearing device. It eliminates most background noise and improves understanding of speech and music. The technology uses a wire loop around under the carpet around the perimeter of the meeting room and integrates into our current audio system.

813-101 Annual request for general computer and technology replacements.

825-101 There are nine bollards around the library that need to be replaced. They are loose and frequently fall over leaving electrical wires exposed. They have been refastened to the ground many times and there is not much more we can do with them.

825-102 NPBI electrodes, or “needles,” are made from carbon fiber, titanium, silver, gold, stainless, or any other corrosion resistant, conductive material. They send ionized particles into a space to deactivate pathogens and pollutants at the molecular level. NPBI constantly cleans the air by constantly sending ions out into the space to neutralize whatever is there. Besides SARS-CoV-2 the system also destroys fungi, molds, allergens including black mold, mildew, pollen, and dust mites, and bacteria and viruses like E. coli, MRSA, H1N1, C. diff, norovirus and others. Most pathogens can be neutralized within about 30 minutes. As the charged ions pull these molecules out of the air, they increase the efficiency of the air filters. They also remove mold and biofilm from cooling coils (unlike UV lights which can only clean the surface). The system even neutralizes odors. And it does all of this with an energy consumption of as little as 5 watts.

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.

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

PARKS CAPITAL BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**1,234,964**	**725,000**	**343,817**	**903,460**	**359,000**	**-50.48%**
47350	County - Grants	0	0	0	0	0	------------
49240	Transfer - Parks Fund	0	0	0	0	0	------------
49300	Fund Balances Applied	0	250,000	0	350,000	65,000	-74.00%
	Total PARKS Rev	**1,234,964**	**975,000**	**343,817**	**1,253,460**	**424,000**	**-56.51%**

Notes:

49240 The Village charges park development and impact fees at the time of plat approval and permitting for new 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.

PARKS (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	57620						
211-000	Consultant Services	0	50,000	27,113	54,113	15,000	-70.00%
811-101	Equipment - Acquisition (General)	0	0	0	0	9,000	
824-000	Pedestrian Ways	0	0	0	0	0	------------
826-000	Property	1,117,692	0	11,403	0	0	------------
827-103	Park Development - Brandt	(839)	0	0	0	100,000	------------
827-112	Park Development - McDaniel	79,537	100,000	0	336,433	0	-100.00%
827-113	Park Development - McFarland	0	25,000	1,049	20,975	0	-100.00%
827-114	Park Development Siggelkow Road Park	0	0	0	15,000	250,000	------------
827-116	Park Development - Orchard Hill	38,574	750,000	303,106	804,009	50,000	-93.33%
827-118	Park Development - Community Park	0	50,000	1,147	22,930	0	-100.00%
	Total PARKS Exp	**1,234,964**	**975,000**	**343,817**	**1,253,460**	**424,000**	**-56.51%**

Notes:

211-000 These funds were applied in 2020 to prepare a plan for a special needs park, study improvements to Larson Park, and further study of aquatics development. The funds proposed for 2021 are carried forward from 2020 to finish the study of aquatics development.

811-101 Funds provided for equipment purchases of a new tiller, diamond groomer, and chain saws.

827-103 It is proposed to construct a parking lot at the southeast corner of Brandt Park where the Village owns some green space. This parking lot would be constructed to support users within the park as well as to support the adjoining trail. Half of this cost is split with the Parks Fund (405).

827-114 The Village has been studying the development of pickleball courts and thus far they have been proposed at Siggelkow Road park. Additionally, this development would add a playground to this neighborhood and a walking trail within the woods that could also include interpretative signage to note the history behind the indian mounds present on the site. This would also include support amenities for offstreet parking, landscaping, and bathrooms. Half of this cost is split with the Parks Fund (405).

827-116 The projected expenses in 2020 including Woodland Clearing ($38,240), Dog Park Expansion ($38,278), Disc Golf ($225,000), and Shelter Project ($502,491). There was $350,000 borrowing in 2019 for some of these purposes plus an additional $500,000 in 2020 for a total allocation of $850,000. The remaining $50,000 is being carried into 2021 to address final restoration and improvements to the three projects finished in the late Fall of 2020.

COMMUNITY DEVELOPMENT
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:
To provide adequate funding to support capital expenditures that advance the services provided by the Community & Economic Development Department, including planning activities that advance development and implementation of the long-term vision for the Community.

PROGRAM DESCRIPTION:
The Planning Capital Fund addresses its needs when required plans or ordinances are due for an update or new initiatives are sought to address some sort of deficiency.

PROGRAM OBJECTIVES:

- Continue phased implementation of branding initiative.

- Develop a Sustainability Plan.

Conduct Affordable Housing Study, Gap Analysis.

- Develop or update other Village plans and ordinances (new TID #6, update Downtown Master Plan/new TID #7, update Comprehensive Plan/ESNGP, Zoning Code Revisions).

COMMUNITY DEVELOPMENT CAPITAL BUDGET SUMMARY

REVENUES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**7,118**	**202,000**	**2,562**	**47,000**	**107,000**	**-47.03%**
49230	Transfer - TID	0	0	0	0	125,000	------------
49300	Fund Balances Applied	0	0	0	0	130,000	------------
	Total PARKS Rev	**7,118**	**202,000**	**2,562**	**47,000**	**362,000**	**79.21%**

Notes:

49230 The transfers from the TIDs are to fund projects related within their districts. More detail on this breakdown is presented below associated with the expenses.

49300 Money was borrowed in 2020 for some of the work that is carrying over into 2021, notably this includes the Sustainability Plan, Affordable Housing Study, and Rebranding work.

COMMUNITY DEVELOPMENT (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

57700		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
210	Support Services	0	0	0	0	0	------------
211	Consultant Services	0	50,000	2,538	5,000	225,000	350.00%
591	Vehicle Reserve	0	2,000	0	2,000	2,000	0.00%
810	Small Capital	7,118	150,000	24	40,000	135,000	-10.00%
	Total COMMUNITY DEVELOPMENT Exp	**7,118**	**202,000**	**2,562**	**47,000**	**362,000**	**79.21%**

Notes:

211 The following consultant services for planning and studies are included for 2021 as follows:

- Creation of a Sustainability Plan for the Community for the betterment of the environment both as it relates to Village operations and how individuals are encouraged to use their property. A Consultant was hired in 2020 for this project. The estimated cost is $25,000 and funding was borrowed for the project 2020 with unexpended funds carried over to 2021 to cover these costs.

- Completion of an Affordable Housing Study to improve affordable housing options in the Village. The cost for this was originally planned in 2020 at $25,000. Borrowed money for this purpose will be carried over to 2021 to offset this cost.

- Studying a new project plan to create TID #6 as an overlay district to TID #3. Projected at $25,000 and will be paid for by TID #3.

- Updating the Downtown Redevelopment Plan within TID #4 and studying a new project plan to create TID #7 as an overlay district to TID #4. Projected at $50,000 and will be paid for by TID #4.

- Updating the Village's East Side Neighborhood Plan/Comprehensive Plan to reflect new community growth. Projected at $50,000 and will be paid out of borrowed funds in 2021.

- Reviewing and advancing comprehensive updates to the Zoning Code. Projected at $75,000 and will be paid out of borrowed funds in 2021.

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 continued phasing of the Village rebranding. In 2020 we worked on various internal changes, trademark/copyright, and park signage. In 2021 this proposes to continue park sign replacement but also replace gateway signs. There was $125,000 borrowed in 2020 for rebranding of which approximately $40,000 will be expended. The remaining $85,000 will be carried over from 2020 to 2021 to fund these expenses as well as a $25,000 contribution each from TID #3 and TID #5 for a share of the costs to replace the gateway signs

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

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	------------

EXPENDITURES

		2019 Actual	2020 Budget	YTD 6/30/2020	2020 Projected	2021 Budget	% Change vs. 2020
	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 OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, October 21, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Review of the 2020 Municipal Levy Limit Worksheet as it relates to the proposed 2021 Budget.**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
Annually the Village must comply with tax levy limits that set how much money the Village can raise to support its budget. The formula works by picking up where the levy was approved the year prior and removing whatever debt service was applied as a an adjustment. A growth factor is applied for net new construction which the Village received 2.93% as a result of new development from the previous year. This was a reduction from last year when that percentage was 5.5%. Then new adjustments for debt service and carry forward are applied to come up with the limit. There are three adjustments proposed for 2020 including the use of unused prior year levy capacity, debt service and for property annexed in 2020. As proposed, the budget is presented within the limitation set for our tax levy with about $2,500 of cushion, making it very tight at the moment. However, updates to State revenues for Highway Aid and Franchise Fees are higher than expected which will provide additional flexibility to work with.

FINANCIAL/BUDGET IMPACT:
The levy limit for 2020 is presently set at $6,617,772 and the levy was initially proposed at $6,615,250 leaving approximately $2,522 of unspent funds. The lower net new construction as compared to the previous year provides less flexibility within this limit.

As mentioned though there are some additional revenue amounts that are higher than expected which lowers the need for the levy in the coming year. The updated levy after applying these amounts is $6,570,250 which is $47,522 under this limit likely removing the need to apply carry over funds.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

VILLAGE OF
McFarland

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No action needed.

ATTACHMENTS:
1. 2020 Levy Limit DRAFT 10132020

Form SL-202m	2020 Municipal Levy Limit Worksheet	WI Dept of Revenue

Year	Co-muni Code	County	Municipality	Account No.	Report Type
2020	13154	DANE	VILLAGE OF MCFARLAND	0383	

Section A: Determination of 2020 Payable 2021 Allowable Levy Limit

1	2019 payable 2020 actual levy plus 2020 personal property aid (8,855.41)	$6,375,104
2	Exclude prior year levy for unreimbursed expenses related to an emergency	$0
3	Exclude 2019 levy for new general obligation debt authorized **after** July 1, 2005	$1,449,500
4	2019 payable 2020 adjusted actual county levy *(Line 1 minus Lines 2 and 3)*	$4,925,604
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2019 adjusted actual levy	$4,925,604
6	Net new construction (2.934 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2019 adjusted actual levy	$5,070,122
7	Greater of Line 5 or Line 6	$5,070,122
8	2020 levy limit before adjustments **less 2021 personal property aid** ($0)	$5,070,122
9	Total adjustments *(from Sec. D, Line U)*	$1,547,650
10	**2020 Payable 2021 Allowable Levy** *(sum of Lines 8 and 9)*	$6,617,772
11	Higher levy approved by special resolution at a special meeting of Town electors	

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	$6,408,649
2	Previous year's actual levy	$6,366,249
3	Previous year's unused levy *(Line 1 minus Line 2)*	$42,400
4	Previous year's actual levy $6,366,249 x 0.015	$95,494
5	**Allowable Increase** *(lesser of Lines 3 or 4)*	$42,400

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2019 unused percentage	0.562%
2	2018 unused percentage	0.000%
3	2017 unused percentage	0.330%
4	2016 unused percentage	0.000%
5	2015 unused percentage	0.000%
6	Total unused percentage *(sum of Lines 1-5)*	0.892%
7	Previous year's actual levy due to valuation factor	$4,918,405
8	**Allowable Increase** *(Line 6 multiplied by Line 7)*	$43,872

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year *(from Sec. B, Line 5)*	$42,400	
B	Decrease in 2021 debt service levy as compared to 2020 debt service levy for debt authorized **prior to** July 1, 2005		$0
C	Increase in 2021 debt service levy as compared to 2020 debt service levy for debt authorized **prior to** July 1, 2005	$0	
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	$0	
E	Debt service levy for general obligation debt authorized **after** July 1, 2005	$1,503,000	
F	Increase in 2020 payable 2021 levy approved by a referendum.	$0	
G	Amount levied in 2020 to pay unreimbursed expenses related to an emergency	$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	$0	$0
I	Adjustment to 2020 payable 2021 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district	$0	
J	Adjustment to 2020 payable 2021 levy for transfer of services during 2020 **to** other governmental units		$0
K	Adjustment to 2020 payable 2021 for transfer of services during 2020 **from** other governmental units	$0	
L	Adjustment to 2020 payable 2021 levy for annexation of land during 2020 by a city or village *(towns only)*		
M	Adjustment to 2020 payable 2021 levy for annexation of land during 2020 from a town *(villages or cities only)*	$2,250	
N	Lease payment for lease revenue bond issued **before** July 1, 2005	$0	
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	$0	
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations	$0	
Q	Adjustment to 2020 payable 2021 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		$0
R	Increase for unused levy carryforward from prior years *(from Sec. C, Line 8)*	$0	
S	Increase in levy for each occupancy permit issued in 2019 for qualifying new single-family residential dwelling units	$0	
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	$0	
U	**Total Adjustments** *(sum of Lines A-T)*	$1,547,650	

Attachments

You must provide DOR with the documents listed below.

1. Attachments - if your town approved a higher levy by special resolution

   Board resolution proposing to exceed the allowable levy limit:

   Notice of special town meeting:

   Signed resolution of electors approving to exceed the allowable levy limit (with voting results):

2. Attachments - if your municipality passed a referendum

   Copy of the ballot:
   Voting results:

3. Other additional attachments

4. Residential permit documentation

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, October 21, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Cassandra Suettinger, Village Clerk/Treasurer**

AGENDA ITEM: **Presentation regarding the feasibility of future inclusion within the State Expenditure Restraint Program.**

PREVIOUS ACTION:
N/A

ISSUE SUMMARY:
The expenditure restraint program is administered through the Wisconsin Department of Revenue as a program to provide aid to qualifying municipalities that limit growth in spending.

A municipality qualifies for the ERP payment if they meet two conditions:

1. The municipal property tax rate must be at least five mills.

2. Its municipal budget for the year before payment has not increased over the prior year's budget by more than an inflation factor plus a valuation factor.

This ERP notice does not generally get published until the end of October. So as of today's date, the Village has not received the final notification of ERP limits for the 2021 budget. The ERP limits are calculated by using net new construction and the Consumer Price Index. However, the 2021 draft budget proposes a shift in funding within the Capital Projects fund that will have a tremendous impact on ERP. This will be discussed in more detail during the overview of the budget in the previous item. Because of COVID-19 and the possibility State Revenue and General Transportation aid could be reduced, staff is proposing to shift the State Shared Revenue and a portion of General Transportation Aid to the Capital Projects Fund. In the event either revenue is reduced, the Village would borrow more to make up the loss in funding. Because of this shift, the Village will likely qualify for the Expenditure Restraint Program for the 2021 budget (Note: those revenues would not actually be received until 2022) very easily. ERP is calculated by taking your General Fund Expenditures and any transfers to other funds for the taxy levy, and provides a cap on how much those expenditures/transfers can increase each year. Staff will walk through this calculation in more detail, but by shifting the tax levy out of Capital Projects, it actually results in a reduction in ERP expenditures from 2020 to 2021.

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If the Board were to reject the shift of revenues and the levy, staff would have to evaluate inclusion in the program further based on the changes made.

FINANCIAL/BUDGET IMPACT:
The expenditure restraint payment is generally around $120,000.

VILLAGE PLAN REFERENCE:
N/A

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No recommendation.

ATTACHMENTS:
None

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VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Wednesday, October 21, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Cassandra Suettinger, Village Clerk/Treasurer**

AGENDA ITEM: **Presentation regarding fund balance analysis of the projected performance of the Retiree Fund (700).**

PREVIOUS ACTION:

ISSUE SUMMARY:
Attached is an updated summary and projected performance of the Retiree Fund. The financial forecast would indicate stability for the near future with the $50,000 per year contribution from the tax levy with the caution that there at this point any time the liability for employees who are eligible to retire is $508,665. However, based on different factors of how benefits are calculated as part of the Wisconsin Retirement System, it is unlikely the Village would see this hit in the next several years.

As background, the Village participates in the Wisconsin Retirement Fund. The Village has two different classifications of employees within the program: Protective Services (qualified employees within the Police Department and Fire & Rescue) and General Employees (all other qualified employees). For Protective Services the minimum retirement age is 50 with the normal retirement age being 55. For general employees minimum retirement age is 55 with normal retirement age being 65. The normal age is the age at which an employee who is vested with 5 years of credible service can retirement with the full benefit. However, employees can begin retiring at the minimum retirement age. The benefit is then adjusted based on a variety of factors such as age and years of service. It is possible for those employees with a lot of years of service (typically at least 30 years) they can retire before the normal retirement age and still collect 100% of the benefit. This can create a lot of variability in the probability an employee will retire and when. While there is a large liability of those that can retire at this point in time, based on years of services and ages it is likely the retirements will occur spread out over time as employees get closer to the normal retirement age.

Historically, the Village has chosen to evaluate the fund every year to determine if funding is sufficient. The next five years look good for the fund if retirements stay consistent.

FINANCIAL/BUDGET IMPACT:

N/A

VILLAGE PLAN REFERENCE:
N/A

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No action recommended at this time.

ATTACHMENTS:
1. Sick Leave Projection - 08.19.20 - 2021 Budget

FUND BALANCE SINCE 2019 AUDIT		
Fund Balance as of 12/31/19 (Audited)		
Beginning Fund Balance		137,690
Budgeted 2020 Tax Levy Contribution		50,000
2020 Expenses (Actual & Forecasted)		(10,898)
Preliminary Ending Balance at 12/31/20	$	176,792

Year		Payout by Year	
2020		10,898	
2021		127,688	
2022		-	
2023		-	
2024		142,303	
2025		38,524	
2026		17,802	
2027		111,819	
2028		41,866	
2029		172,835	
2030		26,767	
TOTAL		$ 690,502	

	Annual Contrib	Payout Projected	Fund Balance
			$ 137,690
2020	50,000	(10,898)	176,792
2021	50,000	(127,688)	99,104
2022	50,000	-	149,104
2023	50,000	-	199,104
2024	50,000	(142,303)	106,801
2025	50,000	(38,524)	118,277
2026	50,000	(17,802)	150,475
2027	50,000	(111,819)	88,656
2028	50,000	(41,866)	96,790
2029	50,000	(172,835)	(26,045)
2030	50,000	(26,767)	(2,812)
		(690,501.95)	

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: Wednesday, October 21, 2020

SECTION: Schedule Next Meeting

DEPARTMENT: Administration

CONTACT:

AGENDA ITEM: Set date for November and December meetings.

PREVIOUS ACTION:

ISSUE SUMMARY:
The November meeting falls on November 25th (day before Thanksgiving holiday), and the December meeting falls on December 23rd (day before Christmas Eve holiday). Typically this Committee attempts to combine its November and December meeting in between those two holidays. Available alternative dates to consider:

- Thursday, December 10 at 6:30 pm
- Wednesday, December 16 at 6:30 pm

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
None