VILLAGE OF MCFARLAND

NOTICE OF PUBLIC MEETING

Village Board

Thursday, November 5, 2020 **6:00 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/87476545471

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

Webinar ID: 874 7654 5471

1. CALL TO ORDER.

2. ATTENDANCE/ROLL CALL.

3. 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.

4. BUSINESS.
   a. Discussion and review of the 2021 Budget including the following sections:

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

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

   b. Discussion and action regarding proposed changes to the 2020 Budget presented by the Village Board members:

   i) General Fund (100):

1 Reduce funding for operating supplies within the Village Administrator budget regarding public art program.

2 Reduce funding for miscellaneous expenses within the Police Department budget.

3 Increase funding for programming within the Police Department budget regarding training and community outreach.

4 Remove funding for the proposed Associate Planner position and increase funding for Planning Intern position within the Community Development Department budget.

5 Increase funding for Emergency Management budget.

6 Increase funding for support services within the Parks budget regarding week pickup.

7 Reduce funding for all applicable wage and benefit line items through the reduction of the proposed Across the Board increase from 2% to 1%.

ii) Youth Center Fund (210):

1 Reduce funding for rental income and associated reimbursement expense back to the Youth Center.

2 Reduce funding to community groups within the Youth Center budget.

iii) Tax Increment District #4 Fund (310):

1 Remove funding for streets - construction within the TID #4 budget regarding parking lot.

iv) Capital Projects Fund (400):

1 Remove funding for equipment within the Communications and Technology capital budget regarding the hearing loop.

2 Reallocate funding for equipment and technology within the Police Department capital budget.

3 Reallocate funding for equipment within the Fire and Rescue capital budget.

4 Remove funding for vehicle - heavy duty within the Fire and Rescue Department regarding replacement of the ladder truck.

5 Increase funding for technology within the Public Works capital budget regarding mapping and asset management software.

6 Addition of funding for technology within the Senior Outreach Department capital budget.

7 Reduce funding for consultant services within the Community Development capital budget.

v) Stormwater Utility Fund (605):

1 Increase funding for support services within Stormwater Utility budget regarding Swan Creek monitoring.

2 Increase funding for yard waste collection within the Stormwater Utility and Solid Waste budgets.

c. Discussion regarding amended budget summary following review of Village Board requested changes.

d. Review schedule for future meetings.

5. ADJOURNMENT.

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

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, November 5, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion and review of the 2021 Budget including the following sections:**

PREVIOUS ACTION:
The Staff Submittal of the 2021 Budget was transmitted to the Village Board at their meeting on September 28, 2020.

The Village Board conducted its first review of the 2021 Budget at a special meeting held on October 8, 2020.

The Village Board conducted its second review of the 2021 Budget at its regular meeting held on October 12, 2020.

The Village Board conducted its third review of the 2021 Budget at a special meeting held on October 15, 2020.

The Village Board conducted its fourth review of the 2021 Budget at its regular meeting held on October 26, 2020.

ISSUE SUMMARY:
The entire 2021 Budget as submitted by Village Staff was distributed to the Village Board for their review on September 28, 2020. An electronic version of the full budget can be downloaded from the Village Website at www.mcfarland.wi.us/budget. You will need this electronic version or your paper copy within the budget binder as we begin our review at this meeting. Each of the reviews to be conducted in this meeting are listed on the agenda.

On October 8th, the VIllage Board completed its review of the General Fund (100), Communications and Technology Fund (200), Library Fund (205), and Canine Fund (800).

On October 12th, the Village Board completed its review of the Youth Center Fund (210), TID #3 Fund (305), TID #4 Fund (310), and TID #5 Fund (315).

On October 15th, the Village Board completed its review of the Debt Service Fund (300),

Capital Projects Fund (400), and Parks Fund (405).

On October 26th, the Village Board completed its review of the Utility Fund (600), Stormwater Utility Fund (605), Solid Waste Fund (610), and Retiree Fund (700).

FINANCIAL/BUDGET IMPACT:
Each review meeting will cover several financial impacts of the budget and discuss their implications.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No action is needed for the review as we will be discussing the information in order of how its presented on the agenda.

ATTACHMENTS:
None

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, November 5, 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:
The Finance Committee reviewed this at their meeting on October 21, 2020.

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. As well as to be discussed changes by the Village Board will effect the end result of this form.

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 $6,585,750 which is $32,021 under this limit likely removing the need to apply carry over funds. Again, there are several changes to be discussed within this meeting that will likely further adjust this number.

VILLAGE PLAN REFERENCE:
None.

VILLAGE OF
McFarland

ORDINANCE REFERENCE:
None.

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	Account No.	Report Type
2020	13154	DANE	0383	
		Municipality VILLAGE OF MCFARLAND		

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

DRAFT

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

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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

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VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, November 5, 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.

Attached is the ERP notification from the WI DOR for 2021 budget limits. The 2021 draft budget proposes a shift in funding within the Capital Projects fund that will have a positive impact on getting into the Expenditure Restraint Program for out 2021 budget. As we have discussed, 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). 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. By reducing the tax levy required in the Capital Projects account, the Village's expenses for ERP, actually go down.

FINANCIAL/BUDGET IMPACT:

The expenditure restraint payment is generally revenue around $120,000. This would be a 2022 budget year revenue.

VILLAGE PLAN REFERENCE:
N/A

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No recommendation.

ATTACHMENTS:
1. 2021 Budget Limit Letter 13154

State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

Mailing Address:
PO Box 8971 #6-97
Madison WI 53708-8971
Fax: (608) 264-6887
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October 29, 2020

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

Notice of 2021 Budget Limit – 2022 Expenditure Restraint Program Payment

Notice Information

The Wisconsin Department of Revenue (DOR) is sending you the qualifying factors for the 2022 Expenditure Restraint Program (ERP) payment. These factors assume your 2020 municipal TID out property tax rate will be greater than five mills.

Municipality	VILLAGE OF MCFARLAND	**County**	DANE	**Co-muni Code**	13-154

Budget Limit Information

- To qualify for a payment, your municipality's net general fund budget increase from 2020 to 2021 must be **less than** 3.2 percent (*Line 9 below*) when rounded to the nearest hundredth (ex: 0.10 percent)
- Review the Form SL-203 instructions for reporting general fund budget expenditures located at: revenue.wi.gov/DORForms/erp-inst.pdf

Growth Factor Calculations	
1. Net new construction during 2019	30,984,400
2. 2019 total equalized value	1,056,153,600
3. Percent increase *(Line 1 divided by Line 2)*	2.934%
4. Adjustment factor	60%
5. Adjusted percent increase *(Line 3 multiplied by Line 4)*	1.760%
6. Maximum allowable increase	2%
7. Your growth factor *(lesser of Line 5 or Line 6)*	1.760%
8. Consumer price index *(increase from October 1, 2019 to September 30, 2020)*	1.4%
9. **Total Budget Growth Limit –** your municipality must be under this limit to qualify for a 2022 ERP payment *(sum of Lines 7 and 8 rounded to the nearest 0.10%) (sec. 79.05(2)(c), Wis. Stats.)*	3.2%

Contact Information

Questions? If you have questions, contact us at (608) 266-8618 or lgs@wisconsin.gov.

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, November 5, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion and action regarding proposed changes to the 2020 Budget presented by the Village Board members:**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
Attached is a list of changes requested by the Village Board members following completion of the 2021 Budget review. A summary is also provided at the end to review some of the cumulative effects of these changes. This summary is purely speculative since discussion/action has not been had yet on these changes. The total effect will be monitored throughout the discussion and then reviewed prior to the conclusion of the meeting. Some changes affect multiple lines and will be presented together as part of the agenda discussion. Each item is presented for action as follows:

- Increase - This request is adding funding to the specified line item.
- Reduce - This request is reducing funding to the specified line item.
- Remove - This request removes funding for a specified line item.
- Reallocate - This request reallocates the funding for the specified line item in order to use the funding in a different way other than what was initially intended.
- Funding - This is meant for those items in which the same line item was requested for consideration; however, two different changes were proposed. This allows for both to be considered as part of the same item.

FINANCIAL/BUDGET IMPACT:
The changes and their financial impact are detailed within the attached spreadsheet. Each item is meant to correspond with the numbers on the agenda.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

VILLAGE OF
McFarland

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Presented for consideration as requested by Village Board members. Action is listed for each request to be accepted, modified, or rejected based upon the discretion of the Village Board.

ATTACHMENTS:

1. 10.30.2020 - 2021 Budget Village Board Changes

2021 Budget - Village Board Changes Review

i. General - Fund 100

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	CC	100	General	Exp	60	Administrator	Operating Supplies	51410-340	$ 5,000	$ 500	We have a lot going on in 2021, public art should not be the focus. This needs to be part of a larger project and likely not the responsibility of the Administrator.	Reduces tax levy by $4,500.
2	BC	100	General	Exp	70	Police	Miscellaneous	52100-390	$ 1,500	$ 1,250	Base reduction on 2020 Budget with slight increase.	Reduces tax levy by $250.
3	SB	100	General	Exp	70	Police	Programming	52100-391	$ 6,000	$ 11,000	Training and community outreach for DEI initiatives.	Increases tax levy by $5,000.
4	BC	100	General	Exp	74	Comm Devel	Salaries and Benefits	52400-110, 130-140	$ 129,750	$ 104,750	Hire an intern rather than a FT planner.	Decreases tax levy by $25,000. Decreases all other funds by $28,000.
5	CC	100	General	Exp	76	Emerg. Mgmt	All Lines	52500-120 thru 340	$ -	$ 9,750	Retain the possibility of this position in the budget until a formal decision is made about how to retain this function in village government.	Increases tax levy by $9,750.
6	CC	100	General	Exp	83	Parks	Support Services	55200-210	$ 45,000	$ 47,000	Weed pickup, organized by Lake Waubesa.	Increases tax levy by $2,000.
7	BC	100, 200, 205	General, C/T, Library	Exp	Multiple	Multiple	Wages and Benefits	Multiple	$ 5,351,250	$ 5,327,250	Reduce wage adjustment from 2% to 1%. With structural adjustment, grid step adjustment, merit adjustment; employees projected to receive an average wage increase in 2021 of 3.4 to 3.6% including the proposed 1% across the board adjustment.	Decreases tax levy by $24,000. Decreases all other funds by $7,500.

2021 Budget - Village Board Changes Review

ii. Youth Center - Fund 210

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	BC	210	Youth Center	Rev	111	Misc. Rev.	Rent - Property	48200-106	$ 15,000	$ -	Reduce rent from $15,000 to $1.00. End rent collection and payment return.	Increases levy by $15,000.
1	BC	210	Youth Center	Exp	113	Youth Center	Community Groups	55300-720	$ 40,250	$ 25,250	Corresponding reduction from loss of rental income not having to be returned.	Decreases levy by $15,000.
2	BC	210	Youth Center	Exp	113	Youth Center	Community Groups	55300-720	$25,250	$20,250	Reduce contribution by $5,000 to approximate school district contribution.	Decreases levy by $5,000.

ii. Tax Increment District #4 - Fund 310

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	CC	310	TID #4	Exp	140	Operations	Streets - Construction	56700-821	$ 200,000	$ -	No parking lot is needed on this site at this time. Hold for future planning.	Decreases transfer in from TID #3 by $200,000.

2021 Budget - Village Board Changes Review

iv. Capital Projects - Fund 400

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	CC	400	Capital	Exp	163	Comm Tech	Equipment	57150-811-101	$ 10,000	$ -	Hearing loop and carpet replacement should be deferred due to COVID and 2021 decisions regarding the community center.	Reduces borrowing by $10,000.
2	BC	400	Capital	Exp	164	Police	Equipment - Acquisition	57210-811-101	$ 5,500	$ -	Use monies from this year's budget to purchase items rather than borrow monies.	Reduces borrowing by $5,500.
2	BC	400	Capital	Exp	164	Police	Equipment - Other	57210-811-108	$ 30,000	$ 23,500	Use monies from this year's budget to purchase items rather than borrow monies.	Reduces borrowing by $6,500.
2	BC	400	Capital	Exp	164	Police	Technology	57210-813-101	$ 38,000	$ -	Use monies from this year's budget to purchase items rather than borrow monies.	Reduces borrowing by $38,000.
3	BC	400	Capital	Exp	166	Fire and Rescue	Equipment - Fire	57220-811-103	$ 23,750	$ -	Use monies from this year's budget to purchase items rather than borrow monies.	Reduces borrowing by $23,750.
3	BC	400	Capital	Exp	166	Fire and Rescue	Equipment - EMS	57220-811-104	$ 1,250	$ -	Use monies from this year's budget to purchase items rather than borrow monies.	Reduces borrowing by $1,250.
4	MF	400	Capital	Exp	166	Fire and Rescue	Vehicle - Heavy Duty	57220-812-103	$ 1,405,000	$ -	Delay borrowing for the $1.4 million fire truck for two years, or the year after bonding is approved for the new public safety building.	Reduces borrowing by $705,000 and reduces transfer from General Fund balance by $700,000.
5	CC, EK	400	Capital	Exp	169	Public Works	Technology	57310-813-101	$ 55,000	$ 130,000	Software for mapping/inventorying utility infrastructure (CC); Request is to purchase asset management software (EK).	Increases borrowing/utility contribution by $75,000.

2021 Budget - Village Board Changes Review

iv. Capital Projects - Fund 400 (CONTINUED)

6	CC	400	Capital	Exp	171	Senior Outreach	Technology	57500-813-101	$ -	$ 750	Ipad and cell service from US Cellular to serve clients (or in operating).	Increases borrowing by $750.
7	BC, CC	400	Capital	Exp	176	Comm Devel	Consultant Services	57700-211	$ 225,000	$ 175,000	Reduce by $50,000 for 2021 TID #4 Downtown Plan (BC); Remove update downtown redevelopment plan (CC).	Reduces TID contribution by $50,000.
7	CC	400	Capital	Exp	176	Comm Devel	Consultant Services	57700-211	$ 175,000	$ 125,000	KEEP East side growth plan update; ADD comprehensive economic development plan for the Village; REMOVE TID #3 study, affordable housing study, zoning code revision.	Reduces borrowing by $50,000.

v. Stormwater Utility - Fund 605

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	CC, EK	605	Storm Water	Exp	210	Stormwater Service	Support Services	53440-210	$ 35,000	$ 37,000	Contribution to ongoing monitoring at Swan Creek (CC); Request is to conate $2,000 for the Swan Creek Monitoring Station (EK).	Increases expenses within stormwater service by $2,000.
2	CC	605	Storm Water	Exp	210	Stormwater Service	Yard Waste Collection	53440-214	$ 47,500	$ 51,000	Increasing budgeted amounts to align with estimated contractual costs.	Increases expenses within the stormwater service by $3,500.
2	CC	610	Solid Waste	Exp	221	Solid Waste Service	Yard Waste Collection	53620-214	$ 40,000	$ 51,000	Increasing budgeted amounts to align with estimated contractual costs.	Increases expenses within the stormwater service by $11,000.

Amended Budget Summary following Administrative Changes

As of Administrative Change Sheet Dated October 26, 2020

	2020 Budget	2021 Budget	Difference vs. 2020	% Change vs. 2020
TOTAL ASSESSED VALUATION	1,023,417,995	1,105,206,249	81,788,254	7.99%
TID INCREMENT ASSESSED VALUATION	42,530,496	50,562,900	8,032,403	18.89%
ASSESSED VALUATION MINUS TID INCREMENT	980,887,499	1,054,643,349	73,755,851	7.52%
MUNICIPAL PROPERTY TAX LEVY	6,366,250	6,585,750	219,500	3.45%
MUNICIPAL TAX RATE	6.49	6.24	-0.25	-3.79%

1/1/2019 Median Home Value	*$ 279,050*	*$ 1,811.12*	
1/1/2020 Median Home Value	*$ 295,100*	*$ 1,842.76*	*$ 31.64*
	5.75%	*1.75%*	

Amended Budget Summary following Village Board Changes

As of Village Board Change Sheet Submitted on November 5, 2020

	2020 Budget	2021 Budget	Change vs. 2020	% Change vs. 2020
TOTAL ASSESSED VALUATION	1,023,417,995	1,105,206,249	81,788,254	7.99%
TID INCREMENT ASSESSED VALUATION	42,530,496	50,562,900	8,032,403	18.89%
ASSESSED VALUATION MINUS TID INCREMENT	980,887,499	1,054,643,349	73,755,851	7.52%
MUNICIPAL PROPERTY TAX LEVY	6,366,250	6,543,750	177,500	2.79%
MUNICIPAL TAX RATE	6.49	6.20	-0.29	-4.40%

1/1/2019 Median Home Value	*$ 279,050*	*$ 1,811.12*	
1/1/2020 Median Home Value	*$ 295,100*	*$ 1,831.01*	*$ 19.89*
	5.75%	*1.10%*	

Requested Changes Effect on Borrowed Money:	
Increases	75,750
(Decreases)	(890,000)
Inc or Dec in Borrowing	(814,250)
Bond	16,300,000
Note	1,785,750
New Est. Borrowing	18,085,750

Requested Changes Effect on Property Tax Levy:	
Increases	31,750
Decreases	(73,750)
New Levy Increase or (Decrease)	(42,000)

VILLAGE OF
McFarland

VILLAGE BOARD SUMMARY SHEET

MEETING DATE: **Thursday, November 5, 2020**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT:

AGENDA ITEM: **Discussion regarding amended budget summary following review of Village Board requested changes.**

PREVIOUS ACTION:

ISSUE SUMMARY:
As we work through the discussion and action of changes, Staff will be tracking the affect it has on the bottom line. There is nothing else to present with this agenda item as we will review overall where the budget sits at the conclusion of the meeting. The intent is to provide some perspective as to where the tax levy and rate are as well as other factors that may be pertinent to the review. A more formal final change sheet will be prepared and shared with the Village Board prior to final action.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:
None