VILLAGE OF MCFARLAND *NOTICE OF PUBLIC MEETING*

FINANCE COMMITTEE

Wednesday, October 27, 2021 **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/83796448916

Or by Telephone: +1 (312) 626-6799
Webinar ID: 837 9644 8916

1. CALL TO ORDER, ROLL CALL.
2. PUBLIC APPEARANCES.
   a. This is an opportunity for members of the public to address the Committee of the Whole. 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 of the meeting held on May 26, 2021.
4. BUSINESS.
   a. Presentation regarding the 2022 Budget for the General Fund (100) and Capital Projects Fund (400).
   b. Review of the 2021 Municipal Levy Limit Worksheet as it relates to the proposed 2022 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. Wednesday, November 24, 2021 at 6:30 pm or to be determined.

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, May 26, 2021 - 6:30 PM

1. **CALL TO ORDER, ROLL CALL.**
   Trustee Chris St. Clair called the regular meeting of the Finance Committee to order at 6:30 PM in the Community Room.

   Members present: Rod Clark, Gina Kolpek, Chuck Mulcahy, Carolyn Clow, Chris St. Clair

   Members not present: Mike Moderski

   Staff Present: Village Administrator Matt Schuenke; Village Clerk/Treasurer Cassandra Suettinger; Accountant/Deputy Treasurer Jennifer Haried

   Others Present: Carla Gogin and Kacey Spoerl from Baker Tilly Virchow Krause

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 on the minutes of the meeting held on February 24, 2021.*
   Motion by Member Chuck Mulcahy, second by Member Rod Clark, to accept the minutes of the meeting held on February 24, 2021. Motion carries 4 - 0 - 1 by acclamation, with Village President Carolyn Clow abstaining.

4. **BUSINESS.**

   a. *Discussion and action to make a recommendation to the Village Board regarding the acceptance of the 2020 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.*
   Motion by Member Rod Clark, second by Village President Carolyn Clow, to recommend approval to the Village Board regarding the acceptance of the 2020 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause. Motion carries 5 - 0 - 0 by acclamation.

   b. *Discussion regarding future Finance Committee utilization and general committee* *reorganization.*

Trustee Chris St. Clair reviewed the ordinance for the Finance Committee. The Committee discussed what they felt they provided to the Village and inquired as to what the Village Board expected of them. Trustee St. Clair stated the Board is going to be reviewing the committee structures in future meetings and will bring back any findings to the Committee at the next meeting.

5. SCHEDULE NEXT MEETING DATE.

a. Wednesday, June 23, 2021 at 6:30 pm.

6. ADJOURNMENT.

Motion by Member Rod Clark, second by Village President Carolyn Clow, to adjourn at 8:12 p.m.

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

2022 Annual Budget

Village of McFarland

Fund Summaries

100
GENERAL FUND

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	4,274,250	4,350,000	75,750	1.77%
Other Revenue	2,319,750	2,553,500	233,750	10.08%
Total Revenue	6,594,000	6,903,500	309,500	4.69%
Expense				
Personal Services	4,545,500	4,816,000	270,500	5.95%
Contractual Services	1,091,500	1,097,750	6,250	0.57%
Supplies and Expenses	466,750	482,000	15,250	3.27%
Fixed Charges	474,750	492,250	17,500	3.69%
Debt Service	0	0	0	0.00%
Grants and Other	10,250	10,250	0	0.00%
Capital Outlay	5,250	5,250	0	0.00%
Total Expense	6,594,000	6,903,500	309,500	4.69%

200
Comm/Tech

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	22,500	23,000	500	2.22%
Other Revenue	165,500	150,750	(14,750)	-8.91%
Total Revenue	188,000	173,750	(14,250)	-7.58%
Expense				
Personal Services	115,500	120,000	4,500	3.90%
Contractual Services	55,250	35,000	(20,250)	-36.65%
Supplies and Expenses	17,250	18,750	1,500	8.70%
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	188,000	173,750	(14,250)	-7.58%

2022 Annual Budget

Village of McFarland

Fund Summaries

205
LIBRARY FUND

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	626,250	674,250	48,000	7.66%
Other Revenue	333,750	327,500	(6,250)	-1.87%
Total Revenue	960,000	1,001,750	41,750	4.35%
Expense				
Personal Services	708,250	731,750	23,500	3.32%
Contractual Services	141,500	150,250	8,750	6.18%
Supplies and Expenses	110,250	119,750	9,500	8.62%
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	960,000	1,001,750	41,750	4.35%

210
YOUTH CENTER

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	25,000	25,000	0	0.00%
Other Revenue	15,750	15,750	0	0.00%
Total Revenue	40,750	40,750	0	0.00%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	500	500	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	40,250	40,250	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	40,750	40,750	0	0.00%

2022 Annual Budget

Village of McFarland

Fund Summaries

300
DEBT SERVICE FUND

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	1,503,000	1,777,000	274,000	18.23%
Other Revenue	315,000	857,000	542,000	172.06%
Total Revenue	1,818,000	2,634,000	816,000	44.88%
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	1,818,000	2,634,000	816,000	44.88%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	1,818,000	2,634,000	816,000	44.88%

400
CAPITAL PROJECTS FUND

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	0	0	0	0.00%
Other Revenue	21,831,500	22,787,250	955,750	4.38%
Total Revenue	21,831,500	22,787,250	955,750	4.38%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	922,000	647,000	(275,000)	-29.83%
Supplies and Expenses	0	0	0	0.00%
Fixed Charges	151,750	154,000	2,250	1.48%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	20,757,750	21,986,250	1,228,500	5.92%
Total Expense	21,831,500	22,787,250	955,750	4.38%

2022 Annual Budget

Village of McFarland

Fund Summaries

610
SOLID WASTE

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	74,750	74,750	0	0.00%
Other Revenue	492,000	526,250	34,250	6.96%
Total Revenue	566,750	601,000	34,250	6.04%
Expense				
Personal Services	55,750	60,000	4,250	7.62%
Contractual Services	489,000	513,750	24,750	5.06%
Supplies and Expenses	9,500	12,250	2,750	28.95%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	12,500	15,000	2,500	20.00%
Total Expense	566,750	601,000	34,250	6.04%

700
RETIREE

	2021 Budget	2022 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%

2022 Annual Budget

Village of McFarland

Fund Total

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

	2021 Budget	2022 Budget	Difference	Percentage
Revenue				
Property Tax Levy	6,575,750	6,974,000	398,250	6.06%
Other Revenue	25,573,250	27,318,000	1,744,750	6.82%
Total Revenue	32,149,000	34,292,000	2,143,000	6.67%
Expense				
Personal Services	5,425,000	5,727,750	302,750	5.58%
Contractual Services	2,849,750	2,594,250	(255,500)	-8.97%
Supplies and Expenses	603,750	632,750	29,000	4.80%
Fixed Charges	626,500	646,250	19,750	3.15%
Debt Service	1,818,000	2,634,000	816,000	44.88%
Grants and Other	50,500	50,500	0	0.00%
Capital Outlay	20,775,500	22,006,500	1,231,000	5.93%
Total Operating Exp	9,555,500	9,651,500	96,000	1.00%
Total Debt Service Exp	1,818,000	2,634,000	816,000	44.88%
Total Capital Exp	20,775,500	22,006,500	1,231,000	5.93%
Total Expense	32,149,000	34,292,000	2,143,000	6.67%

Property Tax Rate

	2021 Budget	2022 Budget	Difference	Percentage
Total Assessed Valuation *	$ 1,105,802,249	$ 1,191,107,600	$ 85,305,351	7.71%
TID Increment Assessed Valuation	$ 50,590,166	$ 61,297,976	$ 10,707,810	21.17%
Assessed Valuation minus TID Increment	$ 1,055,212,083	$ 1,129,809,624	$ 74,597,541	7.07%
Municipal Property Tax Levy	**$ 6,575,750**	**$ 6,974,000**	**$ 398,250**	**6.06%**
Municipal Tax Rate	**$ 6.23**	**$ 6.17**	**$ (0.06)**	**-0.95%**

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

1/1/2020 Median Home Value	$ 295,100	$ 1,838.97	
1/1/2021 Median Home Value	$ 312,300	$ 1,927.74	$ 88.77
	5.83%	4.83%	

Village of McFarland

2022 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	3,195,306	3,287,500	1,475,507	3,119,197	3,497,500	6.39%
120, 121	Part-Time	381,661	454,750	164,045	351,519	466,250	2.53%
124	Seasonal	61,342	98,750	30,538	79,858	70,000	-29.11%
130	Health Insurance	599,899	689,500	318,242	635,995	757,250	9.83%
131	Retirement	328,623	343,250	163,122	334,658	361,750	5.39%
132	Social Security/Medicare	282,246	308,500	140,538	285,719	322,000	4.38%
135	Other Employee Benefits	6,126	14,000	3,029	6,058	14,750	5.36%
140	Wage Adjustment	53,332	54,750	0	55,972	56,750	3.65%
141	Expense Reimbursement	1,675	7,500	228	4,250	7,000	-6.67%
142	Uniform	20,993	32,000	10,064	32,000	36,250	13.28%
190	Overtime	133,536	134,500	81,876	144,747	138,250	2.79%
Total PERSONAL SERVICES Exp		**5,064,739**	**5,425,000**	**2,387,191**	**5,049,974**	**5,727,750**	**5.58%**

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	200						
210	Support Services	788,086	1,192,000	637,652	497,008	744,750	-37.52%
211	Consultant Services	345,630	517,750	227,900	414,682	732,250	41.43%
212	Refuse Collection	250,267	261,250	130,289	260,577	270,000	3.35%
213	Recycling Collection	168,354	174,000	87,010	174,019	176,000	1.15%
214	Yard Waste Services	68,700	51,000	17,746	65,000	65,000	27.45%
220	Utilities	95,684	111,500	57,166	108,510	114,500	2.69%
221	Communication	49,061	60,750	17,655	58,045	59,500	-2.06%
230	Streets Maintenance	65,579	90,000	75,703	90,000	50,000	-44.44%
240	Equipment	51,860	56,000	26,862	53,382	56,250	0.45%
241	Vehicles	83,483	82,750	35,043	84,923	82,750	0.00%
242	Facility	92,541	80,750	25,200	77,074	87,750	8.67%
290	OTH Contracted Services	2,121	45,500	27,751	31,866	25,500	-43.96%
291	Street Lighting	125,459	126,500	65,020	130,041	130,000	2.77%
Total CONTRACTUAL SERVICES Exp		**2,186,824**	**2,849,750**	**1,430,998**	**2,045,128**	**2,594,250**	**-8.97%**

Village of McFarland

2022 General Fund Operating Budget

Index Expenditures Summary

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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	26,115	29,500	8,897	28,480	29,500	0.00%
311	Postage	7,995	8,750	5,989	11,039	12,250	40.00%
320	Dues and Subscriptions	24,227	32,250	23,078	31,750	35,000	8.53%
321	Printing/Publication	14,660	20,500	12,119	24,200	24,500	19.51%
330	Meeting Expenses	1,561	10,750	1,588	5,195	11,000	2.33%
331	Training Expenses	29,790	63,750	27,375	54,776	65,750	3.14%
340	Operating Supplies	123,894	131,000	55,760	125,163	132,500	1.15%
341	Fuel	43,659	58,750	27,269	54,947	59,750	1.70%
342	Technology	68,580	23,500	6,940	23,500	34,000	44.68%
343	Safety	7,892	7,000	1,761	6,656	7,000	0.00%
344	Collection - Print	49,850	55,000	26,626	55,000	55,000	0.00%
345	Collection - Audio/Visual	5,739	12,500	3,072	12,500	12,500	0.00%
370	Roadway Supplies	39,795	98,000	50,146	98,000	105,000	7.14%
390	Miscellaneous	258,929	22,500	2,963	88,559	17,250	-23.33%
391	Programming	21,224	29,000	10,358	22,650	30,500	5.17%
392	Uncollectible Taxes	413	1,000	0	1,250	1,250	25.00%
Total SUPPLIES AND EXPENSE Exp		**724,323**	**603,750**	**263,941**	**643,665**	**632,750**	**4.80%**

FIXED CHARGES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	500						
510	Liability	28,591	30,750	38,266	38,266	36,750	19.51%
511	Property	8,098	9,000	10,697	10,697	10,000	11.11%
512	Workers Compensation	52,997	68,500	64,174	64,174	53,000	-22.63%
513	Employee Assistance Prog	2,449	2,500	2,449	2,500	2,500	0.00%
514	Flex Program Admin	1,604	1,750	846	1,800	1,750	0.00%
530	Rent	333,250	325,000	162,500	325,000	350,000	7.69%
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
591	Vehicle Reserve	0	11,750	0	11,750	14,000	19.15%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
595	Annexation Payments	33,661	37,250	37,317	37,500	38,250	2.68%
Total FIXED CHARGES Exp		**460,650**	**626,500**	**316,248**	**631,687**	**646,250**	**3.15%**

DEBT SERVICE		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	600						
610	Principal Payments	1,440,000	1,647,500	0	1,647,500	1,760,250	6.84%
620	Interest Payments	267,580	170,500	170,426	170,426	723,750	324.49%
690	Other Debt Service	62,384	0	257,822	257,822	150,000	------------
Total DEBT SERVICE Exp		**1,769,964**	**1,818,000**	**428,248**	**2,075,748**	**2,634,000**	**44.88%**

Village of McFarland

2022 General Fund Operating Budget

Index Expenditures Summary

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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	47,750	45,350	45,750	47,750	0.00%
790	Tourist Entity Payment	6,838	2,750	796	2,750	2,750	0.00%
Total GRANTS & OTHER Exp		**51,088**	**50,500**	**46,146**	**48,500**	**50,500**	**0.00%**

CAPITAL OUTLAY		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	800						
810	Small Capital	54,199	152,750	31,727	83,025	145,250	-4.91%
811	Equipment	224,873	267,500	108,767	259,779	310,750	16.17%
812	Vehicle	680,935	1,690,750	1,505,648	1,690,769	377,750	-77.66%
813	Technology	282,770	115,500	100,416	137,037	838,750	626.19%
820	Streets - Maintenance	49,178	300,000	15,431	339,700	871,750	190.58%
821	Streets - Construction	1,648,299	618,000	127,252	360,700	1,557,750	152.06%
822	Utilities	0	676,000	492,796	600,000	723,750	7.06%
823	Stormwater Utility	1,250	86,750	0	86,750	157,500	81.56%
824	Pedestrian Ways	272,786	100,000	0	100,000	100,000	0.00%
825	Facility	1,044,133	16,368,250	72,478	6,068,816	15,823,250	-3.33%
826	Property	11,403	0	0	0	0	------------
827	Park Development	1,141,185	400,000	123,545	150,448	1,100,000	175.00%
Total CAPITAL OUTLAY Exp		**5,411,010**	**20,775,500**	**2,578,059**	**9,877,025**	**22,006,500**	**5.93%**

INDEX SUMMARIES		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
100	Personal Services	5,064,739	5,425,000	2,387,191	5,049,974	5,727,750	5.58%
200	Contractual Services	2,186,824	2,849,750	1,430,998	2,045,128	2,594,250	-8.97%
300	Supplies and Expense	724,323	603,750	263,941	643,665	632,750	4.80%
500	Fixed Charges	460,650	626,500	316,248	631,687	646,250	3.15%
600	Debt Service	1,769,964	1,818,000	428,248	2,075,748	2,634,000	44.88%
700	Grants and Other	51,088	50,500	46,146	48,500	50,500	0.00%
800	Capital Outlay	5,411,010	20,775,500	2,578,059	9,877,025	22,006,500	5.93%

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Total Operating Expenses	*8,487,624*	*9,555,500*	*4,444,524*	*8,418,954*	*9,651,500*	*1.00%*
Total Debt Service Expenses	*1,769,964*	*1,818,000*	*428,248*	*2,075,748*	*2,634,000*	*44.88%*
Total Capital Expenses	*5,411,010*	*20,775,500*	*2,578,059*	*9,877,025*	*22,006,500*	*5.93%*
Total Expenses	**15,668,598**	**32,149,000**	**7,450,831**	**20,371,727**	**34,292,000**	**6.67%**

VILLAGE OF McFarland
Naturally Connected

2022 ANNUAL BUDGET

General

Fund #100

VILLAGE OF McFarland
Naturally Connected

2022 ANNUAL BUDGET

General

Fund #100

Summary

Village of McFarland

2022 General Fund Operating Budget

FUND 100

SUMMARY of REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
41000	Taxes	3,820,500	4,274,250	4,274,250	4,274,250	4,350,000	1.77%
41000	Taxes (Non Property Taxes)	381,635	375,500	300	379,704	398,250	6.06%
43000	Intergovernmental Revenues	863,558	460,250	200,372	453,912	666,000	44.70%
44000	Licenses and Permits	417,846	375,250	149,367	273,118	330,000	-12.06%
45000	Fires, Forfeits, and Penalties	69,708	99,500	43,985	87,970	96,000	-3.52%
46000	Public Charges for Services	334,669	348,500	176,487	348,107	368,250	5.67%
47000	Intergovernmental Charges for Services	363,911	387,000	174,615	376,723	428,500	10.72%
48000	Miscellaneous Revenues	195,310	207,500	118,238	184,871	206,500	-0.48%
49000	Other Financing Sources	42,500	66,250	0	29,750	60,000	-9.43%
	Total Budget Revenue	**6,489,637**	**6,594,000**	**5,137,614**	**6,408,405**	**6,903,500**	**4.69%**

SUMMARY of EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
51100	VILLAGE BOARD	46,583	70,000	22,393	66,500	69,750	-0.36%
51200	MUNICIPAL COURT	62,638	70,250	35,864	77,320	75,000	6.76%
51300	LEGAL	132,040	110,000	29,862	110,000	114,000	3.64%
51410	VILLAGE ADMINISTRATOR	74,542	81,750	35,639	76,225	80,250	-1.83%
51420	ADMINISTRATION	251,372	275,750	170,008	281,298	287,250	4.17%
51440	ELECTIONS	37,182	11,250	4,859	7,450	22,750	102.22%
51450	INFORMATION TECHNOLOGY	47,920	56,500	25,339	51,897	52,750	-6.64%
51530	VILLAGE ASSESSOR	48,739	41,000	32,602	41,000	42,000	2.44%
51540	INSURANCE ADMINISTRATION	90,130	108,750	112,890	113,896	100,250	-7.82%
51600	FACILITY MANAGEMENT	114,728	105,000	49,590	110,803	111,750	6.43%
52100	POLICE DEPARTMENT	2,173,703	2,297,500	1,046,475	2,189,849	2,351,250	2.34%
52200	FIRE AND RESCUE DEPARTMENT	1,393,594	1,514,500	665,589	1,416,222	1,623,000	7.16%
52400	COMMUNITY DEVELOPMENT	255,146	226,250	100,143	230,411	273,750	20.99%
52500	EMERGENCY MANAGEMENT	497	9,750	164	329	10,000	2.56%
53000	PUBLIC WORKS	819,387	940,500	465,046	927,530	936,750	-0.40%
54600	SENIOR OUTREACH	244,520	285,250	136,627	284,933	328,000	14.99%
55200	PARKS	366,293	376,000	137,342	326,598	415,000	10.37%
59200	TRANSFERS TO OTHER FUNDS	197,137	14,000	0	82,500	10,000	-28.57%
	Total Budget Expenditures	**6,356,151**	**6,594,000**	**3,070,433**	**6,394,761**	**6,903,500**	**4.69%**
	Difference in Revenues over Expenditures	**133,486**	**0**	**2,067,181**	**13,644**	**0**	

Village of McFarland

2022 General Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	100						
110, 111	Salaries	2,767,732	2,833,250	1,248,719	2,665,621	3,020,250	6.60%
120, 121	Part-Time	243,813	264,500	106,159	235,746	270,250	2.17%
124	Seasonal	61,342	98,500	30,538	79,858	69,500	-29.44%
130	Health Insurance	507,846	564,000	260,139	519,788	631,000	11.88%
131	Retirement	294,349	306,750	144,694	297,801	323,000	5.30%
132	Social Security/Medicare	239,891	258,250	118,460	241,564	269,500	4.36%
135	Other Employee Benefits	5,067	11,500	2,440	4,881	12,250	6.52%
140	Wage Adjustment	39,121	36,500	0	40,151	40,000	9.59%
141	Expense Reimbursement	1,675	6,500	228	4,250	6,500	0.00%
142	Uniform	20,993	32,000	10,064	32,000	36,250	13.28%
190	Overtime	133,146	133,750	81,876	144,747	137,500	2.80%
	Total PERSONAL SERVICES Exp	**4,314,974**	**4,545,500**	**2,003,318**	**4,266,407**	**4,816,000**	**5.95%**

CONTRACTUAL SERVICES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	200						
210	Support Services	407,288	363,250	170,154	405,727	397,250	9.36%
211	Consultant Services	175,386	178,000	90,097	174,650	180,000	1.12%
220	Utilities	71,958	83,500	45,395	83,510	86,500	3.59%
221	Communication	44,841	56,250	15,462	53,545	54,750	-2.67%
230	Streets Maintenance	65,579	90,000	75,703	90,000	50,000	-44.44%
240	Equipment	44,093	46,750	22,588	44,132	47,000	0.53%
241	Vehicles	83,483	82,750	35,043	84,923	82,750	0.00%
242	Facility	37,259	59,000	18,456	55,824	64,000	8.47%
290	OTH Contracted Services	2,121	5,500	1,385	5,500	5,500	0.00%
291	Street Lighting	125,459	126,500	65,020	130,041	130,000	2.77%
	Total CONTRACTUAL SERVICES Exp	**1,057,467**	**1,091,500**	**539,303**	**1,127,852**	**1,097,750**	**0.57%**

SUPPLIES AND EXPENSES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	300						
310	Office Supplies	19,384	20,250	6,325	19,280	20,250	0.00%
311	Postage	7,607	8,250	5,957	10,839	11,750	42.42%
320	Dues and Subscriptions	21,881	29,750	21,096	29,250	32,500	9.24%
321	Printing/Publication	12,483	17,500	10,894	21,700	21,500	22.86%
330	Meeting Expenses	1,145	8,500	742	4,095	8,250	-2.94%
331	Training Expenses	25,695	59,750	26,233	53,276	61,500	2.93%
340	Operating Supplies	112,142	116,500	45,800	107,163	115,500	-0.86%
341	Fuel	43,659	58,750	27,269	54,947	59,750	1.70%
343	Safety	7,892	7,000	1,761	6,656	7,000	0.00%
370	Roadway Supplies	39,795	98,000	50,146	98,000	105,000	7.14%
390	Miscellaneous	209,411	21,500	2,880	88,059	16,250	-24.42%
391	Programming	12,592	20,000	5,006	14,150	21,500	7.50%
392	Uncollectible Taxes	413	1,000	0	1,250	1,250	25.00%
	Total SUPPLIES AND EXPENSES Exp	**514,100**	**466,750**	**204,108**	**508,665**	**482,000**	**3.27%**

Village of McFarland

2022 General Fund Operating Budget

Index Expenditures Summary (continued)

FIXED CHARGES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
500							
510	Liability	28,591	30,750	38,266	38,266	36,750	19.51%
511	Property	8,098	9,000	10,697	10,697	10,000	11.11%
512	Workers Compensation	52,997	68,500	64,174	64,174	53,000	-22.63%
513	Employee Assistance Program	2,449	2,500	2,449	2,500	2,500	0.00%
514	Flex Program Admin	1,604	1,750	846	1,800	1,750	0.00%
530	Rent	325,250	325,000	162,500	325,000	350,000	7.69%
595	Annexation Payments	33,661	37,250	37,317	37,500	38,250	2.68%
	Total FIXED CHARGES Exp	**452,650**	**474,750**	**316,248**	**479,937**	**492,250**	**3.69%**

GRANTS, CONTRIBUTIONS, INDEMNITIES, AND OTHER

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
700							
720	Community Groups	4,000	7,500	5,100	5,500	7,500	0.00%
790	Tourist Entity Payment	6,838	2,750	796	2,750	2,750	0.00%
	Total GRANTS, CONTR, & OTHER Exp	**10,838**	**10,250**	**5,896**	**8,250**	**10,250**	**0.00%**

CAPITAL OUTLAY

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
800							
810	Small Capital	6,123	5,250	1,559	3,650	5,250	0.00%
	Total CAPITAL OUTLAY Exp	**6,123**	**5,250**	**1,559**	**3,650**	**5,250**	**0.00%**
		6,356,151	**6,594,000**	**3,070,433**	**6,394,761**	**6,903,500**	**4.69%**

VILLAGE OF McFarland

Naturally Connected

2022 ANNUAL BUDGET

General

Fund #100

Revenues

REVENUES
GENERAL FUND - FUND 100

Budget Summary

Taxes	
	41000

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
41110	Property Taxes	3,820,500	4,274,250	4,274,250	4,274,250	4,350,000	1.77%
41111	Omitted Taxes	0	0	0	0	0	------------
41310	Water Utility Tax Equivalent	270,345	265,000	0	265,000	280,000	5.66%
41320	Tax Exempt P.I.L.O.T.	110,878	110,000	0	114,204	117,750	7.05%
41800	Interest on Taxes	412	500	300	500	500	0.00%
	Total TAXES Rev	**4,202,135**	**4,649,750**	**4,274,550**	**4,653,954**	**4,748,250**	**2.12%**

Intergovernmental Revenues	
	43000

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
43200-000	Federal Grants	0	0	0	0	0	------------
43410-000	State - Shared Revenue	109,754	0	0	0	50,000	------------
43420-000	State - Fire Insurance	39,932	42,000	0	42,651	47,500	13.10%
43430-000	State - Expenditure Restraint	111,288	30,000	0	0	80,500	168.33%
43510-000	State - Exempt Personal Prop Aid	8,855	9,000	0	0	9,000	0.00%
43520-000	State - Police Grant	0	1,000	1,000	1,000	1,000	0.00%
43530-000	State - Highway Aid	481,762	361,750	199,254	398,507	466,000	28.82%
43550-000	State - Aid for EMS	5,854	5,500	0	5,500	5,500	0.00%
43560-000	State - COVID Reimbursement	97,921	0	0	0	0	------------
43580-000	Ag Conversion Charge	4,437	2,000	0	2,500	2,500	25.00%
43610-000	State - Pmts for Municipal Services	3,636	8,750	0	3,636	3,750	-57.14%
43620-000	P.I.L.O.T. on Conservation Lands	118	250	118	118	250	0.00%
	Total INTERGOVERNMENTAL Rev	**863,558**	**460,250**	**200,372**	**453,912**	**666,000**	**44.70%**

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Licenses and Permits	44000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
44110-101	Establishment Licenses	5,509	12,000	11,210	12,000	12,000	0.00%
44110-102	Operator's Licenses	5,460	6,500	4,885	6,500	6,500	0.00%
44120-000	Other Business Licenses	1,875	4,000	1,610	2,000	3,500	-12.50%
44130-000	Room Tax Revenues	8,108	4,000	1,137	4,000	4,000	0.00%
44200-101	Pet Licenses	2,934	3,500	2,862	3,250	3,500	0.00%
44200-102	Dog Park Permits	4,570	6,000	5,043	9,000	9,000	50.00%
44200-103	Miscellaneous Licenses	6,046	9,000	5,598	9,000	9,000	0.00%
44300-101	Building Permit	107,880	100,000	41,502	78,000	95,000	-5.00%
44300-102	HVAC Permit	35,771	42,500	11,429	21,250	37,000	-12.94%
44300-103	Plumbing Permit	34,745	42,500	13,687	25,000	37,000	-12.94%
44300-104	Electrical Permit	50,335	48,000	17,564	32,750	45,000	-6.25%
44300-105	Sprinkler Fee	6,210	7,750	6,315	10,432	6,500	-16.13%
44300-106	Fire Alarm Inspection Fee	2,465	5,000	645	2,873	3,500	-30.00%
44300-107	FD Occupancy Inspection Fee	185	500	120	563	500	0.00%
44300-108	CD Occupancy Inspection Fee	9,535	9,000	3,685	6,500	8,000	-11.11%
44900-000	Misc. CD Permit Fees	136,220	75,000	22,076	50,000	50,000	-33.33%
	Total LICENSES AND PERMITS Rev	**417,846**	**375,250**	**149,367**	**273,118**	**330,000**	**-12.06%**

Fines, Forfeits, and Penalties	45000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
45110	Court Penalties and Costs	67,370	92,500	40,718	81,435	89,000	-3.78%
45130	Parking Violations	2,338	7,000	3,267	6,535	7,000	0.00%
	Total FINES & PENALTIES Rev	**69,708**	**99,500**	**43,985**	**87,970**	**96,000**	**-3.52%**

Public Charges for Services	46000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
46110-000	Administration Fees	11,129	9,000	8,609	11,000	11,000	22.22%
46210-000	Police Fees	11,661	3,000	1,582	3,165	3,000	0.00%
46220-000	Fire Fees	97	250	96	619	500	100.00%
46230-000	Ambulance Fees	275,701	300,000	148,552	297,104	315,000	5.00%
46310-000	Public Works Fees	877	750	90	250	250	-66.67%
46510-000	EMS Fees	94	4,500	1,160	2,169	3,000	-33.33%
46600-000	Senior Outreach Fees	1,800	1,750	0	1,750	2,000	14.29%
46720-101	Parks Fees	10,635	16,500	7,355	15,000	15,000	-9.09%
46742-000	Facility Rental Fees	120	250	2,000	4,800	6,000	2300.00%
46800-000	Community Development Fees	22,556	12,500	7,042	12,250	12,500	0.00%
	Total PUBLIC CHARGES Rev	**334,669**	**348,500**	**176,487**	**348,107**	**368,250**	**5.67%**

REVENUES
GENERAL FUND - FUND 100

Budget Summary

Intergovernmental Charges for Services	47000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
47320-101	Towns - Fire and Rescue	183,526	211,000	84,060	211,000	240,000	13.74%
47320-102	School District - Police SRO	58,024	55,000	30,612	61,223	57,500	4.55%
47350-101	County - Outreach Case Mgmt	57,286	57,250	25,661	23,000	62,000	8.30%
47350-102	County - Outreach Nutrition	22,823	23,000	10,878	40,750	23,000	0.00%
47350-103	Towns - Outreach Services	42,253	40,750	23,405	40,750	46,000	12.88%
	Total INTERGOV CHARGES Rev	**363,911**	**387,000**	**174,615**	**376,723**	**428,500**	**10.72%**

Miscellaneous Revenues	48000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
48000-000	Miscellaneous Revenue	310	500	810	1,000	500	0.00%
48100-000	Interest	38,554	50,000	4,523	9,000	25,000	-50.00%
48200-101	Rent - Facility/Equip (Sewer)	46,000	52,500	26,250	52,500	58,000	10.48%
48200-102	Rent - Facility/Equip (Water)	46,000	52,500	26,250	52,500	58,000	10.48%
48200-103	Rent - Facility/Equip (Storm)	24,000	30,000	15,000	30,000	35,000	16.67%
48200-104	Rent - Facility/Equip (CommTech)	8,000	0	0	0	0	------------
48200-105	Rent - Park Leases	5,708	0	4,470	4,470	0	------------
48300-000	Property Sales	13,650	10,000	11,657	20,000	15,000	50.00%
48400-000	Insurance Recoveries	9,942	10,000	11,711	11,711	12,500	25.00%
48500-101	Donations - General	0	0	0	0	0	------------
48500-102	Donations - Senior Outreach	2,646	2,000	2,690	2,690	2,500	25.00%
48500-103	Donations - Fire & Rescue	250	0	0	0	0	------------
48500-104	Donations - Police	250	0	13,877	0	0	------------
48500-105	Donations - Parks	0	0	1,000	1,000	0	------------
	Total MISC REVENUES Rev	**195,310**	**207,500**	**118,238**	**184,871**	**206,500**	**-0.48%**

Other Financing Sources	49000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
49200	Transfers from Other Funds	40,250	0	0	0	0	------------
49220	Transfer - Officer Memorial	2,250	2,250	0	2,250	0	-100.00%
49300	Fund Balances Applied	0	64,000	0	27,500	60,000	-6.25%
	Total OTHER FINAN SOURCES Rev	**42,500**	**66,250**	**0**	**29,750**	**60,000**	**-9.43%**

Total Budget Revenues	***6,489,637***	***6,594,000***	***5,137,614***	***6,408,405***	***6,903,500***	***4.69%***

VILLAGE OF McFarland
Naturally Connected

2022 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.

- Meet regularly with Community Partners including the McFarland School District to discuss items of mutual interest.

- Continue commitment and partnership with Diversity, Equity, and Inclusion Committee on shared initiatives and community engagement through consulting work.

VILLAGE BOARD BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**38,475**	**41,000**	**21,256**	**62,500**	**40,750**	**-0.61%**
44130-000	Room Tax Revenues	8,108	4,000	1,137	4,000	4,000	0.00%
49300	Fund Balances Applied	0	25,000	0	0	25,000	0.00%
	Total VILLAGE BOARD Revenue	**46,583**	**70,000**	**22,393**	**66,500**	**69,750**	**-0.36%**

Notes:

49300 Fund balance is forecasted in 2022 the same as it was in 2021 to offset the cost of Diversity, Equity, and Inclusion intiatives that were approved. The Village is likely to realize a surplus overall in 2021 and not projected to utilize fund balance for this purpose in that fiscal year.

EXPENDITURES

PERSONAL SERVICES

51100		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
120	Part-Time	13,152	13,500	3,182	13,500	13,500	0.00%
132	Social Security/Medicare	1,006	1,000	243	1,000	1,000	0.00%
135	Other Employee Benefits	0	0	0	0	0	------------
141	Expense Reimbursement	0	250	0	250	250	0.00%
	Total PERSONAL SERVICES Exp	**14,158**	**14,750**	**3,426**	**14,750**	**14,750**	**0.00%**

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.

VILLAGE BOARD (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51100						
210	Support Services	5,543	30,000	3,064	27,500	31,000	3.33%
211	Consultant Services	1,200	2,500	0	0	0	-100.00%
	Total CONTRACTED SERVICES Exp	**6,743**	**32,500**	**3,064**	**27,500**	**31,000**	**-4.62%**

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.

SUPPLIES AND EXPENSES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51100						
320	Dues and Subscriptions	7,727	7,500	8,462	8,750	8,750	16.67%
321	Printing/Publications	5,354	4,250	1,280	4,250	4,250	0.00%
330	Meeting Expenses	190	250	0	250	250	0.00%
331	Training Expenses	147	2,500	330	2,500	2,500	0.00%
390	Miscellaneous	131	500	0	500	500	0.00%
391	Programming	1,296	1,000	1,036	1,250	1,000	0.00%
	Total SUPPLIES AND EXPENSES Exp	**14,844**	**16,000**	**11,108**	**17,500**	**17,250**	**7.81%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51100						
720	Community Groups	4,000	4,000	4,000	4,000	4,000	0.00%
790	Tourist Entity Payment	6,838	2,750	796	2,750	2,750	0.00%
	Total GRANTS, CONTRI, & OTHER Exp	**10,838**	**6,750**	**4,796**	**6,750**	**6,750**	**0.00%**

Notes:

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

Total VILLAGE BOARD Exp	**46,583**	**70,000**	**22,393**	**66,500**	**69,750**	**-0.36%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**0**	**0**	**0**	**0**	**0**	**------------**
45110	Court Penalties and Costs	67,370	92,500	40,718	81,435	89,000	-3.78%
	Total MUNICIPAL COURT Revenue	**67,370**	**92,500**	**40,718**	**81,435**	**89,000**	**-3.78%**

EXPENDITURES

PERSONAL SERVICES

	51200	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
120	Part-Time	41,690	43,500	22,775	47,500	45,250	4.02%
130	Health Insurance	4,499	10,250	5,230	10,460	10,500	2.44%
131	Retirement	2,465	2,500	1,434	3,200	2,750	10.00%
132	Social Security/Medicare	3,041	3,250	1,488	3,600	3,500	7.69%
135	Other Employee Benefits	197	250	101	203	250	0.00%
140	Wage Adjustment	944	750	0	957	1,000	33.33%
190	Overtime	2,084	0	1,122	2,000	2,000	------------
	Total PERSONAL SERVICES Exp	**54,920**	**60,500**	**32,150**	**67,920**	**65,250**	**7.85%**

Notes:

120 The Judge (elected) is paid $650 per month and the Court Clerk (appointed) is a part-time employee working approximately 28.31 hours per week. Across the Board pay increase for 2022 is included generally at 2.0%.

130 Health Insurance is provided through the State Plan. Rates on avg are to increase by 2.5% while the Employee contribution was set at a minimum of 5% according to the State formula. Funding is provided for single/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 6.5% of total wages in 2022, this is approximately 3.7% lower than 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.

MUNICIPAL COURT (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

51200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	2,063	2,750	1,443	2,750	2,750	0.00%
221	Communication	0	500	0	500	500	0.00%
240	Equipment Maintenance	0	250	101	250	250	0.00%
	Total CONTRACTUAL SERVICES Exp	**2,063**	**3,500**	**1,545**	**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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Office Supplies	810	1,500	242	1,500	1,500	0.00%
311	Postage	989	750	460	750	750	0.00%
320	Dues and Subscriptions	845	1,000	820	1,000	1,000	0.00%
331	Training Expenses	582	1,500	290	1,500	1,500	0.00%
390	Miscellaneous	928	750	357	750	750	0.00%
	Total SUPPLIES AND EXPENSES Exp	**4,155**	**5,500**	**2,169**	**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.

390 Includes unforeseen expenses and fees related to virtual court sessions.

CAPTIAL OUTLAY

51200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
810	Small Capital	1,500	750	0	400	750	0.00%
	Total CAPITAL OUTLAY Exp	**1,500**	**750**	**0**	**400**	**750**	**0.00%**

Notes:

810 Line item can be used to replace office equipment, furniture, technology, etc. needed by the Court during the year. Planning for the replacement of the Court Copier/Fax Machine.

Total MUNICIPAL COURT Exp.	**62,638**	**70,250**	**35,864**	**77,320**	**75,000**	**6.76%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**132,040**	**110,000**	**29,862**	**110,000**	**114,000**	**3.64%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51300						
210-101	Support Services - General Counsel	68,119	65,000	12,362	55,000	65,000	0.00%
210-102	Support Services - Prosecution Services	37,088	27,500	5,197	27,500	27,500	0.00%
210-103	Support Services - Labor Relations	20,306	12,500	7,858	20,000	15,000	20.00%
211-000	Consultant Services	6,527	5,000	4,445	7,500	6,500	30.00%
	Total LEGAL Exp	**132,040**	**110,000**	**29,862**	**110,000**	**114,000**	**3.64%**

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 contract with Police Union is current through the end of 2023. Current contract with EMT Union was 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:

- Improve 5 year Capital Improvement Planning through the inclusion of specialized plans surrounding streets, utilities, and parks.

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

- Evaluate opportunities to develop partnerships for intergovernmental cooperation.

- 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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**74,542**	**81,750**	**35,639**	**76,225**	**80,250**	**-1.83%**

EXPENDITURES

PERSONAL SERVICES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51410						
110	Salaries	53,414	53,500	26,062	54,463	56,250	5.14%
130	Health Insurance	8,629	8,500	4,495	8,500	8,750	2.94%
131	Retirement	3,704	3,750	1,879	3,778	4,000	6.67%
132	Social Security/Medicare	4,136	4,250	2,098	4,281	4,500	5.88%
135	Other Employee Benefits	51	250	26	53	250	0.00%
140	Wage Adjustment	1,855	1,000	0	1,500	1,250	25.00%
141	Expense Reimbursement	199	1,000	0	500	1,000	0.00%
	Total PERSONAL SERVICES Exp	**71,988**	**72,250**	**34,559**	**73,075**	**76,000**	**5.19%**

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.

VILLAGE ADMINISTRATOR (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

	51410	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
221	Communication	0	1,000	450	900	1,000	0.00%
	Total SUPPLIES AND EXPENSES Exp	**0**	**1,000**	**450**	**900**	**1,000**	**0.00%**

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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
320	Dues and Subscriptions	1,038	1,000	416	1,000	1,000	0.00%
330	Meeting Expenses	238	500	15	250	250	-50.00%
331	Training Expenses	1,278	2,000	199	1,000	2,000	0.00%
340	Operating Supplies	0	5,000	0	0	0	-100.00%
	Total SUPPLIES AND EXPENSES Exp	**2,554**	**8,500**	**630**	**2,250**	**3,250**	**-61.76%**

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 Funds previously allocated here to address Board action plan to Public Art Program. Funding for program will shift to Capital Projects Fund under Facilities as approved by the board.

Total ADMINISTRATOR Exp	**74,542**	**81,750**	**35,639**	**76,225**	**80,250**	**-1.83%**

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:

- Create long term staffing plans, identifying efficiencies, and aligning with the recommendations of the 2021 Compensation and Classification Study.

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

ADMINISTRATION BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**218,419**	**231,750**	**135,234**	**237,548**	**241,750**	**4.31%**
44110-101	Establishment Licenses	5,509	12,000	11,210	12,000	12,000	0.00%
44110-102	Operator's Licenses	5,460	6,500	4,885	6,500	6,500	0.00%
44120-000	Other Business Licenses	1,875	4,000	1,610	2,000	3,500	-12.50%
44200-101	Pet Licenses	2,934	3,500	2,862	3,250	3,500	0.00%
44200-103	Miscellaneous Licenses	6,046	9,000	5,598	9,000	9,000	0.00%
46110-000	Administration Fees	11,129	9,000	8,609	11,000	11,000	22.22%
	Total GENERAL ADMIN Revenue	**251,372**	**275,750**	**170,008**	**281,298**	**287,250**	**4.17%**

EXPENDITURES

PERSONAL SERVICES

	51420	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
110	Salaries	101,548	105,000	51,528	105,634	105,500	0.48%
120	Part-Time	0	2,250	0	0	2,000	-11.11%
130	Health Insurance	11,997	15,750	6,423	12,846	17,500	11.11%
131	Retirement	6,992	7,250	3,638	7,480	7,000	-3.45%
132	Social Security/Medicare	7,809	8,500	4,022	8,464	8,500	0.00%
135	Other Employee Benefits	102	250	56	112	250	0.00%
140	Wage Adjustment	2,756	2,750	0	5,012	3,000	9.09%
141	Expense Reimbursement	140	250	0	0	250	0.00%
190	Overtime	1,048	1,000	0	1,000	1,250	25.00%
	Total PERSONAL SERVICES Exp	**132,392**	**143,000**	**65,667**	**140,548**	**145,250**	**1.57%**

Notes:

110 Administration is charged with 40% 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 2022 is included generally at 2.0%.

130 Health Insurance is provided through the State Plan. Rates on avg are to increase by 2.5% while the Employee contribution was set at a minimum of 5% according to the State formula. Funding is provided for single/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 6.5% of total wages in 2022, this is approximately 3.7% lower than 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 through the annual evaluation process.

ADMINISTRATION (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRATUAL SERVICES

	51420	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	18,526	10,500	11,312	18,000	20,000	90.48%
211	Consultant Services	41,712	52,000	38,446	50,000	50,000	-3.85%
221	Communication	2,140	2,500	270	750	1,000	-60.00%
240	Equipment Maintenance	4,631	5,250	2,042	5,250	5,250	0.00%
	Total CONTRACTUAL SERVICES Exp	**67,010**	**70,250**	**52,071**	**74,000**	**76,250**	**8.54%**

Notes:

210 Technical support for computers and financial software. (Cost of CivicClerk returns to admin budget along with addition of CivicOptimize).

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

221 Telephone and internet.

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

SUPPLIES AND EXPENSES

	51420	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Offices Supplies	8,473	8,500	2,583	8,500	8,750	2.94%
311	Postage	3,588	4,000	3,209	5,500	5,750	43.75%
320	Dues and Subscriptions	784	750	644	750	750	0.00%
321	Printing/Publication	867	2,500	4,712	4,750	2,500	0.00%
330	Meeting Expenses	51	250	17	250	250	0.00%
331	Training Expenses	1,131	5,500	2,230	5,500	5,500	0.00%
390	Miscellaneous	153	250	0	250	250	0.00%
392	Uncollectible Taxes	413	1,000	0	1,250	1,250	25.00%
	Total SUPPLIES AND EXPENSES Exp	**15,461**	**22,750**	**13,394**	**26,750**	**25,000**	**9.89%**

Notes:

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

331 Includes training expenses for the Department.

FIXED CHARGES

	51420	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
595	Annexation Payments	33,661	37,250	37,317	37,500	38,250	2.68%
	Total CAPITAL OUTLAY Exp	**33,661**	**37,250**	**37,317**	**37,500**	**38,250**	**2.68%**

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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
810	Small Capital	2,848	2,500	1,559	2,500	2,500	0.00%
	Total CAPITAL OUTLAY Exp	**2,848**	**2,500**	**1,559**	**2,500**	**2,500**	**0.00%**

Notes:

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

Total ADMINISTRATION Exp	**251,372**	**275,750**	**170,008**	**281,298**	**287,250**	**4.17%**

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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**37,182**	**11,250**	**4,859**	**7,450**	**22,750**	**102.22%**

EXPENDITURES		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51440						
120	Part-Time	6,747	2,500	1,168	1,250	8,500	240.00%
130	Health Insurance	49	0	0	0	0	------------
131	Retirement	26	0	0	0	0	------------
132	Social Security/Medicare	211	0	0	0	0	------------
135	Other Employee Benefits	0	0	0	0	0	------------
190	Overtime	1,881	1,500	0	0	2,000	33.33%
210	Support Services	1,131	750	0	1,250	1,250	66.67%
240	Equipment Maintenance	945	1,000	276	1,000	1,000	0.00%
321	Printing/Publication	1,487	750	624	700	1,750	133.33%
340	Operating Supplies	17,553	4,500	2,791	3,000	8,000	77.78%
390	Miscellaneous	7,151	250	0	250	250	0.00%
	Total ELECTIONS Exp	**37,182**	**11,250**	**4,859**	**7,450**	**22,750**	**102.22%**

Notes:

120 The standard election cycle has two elections in odd years, and four elections in even years. With 2022, the majority of increase is attributed to the increased number of elections. The Village is planning to still utilize only one polling location for 2022 elections.

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 Every Election has a set of legal notices that are required to be published

390 Operating supplies include a variety of items. The most significant increase we have seen in this area is atributed to an increase in postage as a result of the pandemic, and a heavier utilization of ballots by mail.

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**47,920**	**56,500**	**25,339**	**51,897**	**52,750**	**-6.64%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
51450							
110	Salaries	10,266	13,250	7,433	15,560	13,750	3.77%
120	Part-Time	2,486	1,250	790	1,581	1,500	20.00%
130	Health Insurance	888	2,000	820	1,640	2,000	0.00%
131	Retirement	773	750	499	1,077	1,000	33.33%
132	Social Security/Medicare	982	1,000	648	1,342	1,250	25.00%
135	Other Employee Benefits	7	250	4	8	250	0.00%
140	Wage Adjustment	355	500	0	400	500	0.00%
210	Support Services	32,165	37,500	15,145	30,289	32,500	-13.33%
	Total INFORMATION TECHNOLOGY Exp	**47,920**	**56,500**	**25,339**	**51,897**	**52,750**	**-6.64%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**48,739**	**41,000**	**32,602**	**41,000**	**42,000**	**2.44%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51530						
210	Support Services	48,739	41,000	32,602	41,000	42,000	2.44%
	Total ASSESSOR Exp	**48,739**	**41,000**	**32,602**	**41,000**	**42,000**	**2.44%**

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 contracts 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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**80,188**	**98,750**	**101,179**	**102,185**	**87,750**	**-11.14%**
48400-000	Insurance Recoveries	9,942	10,000	11,711	11,711	12,500	25.00%
	Total INSURANCE ADMINISTRATION Rev	**90,130**	**108,750**	**112,890**	**113,896**	**100,250**	**-7.82%**

Notes:

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

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51540						
510	Liability	24,982	27,000	34,725	34,725	33,000	22.22%
511	Property	8,098	9,000	10,697	10,697	10,000	11.11%
512	Workers Compensation	52,997	68,500	64,174	64,174	53,000	-22.63%
513	Employee Assistance Program	2,449	2,500	2,449	2,500	2,500	0.00%
514	Flex Program Admin	1,604	1,750	846	1,800	1,750	0.00%
	Total INSURANCE ADMINISTRATION Exp	**90,130**	**108,750**	**112,890**	**113,896**	**100,250**	**-7.82%**

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 2022 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. Additionally increases are also experienced due to increasing payroll, and increases to our worker's compensation mod from our claims history. For 2022, with a good recent claim experience, the Village's Mod factor has decreased and rates are expected to go down for 2022.

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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**106,608**	**104,750**	**47,590**	**106,003**	**105,750**	**0.95%**
46742-000	Facility Rental Fees	120	250	2,000	4,800	6,000	2300.00%
48200-104	Rent - Facility/Equip (CommTech)	8,000	0	0	0	0	------------
	Total FACILITY MANAGEMENT Rev	**114,728**	**105,000**	**49,590**	**110,803**	**111,750**	**6.43%**

Notes:

46742 Fees collected from user groups for the use of the Municipal Center & the Youth Center common area maintenance fees.

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

EXPENDITURES		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	51600						
110	Salaries	18,156	7,500	3,910	8,395	8,250	10.00%
120	Part-Time	0	500	59	250	250	-50.00%
124	Seasonal	0	750	0	0	250	-66.67%
130	Health Insurance	5,255	1,750	964	1,928	2,000	14.29%
131	Retirement	1,225	500	269	567	500	0.00%
132	Social Security/Medicare	1,292	750	296	651	750	0.00%
135	Other Employee Benefits	22	250	6	12	250	0.00%
140	Wage Adjustment	0	0	0	0	250	------------
190	Overtime	0	0	0	0	250	------------
210	Support Services	39,703	30,000	22,819	45,000	40,000	33.33%
211	Consultant Services	0	0	0	0	0	------------
220	Utilities	16,518	25,000	9,349	19,000	20,000	-20.00%
221	Communication	0	0	0	0	0	------------
242	Facility Maintenance	28,179	30,000	10,499	30,000	32,500	8.33%
340	Operating Supplies	4,379	7,500	1,420	5,000	6,500	-13.33%
390	Miscellaneous	0	500	0	0	0	-100.00%
	Total FACILITY MANAGEMENT Exp	**114,728**	**105,000**	**49,590**	**110,803**	**111,750**	**6.43%**

Notes:

110-135 Includes a portion of Public Works employee wages and benefits to account for facility maintenance and management. This represents about 1% of their total budget.

210 Janitorial services for the Municipal Center as well as other specialized needs like carpet cleaning and related services. Increased frequency and strengthened COVID-19 related cleaning protocols have resulted in an increase in csots.

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.

- Pursue accredidation process to align with best practices, review use of force policies/procedures, and other Departmental policies/procedures as needed.

POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**2,099,431**	**2,229,250**	**996,136**	**2,114,677**	**2,282,750**	**2.40%**
43520-000	State - Police Grant	0	1,000	1,000	1,000	1,000	0.00%
45130	Parking Violations	2,338	7,000	3,267	6,535	7,000	0.00%
46210-000	Police Fees	11,661	3,000	1,582	3,165	3,000	0.00%
47320-102	School District - Police SRO	58,024	55,000	30,612	61,223	57,500	4.55%
48500-104	Donations - Police	0	0	13,877	1,000	0	------------
49220	Transfer - Officer Memorial	2,250	2,250	0	2,250	0	-100.00%
	Total POLICE DEPARTMENT Revenue	**2,171,453**	**2,295,250**	**1,032,597**	**2,186,599**	**2,351,250**	**2.44%**

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.

POLICE DEPARTMENT (Continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	52100						
110	Salaries	1,389,510	1,438,500	610,513	1,340,603	1,441,250	0.19%
120	Part-Time	247	5,000	0	0	5,000	0.00%
124	Seasonal	17,811	25,000	11,429	22,858	27,500	10.00%
130	Health Insurance	231,035	238,750	110,854	221,708	268,000	12.25%
131	Retirement	169,412	177,500	84,337	172,422	181,000	1.97%
132	Social Security/Medicare	113,074	120,250	57,867	113,153	121,000	0.62%
135	Other Employee Benefits	2,102	4,750	972	1,945	4,750	0.00%
140	Wage Adjustment	9,468	11,250	0	10,660	12,500	11.11%
141	Expense Reimbursement	0	1,500	0	1,500	1,500	0.00%
142	Uniform	10,902	19,500	7,515	19,500	19,500	0.00%
190	Overtime	104,666	90,000	64,725	105,000	95,000	5.56%
	Total PERSONAL SERVICES Exp	**2,048,228**	**2,132,000**	**948,213**	**2,009,349**	**2,177,000**	**2.11%**

Notes:

110 Provides funding for a Chief, Lieutenant, 3 Sergeants, 2 Detectives, 10 Officers, Admin Assistant, Clerk III and various other limited term employees. The Detectives and Officers are governed by a Collective Bargaining Agreement that is effective through 2023. This line item also provides for holiday pay and shift differential adjustments. Across the Board pay increase for 2022 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 are to increase by 2.5% while the Employee contribution was set at a minimum of 5% according to the State formula. Funding is provided for single/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 at 6.75% in 2022 for General Employees and increases to 12.04% for protective service, up from 11.84% 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 This line item covers the cost of outfitting new officers at the commencement of their employment as well as other items Village is responsible for from year to year.

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.

POLICE DEPARTMENT (Continued)

GENERAL FUND - FUND 100

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

	52100	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	41,344	43,750	49,571	71,500	51,750	18.29%
211	Consultant Services	0	0	0	0	0	------------
221	Communication	16,089	23,000	6,320	23,000	23,000	0.00%
240	Equipment Maintenance	7,132	4,250	4,198	5,000	5,000	17.65%
241	Vehicle Maintenance	14,380	15,000	4,740	12,000	15,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**78,946**	**86,000**	**64,830**	**111,500**	**94,750**	**10.17%**

Notes:

210 Includes funding for LERMS ($18,325), IT Services ($9,000), Wellness Screening ($3,000), Licenses ($2,500), Info Resources ($2,500), Warranties ($6,000), PowerDMS ($4,240), Planit Police ($1,500), DOT Access ($1,500), Towing ($1,000), Suspect Bloodwork ($1,000), WILEAG CSVP ($750), 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 ($1,250).

SUPPLIES AND EXPENSES

	52100	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Office Supplies	4,765	5,500	1,519	5,000	5,000	-9.09%
311	Postage	442	1,000	316	750	1,000	0.00%
320	Dues and Subscriptions	908	1,000	348	750	1,000	0.00%
330	Meeting Expenses	602	2,750	348	1,500	2,750	0.00%
331	Training Expenses	10,261	20,500	12,050	20,500	20,500	0.00%
340	Operating Supplies	13,342	16,500	6,572	16,500	17,000	3.03%
341	Fuel	12,641	20,000	9,320	18,000	20,000	0.00%
390	Miscellaneous	1,095	1,250	558	1,000	1,250	0.00%
391	Programming	2,472	11,000	2,400	5,000	11,000	0.00%
	Total SUPPLIES AND EXPENSES Exp	**46,529**	**79,500**	**33,431**	**69,000**	**79,500**	**0.00%**

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	**2,173,703**	**2,297,500**	**1,046,475**	**2,189,849**	**2,351,250**	**2.34%**

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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**879,531**	**938,000**	**424,641**	**843,311**	**1,001,000**	**6.72%**
43420-000	State - Fire Insurance	39,932	42,000	0	42,651	47,500	13.10%
43550-000	State - Aid for EMS	5,854	5,500	0	5,500	5,500	0.00%
44300-105	Sprinkler Fee	6,210	7,750	6,315	10,432	6,500	-16.13%
44300-106	Fire Alarm Inspection Fee	2,465	5,000	645	2,873	3,500	-30%
44300-107	FD Occupancy Inspection Fee	185	500	120	563	500	0.00%
46220-000	Fire Fees	97	250	96	619	500	100.00%
46230-000	Ambulance Fees	275,701	300,000	148,552	297,104	315,000	5.00%
46510-000	EMS Fees	94	4,500	1,160	2,169	3,000	-33.33%
47320-101	Towns - Fire and Rescue	183,526	211,000	84,060	211,000	240,000	13.74%
48500-103	Donations - Fire & Rescue	250	0	0	0	0	------------
	Total FIRE DEPARTMENT Revenue	**1,393,594**	**1,514,500**	**665,589**	**1,416,222**	**1,623,000**	**7.16%**

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 a projected decrease in buildings with fire alarms.

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 and 2021 was reduced due to COVID-19 with 2022 still lagging

EXPENDITURES

PERSONAL SERVICES

52200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
110	Salaries (Fire)	123,293	128,750	69,531	145,804	134,750	4.66%
111	Salaries (EMS)	397,013	414,500	154,893	326,223	448,000	8.08%
120	Part-Time - Incentive (Fire)	78,297	103,500	40,521	87,011	118,500	14.49%
121	Part-Time - Incentive (EMS)	49,187	50,000	25,585	54,939	50,000	0.00%
130	Health Insurance	97,314	125,750	59,611	119,222	138,000	9.74%
131	Retirement	60,571	65,750	28,830	61,907	71,500	8.75%
132	Social Security/Medicare	48,045	55,000	22,449	48,867	59,000	7.27%
135	Other Employee Benefits	826	2,000	395	791	2,000	0.00%
140	Wage Adjustment	6,809	6,250	0	6,684	7,000	12.00%
141	Expense Reimbursement	465	500	88	250	500	0.00%
142	Uniform	5,577	8,750	2,366	8,750	8,750	0.00%
190	Overtime	10,090	15,000	7,623	15,247	15,000	0.00%
	Total PERSONAL SERVICES Exp	**877,488**	**975,750**	**411,892**	**875,694**	**1,053,000**	**7.92%**

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 2022 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 will be effective through 2023.

120 Has been down due to COVID reduce in trainings and events. The 2022 proposed budget includes $25,000 to provide Paid-On-Call members in-house to staff an engine one night per week in 2022.

130 Health Insurance is provided through the State Plan. Rates on avg are to increase by 2.5% while the Employee contribution was set at a minimum of 5% according to the State formula. Funding is provided for single/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 at 6.75% in 2022 for General Employees and increases to 12.04% for protective service, up from 11.84% 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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	1,560	5,000	1,369	4,799	7,000	40.00%
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	15,720	18,000	4,554	17,466	18,000	0.00%
240	Equipment Maintenance	28,102	30,000	14,778	29,132	30,000	0.00%
241	Vehicle Maintenance	33,303	30,000	14,900	36,673	30,000	0.00%
242	Facility Maintenance	1,750	1,500	105	1,227	1,500	0.00%
290	Other Contractual Services	2,121	5,500	1,385	5,500	5,500	0.00%
	Total CONTRACTUAL SERVICES Exp	**108,206**	**115,750**	**49,917**	**120,447**	**117,750**	**1.73%**

Notes:

210 Community CPR funding was moved to programing. Additional funding of new program of medical screening of career

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. 2022 is expected to be lower with new ladder truck and no planned tire purchases.

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

SUPPLIES AND EXPENSES

52200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Office Supplies	2,504	2,000	625	1,780	2,000	0.00%
311	Postage	332	500	124	339	500	0.00%
320	Dues and Subscriptions	9,176	15,750	9,955	14,475	16,500	4.76%
330	Meeting Expenses	249	1,000	351	995	1,500	50.00%
331	Training Expenses	9,997	15,500	9,723	14,676	16,000	3.23%
340	Operating Supplies	35,121	36,000	8,785	35,463	36,000	0.00%
341	Fuel	9,963	12,500	6,204	13,297	14,000	12.00%
343	Safety	7,892	7,000	1,761	6,656	7,000	0.00%
390	Miscellaneous	367	250	209	209	250	0.00%
391	Programming	3,441	3,750	0	3,650	4,750	26.67%
	Total SUPPLIES AND EXPENSES Exp	**79,042**	**94,250**	**37,738**	**91,540**	**98,500**	**4.51%**

Notes:

320 Dues and subscriptions provides funding for professional dues, association dues, and software subscriptions. We are tranistioning to a new platform and the budget is requested to increase to meet the new pricing.

330 Account covers county association meetings held in McFarland and membership meetings. 2021 a monthly small group meeting was started with a 1/6 of the department each month.

341 Fuel has increased in 2021 and the the adjustment is based on current pricing and consumption.

FIXED CHARGES

52200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
510	Liability	3,609	3,750	3,541	3,541	3,750	0.00%
530	Rent	325,250	325,000	162,500	325,000	350,000	7.69%
	Total FIXED CHARGES Exp	**328,859**	**328,750**	**166,041**	**328,541**	**353,750**	**7.60%**

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.

	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
Total FIRE AND RESCUE Exp	**1,393,594**	**1,514,500**	**665,589**	**1,416,222**	**1,623,000**	**7.16%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**0**	**0**	**0**	**4,661**	**0**	**------------**
44300-101	Building Permit	107,880	100,000	41,502	78,000	95,000	-5.00%
44300-102	HVAC Permit	35,771	42,500	11,429	21,250	37,000	-12.94%
44300-103	Plumbing Permit	34,745	42,500	13,687	25,000	37,000	-12.94%
44300-104	Electrical Permit	50,335	48,000	17,564	32,750	45,000	-6.25%
44300-108	CD Occupancy Inspection Fee	9,535	9,000	3,685	6,500	8,000	-11.11%
44900-000	Misc. CD Permit Fees	136,220	75,000	22,076	50,000	50,000	-33.33%
46800-000	Community Development Fees	22,556	12,500	7,042	12,250	12,500	0.00%
	Total COMM DEVEL Revenue	**397,040**	**329,500**	**116,985**	**230,411**	**284,500**	**-13.66%**

Notes:

44300 101-104 2021 saw lower building activity due in-part to COVID but also the near build-out of lots within Juniper Ridge, Prairie Place, Park View Estates, and Ridge View. 2022 should see new home construction starting in Rosewood Fields and possibly Elvehjem Acres. However, the impacts of higher construction materials likely continues to impact the pace of development. Proposed budget is similar to 2016 actual revenues.

EXPENDITURES

PERSONAL SERVICES

52400		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
110	Salaries	90,885	67,250	36,826	71,818	97,500	44.98%
120	Part-Time	2,823	11,750	3,096	11,750	10,500	-10.64%
130	Health Insurance	17,903	13,750	7,653	15,306	21,500	56.36%
131	Retirement	6,245	4,750	2,660	4,968	6,500	36.84%
132	Social Security/Medicare	7,116	6,250	3,113	6,529	8,500	36.00%
135	Other Employee Benefits	182	250	81	162	500	100.00%
140	Wage Adjustment	2,332	2,000	0	1,778	2,750	37.50%
141	Expense Reimbursement	0	500	0	250	500	0.00%
	Total PERSONAL SERVICES Exp	**127,485**	**106,500**	**53,429**	**112,561**	**148,250**	**39.20%**

Notes:

110 Provides funding for a full-time Director, Associate Planner, Plan/Zone Assistant, and Clerk positions. 50% of the wages and benefits are charged to the General Fund with remaining expenses being allocated to the TIDs, and utilities. Across the Board pay increase for 2022 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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	6,463	5,000	1,857	7,750	8,000	60.00%
211	Consultant Services	111,263	95,000	42,697	99,750	100,000	5.26%
221	Communication	593	750	300	600	750	0.00%
240	Equipment Maintenance	130	2,000	222	500	1,500	-25.00%
241	Vehicle Maintenance	75	250	0	250	250	0.00%
	Total CONTRACTUAL SERVICES Exp	**118,524**	**103,000**	**45,076**	**108,850**	**110,500**	**7.28%**

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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Office Supplies	584	1,000	163	500	750	-25.00%
311	Postage	813	750	352	750	750	0.00%
320	Dues and Subscriptions	1,039	1,500	50	1,400	2,000	33.33%
330	Meeting Expenses	20	2,000	0	250	1,500	-25.00%
331	Training Expenses	904	2,500	160	1,500	3,000	20.00%
340	Operating Expenses	3,162	3,500	408	2,700	3,000	-14.29%
341	Fuel	91	1,250	0	150	750	-40.00%
390	Miscellaneous	750	2,250	506	1,000	1,250	-44.44%
	Total SUPPLIES AND EXPENSES Exp	**7,363**	**14,750**	**1,638**	**8,250**	**13,000**	**-11.86%**

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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
810	Small Capital	1,774	2,000	0	750	2,000	0.00%
	Total CAPITAL OUTLAY Exp	**1,774**	**2,000**	**0**	**750**	**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	**255,146**	**226,250**	**100,143**	**230,411**	**273,750**	**20.99%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**497**	**9,750**	**164**	**329**	**10,000**	**2.56%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	52500						
120	Part-Time	0	7,000	0	0	7,250	3.57%
132	Social Security/Medicare	0	500	0	0	500	0.00%
221	Communication	304	500	164	329	500	0.00%
330	Meeting Expenses	0	250	0	0	250	0.00%
331	Training Expenses	0	500	0	0	500	0.00%
340	Operating Supplies	193	1,000	0	0	1,000	0.00%
	Total EMERGENCY MGMT Exp	**497**	**9,750**	**164**	**329**	**10,000**	**2.56%**

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.

- Advance GIS technologies to create new interactive layers to provide information on proposed capital improvements.

PUBLIC WORKS BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**0**	**178,000**	**198,202**	**128,773**	**39,500**	**-77.81%**
41310	Water Utility Tax Equivalent	270,345	265,000	0	265,000	280,000	5.66%
43530-000	State - Highway Aid	481,762	361,750	199,254	398,507	466,000	28.82%
46310-000	Public Works Fees	877	750	90	250	250	-66.67%
48200-101	Rent - Facility/Equip (Sewer)	46,000	52,500	26,250	52,500	58,000	10.48%
48200-102	Rent - Facility/Equip (Water)	46,000	52,500	26,250	52,500	58,000	10.48%
48200-103	Rent - Facility/Equip (Storm)	24,000	30,000	15,000	30,000	35,000	16.67%
	Total PUBLIC WORKS Revenue	**868,984**	**940,500**	**465,046**	**927,530**	**936,750**	**-0.40%**

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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
110	Salaries	316,575	299,250	146,525	310,133	332,000	10.94%
120	Part-Time	921	500	385	771	500	0.00%
124	Seasonal	9,253	29,250	1,319	15,000	12,750	-56.41%
130	Health Insurance	75,202	79,000	37,634	75,269	81,000	2.53%
131	Retirement	22,151	22,500	11,272	22,200	23,500	4.44%
132	Social Security/Medicare	25,296	28,000	12,677	26,423	28,500	1.79%
135	Other Employee Benefits	764	1,500	439	877	1,750	16.67%
140	Wage Adjustment	4,576	4,250	0	4,500	3,750	-11.76%
141	Expense Reimbursement	88	500	0	500	500	0.00%
142	Uniform	4,515	3,750	182	3,750	8,000	113.33%
190	Overtime	12,624	20,000	6,733	15,000	17,500	-12.50%
	Total PERSONAL SERVICES Exp	**471,965**	**488,500**	**217,166**	**474,423**	**509,750**	**4.35%**

Notes:

110 Provides funding for a Director, Assistant to the Director, Superintendent, Mechanic, and 8 Crew Person positions. Across the Board pay increase for 2022 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 Funding for LTE positions within the Department that generally work April/May through September/October. Dedicated PW LTE positions are recommended for removal in 2022 with funding shifted to a second full-time Parks Crewperson. Costs shown here are for Parks LTE utilized for Public Works functions.

130 Health Insurance is provided through the State Plan. Rates on avg are to increase by 2.5% while the Employee contribution was set at a minimum of 5% according to the State formula. Funding is provided for single/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 6.5% of total wages in 2022, this is approximately 3.7% lower than 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 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 8% of the total wages for the Crew Person positions and distributed amongst funds the same as regular wages.

EXPENDITURES (continued)

CONTRACTUAL SERVICES

53000		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	3,345	2,500	1,944	3,889	4,000	60.00%
211	Consultant Services	6,285	15,000	308	9,000	15,000	0.00%
220	Utilities	23,394	26,000	11,740	23,480	25,000	-3.85%
221	Communication	8,672	8,500	2,662	8,500	8,500	0.00%
230	Street Maintenance	65,579	90,000	75,703	90,000	50,000	-44.44%
240	Equipment Maintenance	1,947	3,000	556	2,000	3,000	0.00%
241	Vehicle Maintenance	35,724	37,500	15,403	36,000	37,500	0.00%
242	Facility Maintenance	2,483	2,500	4,799	9,597	5,000	100.00%
291	Street Lighting	125,459	126,500	65,020	130,041	130,000	2.77%
	Total CONTRACTUAL SERVICES Exp	**272,887**	**311,500**	**178,136**	**312,507**	**278,000**	**-10.75%**

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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Office Supplies	1,194	750	670	1,000	1,000	33.33%
311	Postage	417	250	121	250	250	0.00%
320	Dues and Subscriptions	328	750	117	750	750	0.00%
330	Meeting Expenses	(174)	250	0	100	250	0.00%
331	Training Expenses	(121)	3,500	195	3,500	4,250	21.43%
340	Operating Supplies	17,649	16,500	8,333	16,500	17,000	3.03%
341	Fuel	14,740	20,000	9,994	20,000	20,000	0.00%
370	Roadway Supplies	39,795	98,000	50,146	98,000	105,000	7.14%
390	Miscellaneous	707	250	121	250	250	0.00%
391	Programming	0	250	46	250	250	0.00%
	Total SUPPLIES AND EXPENSES Exp	**74,535**	**140,500**	**69,743**	**140,600**	**149,000**	**6.05%**

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 2022 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.)

	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
Total PUBLIC WORKS Expenditures	**819,387**	**940,500**	**465,046**	**927,530**	**936,750**	**-0.40%**

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:

- Promote the safety and wellbeing of seniors during COVID through increased outreach and service utlization.
- Evaluate future service growth in order to identify potential space needs and plan for potential expansion of programs and services through community center planning initiatives
- Develop and maintain events and programs, including nutrition program to optimize particpation within community heal health standards
- 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.
- Develop and support volunteer opportiunities with other departments

SENIOR OUTREACH BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**117,712**	**160,500**	**73,993**	**175,993**	**192,500**	**19.94%**
46600-000	Senior Outreach Fees	1,800	1,750	0	1,750	2,000	14.29%
47350-101	County - Outreach Case Mgmt	57,286	57,250	25,661	23,000	62,000	8.30%
47350-102	County - Outreach Nutrition	22,823	23,000	10,878	40,750	23,000	0.00%
47350-103	Towns - Outreach Services	42,253	40,750	23,405	40,750	46,000	12.88%
48500-102	Donations - Senior Outreach	2,646	2,000	2,690	2,690	2,500	25.00%
	Total SENIOR OUTREACH Revenue	**244,520**	**285,250**	**136,627**	**284,933**	**328,000**	**14.99%**

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.

EXPENDITURES

PERSONAL SERVICES

54600		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
110	Salaries	110,133	160,250	81,211	165,383	201,250	25.59%
120	Part-Time	47,343	22,750	8,153	16,306	7,000	-69.23%
130	Health Insurance	36,332	42,000	19,411	38,822	48,000	14.29%
131	Retirement	9,539	11,000	5,514	11,478	13,250	20.45%
132	Social Security/Medicare	12,148	14,250	7,061	14,256	16,250	14.04%
135	Other Employee Benefits	472	1,000	264	528	1,250	25.00%
140	Wage Adjustment	4,265	4,500	0	4,660	4,750	5.56%
141	Expense Reimbursement	784	2,000	140	1,000	2,000	0.00%
	Total PERSONAL SERVICES Exp	**221,015**	**257,750**	**121,755**	**252,433**	**293,750**	**13.97%**

Notes:

110-120 Provides funding for a Director, Case Manager, Case Worker/Volunteer Coordinator, and Nutrition Manager (all full-time positions). The Nutrition Manager position was previously funded at 0.50 FTE and is proposed to be funded at 1.0 FTE in 2022. Across the Board pay increase for 2022 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		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	3,228	2,500	2,166	2,500	2,500	0.00%
221	Communication	1,324	1,500	741	1,500	1,500	0.00%
240	Equipment Maintenance	1,206	1,000	413	1,000	1,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**5,758**	**5,000**	**3,320**	**5,000**	**5,000**	**0.00%**

Notes:

210 Shared expenses with the audit to maintain reporting requirements. Software contract and upgrades that tracks meals, participation, demographics of clients

SUPPLIES AND EXPENSES

54600		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
310	Office Supplies	1,054	1,000	523	1,000	1,250	25.00%
311	Postage	1,027	1,000	1,375	2,500	2,750	175.00%
320	Dues and Subscriptions	37	500	160	250	500	0.00%
321	Printing/Publication	4,775	10,000	4,277	12,000	13,000	30.00%
330	Meeting Expenses	79	250	11	250	250	0.00%
331	Training Expenses	1,027	2,250	666	2,000	2,250	0.00%
340	Operating Supplies	4,074	3,000	2,701	5,000	4,000	33.33%
390	Miscellaneous	292	500	315	500	750	50.00%
391	Programming	5,383	4,000	1,524	4,000	4,500	12.50%
	Total SUPPLIES AND EXPENSES Exp	**17,747**	**22,500**	**11,552**	**27,500**	**29,250**	**30.00%**

Notes:

311/321 The Department publishes a newsletter monthly to advertise the meal program as well as other happenings. Newsletter distribtuion has increased during COVID as a means of increased outreach. Trying to transition to inhouse prep and new printing company.

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 Supply needs for meal site includes disposables and increased supplies related to COVID precautions. Dept gifted additional memorial funds for equipment upgrade in 2021 resulting in higher expenditures.

390 Department volunteer incentives/recognitions are included in this/loan closet equipment replacment if needed.

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

CAPITAL OUTLAY

54600		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
810	Small Capital	0	0	0	0	0	------------
	Total CAPITAL OUTLAY Exp	**0**	**0**	**0**	**0**	**0**	**------------**

	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
Total SENIOR OUTREACH Exp	**244,520**	**285,250**	**136,627**	**284,933**	**328,000**	**14.99%**

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.

- Create inventory of all active and passive uses on park by park basis, create interactive web based platform.

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

- Review opportunities to improve signage for bicycle and pedestrian wayfinding.

PARKS BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**345,381**	**328,500**	**119,475**	**297,128**	**366,000**	**11.42%**
44200-102	Dog Park Permits	4,570	6,000	5,043	9,000	9,000	50.00%
46720-101	Parks Fees	10,635	16,500	7,355	15,000	15,000	-9.09%
48200-105	Rent - Park Leases	5,708	0	4,470	4,470	0	------------
48500-105	Donations - Parks	0	0	1,000	1,000	0	------------
49300	Fund Balances Applied	0	25,000	0	0	25,000	0.00%
	Total PARKS Revenue	**366,293**	**376,000**	**137,342**	**326,598**	**415,000**	**10.37%**

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	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
110	Salaries	156,940	145,500	60,287	121,605	181,750	24.91%
120	Part-Time	921	500	444	888	500	0.00%
124	Seasonal	34,277	43,500	17,791	42,000	29,000	-33.33%
130	Health Insurance	18,743	26,500	7,044	14,088	33,750	27.36%
131	Retirement	11,246	10,500	4,362	8,724	12,000	14.29%
132	Social Security/Medicare	15,734	15,250	6,499	12,998	16,250	6.56%
135	Other Employee Benefits	341	750	95	190	750	0.00%
140	Wage Adjustment	5,761	3,250	0	4,000	3,250	0.00%
190	Overtime	752	6,250	1,673	6,500	4,500	-28.00%
	Total PERSONAL SERVICES Exp	**244,716**	**252,000**	**98,194**	**210,993**	**281,750**	**11.81%**

Notes:

110 Provides funding for a share of the cost of the Director, Assistant to the Director, Superintendent, and 2 Crew Person positions. This budget provides funding to hire a second full-time Crewperson dedicated to Parks. Across the Board pay increase for 2022 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 This budget proposes to fund 3 LTE Parks Crewperson positions that provide maintenance generally from May through September based on seasonal needs. This is down from 5 the previous year in lieu of hiring a second full-time Parks Crewperson.

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

CONTRACTUAL SERVICES

	55200	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	77,964	47,000	1,444	47,000	47,000	0.00%
220	Utilities	14,796	15,250	15,682	23,780	24,250	59.02%
242	Facility Maintenance	4,847	25,000	3,053	15,000	25,000	0.00%
	Total CONTRACTUAL SERVICES Exp	**97,607**	**87,250**	**20,179**	**85,780**	**96,250**	**10.32%**

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. 2020 was higher due to additional cleaning requirements as a result of COVID response in public restrooms.

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.

PARKS (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

SUPPLIES AND EXPENSES

55200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
320	Dues/Subscriptions	0	0	125	125	250	------------
330	Meeting Expenses	(110)	1,000	0	250	1,000	0.00%
331	Training Expenses	488	3,500	390	600	3,500	0.00%
340	Operating Supplies	16,669	23,000	14,789	23,000	23,000	0.00%
341	Fuel	6,224	5,000	1,751	3,500	5,000	0.00%
390	Miscellaneous	700	750	814	850	750	0.00%
391	Programming	0	0	0	0	0	------------
	Total SUPPLIES AND EXPENSES Exp	**23,970**	**33,250**	**17,869**	**28,325**	**33,500**	**0.75%**

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

55200		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
720	Community Groups	0	3,500	1,100	1,500	3,500	0.00%
	Total GRANTS, CONTRI, & OTHER Exp	**0**	**3,500**	**1,100**	**1,500**	**3,500**	**0.00%**

Notes:

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

Total PARKS Expenditures	**366,293**	**376,000**	**137,342**	**326,598**	**415,000**	**10.37%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**197,137**	**14,000**	**0**	**82,500**	**10,000**	**-28.57%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	59200						
390	Miscellaneous	197,137	14,000	0	82,500	10,000	-28.57%
	Total TRANSFERS Exp	**197,137**	**14,000**	**0**	**82,500**	**10,000**	**-28.57%**

Notes:

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

VILLAGE OF McFarland
Naturally Connected

2022 ANNUAL BUDGET

Capital Projects

Fund #400

VILLAGE OF McFarland
Naturally Connected

2022 ANNUAL BUDGET

Capital Projects

Fund #400

Summary

Village of McFarland

2022 Capital Projects Fund Operating Budget

FUND 400

SUMMARY of REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
41000	Taxes	320,000	0	0	0	0	------------
43000	Intergovernmental Revenues	9,630	280,000	66,418	280,000	208,500	-25.54%
46000	Public Charges for Services	0	0	0	0	0	------------
47000	Intergovernmental Charges for Service	0	329,000	0	329,000	0	-100.00%
48000	Miscellaneous Revenues	11,202	35,000	332,454	335,116	175,000	400.00%
49000	Other Financing Sources	1,572,553	2,397,500	0	2,321,000	12,314,500	413.64%
49100	Other Financing Sources - Borrowing	3,900,000	18,790,000	16,490,000	16,490,000	10,089,250	-46.31%
	Total Budget Revenue	**5,813,384**	**21,831,500**	**16,888,872**	**19,755,116**	**22,787,250**	**4.38%**

SUMMARY of EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
57120	ADMINISTRATION	23,327	55,500	33,945	59,924	127,500	129.73%
57140	FACILITY MANAGEMENT	1,346,497	17,087,000	499,507	6,163,254	15,827,500	-7.37%
57150	COMMUNICATIONS AND TECHNOLOGY	32,115	0	17,438	17,438	0	------------
57210	POLICE DEPARTMENT	210,941	59,250	54,218	88,703	125,750	112.24%
57220	FIRE AND RESCUE DEPARTMENT	664,819	1,460,250	1,379,575	1,460,250	186,750	-87.21%
57250	EMERGENCY MANAGEMENT	0	0	0	0	0	------------
57310	PUBLIC WORKS	2,292,462	2,438,000	905,591	2,088,269	4,951,000	103.08%
57500	SENIOR OUTREACH	0	2,500	0	0	3,500	40.00%
57610	LIBRARY	18,309	43,000	10,272	42,966	56,250	30.81%
57620	PARKS	1,210,364	424,000	125,608	174,448	1,232,000	190.57%
57700	COMMUNITY DEVELOPMENT	50,346	262,000	32,913	98,000	277,000	5.73%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	------------
	Total Budget Expenditures	**5,849,180**	**21,831,500**	**3,059,066**	**10,193,252**	**22,787,250**	**4.38%**
	Difference in Revenues over Expenditures	**(35,796)**	**0**	**13,829,805**	**9,561,864**	**0**	

Village of McFarland

2022 Capital Projects Fund Operating Budget

Index Expenditures Summary

CONTRACTUAL SERVICES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	200						
210	Support Services	341,326	637,000	413,196	11,000	150,000	-76.45%
211	Consultant Services	106,897	285,000	82,746	170,502	497,000	74.39%
	Total CONTRACTUAL SERVICES Exp	**448,223**	**922,000**	**495,941**	**181,502**	**647,000**	**-29.83%**

SUPPLIES AND EXPENSES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	300						
390	Miscellaneous	0	0	0	0	0	------------
	Total SUPPLIES AND EXPENSES Exp	**0**	**0**	**0**	**0**	**0**	------------

FIXED CHARGES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	500						
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
591	Vehicle Reserve	0	11,750	0	11,750	14,000	19.15%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
	Total FIXED CHARGES Exp	**0**	**151,750**	**0**	**151,750**	**154,000**	**1.48%**

CAPITAL OUTLAY

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	800						
810	Small Capital	44,146	135,000	16,793	66,000	125,000	-7.41%
811	Equipment	224,873	267,500	108,767	259,779	310,750	16.17%
812	Vehicle	680,935	1,690,750	1,505,648	1,690,769	377,750	-77.66%
813	Technology	282,770	115,500	100,416	137,037	838,750	626.19%
820	Streets - Maintenance	49,178	300,000	15,431	339,700	871,750	190.58%
821	Streets - Reconstruction	1,648,299	618,000	127,252	360,700	1,557,750	152.06%
822	Utilities	0	676,000	492,796	600,000	723,750	7.06%
823	Stormwater Utility	1,250	86,750	0	86,750	157,500	81.56%
824	Pedestrian Ways	272,786	100,000	0	100,000	100,000	0.00%
825	Facility Improvement	1,044,133	16,368,250	72,478	6,068,816	15,823,250	-3.33%
826	Property	11,403	0	0	0	0	------------
827	Park Development	1,141,185	400,000	123,545	150,448	1,100,000	175.00%
	Total CAPITAL OUTLAY Exp	**5,400,957**	**20,757,750**	**2,563,125**	**9,860,000**	**21,986,250**	**5.92%**
		5,849,180	**21,831,500**	**3,059,066**	**10,193,252**	**22,787,250**	**4.38%**

VILLAGE OF McFarland
Naturally Connected

2022 ANNUAL BUDGET

Capital Projects

Fund #400

Revenues

REVENUES
CAPITAL PROJECTS FUND - FUND 400

Budget Summary

Taxes	41000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
41110	Property Taxes	320,000	0	0	0	0	------------
	Total TAXES Rev	**320,000**	**0**	**0**	**0**	**0**	**------------**

Intergovernmental Revenues	43000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
43210-000	Federal - Public Safety Grant	0	0	0	0	0	------------
43410-000	State - Shared Revenue	0	109,750	0	109,750	60,000	-45.33%
43430-000	State - Expenditure Restraint	0	0	0	0	0	------------
43520-000	State - Public Safety Grant	3,900	0	0	0	25,000	------------
43530-000	State - Highway Aid	0	170,250	66,418	170,250	115,000	-32.45%
43560-000	State - COVID Reimbursement	5,730	0	0	0	0	------------
43570-000	State - Parks	0	0	0	0	8,500	------------
	Total INTERGOV REVENUES Rev	**9,630**	**280,000**	**66,418**	**280,000**	**208,500**	**-25.54%**

Public Charges for Services	46000	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
46900	Other Public Charges for Services	0	0	0	0	0	------------
	Total PUBLIC CHARGES Rev	**0**	**0**	**0**	**0**	**0**	**------------**

Intergovernmental Charges for Services	47000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
47330	Joint Transportation Projects	0	329,000	0	329,000	0	-100.00%
47350	County - Grants	0	0	0	0	0	------------
	Total INTERGOV CHARGES Rev	**0**	**329,000**	**0**	**329,000**	**0**	**-100.00%**

Miscellaneous Revenues	48000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
48000-000	Miscellaneous Revenue	0	0	81,410	81,410	0	------------
48100-000	Interest	11,202	10,000	2,338	5,000	20,000	100.00%
48300-000	Property Sales	0	20,000	248,706	248,706	150,000	650.00%
48500-103	Donations - Fire & Rescue	0	5,000	0	0	5,000	0.00%
	Total MISC REVENUES Rev	**11,202**	**35,000**	**332,454**	**335,116**	**175,000**	**400.00%**

Other Financing Sources	49000	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
49100	Borrowing Proceeds	3,900,000	18,790,000	16,490,000	16,490,000	10,089,250	-46.31%
49200	Transfers from Other Funds	75,000	700,000	0	700,000	0	-100.00%
49230	Transfer - TID	0	50,000	0	0	1,707,750	3315.50%
49240	Transfer - Parks Fund	296,439	0	0	0	0	------------
49260	Transfer - Utilities	1,201,114	1,270,750	0	1,244,250	2,036,750	60.28%
49300	Fund Balances Applied	0	376,750	0	376,750	8,570,000	2174.72%
	Total OTHER FINAN SOURCES Rev	**5,472,553**	**21,187,500**	**16,490,000**	**18,811,000**	**22,403,750**	**5.74%**
	Total Budget Revenues	***5,813,384***	***21,831,500***	***16,888,872***	***19,755,116***	***22,787,250***	***4.38%***

VILLAGE OF McFarland
Naturally Connected

2022 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:
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 2022 include consulting services for impact fees, comp/class study, computer purchases, and digital archiving.

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**23,327**	**55,500**	**33,945**	**59,924**	**112,500**	**102.70%**
49300	Fund Balances Applied	0	0	0	0	15,000	------------
	Total FACILITY MANAGEMENT Rev	**23,327**	**55,500**	**33,945**	**59,924**	**127,500**	**129.73%**

Notes:

49300 There are three studies currently underway in 2021 that could carryover into 2022. They have been funded with money from 2021 and do not need additional funds from 2022 to complete. This includes the Compensation/Classification Study ($5,000), Library Impact Fee Study ($5,000), and Public Safety Center Impact Fee Study ($5,000).

EXPENDITURES

	57120	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210-000	Support Services	4,950	0	0	0	0	------------
211-000	Consultant Services	3,584	20,000	17,536	35,000	15,000	-25.00%
811-101	Equipment - Acquisition (General)	0	0	0	0	0	------------
813-101	Technology - Hardware	9,317	10,500	1,985	10,500	12,500	19.05%
813-102	Technology - Software	5,476	25,000	14,424	14,424	100,000	300.00%
	Total ADMINISTRATION Exp	**23,327**	**55,500**	**33,945**	**59,924**	**127,500**	**129.73%**

Notes:

211-000 Funding was rolled over to complete the Library Impact Study, Public Safety Center Impact Study, and Compensation/Classification Study all of which were started in 2021 with funding established in that year.

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

813-102 Implementation of a digital archiving system for Village records past and present.

FACILITY MANAGEMENT
CAPITAL PROJECTS FUND - FUND 400

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

PROGRAM DESCRIPTION:
The primary obligation in 2022 will be to finish the construction of a new Public Safety Center that began in 2021. This budget will also provide funding for planning level services for future improvements to the Municipal Center/Library/Plaza, facility/property reserves, and technology items to support the overall network.

PROGRAM OBJECTIVES:

- Engage planning process to outline future facility improvements at the Municipal Center, Library, and Plaza.

- Complete construction of Public Safety Center for Fire/Rescue, Municipal Court, and Police Departments.

- Complete public art project on Well House #1.

FACILITY MANAGEMENT CAPITAL BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**1,325,395**	**16,907,750**	**497,169**	**6,013,754**	**7,750,000**	**-54.16%**
43520-000	State - Public Safety Grant	3,900	0	0	0	25,000	------------
48100-000	Interest	11,202	10,000	2,338	5,000	20,000	100.00%
49260	Transfer - Utilities	6,000	7,500	0	7,500	7,500	0.00%
49300	Fund Balances Applied	0	161,750	0	137,000	8,025,000	4861.36%
	Total FACILITY MANAGEMENT Rev	**1,346,497**	**17,087,000**	**499,507**	**6,163,254**	**15,827,500**	**-7.37%**

Notes:

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

49300 Most of the money needed to construct the Public Safety Center was borrowed in 2021. The difference between what was borrowed and expended in 2021 for the project will be applied to 2022 for its completion. The number shown is a projection at this time. Additionally, there is $25,000 of fund balance proposed to address garage door replacement at the Public Works Center.

EXPENDITURES

CONTRACTUAL SERVICES

	57140	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
210	Support Services	336,376	637,000	413,196	11,000	150,000	-76.45%
211	Consultant Services	0	0	2,146	0	0	------------
	Total CONTRACTUAL SERVICES Exp	**336,376**	**637,000**	**415,342**	**11,000**	**150,000**	**-76.45%**

Notes:

210 This line item Included previously the planning, design, and bidding services for the Public Safety Center. All of those expenses have been shifted to 400-57140-825-101. The proposed expenses for 2022 includes planning level assistance for future improvements at the Municipal Center, Library, and plaza concept.

FACILITY MANAGEMENT (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

FIXED CHARGES

	57140	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
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

	57140	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
813-101	Technology - Hardware	12,484	10,000	11,688	11,688	12,500	25.00%
825-101	Facility Improvement - Structural Work	906,040	16,300,000	71,912	6,000,000	15,500,000	-4.91%
825-102	Facility Improvement - Mechanicals	59,799	0	0	0	25,000	------------
825-103	Facility Improvement - General	31,798	0	566	566	0	------------
	Total CAPITAL OUTLAY Exp	**1,010,120**	**16,310,000**	**84,165**	**6,012,254**	**15,537,500**	**-4.74%**

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 with some elements completed and final payments in 2021. The Public Safety Center is set to begin construction in 2021 scheduled for completion in 2022. This new facility will house Fire/Rescue, Municipal Court, and Police departments.

825-102 The garage door at the Public Works Center enclosing the salt supply is in need of replacement.

	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
Total FACILITY MANAGEMENT Exp	**1,346,497**	**17,087,000**	**499,507**	**6,163,254**	**15,827,500**	**-7.37%**

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 which for 2022 there are not large acquisitions needed nor planned.

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**32,115**	**0**	**17,438**	**17,438**	**0**	------------

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	57150						
811-101	Equipment - Acquisition (General)	24,642	0	0	0	0	------------
811-101	Equipment - Technology Software	7,474	0	17,438	17,438	0	------------
	Total COMM AND TECH Exp	**32,115**	**0**	**17,438**	**17,438**	**0**	------------

Notes:

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 whose primary function is on patrol.

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

- Review opportunities to enhance pedestrian safety.

POLICE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**210,941**	**59,250**	**54,218**	**88,703**	**125,750**	**112.24%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	57210						
811-101	Equipment - Acquisition (General)	16,098	0	1,759	1,759	15,000	------------
811-108	Equipment - Other	41,068	23,500	0	20,000	25,000	6.38%
812-101	Vehicle - Light Duty	0	0	0	0	50,000	------------
812-105	Vehicle - Leased	140,983	35,750	35,769	35,769	35,750	0.00%
812-106	Vehicle - Other Vehicles	0	0	0	0	0	------------
813-101	Technology	12,792	0	16,690	31,175	0	------------
	Total POLICE DEPARTMENT Exp	**210,941**	**59,250**	**54,218**	**88,703**	**125,750**	**112.24%**

Notes:

811-101 This funding allows for new and replacement equipment needs for 2022.

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.

812-101 Proposed to replace the Chief's patrol vehicle through acquisition versus leasing. The current vehicle is a 2010 Dodge Charger and it is proposed to update this to the current fleet standard as an electronic vehicle.

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.

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**589,819**	**755,250**	**1,379,575**	**760,250**	**107,750**	**-85.73%**
48500-103	Donations - Fire & Rescue	0	5,000	0	0	5,000	0.00%
49200	Transfers from Other Funds	75,000	700,000	0	700,000	0	-100.00%
49300	Fund Balances Applied	0	0	0	0	74,000	------------
	Total FIRE AND RESCUE DEPT Rev	**664,819**	**1,460,250**	**1,379,575**	**1,460,250**	**186,750**	**-87.21%**

Notes:

48500-103 From time to time the Association makes contributions to capital purchases through their own private fundraising efforts. Next year there is a contribution planned for the Car #1 purchase.

49300 Car #1 (Suburban Incident Command Vehicle) is scheduled for replacement in 2022. Annually savings are set aside through an assigned fund balance or sinking fund to pay for its replacement which avoids the cost to borrow. $60,000 is allocated for this purpose. Additionally, some fund balance is proposed to assist in the purchase of the patient cots. $14,000 is allocated for this purpose.

FIRE AND RESCUE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

	57220	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
591-000	Vehicle Reserve	0	5,750	0	5,750	6,000	4.35%
811-101	Equipment - Acquisition (General)	0	38,250	1,903	38,250	0	-100.00%
811-103	Equipment - Fire	49,456	0	0	0	26,750	------------
811-104	Equipment - EMS	8,920	0	571	0	7,500	------------
811-105	Equipment - Medical	0	4,250	0	4,250	42,000	888.24%
812-101	Vehicle - Light Duty	39,995	0	0	0	30,000	------------
812-102	Vehicle - Medium Duty	0	0	0	0	65,000	------------
812-103	Vehicle - Heavy Duty	334,033	1,405,000	1,377,102	1,405,000	0	-100.00%
813-101	Technology	232,416	7,000	0	7,000	9,500	35.71%
	Total FIRE AND RESCUE DEPT Exp	**664,819**	**1,460,250**	**1,379,575**	**1,460,250**	**186,750**	**-87.21%**

Notes:

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

811-103
811-104 Provides funding for small equipment needs, turnout gear replacements, and other general items to support members in Fire and EMS services. Anticipating the need to provide all career members with turnout gear an additional set has been added to the annual replacement.

811-105 Replacement of the patient cots within the ambulances.

812-101 Replacement of the All Terrain Vehicle (ATV).

812-102 Replacement of Car 1 (Suburban Incident Command Vehicle) paid for through the sinking fund for vehicle reserves as well as proceeds from the sale of the old vehicle and ladder truck. The replacement vehicle is reducing from a 3/4 SUV to a 1/2 ton SUV.

812-103 The Utility Vehicle was funded for replacement in 2020 and will go into service in late 2021. The Ladder Truck was funded for replacement in 2021 and will go into service in early 2022.

813-101 Annual replacement for mobile computers located within fleet vehicles and medical patient care report computers. 2022 includes funding an additional mobile tablet.

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**0**	**0**	**0**	**0**	**0**	------------

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	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:

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.

- Work with WisDOT on the future planning of improvements to the USH 51 corridor.

PUBLIC WORKS CAPITAL BUDGET SUMMARY

REVENUES		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**1,091,348**	**838,250**	**905,591**	**521,019**	**1,344,000**	**60.33%**
47330	Joint Transportation Projects	0	329,000	0	329,000	0	-100.00%
49230	Transfer - TID	0	0	0	0	1,557,750	------------
49260	Transfer - Utilities	1,201,114	1,270,750	0	1,238,250	2,029,250	59.69%
49300	Fund Balances Applied	0	0	0	0	20,000	------------
	Total PUBLIC WORKS Rev	**2,292,462**	**2,438,000**	**905,591**	**2,088,269**	**4,951,000**	**103.08%**

Notes:

49230 A portion of Terminal Drive within TID #3 is scheduled for reconstruction in 2022. The project will be paid for utilizing increment from that district.

49260 There are several planning capital expenses for 2022 where the Utilities (600) and Stormwater (605) Fund share in these expenses:

Project	Water Utility	Sanitary Sewer	Storm Sewer	Total
Forcemain Locating	0	100,000	0	100,000
Hydrant Flags	7,000	0	0	7,000
Lift Station #2 Design	0	45,000	0	45,000
Line Locator	5,000	0	0	5,000
Manholes	0	5,000	0	5,000
Paulson Road Design	25,000	25,000	25,000	75,000
Paving and Utility Plan	535,750	0	110,000	645,750
Pickup Truck (1 Ton)	21,750	21,750	21,750	65,250
Pipe Cleaning (SAN)	0	71,000	0	71,000
Pipe Cleaning (SW)	0	0	47,500	47,500
Sinking Fund	1,500	1,500	1,500	4,500
Water Impact Fee	15,000	0	0	15,000
Meters Phase 1	325,000	325,000	0	650,000
Well #1 (Discovery)	43,250	0	0	43,250
Well Rehab	250,000	0	0	250,000
	1,229,250	594,250	205,750	2,029,250

49300 Application of fund balance from Capital Projects Fund undesignated reserves to support GIS Development within the Department as needed.

PUBLIC WORKS (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

CONTRACTUAL SERVICES

	57310	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
211	Consultant Services	39,336	125,000	45,251	90,502	210,000	68.00%
	Total CONTRACTUAL SERVICES Exp	**39,336**	**125,000**	**45,251**	**90,502**	**210,000**	**68.00%**

Notes:

211 This line item comprises our engineering assistance for planning and designing projects that are not scheduled for construction in the next year. Design projects proposed for 2022 include continued work on Exchange Street ($50,000), Paulson Road ($100,000), Lift Station #2 ($45,000), and studying the water impact fee ($15,000). All other design services for projects planned for construction next year are contained within those project line items below.

FIXED CHARGES

	57310	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
591	Vehicle Reserve	0	4,000	0	4,000	6,000	50.00%
	Total FIXED CHARGES Exp	**0**	**4,000**	**0**	**4,000**	**6,000**	**50.00%**

Notes:

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

CAPITAL EQUIPMENT

	57310	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
811-101	Equipment - Acquisition (General)	0	150,000	73,274	150,000	134,750	-10.17%
811-102	Equipment - Leased	77,216	30,000	4,558	9,116	9,250	-69.17%
812-101	Vehicle - Light Duty	37,397	40,000	0	40,000	87,000	117.50%
812-102	Vehicle - Medium Duty	128,528	0	0	0	110,000	------------
812-103	Vehicle - Heavy Duty	0	210,000	92,778	210,000	0	-100.00%
813-101	Technology	0	55,000	54,251	54,251	690,000	1154.55%
	Total CAPITAL EQUIPMENT Exp	**243,141**	**485,000**	**224,861**	**463,367**	**1,031,000**	**112.58%**

Notes:

811-101 Equipment items of need identified for 2022 include a chipper ($71,000), stump grinder ($9,000), air compressor ($5,000), scissor lift ($21,000), salt brine applicator ($18,750), and shoring trailer replacement ($10,000).

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 1.5 ton pickup truck with dump body, plow, and V-Box salt spreader.

812-102 There is one item scheduled for medium duty replacement and that is for a large format mower.

813-101 Items here include GIS development ($20,000), SCADA upgrade to monitor sewer pump at McDaniel Park ($20,000), and the first phase of water meter replacements ($650,000).

PUBLIC WORKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

CAPITAL IMPROVEMENTS

	57310	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
820-101	Street Maintenance - Annual	49,178	300,000	15,431	339,700	150,000	-50.00%
820-102	Street Maintenance - Resurface	0	0	0	0	721,750	------------
821-000	Streets - Reconstruction	1,648,299	618,000	127,252	360,700	1,557,750	152.06%
822-000	Utilities	0	676,000	492,796	600,000	723,750	7.06%
823-000	Stormwater Utility	1,250	86,750	0	86,750	157,500	81.56%
824-000	Pedestrian Ways	272,786	100,000	0	100,000	100,000	0.00%
825-101	Facility	38,473	43,250	0	43,250	293,250	578.03%
	Total CAPITAL IMPROVEMENTS Exp	**2,009,985**	**1,824,000**	**635,479**	**1,530,400**	**3,704,000**	**103.07%**

Notes:

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

820-102 Streets from the 2022 year of the Paving and Utility Plan include Hidden Farm Road, Card Avenue, Bellevue Court, Bremer Road, and Storck Road.

821-000 Full reconstruction of Terminal Drive from Sigglekow Road to Lift Station #4 is planned for 2022. The current condition of the road is mostly as a rural cross section and this project would upgrade it to an urban cross section. All of this work will be funded and paid for by TID #3.

822-000 Water mains on streets from 2022 year of the Paving and Utility Plan including Card Avenue and Bellevue Court ($535,750). Additional capital improvements from the Sewer Utility include forcemain locating ($100,000), sanitary sewer cleaning/televising ($71,000), and manholes ($5,000). Additional capital improvements for the Water Utility include hydrant flags ($7,000) and line locator ($5,000).

823-000 Stormsewer work from 2022 year of the Paving and Utility Plan including Osborn Pond and Terminal Drive Railroad Bridge ($110,000). Additional capital improvements include funding to clean stormsewers ($47,500).

824-000 Planned maintenance of the trail network.

825-101 Well rehabilitation project at Well #1. This work includes pump inspection and repair, televising of the well, shaft work, and debris removal from bottom of drill hole. Additional facility improvements to other well houses to be determined including structural improvements and upgraded generator support.

	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
Total PUBLIC WORKS Exp	**2,292,462**	**2,438,000**	**905,591**	**2,088,269**	**4,951,000**	**103.08%**

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**0**	**2,500**	**0**	**0**	**3,500**	**40.00%**

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	57500						
811-101	Equipment	0	2,500	0	0	3,500	40.00%
813-101	Technology	0	0	0	0	0	------------
	Total SENIOR OUTREACH Exp	**0**	**2,500**	**0**	**0**	**3,500**	**40.00%**

Notes:

820-102 Requesting funding to replace various office furniture items within 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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenues	**18,309**	**43,000**	**10,272**	**42,966**	**56,250**	**30.81%**

EXPENDITURES

	57610	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
590-000	Facility Reserve	0	0	0	0	0	------------
811-106	Equipment - Furniture	0	5,000	4,966	4,966	18,750	275.00%
811-107	Equipment - Shelving	0	0	0	0	10,000	------------
811-108	Equipment - Other	0	5,000	3,927	5,000	8,250	65.00%
813-101	Technology - Hardware	10,285	8,000	1,378	8,000	14,250	78.13%
813-102	Technology - Software	0	0	0	0	0	------------
825-101	Facility - Structural Work	2,809	9,000	0	9,000	0	-100.00%
825-102	Facility - Mechanicals	5,215	16,000	0	16,000	5,000	-68.75%
	Total LIBRARY Exp	**18,309**	**43,000**	**10,272**	**42,966**	**56,250**	**30.81%**

Notes:

811-106 Replacing and/or maintaining a variety of different furniture items within the facility focusing on some employee items and the Children's section.

811-107 Funding to replace certain shelves within the Children's Section.

811-108 Replacement of meeting room speakers and projection equipment.

813-101 Annual request for general computer and technology replacements. Additional funding provided to replace scanning, faxing, and printing machine.

825-102 Mechanical replacement of automatic door openers.

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 based on developing multi-year plan.

- Continue planning level effort to further evaluate future development of the Inclusive Park within Cedar Ridge Park, lake access at Lewis Park, and Skate Park improvements at McFarland Park.

- Continue planning for aquatic improvement through discussion of future capital/operating financial cost implications, gather additional public input, economic impact, determine fund raising parameters, extent of referendum question if desired.

PARKS CAPITAL BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**913,925**	**359,000**	**125,608**	**109,448**	**848,500**	**136.35%**
43570-000	State - Parks	0	0	0	0	8,500	------------
47350	County - Grants	0	0	0	0	0	------------
49240	Transfer - Parks Fund	296,439	0	0	0	0	------------
49300	Fund Balances Applied	0	65,000	0	65,000	375,000	476.92%
	Total PARKS Rev	**1,210,364**	**424,000**	**125,608**	**174,448**	**1,232,000**	**190.57%**

Notes:

43570-000 The DNR offers a grant program to municipalities looking to conduct a street tree inventory. The grant provides up to 50% of the costs for the work that is planned.

49300 There was $350,000 borrowed in 2021 that went unused for park improvements. This money is proposed to offset expenses related to the project at McFarland Park for Pickleball Courts ($325,000) and mass grading at the new Community Park ($25,000). The remaining $25,000 is for final improvements and restoration at Urso/Schuetz Park as needed (these funds are carried over from a previous borrowing to support this project.

PARKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

	57620	2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
211-000	Consultant Services	57,777	15,000	1,693	15,000	122,000	713.33%
811-101	Equipment - Acquisition (General)	0	9,000	370	9,000	10,000	11.11%
824-000	Pedestrian Ways	0	0	0	0	0	------------
826-000	Property	11,403	0	0	0	0	------------
827-103	Park Development - Brandt	0	100,000	0	0	0	-100.00%
827-112	Park Development - McDaniel	405,326	0	33,448	33,448	0	------------
827-113	Park Development - McFarland	9,439	0	7,341	8,500	325,000	------------
827-114	Park Development Siggelkow Road Park	5,532	250,000	0	0	0	-100.00%
827-116	Park Development - Orchard Hill	710,569	50,000	75,877	100,000	25,000	-50.00%
827-118	Park Development - Community Park	10,319	0	6,879	8,500	750,000	------------
	Total PARKS Exp	**1,210,364**	**424,000**	**125,608**	**174,448**	**1,232,000**	**190.57%**

Notes:

211-000 Planning and design assistance for the Inclusive Park at Cedar Ridge Park ($75,000), lake access at Lewis Park ($15,000), and Skate Park improvements at McFarland Park ($15,000). Also proposing to pursue a Park/Street Tree Inventory at $17,000 with half the cost funded through a State grant.

811-101 General funding allocation to fund equipment replacement to support the park system.

827-113 The Village has been studying the development of pickleball courts and thus far they have been proposed within the new master plan for William McFarland Park. The improvement would consist of 8 courts, related fencing, seating, shade, lighting, and other support features needed for the amenity. Funding for the project was borrowed in 2021 and will be carried over for this same purpose in 2022.

827-116 Final round of funding for additional clean up items and restoration of work not completed in the Fall of 2021.

827-118 The first phase of developing the new Community Park is to complete mass grading efforts to begin the process for turf growing which will take excess of one year to complete. Additionally this work will rough in certain amenities for the future like stormwater ponds, parking lots, access roads, utilities, etc. A portion of this work will be paid for through the Parks Fund.

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:

- Finalize phased implementation of branding initiative.

- Prepare and complete Economic Development Plan and Update the East Side Neighborhood Growth Plan as Comprehensive Plan Amendments including all annexed properties.

- Develop or update other Village plans and ordinances including but not limited to TID #6 as overlay to TID #3 and zoning code amendments where applicable.

COMMUNITY DEVELOPMENT CAPITAL BUDGET SUMMARY

REVENUES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**50,346**	**82,000**	**32,913**	**0**	**27,000**	**-67.07%**
49230	Transfer - TID	0	50,000	0	0	150,000	200.00%
49300	Fund Balances Applied	0	130,000	0	100,000	100,000	-23.08%
	Total PARKS Rev	**50,346**	**262,000**	**32,913**	**100,000**	**277,000**	**5.73%**

Notes:

49230 The transfers from the TIDs are to fund projects related within their districts. This includes $50,000 for a new northern Gateway Sign and $50,000 to develop the Project Plan for TID #6 as a TID #3 Overlay District. Additionally, $50,000 is allocated from TID #5 for a new southern Gateway Sign.

49300 Money was allocated in 2021 that should be carried over into 2022 for the Economic Development Plan and update to the East Side Growth Plan as Comprehensive Plan Amendments. Additionally, some funds remain available to finalize rebranding efforts.

COMMUNITY DEVELOPMENT (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	57700						
210	Support Services	0	0	0	0	0	------------
211	Consultant Services	6,200	125,000	16,120	30,000	150,000	20.00%
591	Vehicle Reserve	0	2,000	0	2,000	2,000	0.00%
810	Small Capital	44,146	135,000	16,793	66,000	125,000	-7.41%
	Total COMMUNITY DEVELOPMENT Exp	**50,346**	**262,000**	**32,913**	**98,000**	**277,000**	**5.73%**

Notes:

211 The following consultant services for planning and studies are included for 2022 as follows:

- Completing the Economic Development Plan and update to the East Side Neighborhood Growth Plan as Comprehensive Plan Amendments. Costs projected for this work at $100,000.

- Completing the project plan for TID #6 as an overlay district to TID #3 and updates to the Terminal & Triangle District Plan. Costs projected for this work at $50,000.

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. All of the park signs were replaced in 2021. In 2022 we would complete final efforts within the phasing plan (~$25k) and replace the north and south gateway signs ($50k each).

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

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	Allocated Revenue	**0**	**0**	**0**	**0**	**0**	------------

EXPENDITURES

		2020 Actual	2021 Budget	YTD 6/30/2021	2021 Projected	2022 Budget	% Change vs. 2021
	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.

Form SL-202m	2021 Municipal Levy Limit Worksheet	WI Dept of Revenue

Year	Co-muni Code	County	Municipality	Account No.	Report Type
2021	13154	DANE	VILLAGE OF MCFARLAND	0383	

Section A: Determination of 2021 Payable 2022 Allowable Levy Limit

1	2020 payable 2021 actual levy plus 2021 personal property aid ($0)	$6,575,748
2	Exclude prior year levy for unreimbursed expenses related to an emergency	$0
3	Exclude 2020 levy for new general obligation debt authorized **after** July 1, 2005	$1,503,000
4	2020 payable 2021 adjusted actual county levy *(Line 1 minus Lines 2 and 3)*	$5,072,748
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2020 adjusted actual levy	$5,072,748
6	Net new construction (2.926 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2020 adjusted actual levy	$5,221,177
7	Greater of Line 5 or Line 6	$5,221,177
8	2021 levy limit before adjustments **less 2022 personal property aid** ($8,855.41)	$5,212,322
9	Total adjustments *(from Sec. D, Line U)*	$1,782,188
10	**2021 Payable 2022 Allowable Levy** *(sum of Lines 8 and 9)*	$6,994,510
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	$6,575,872
2	Previous year's actual levy	$6,575,748
3	Previous year's unused levy *(Line 1 minus Line 2)*	$124
4	Previous year's actual levy $6,575,748 x 0.015	$98,636
5	**Allowable Increase** *(lesser of Lines 3 or 4)*	$124

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

1	2020 unused percentage	0.000%
2	2019 unused percentage	0.562%
3	2018 unused percentage	0.000%
4	2017 unused percentage	0.330%
5	2016 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	$5,069,998
8	**Allowable Increase** *(Line 6 multiplied by Line 7)*	$45,224

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year *(from Sec. B, Line 5)*	$0	
B	Decrease in 2022 debt service levy as compared to 2021 debt service levy for debt authorized **prior to** July 1, 2005		$0
C	Increase in 2022 debt service levy as compared to 2021 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.	$5,188	
E	Debt service levy for general obligation debt authorized **after** July 1, 2005	$1,777,000	
F	Increase in 2021 payable 2022 levy approved by a referendum.	$0	
G	Amount levied in 2021 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 2021 payable 2022 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district	$0	
J	Adjustment to 2021 payable 2022 levy for transfer of services during 2021 **to** other governmental units		$0
K	Adjustment to 2021 payable 2022 for transfer of services during 2021 **from** other governmental units	$0	
L	Adjustment to 2021 payable 2022 levy for annexation of land during 2021 by a city or village *(towns only)*		
M	Adjustment to 2021 payable 2022 levy for annexation of land during 2021 from a town *(villages or cities only)*	$0	
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 2021 payable 2022 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 2020 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)*	$1,782,188	

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

SUMMARY SHEET

MEETING DATE: **Wednesday, October 27, 2021**

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 had not increased over the prior year's budget by more than an inflation factor plus a valuation factor.

Attached is the notice from the Wisconsin Department of Revenue regarding the total budget growth limit the Village must stay under to qualify for the 2023 Expenditure Restraint program. The Village must limit growth to 4.8% from the 2021 to 2022 budget. This calculation compares total expenditures in the General Fund, and then any other places where levy funds are used in other funds. The 2022 limit is a bit unique as it is higher than the limits we have seen in recent years. Because a portion of the calculation is taken from the CPI Index of September 1, 2020 to August 31, 2021, the increase in inflation in the last year is driving this number up. The staff budget proposal as presented, would qualify the Village for the 2023 Expenditure Restraint Payment.

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

VILLAGE PLAN REFERENCE:
N/A

ORDINANCE REFERENCE:
N/A

Village of McFarland

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
No recommendation.

ATTACHMENTS:
1. 2022 Budget Limit Letter 13154
2. 2022 ERP Calculations - Committee Board Presentation

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
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lgs@wisconsin.gov

September 29, 2021

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

Notice of 2022 Budget Limit – 2023 Expenditure Restraint Program Payment

Notice Information

The Wisconsin Department of Revenue (DOR) is sending you the qualifying factors for the 2023 Expenditure Restraint Program (ERP) payment. These factors assume your 2021 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 2021 to 2022 must be **less than** 4.8 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 2020	32,980,000
2. 2020 total equalized value	1,127,280,700
3. Percent increase *(Line 1 divided by Line 2)*	2.926%
4. Adjustment factor	60%
5. Adjusted percent increase *(Line 3 multiplied by Line 4)*	1.756%
6. Maximum allowable increase	2%
7. Your growth factor *(lesser of Line 5 or Line 6)*	1.756%
8. Consumer price index *(increase from September 1, 2020 to August 31, 2021)*	3%
9. **Total Budget Growth Limit –** your municipality must be under this limit to qualify for a 2023 ERP payment *(sum of Lines 7 and 8 rounded to the nearest 0.10%) (sec. 79.05(2)(c), Wis. Stats.)*	4.8%

Contact Information

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

2022 Expenditure Restraint Worksheet

	2021 Budget		Proposed 2022 budget	
General Fund expenses	$6,594,000.00	General Fund	$6,912,500.00	General Fund
Transfers Out	$50,000.00	Retiree	$50,000.00	Retiree
	$25,000.00	Youth Center	$25,000.00	Youth Center
	$22,500.00	Comm/Tech	$23,500.00	Comm/Tech
	$0.00	Parks	$0.00	Parks
	$74,750.00	Solid Waste	$74,750.00	Solid Waste
	$0.00	TID #3	$0.00	TID #3
	$0.00	TID #4	$0.00	TID #4
	$0.00	Cap Projects	$0.00	Cap Projects
	$0.00	Utilities	$0.00	Utilities
	$0.00	Storm Water Utility	$0.00	Storm Water Utility
	$1,503,000.00	Debt Service	$1,795,500.00	Debt Service
	$626,250.00	Library	$674,250.00	Library
Total GF Expenditures	**$8,895,500.00**		**$9,555,500.00**	
(-) Long Term Debt Payment	$1,503,000.00		$1,795,500.00	
(-)Contract Services	$207,252.00		$232,192.00	
TOTAL ERP EXPENDITURES	$7,185,248.00		$7,527,808.00	

$342,560.00	**Increase from 2021**
4.77%	**Percentage Increase**
4.80%	Allowable Increase
0.03%	**Difference**
1693.25	Amount Over/Under

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Wednesday, October 27, 2021**

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:
The Village created a Retiree Fund in 2018 to ensure it could fund post-retirement benefits for employees. Currently Village policy allows that at retirement an employee may be paid out for the number of hours in their sick leave bank at the time of retirement at their currently hourly wage. Most local governments do not have the luxury of such a fund and find themselves trying to navigate these expenses on an annual basis. The Village's current approach ensures it is able to meet its obligations to post-retirement benefits each year.

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. Changes can occur on an annual basis that may change the forecast, so it has always been the Village's strategy to look at the fund on an annual basis to determine if the current tax levy contribution will be sufficient to ensure solvency of the fund. Attached is the updated summary and projected performance of the Retiree Fund for the next ten years. The financial forecast would indicate stability in the immediate 5 year future, and the 10 year outlook. The current 10 year liability sits at around 608k. These projections would indicate the Village should continue funding the Retiree fund at $50,000 per year.

VILLAGE OF
McFarland

FINANCIAL/BUDGET IMPACT:
N/A

VILLAGE PLAN REFERENCE:
N/A

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Staff recommends keeping the 2022 tax levy contribution to the Retiree Fund at $50,000.

ATTACHMENTS:
1. Sick Leave Projection - 10.20.21 - 2022 Budget

FUND BALANCE SINCE 2020 AUDIT		
Fund Balance as of 12/31/20 (Audited)		
Beginning Fund Balance		177,811
Budgeted 2021 Tax Levy Contribution		50,000
2021 Expenses (Actual & Forecasted)		(38,672)
Preliminary Ending Balance at 12/31/21	$	189,139

Year		Payout by Year	
2022		121,821	
2023		65,741	
2024		16,745	
2025		-	
2026		117,409	
2027		43,923	
2028		72,963	
2029		37,671	
2030		51,822	
2031		75654	
2032		0	
TOTAL		$ 603,749	

	Annual Contrib	Payout Projected	Fund Balance
			$ 189,139
2022	50,000	121,821	117,318
2023	50,000	65,741	101,577
2024	50,000	16,745	134,832
2025	50,000	-	184,832
2026	50,000	117,409	117,423
2027	50,000	43,923	123,500
2028	50,000	72,963	100,537
2029	50,000	37,671	112,866
2030	50,000	51,822	111,044
2031	50,000	75,654	85,390
2032	50,000	-	135,390
		603,749.00	