

**SPECIAL VILLAGE BOARD**

**Thursday, November 10, 2016**

**7:00 P.M.**

**McFarland Municipal Center  
Community Room**

AGENDA

- I. CALL TO ORDER.
- II. ATTENDANCE ROLL CALL.
- III. BUSINESS.
  - A. Discussion and review of the 2017 Budget including the following sections:
    - i. Utilities Fund
    - ii. Stormwater Utility Fund
    - iii. TID #3 Fund
    - iv. TID #4 Fund
    - v. Changes since last distribution
  - B. Discussion and possible action regarding proposed changes to the 2017 Budget presented by Village Trustees:
    - i. General – Fund 100
      - 1) Increase revenue line item for School District’s contribution for School Resource Officer position.
      - 2) Propose sharing the expense of the Crossing Guards with the Schools.
      - 3) Reduce printed version of Outlook and Senior Outreach newsletters by half in 2017, switch to electronic distribution.
      - 4) Reassign contribution for Youth Center from Parks to Village Board.
      - 5) Reduction of Legal budget for labor relations expenses.
      - 6) Reduction of the Education and Travel line item for the General Administration, Fire Department, and Senior Outreach budgets.
      - 7) Changes to the Police Department budget for a reduction of part-time wages and an increase in investigative fund.
      - 8) Reduction of Fuel and Lubricant line item for Police, Fire/EMS, and Public Works Department budgets.
      - 9) Shift all Personnel Expenses from the Parks budget to Stormwater Utility.
      - 10) Changes to the Parks budget for an increase in Holiday Decorations and a decrease in tree trimming and removal.
      - 11) Increase Cost of Living Adjustment for non-represented employees within all Salary line items from 1.7% to 2.0% as well as corresponding adjustments to related line items.
      - 12) Changes to Wage Adjustment line item within all applicable Departments to decrease merit pay fund and add in retired longevity payments.

- ii. Communications/Technology – Fund 200
  - 1) Reduction of Cable budget for salary expense.
  - 2) Increase of Website budget for salary expense.
- iii. Solid Waste – Fund 300
  - 1) Reduction of Solid Waste budget for refuse collection service by switching to collection every other week.
- iv. Capital Projects – Fund 500
  - 1) Adjust Library capital requests through the addition of the air conditioning replacement, removal of the computer self-checkout, reduction of funds for furniture replacement, and removal of the shelving.
  - 2) Reduction and/or removal of branding initiative within Planning Budget.
  - 3) Adjust Fire/EMS capital requests the reduction of funds for the Staff vehicle replacement and removal of the brush truck.
  - 4) Removal of vehicle replacement within Public Works Budget.
  - 5) Removal of funding for Grandview Marsh Conservancy Trail and/or transfer of these funds to pay for new shelter at McFarland Park.
  - 6) Reduction of lighting project at Brandt Park within Parks Budget.
  - 7) Consideration to use fund balance within Debt Service Fund to pay for short term and small capital items.

#### IV. ADJOURNMENT

#### NOTES:

- i. Persons needing special accommodations should call 838-3153 at least 24 hours prior to the meeting.
- ii. More specific information about agenda items may be obtained by calling 838-3153.

*This agenda was posted, or caused to be posted, by my hand on the 4<sup>th</sup> day of November, 2016 the following three (3) posting places in the Village of McFarland, to wit: McFarland Municipal Center, 5915 Milwaukee Street; E.D. Locke Public Library, 5920 Milwaukee Street; and McFarland State Bank, 5990 Hwy 51.*

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*Cassandra Suettinger, Clerk/Deputy Treasurer*



## Memorandum

To: Village Board of Trustees  
From: Matthew G. Schuenke, Village Administrator/Treasurer   
Date: November 4, 2016  
Re: **SPECIAL Village Board Meeting – November 10, 2016**

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### III. BUSINESS

#### A. Discussion and review of 2017 Budget including the following sections:

- i. *Utility Fund* – This budget was distributed on October 21<sup>st</sup> with the meeting packet for the October 24<sup>th</sup>. It was reviewed and recommended for approval by the Utilities Committee on October 18<sup>th</sup>. Please bring with you as part of this review.
- ii. *Stormwater Utility Fund* – This budget was distributed on October 21<sup>st</sup> with the meeting packet for the October 24<sup>th</sup>. It was reviewed and recommended for approval by the Utilities Committee on October 18<sup>th</sup>. Please bring with you as part of this review.
- iii. *TID #3 Fund* – This budget was distributed on October 21<sup>st</sup> with the meeting packet for the October 24<sup>th</sup>. Please bring with you as part of this review.
- iv. *TID #4 Fund* – This budget was distributed on October 21<sup>st</sup> with the meeting packet for the October 24<sup>th</sup>. Please bring with you as part of this review.
- v. *Changes since last distribution* – Included in your packet are the changes that were distributed on October 28<sup>th</sup> and the latest update with the final Statement of Assessment setting the value as of January 1, 2016 with the manufacturing valuation now complete by the State. Staff's estimate was a little bit less which means there is a little more value to spread the levy amongst for this coming year. We also received our final growth factor for ERP compliance which is higher than what was expected. This will be discussed with the original forecast and to further determine future compliance.

**B. Discussion and possible action regarding proposed changes to the 2017 Budget presented by Village Trustees** – Included in your packet is a list of items submitted by Village Board members for consideration as changes to the draft submitted 2017 Budget. Each of these items were categorized and listed on the agenda to be addressed by the Village Board as part of its final review. Based on the action taken by the Village Board on these changes, a final change sheet forecasting the tax levy and rate implications will be submitted to the Village Board for review at the November 14<sup>th</sup> meeting. The Public Hearing notice is enclosed and has to be published by November 10<sup>th</sup> in order for the hearing and final action to take place on November 28<sup>th</sup> as planned.

## 2017 Budget Changes Since Distribution - General Fund

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	Old	New	Rev & (Exp)	New Levy Increase or (Decrease)	Change from Draft	New Rate
10/27/2016	1	100	General	Rev	1	Intergovernmental Aid	State - Expenditure Rest.	4222-000	121,480	60,740	(60,740)	60,740	1.07%	0.08
10/17/2016	1	100	General	Rev	1	Intergovernmental Aid	DOCOMM - State Fire Ins	4223-000	26,977	29,655	2,678	58,062	1.02%	0.07
10/26/2016	1	100	General	Rev	1	Intergovernmental Aid	State - Tank Inspections	4230-000	0	1,100	1,100	56,962	1.00%	0.07
10/12/2016	1	100	General	Rev	1	Intergovernmental Aid	DOT - Transportation Aid	4244-000	343,164	342,835	(329)	57,291	1.01%	0.07
10/26/2016	2	100	General	Rev	1	Intergovernmental Aid	School Portion-Police	4278-000	45,000	47,918	2,918	54,373	0.96%	0.07
10/26/2016	3	100	General	Rev	1	Intergovernmental Aid	Monona Portion - Insp	4279-000	47,000	34,000	(13,000)	67,373	1.19%	0.09
10/26/2016	4	100	General	Rev	2	Licenses and Permits	Building	4321-000	45,000	35,000	(10,000)	77,373	1.36%	0.10
10/26/2016	4	100	General	Rev	2	Licenses and Permits	HVAC	4322-000	26,000	23,000	(3,000)	80,373	1.42%	0.10
10/26/2016	4	100	General	Rev	2	Licenses and Permits	Plumbing	4323-000	28,000	24,000	(4,000)	84,373	1.49%	0.11
10/26/2016	4	100	General	Rev	2	Licenses and Permits	Electrical	4324-000	34,000	27,000	(7,000)	91,373	1.61%	0.12
10/26/2016	5	100	General	Rev	2	Public Charges for Services	Park User Fees	4564-000	5,000	7,500	2,500	88,873	1.57%	0.11
10/26/2016	4	100	General	Rev	2	Public Charges for Services	Planning Fees	4582-000	6,000	8,000	2,000	86,873	1.53%	0.11
10/05/2015	1	100	General	Rev	3	Miscellaneous Revenues	Misc Revenue	4839-000	1,000	1,500	500	86,373	1.52%	0.11
10/28/2016	1	100	General	Rev	3	Other Financing Sources	Apply Fund Balance	4910-000	0	25,000	25,000	61,373	1.08%	0.08
10/26/2016	6	100	General	Exp	14	Assessor	Contract	51-4154-210	42,500	40,000	2,500	58,873	1.04%	0.07
10/26/2016	7	100	General	Exp	19	Facilities	Fringe Benefits	51-8081-152	13,258	9,683	3,575	55,298	0.98%	0.07
10/26/2016	8	100	General	Exp	22	Police Department	Fuel/Lubricants	52-1010-351	25,000	24,000	1,000	54,298	0.96%	0.07
10/05/2016	2	100	General	Exp	24	Fire Department	Fringe Benefits	52-2020-152	22,246	29,396	(7,150)	61,448	1.08%	0.08
10/26/2016	8	100	General	Exp	25	Fire Department	Fuel/Lubricants	52-2020-351	9,000	8,000	1,000	60,448	1.07%	0.08
10/26/2016	7	100	General	Exp	27	Emergency Medical Services	Fringe Benefits	52-4040-152	60,391	56,396	3,995	56,453	1.00%	0.07
10/26/2016	8	100	General	Exp	28	Emergency Medical Services	Fuel/Lubricants	52-4040-351	5,000	4,250	750	55,703	0.98%	0.07
10/26/2016	11	100	General	Exp	35	Community Development	Weights and Measurers	52-7230-290	0	2,800	(2,800)	58,503	1.03%	0.07
10/26/2016	8	100	General	Exp	39	Public Works	Fuel/Lubricants	53-3030-351	24,000	23,000	1,000	57,503	1.01%	0.07
10/26/2016	9	100	General	Exp	42	Parks	Salaries	55-6050-110	139,467	77,093	62,374	(4,871)	-0.09%	(0.01)
10/26/2016	9	100	General	Exp	42	Parks	Social Security	55-6050-151	10,952	6,180	4,772	(9,643)	-0.17%	(0.01)
10/26/2016	9	100	General	Exp	42	Parks	Fringe Benefits	55-6050-152	36,790	20,836	15,954	(25,597)	-0.45%	(0.03)
10/28/2016	1	100	General	Exp	43	Parks	Street Trees - EAB	55-6060-???	0	25,000	(25,000)	(597)	-0.01%	(0.00)
											<b>597</b>	<b>5,670,982</b>	<b>-0.01%</b>	<b>7.21</b>

## 2017 Budget Changes Since Distribution - Capital Projects Fund

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	Old	New	Rev & (Exp)	New Levy Increase or (Decrease)	Change from Draft	New Rate
10/28/2016	2	500	Capital	Rev	1	Intergovernmental Aid	County Highway Aid	????-000	0	218,000	218,000	(218,000)	-3.84%	(0.28)
10/28/2016	3	500	Capital	Rev	1	Intergovernmental Aid	FD Equip Grant	4288-000	100,000	94,286	(5,714)	(212,286)	-3.74%	(0.27)
10/28/2016	2	500	Capital	Rev	1	Special Fund Activity	County Grant	4745-000	260,000	42,000	(218,000)	5,714	0.10%	0.01
10/28/2016	4	500	Capital	Rev	2	Miscellaneous Revenue	Sale of Property	4831-000	0	3,000	3,000	2,714	0.05%	0.00
10/28/2016	5	500	Capital	Rev	2	Miscellaneous Revenue	Park Development Funds	4850-000	100,000	125,000	25,000	(22,286)	-0.39%	(0.03)
10/28/2016	6	500	Capital	Rev	2	Miscellaneous Revenue	Transfer from UF	4870-000	1,929,084	1,113,424	(815,660)	793,374	13.99%	1.01
10/28/2016	6	500	Capital	Rev	2	Other Financing Sources	Borrowing Proceeds	4910-000	4,048,302	3,734,134	(314,168)	1,107,542	19.53%	1.41
10/28/2016	7	500	Capital	Rev	2	Other Financing Sources	Interest Income	4920-000	2,500	0	(2,500)	1,110,042	19.57%	1.41
10/28/2016	6	500	Capital	Rev	2	Other Financing Sources	Previous Borrowings	4990-000	0	1,262,880	1,262,880	(152,838)	-2.69%	(0.19)
10/28/2016	8	500	Capital	Exp	2	Library	Air Conditioner Replace	??-????	0	27,850	(27,850)	(124,988)	-2.20%	(0.16)
10/28/2016	1	500	Capital	Exp	8	Public Works	Street Tree Planting	53-0030-853	25,000	0	25,000	(149,988)	-2.64%	(0.19)
10/28/2016	9	500	Capital	Exp	8	Public Works	SCADA System Upgrade	53-0030-???	0	150,000	(150,000)	12	0.00%	0.00
10/28/2016	10	500	Capital	Exp	8	Public Works	Water Model	53-0030-???	0	15,000	(15,000)	15,012	0.26%	0.02
10/28/2016	11	500	Capital	Exp	8	Public Works	Sink Fund - Street Sweep	53-0030-???	20,000	0	20,000	(4,988)	-0.09%	(0.01)
10/28/2016	12	500	Capital	Exp	10	Parks	Discovery Garden	55-0050-???	0	5,000	(5,000)	12	0.00%	0.00
10/28/2016	12	500	Capital	Exp	10	Parks	Indian Mound Conser	55-0050-???	0	4,000	(4,000)	4,012	0.07%	0.01
10/28/2016	12	500	Capital	Exp	10	Parks	McDaniel Park	55-0050-???	0	15,000	(15,000)	19,012	0.34%	0.02
											(19,012)	5,690,591	0.34%	7.24

## 2017 Budget Changes Since Distribution - Other Tax Levy Funds

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	Old	New	Rev & (Exp)	New Levy Increase or (Decrease)	Change from Draft	New Rate
10/26/2016	9	300	Solid Waste	Exp	1	Solid Waste	Salaries and Benefits	57-0010-100	75,313	81,123	(5,810)	5,810	0.10%	0.01
10/26/2016	12	700	Debt Service	Exp	1	Debt Service	General FD Debt Prin	58-0010-610	1,175,000	1,180,000	(5,000)	10,810	0.19%	0.01
10/26/2016	12	700	Debt Service	Exp	1	Debt Service	General Fd Debt Int	58-0010-620	146,443	113,570	32,873	(22,063)	-0.39%	(0.03)
10/26/2016	13	900	Library	Exp	2	Personnel Expenses	Fringe Benefits	55-0011-152	117,543	121,191	(3,648)	(18,415)	-0.32%	(0.02)
											18,415	5,653,164	-0.32%	7.19

**Total Impact of Budget Changes since Districtuion on All Tax Levy Funds      0      5,671,579      0.00%      7.21**

## 2017 Budget Changes Since Distribution - Other Non-Tax Levy Funds

Change Date	Change Number	Fund	Name	Type	Page	Dept	Budget	Line Item	Old	New	Rev & (Exp)
10/28/2016	13	210	Parks	Rev	1	Miscellaneous Revenue	Application of Fund Bal.	4899-000	52,250	153,250	101,000
10/28/2016	12	210	Parks	Exp	2	Capital Outlay	Indian Mound Conser	55-0050-???	4,000	0	4,000
10/28/2016	12	210	Parks	Exp	2	Capital Outlay	Discovery Garden	55-0050-???	5,000	0	5,000
10/28/2016	12	210	Parks	Exp	2	Capital Outlay	McDaniel Park	55-0050-???	136,500	121,500	15,000
10/28/2016	5	210	Parks	Exp	2	Capital Outlay	Transfer to Capital Fund	55-0050-???	0	125,000	(125,000)
		400	TID #3	Rev							0
10/26/2016	14	400	TID #3	Exp	2	General Administration	Principal Payments	58-0010-610	185,000	0	185,000
10/26/2016	14	400	TID #3	Exp	3	General Administration	Interest Payments	58-0020-620	77,784	66,406	11,378
10/26/2016	15	400	TID #3	Exp	3	General Administration	Advance to TID #4	58-0020-???	72,683	18,433	54,250
10/26/2016	15	401	TID #4	Rev	1	Other Financing Sources	Advance from TID #3	????-000	72,683	18,433	(54,250)
10/26/2016	15	401	TID #4	Exp	2	General Administration	Principal Payments	58-0010-610	50,000	0	50,000
10/26/2016	15	401	TID #4	Exp	3	General Administration	Interest Payments	58-0020-620	4,250	0	4,250
		600	Utilities	Rev							0
10/26/2016	9	600	Utilities	Exp	2	Sewer	EE Maint - Pumping	56-0030-832	45,000	50,000	(5,000)
10/26/2016	9	600	Utilities	Exp	4	Sewer	Operating Contingency	56-0090-160	25,000	20,000	5,000
10/26/2016	9	600	Utilities	Exp	7	Water	EE Maint - Mains	57-0050-651	25,000	30,000	(5,000)
10/26/2016	9	600	Utilities	Exp	9	Water	Operating Contingency	57-0090-160	25,000	20,000	5,000
10/26/2016	10	650	Stormwater	Rev	1	Fees	STW: User Charges	4040-000	525,000	602,334	77,334
10/26/2016	3	650	Stormwater	Rev	1	Intergovernmental Aid	Monona Portion - insp	4279-000	12,000	11,000	(1,000)
10/26/2016	9	650	Stormwater	Exp	1	Stormwater Management	Salaries	53-3040-110	120,746	180,470	(59,724)
10/26/2016	9	650	Stormwater	Exp	1	Stormwater Management	Social Security	53-3040-151	10,499	14,345	(3,846)
10/26/2016	9	650	Stormwater	Exp	1	Stormwater Management	Fringe Benefits	53-3040-152	33,681	46,445	(12,764)

## 2017 Budget Changes Since Distribution - Tax Rate Calculation

### Original Submitted Budget Summary - September 26, 2016

	2016 Budget	2017 Budget	Difference vs. 2016	% Change vs. 2016
<b>TOTAL ASSESSED VALUATION</b>	793,674,400	821,733,600	28,059,200	3.54%
<b>TID INCREMENT ASSESSED VALUATION</b>	33,359,212	35,727,627	2,368,414	7.10%
<b>ASSESSED VALUATION MINUS TID INCREMENT</b>	760,315,188	786,005,973	25,690,786	3.38%
<b>MUNICIPAL PROPERTY TAX LEVY</b>	5,486,200	5,671,579	185,379	3.38%
<b>MUNICIPAL TAX RATE</b>	7.22	7.22	0.00	0.00%

*Est. Property Taxes for a home assessed at \$250,000*    \$ 1,804    \$ 1,804    \$ 0.00    0.00%

### Amended Budget Summary following Village Board Review

	2016 Budget	2017 Budget	Change vs. 2016	% Change vs. 2016
<b>TOTAL ASSESSED VALUATION *</b>	793,674,400	821,875,700	28,201,300	3.55%
<b>TID INCREMENT ASSESSED VALUATION</b>	33,359,212	35,727,627	2,368,414	7.10%
<b>ASSESSED VALUATION MINUS TID INCREMENT</b>	760,315,188	786,148,073	25,832,886	3.40%
<b>MUNICIPAL PROPERTY TAX LEVY</b>	5,486,200	5,671,579	185,379	3.38%
<b>MUNICIPAL TAX RATE</b>	7.22	7.21	-0.01	-0.09%

*Est. Property Taxes for a home assessed at \$250,000*    \$ 1,804    \$ 1,802    \$ (1.58)    -0.09%

\* Final Statement of Assessment released by WisDOR on November 3, 2016 which now adds the final total for Manufacturing values to the value already set by the Village BOR. Staff's estimate in September was lower than actual resulting in a slight decrease of \$0.01 to the Municipal Tax Rate.

## 2017 Budget Changes Since Distribution

### ***Changes made October 5, 2016:***

- 1 Increase recommended to better reflect actual deposits within Miscellaneous Revenue account for the General Fund. Presented as an example of the effect a change in Revenues has to the draft 2017 Budget that was submitted on September 26th.
- 2 Change reflects a new application for Health Insurance within the Fire/EMS Department. Converting from a Payment in Lieu of Health Insurance to a Family Plan through Open Enrollment period in October.

### ***Changes made October 12, 2016:***

- 1 The calendar year 2017 Preliminary Calculation for Highway Aid from the State was received and the revised estimate entered into the budget as presented.

### ***Changes made October 17, 2016:***

- 1 Projection for 2% fire dues revised to account for added value within the Village and adjustment for historical averages.

### ***Changes made October 26, 2016:***

- 1 Revenue added to account for the money received to pay for inspections conducted by the Fire Department. Revenue line also needs to be allocated to the Fire/EMS Budget (Page 23) from the Community Development Budget (Page 34) in order to offset the cost of the inspections.
- 2 SRO Position is a shared expense with the School District with each entity paying 50% of the cost. Anticipated payment from the School increased to reflect increases in gross personnel cost.
- 3 The shares the gross expense of the Building Inspector with the City of Monona with each community paying 50% of the cost. A portion of the revenue collected by the Village is allocated to the Stormwater Utility and the General Fund budget is adjusted to reflect the actual share deposited.
- 4 Staff has further reviewed anticipated revenues within the Community Development Department and is recommending some more conservative estimates for 2017, most of which are still increases from 2016 but decreases from the Staff Submittal in September.

## 2017 Budget Changes Since Distribution

### *Changes made October 26, 2016 (continued):*

- 5 Expected revenues gained from Park Shelter rentals is recommended for increase with the completion of the Lewis Park Shelter as a new possibility next year and a reflection of it out of service in 2016.
- 6 The current contract for assessing services expires at the end of 2017 and was set at \$40,000 per year as part of the initial 3 year deal with Accurate Appraisal LLC.
- 7 Change reflects a reduction in Health Insurance costs within the Fire/EMS Department. Converting from an anticipated Family Plan to a Payment in Lieu of Health Insurance for a newly hired EMT.
- 8 Fuel costs amongst major users has been trending down and expense projections were adjusted to better align with historical trends on usage.
- 9 Currently all Parks related Personnel Expenses are charged 100% to the General Fund and are not reflected within other funds as might happen from time to time. With the proposal of the new full time Parks Maintenance position, it is proposed to allocate 60% of the expenses for all Parks related Personnel to the Stormwater Utility Fund, 25% to the General Fund, and 5% each to Solid Waste, Water, and Sewer.
- 10 Adding a majority of the expense for the Parks Personnel to the Stormwater Utility will require an increase in User Charges. Whether that is achieved through new development/growth or through a rate increase will require additional consideration.
- 11 The Clerk/Deputy Treasurer facilitates the inspection process of various devices used by local businesses for weights and measures. This inspection is completed by the State who charges the Village for the cost and in turn the Village recoups this fee back from the businesses. The revenue for this line item is contained within General Administration (Page 10) and the expense needs to be moved to that Budget to offset.
- 12 The Village Board authorized a refinancing of some existing debt on October 24th which resulted in decreased future payments for interest. The new payments for principal and interest in 2017 are now reflected.
- 13 Change reflects a new application for Health Insurance within the Library Fund. Converting from a Payment in Lieu of Health Insurance to a Single Plan through Open Enrollment period in October.

## 2017 Budget Changes Since Distribution

### *Changes made October 26, 2016 (continued):*

- 14 As part of a debt refinancing effort within the General Fund, two loans within each of the TIDs were paid off to retire principal and eliminating future interest payments. The payments were made through fund balance in TID #3. No corresponding action to either Revenue or Expense is recommended as the excess funds can roll into unreserved fund balance if not used for economic development activities.
- 15 As part of a debt refinancing effort within the General Fund, two loans within each of the TIDs were paid off to retire principal and eliminating future interest payments. The payments were made through fund balance advanced to TID #4 from TID #3. The savings created through no debt payment in 2017 will lower the expected advance from TID #3 to assist general operations for 2017. As such, the amount expected by TID #3 to TID #4 was also lowered to account for this change.

### *Changes made October 27, 2016:*

- 1 The Finance Committee met on Wednesday, October 26th to review the General Fund and proposed Capital Projects for 2017. As part of their discussion, they reviewed the effect of the proposed budget on our future ERP payment. As presented, the Village would not qualify for ERP in 2018 because our growth exceeds those set by the State for compliance within the program. For example, the Village can raise the levy next year by approximately \$185,000 without raising taxes allowing for this new revenue to pay for ongoing operational costs associated with our growth. As a comparison, the Village could access about \$120,000 in ERP funds from the State with only an approximate \$10,000 increase in the levy for a total new revenue around \$130,000. The Committee recommends the Village Board consider a transition plan out of ERP beginning in 2017. The ERP line item for next year's budget will be reduced to half even though the Village will receive the full payment in 2017, and then to zero in 2018 when it is likely to fall out of compliance. Several other changes that were proposed on October 26th can help to offset this reduction while still keeping the tax rate flat. Future growth can then help to make up the difference going forward as the levy absorbs the loss of revenue over 2 years instead of abruptly after 1.

### *Changes made October 28, 2016:*

- 1 The use of General Fund reserves have been approved to address street and public tree replacement as is necessary to combat Emerald Ash Borer, additional trees can be considered for replacement out of these funds as is necessary as well.
- 2 Funding provided by Dane County in the Capital Projects Fund was previously contained within one line item for two different types of projects. It is recommended to create a new line item for revenue collected to offset Phase II of County MN within Public Works under newly created County Highway Aid line item and leave the remainder within County Grant line item to offset the expense of the Grandview Marsh Trail within Parks.
- 3 This revenue line item was revised to reflect the actual grant award rather than just the estimate.

## 2017 Budget Changes Since Distribution

### *Changes made October 28, 2016 (continued):*

- 4 Revenue was added to the Capital Projects Fund to account for the sale of the Fire/EMS Department car and old brush truck.
- 5 Parks fees collected within Fund 210 were increased to further offset the cost of the new lighting system at Brandt Park.
- 6 Within the Capital Projects Fund, the revenue line items for Transfer from UF, Borrowing Proceeds, and Previous Borrowings are all related as they are the main sources of revenue to make the projects go forward. It actually starts with the Previous Borrowing which has substantial funds remaining from the 2015 issuance for the Holscher Road reconstruction. All of the Previous Borrowing will be applied to that project as it encompasses money from all four of the funds associated with the project. It is not enough and additional funds will be needed as a Transfer from UF to cover their proportionate share of the expenses. This transfer line also contains the utilities share of storm sewer reconstruction, sinking fund for the Director's vehicle, SCADA system upgrade, water modeling, and shares for leased equipment. What is left then after you take out the past borrowing and transfer from the utilities as well as the other revenue in the fund is what is needed for the borrowing in 2017 to support the remainder of the capital projects. This remains a moving target up until the point the money is actually borrowed as projects continue to be refined up to that point.
- 7 Higher than usual fund balances within the Capital Projects Fund have lead to larger than expected interest earnings but all of this additional money is proposed to be expended in 2017 which will end this higher rate of collection.
- 8 One of the main air conditioning units at the Library failed recently and quotes to replace it next year (as it is not needed over the winter) are put forth as a new capital request so that it can be fixed prior to when it will be needed next Summer.
- 9 An update to the SCADA System that is the automated operations of the Water and Sewer systems is recommended by the Utility Committee. Without this system more Staff time would be necessary in order to maintain and monitor these systems, and the current system is dated.
- 10 The current Water Model used to chart the possibilities for new growth and development within our existing network of water mains is significantly dated and need of an update to help chart future opportunities.
- 11 A transfer from the Stormwater Utility was planned to fill the sinking fund for the Street Sweeper within the Capital Projects Fund; however, money was set aside within Fund 650 for this purpose and does not need to be duplicated.
- 12 Several projects that were submitted with the Parks Fund in September have been reallocated to the Capital Projects Fund since they do not meet the eligibility requirements to use this money.
- 13 The use of additional Park Funds is recommended to offset the necessary transfer to Capital and fund some of the projects within the fund for 2017. Without the use of these funds, the expense for the projects as desired would have to be offset by borrowing in the Capital Projects Fund.

# VILLAGE OF MCFARLAND

## NOTICE OF PUBLIC HEARING

Notice is hereby given that the Village Board will hold a **Public Hearing** on the proposed 2017 Budget at the *McFarland Municipal Center, 5915 Milwaukee Street, McFarland, WI 53558* on **Monday, November 28, 2016 at 7:00 pm**. All interested parties are invited to attend and comment on the budget. The Budget is available for viewing at the McFarland Municipal Center from 8:00 am to 4:30 pm, Monday through Friday or on the Village website at [www.mcfarland.wi.us](http://www.mcfarland.wi.us).

Detailed below are the summaries of revenues, expenses, and fund balances of all Village funds as is required for reporting purposes by Wisconsin State Statute 65.90.

### Summary of General Fund

Revenue Category	Revenues						Expense Category	Expenses					
	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	3,292,049	3,325,349	0	3,325,349	3,446,285	3.64%	General Government	845,279	752,173	339,053	715,448	742,136	-1.33%
Special Assessments	0	0	0	0	0	0.00%	Public Safety	2,900,845	2,998,306	1,327,097	2,747,506	3,099,636	3.38%
Intergovernmental Revenues	766,855	711,322	209,561	677,526	673,098	-5.37%	Public Works	836,400	878,302	352,884	872,010	900,738	2.55%
Licenses and Permits	129,920	100,800	194,387	233,255	219,100	117.36%	Health and Human Services	183,330	189,724	87,593	174,925	222,393	17.22%
Fines, Forfeitures, and Penalties	74,339	76,000	49,477	76,000	76,000	0.00%	Culture, Rec, and Education	250,113	254,161	121,501	251,900	301,218	18.51%
Public Charges for Services	299,997	273,600	143,202	287,478	279,760	2.25%	Conserve & Development	175,319	180,440	90,685	179,745	204,839	13.52%
Intergovernmental Charges	252,561	280,900	26,894	262,900	284,300	1.21%	Capital Outlay			See Capital Projects - Fund 500			
Miscellaneous Revenue	489,004	480,135	194,032	488,297	486,296	1.28%	Debt Service			See Debt Service - Fund 700			
Other Financing Sources	13,185	5,000	0	30,833	6,121	22.42%	Other Financing Uses	0	0	0	0	0	0.00%
<b>Total REVENUES</b>	<b>5,317,910</b>	<b>5,253,106</b>	<b>817,554</b>	<b>5,381,638</b>	<b>5,470,960</b>	<b>4.15%</b>	<b>Total EXPENDITURES</b>	<b>5,191,285</b>	<b>5,253,106</b>	<b>2,318,812</b>	<b>4,941,534</b>	<b>5,470,960</b>	<b>4.15%</b>

General Fund	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget
Fund Balance - Begin	2,188,633	-----	-----	2,281,426	2,696,818
Fund Balance - End	2,281,426	-----	-----	2,696,818	2,696,818

OUTSTANDING DEBT ** - as of	12/31/2013	12/31/2014	12/31/2015	Difference vs. 2014	% Change vs. 2014
Governmental Activities	9,928,458	8,238,255	8,625,000	386,745	4.69%
Business Type Activities	710,000	630,000	3,540,000	2,910,000	461.90%
<b>Total Outstanding Debt</b>	<b>10,638,458</b>	<b>8,868,255</b>	<b>12,165,000</b>	<b>3,296,745</b>	<b>37.17%</b>

\*\* Including interest expense

Dated this 10th day of November, 2016.

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Property Tax Rates	\$7.01	\$ 7.22			\$ 7.22	0.00%

Matthew G. Schuenke, Village Administrator/Treasurer  
McFarland, Wisconsin

# VILLAGE OF MCFARLAND

## Summary of Other Governmental Funds

<b>Communications/Technology Fund 200</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	99,241	95,000	24,831	99,426	166,419	75.18%
Taxes	0	0	0	0	27,419	0.00%
Other Revenue	99,241	95,000	24,831	99,426	139,000	46.32%
Total Expense	90,866	95,000	54,364	98,819	166,419	75.18%
Fund Balance - Begin	79,096	-----	-----	87,471	88,078	
Fund Balance - End	87,471	-----	-----	88,078	48,078	

<b>Capital Projects Fund 500</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	2,401,873	739,835	10,773	3,448,923	6,768,713	814.89%
Taxes	300,000	262,835	0	262,835	281,680	7.17%
Other Revenue	2,101,873	477,000	10,773	3,186,088	6,487,033	1259.97%
Total Expense	1,263,625	739,835	1,537,500	3,431,811	6,768,713	814.89%
Fund Balance - Begin	402,109	-----	-----	1,515,314	32,426	
Fund Balance - End	1,515,314	-----	-----	32,426	32,426	

<b>Parks Fund 210</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	114,473	78,150	176,045	234,750	170,500	118.17%
Taxes	0	0	0	0	0	0.00%
Other Revenue	114,473	78,150	176,045	234,750	170,500	118.17%
Total Expense	4,200	60,000	0	5,000	170,500	184.17%
Fund Balance - Begin	55,199	-----	-----	165,471	395,221	
Fund Balance - End	165,471	-----	-----	395,221	342,971	

<b>Utilities Fund 600</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	2,088,636	2,078,385	1,038,703	2,271,866	2,312,085	11.24%
Taxes	0	0	0	0	0	0.00%
Other Revenue	2,088,636	2,078,385	1,038,703	2,271,866	2,312,085	11.24%
Total Expense	1,824,170	2,078,841	752,860	1,903,256	2,312,085	11.22%
Cash & Equivalent - Begin	2,520,900	-----	-----	5,141,603	5,510,213	
Cash & Equivalent - End	5,141,603	-----	-----	5,510,213	5,510,213	

<b>Solid Waste Fund 300</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	374,528	415,593	20,467	415,093	454,833	9.44%
Taxes	84,810	124,793	0	124,793	127,488	2.16%
Other Revenue	289,718	290,800	20,467	290,300	327,345	12.57%
Total Expense	354,433	415,593	197,922	377,581	454,833	9.44%
Fund Balance - Begin	34,518	-----	-----	54,612	92,124	
Fund Balance - End	54,612	-----	-----	92,124	92,124	

<b>Stormwater Utility Fund 650</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	498,242	541,467	266,699	563,994	577,403	6.64%
Taxes	0	0	0	0	0	0.00%
Other Revenue	498,242	541,467	266,699	563,994	577,403	6.64%
Total Expense	369,946	546,937	201,254	491,333	577,403	5.57%
Cash & Equivalent - Begin	412,813	-----	-----	1,049,855	1,122,516	
Cash & Equivalent - End	1,049,855	-----	-----	1,122,516	1,122,516	

<b>Tax Increment District #3 Fund 400</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	874,553	1,421,897	2,965	2,081,890	875,402	-38.43%
Taxes	778,000	784,314	0	767,184	786,902	0.33%
Other Revenue	96,553	637,583	2,965	1,314,707	88,500	-86.12%
Total Expense	626,087	1,184,040	358,642	2,081,890	875,402	-26.07%
Fund Balance - Begin	1,609,764	-----	-----	1,952,914	726,708	
Fund Balance - End	1,952,914	-----	-----	726,708	726,708	

<b>Debt Service Fund 700</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	1,428,248	1,321,041	30,166	1,339,161	1,321,043	0.00%
Taxes	1,288,533	1,308,941	0	1,308,941	1,300,793	-0.62%
Other Revenue	139,715	12,100	30,166	30,220	20,250	67.36%
Total Expense	1,387,757	1,321,041	106,864	1,321,041	1,321,043	0.00%
Fund Balance - Begin	282,238	-----	-----	322,730	340,850	
Fund Balance - End	322,730	-----	-----	340,850	340,850	

<b>Tax Increment District #4 Fund 401</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	100,977	501,600	0	714,331	358,903	-28.45%
Taxes	0	0	0	0	34,621	0.00%
Other Revenue	100,977	501,600	0	714,331	324,283	-35.35%
Total Expense	96,603	659,831	21,238	714,331	358,903	-45.61%
Fund Balance - Begin	(559,475)	-----	-----	(649,784)	(1,362,515)	
Fund Balance - End	(649,784)	-----	-----	(1,362,515)	(1,435,197)	

<b>Library Fund 900</b>	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Total Revenue	611,964	700,524	225,576	698,887	738,641	5.44%
Taxes	392,662	464,282	0	464,282	487,914	5.09%
Other Revenue	219,302	236,242	225,576	234,605	250,727	6.13%
Total Expense	598,996	700,524	333,586	674,067	738,641	5.44%
Fund Balance - Begin	66,869	-----	-----	79,837	104,657	
Fund Balance - End	79,837	-----	-----	104,657	104,657	

**FINAL - EQUATED  
STATEMENT OF ASSESSMENT FOR 2016**

13      154      0383  
CO      MUN      ACCT NO

Page 1  
 Check if this is an Amended Return

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

**WHEN COMPLETING THIS DOCUMENT  
DO NOT WRITE OVER X's OR IN SHADED AREAS**

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES WHOLE NUMBERS ONLY Col. C	VALUE OF LAND Col. D	VALUE OF IMPROVEMENTS Col. E	TOTAL VALUE OF LAND AND IMPROVEMENTS Col. F
		TOTAL LAND Col. A	IMPROVEMENTS Col. B				
1	RESIDENTIAL - Class 1	2,860	2,508	795	184,766,700	466,864,200	651,630,900
2	COMMERCIAL - Class 2	222	197	375	40,883,000	114,652,500	155,535,500
3	MANUFACTURING - Class 3	8	7	16	1,303,200	3,901,500	5,204,700
4	AGRICULTURAL - Class 4	2		43	11,100		11,100
5	UNDEVELOPED - Class 5	4		16	31,100		31,100
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	0		0	0		0
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,096	2,712	1,245	226,995,100	585,418,200	812,413,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL			274	LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1				0	0	0
12	MACHINERY, TOOLS AND PATTERNS - Code 2				3,536,300	52,500	3,588,800
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3				4,848,000	212,600	5,060,600
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C				651,600	161,400	813,000
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)				9,035,900	426,500	9,462,400
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>821,875,700</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/07/2016	Name of Assessor ACCURATE APPRAISAL			Telephone # (920) 749-8098	

**REMARKS**  
The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.007899391  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

as of Staff 2017 Budget Submittal  
9/26/2016

Payment Year <b>2017</b>	Co-muni Code <input type="text"/>	County <input type="text" value="&lt;Select a County&gt;"/>	<input type="checkbox"/> Amended
	Account No. <input type="text"/>	Municipality Type <input type="text" value="&lt;Select a Type&gt;"/>	Municipality <input type="text" value="&lt;Select a Municipality&gt;"/>

General Fund Expenditure Budget	Budget Year	
	Col. 1 2016-2017	Col. 2 2015-2016
<b>Budget Comparison</b>		
1 Total general fund budget expenditures (s. 65.90)(include general fund transfers out to other funds)	5,671,579	5,486,200
2 Subtract long-term debt principal and interest payments in general fund budget (include general fund transfers out to debt service fund)	(1,321,043)	(1,321,043)
3 Subtract recycling fee payments in general fund budget (s. 289.645)	(124,000)	(119,456)
4 Subtract required revenue sharing payments to other municipalities (s. 66.0305)	(—)	(—)
5 Subtract unreimbursed expenses related to an emergency declared under s. 323.10	(—)	(—)
6 Subtract general fund expenditures for contracted services provided to another local government	(—)	(—)
7 Net general fund operating budget expenditures	4,226,536 0	4,045,703 0
<b>Budget Adjustments for Transfer of Services</b>		
8 Subtract general fund expenditures for services transferred to another local government for first time		(—)
9 Add general fund expenditures for services assumed from another local government for first time		—
10 Adjusted general fund budget expenditures	4,226,536 0	4,045,703 0
<b>Budget Change Calculation</b>		
11 2017 Adjusted general fund budget expenditures	4,226,536 0	
12 2016 Adjusted general fund budget expenditures	4,045,703 0	
13 General fund budget dollar change	180,833 0	
14 General fund budget percent change	4.47%	0%

The general fund budget percentage change must be less than 0.93 % to qualify for a 2017 payment.

DISQUALIFIED

You must provide the documents listed below to DOR. Check the appropriate box to indicate how you will submit them.

- Copy of your adopted 2015 general fund budget summary (unless filed in prior year)
- Copy of your adopted 2016 general fund budget summary
- Transfer of services documentation, if applicable

Attach to form  
 Email/Fax

Wisconsin Department of Revenue  
Notice of Limit To Qualify for a 2018 Expenditure Restraint Payment

October 28, 2016

TRACEY BERMAN  
VILLAGE OF MCFARLAND  
PO BOX 110  
MC FARLAND WI 53558-0110

Municipality MCFARLAND  
County of DANE  
County Code 13  
Municipal Code 154

Dear Clerk,

The Wisconsin Department of Revenue (DOR) is sending you the qualifying factors for the 2018 Expenditure Restraint Program payment. These factors assume your 2016 municipal TID out property tax rate will be greater than five mills.

To qualify for a payment, your municipality's net general fund budget increase for 2017 compared to 2016 must be less than 1.7 %. Instructions for reporting general fund budget expenditures are attached.

The calculations below are based on your municipality's increase in the 2015 equalized value due to net new construction during 2015 and the Consumer Price Index increase for the 12 months ending September 30 this year.

GROWTH FACTOR

1. Net new construction during 2015	\$	10,779,000.00
2. 2015 total equalized value	\$	794,452,100.00
<hr/>		
3. Percent increase (Line 1 divided by Line 2)		1.357 %
4. Adjustment factor		60.00 %
5. Adjusted percent increase (Line 3 times Line 4)		0.814 %
6. Maximum allowable increase		2.00 %
7. Your growth factor (lesser of Line 5 or Line 6)		0.814 %
<hr/>		
8. Consumer Price Index (increase from October 1, 2015 through September 30, 2016)		0.9 %
9. Total limit your municipality must be under to qualify for a 2018 ERP payment (sum of Lines 7 and 8 rounded to nearest 0.10% (sec. 79.05 (2) (c) Wis. Stats)		1.7 %
<hr/>		

Your municipality's general fund budget increase must be LESS THAN the limit provided on Line 9 when rounded to the nearest 0.10%.

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

Sincerely,

Valeah Foy, Director  
Local Government Services Bureau

ERP-1

# 2017 Budget - Village Board Review

## i. General - Fund 100

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	BC, JA, TM	100	General	Rev	1	Intergov Aid	School - SRO	4278-000	\$ 45,000	\$ 48,000	Increase Reflects actual costs per union contract, <b>TM increase 10%?</b>	Reduces levy by \$3,000.
2	TM	100	General	Rev	1	Intergov Aid	School - Crossing	????-000	\$ -	\$ 9,520	School District to pick up 50% of Crossing Guard cost.	Reduces levy by \$9,520.
3	TM	100	General	Exp	3	Village Board	Newsletter	51-1175-210	\$ 7,950	\$ 3,975	Cut printing by half, switch to electronic distribution.	Reduces levy by \$3,975.
4	DK	100	General	Exp	3	Village Board	Youth Center	51-1175-250	\$ -	\$ 25,000	Reassign from Parks to VB.	Offset through transfer to different Budget.
5	BC	100	General	Exp	6	Legal	Labor Relations	51-2161-211	\$ 10,000	\$ 9,000	2016 was an unusual year with Staff turnover.	Reduces levy by \$1,000.
6	BC	100	General	Exp	8	Admin	Ed & Travel	51-4131-330	\$ 5,000	\$ 4,500	New amount should be sufficient to cover costs.	Reduces levy by \$500.
6	BC	100	General	Exp	10	Admin	Ed & Travel	51-4141-330	\$ 3,500	\$ 3,000	New amount should be sufficient to cover costs.	Reduces levy by \$500.
7	BC	100	General	Exp	21	Police	PT Wages	52-1010-111	\$ 14,000	\$ 13,700	Increase in OT allows for reduction.	Reduces levy by \$300.
8	BC	100	General	Exp	22	Police	Fuel & Lubri.	52-1010-351	\$ 25,000	\$ 24,000	Cost of fuel expected to hold at lower price.	Reduces levy by \$1,000.
7	BC	100	General	Exp	22	Police	Investigat Fund	52-1010-360	\$ 1,100	\$ 1,350	Need identified by Chief.	Increases levy by \$250.
6	BC	100	General	Exp	25	Fire	Ed & Travel	52-2020-330	\$ 9,000	\$ 8,500	Based on previous years and projected.	Reduces levy by \$500.
8	BC	100	General	Exp	25	Fire	Fuel & Lubri.	52-2020-351	\$ 9,000	\$ 8,000	Cost of fuel expected to hold at lower price.	Reduces levy by \$1,000.
8	BC	100	General	Exp	28	EMS	Fuel & Lubri.	52-4040-351	\$ 5,000	\$ 4,000	Cost of fuel expected to hold at lower price.	Reduces levy by \$1,000.
3	BC	100	General	Exp	33	Senior Outreach	Newsletter	55-5530-211	\$ 7,200	\$ 3,600	Cut printing by half, switch to electronic distribution.	Reduces levy by \$3,600.
6	BC	100	General	Exp	33	Senior Outreach	Ed & Travel	55-5530-330	\$ 500	\$ 250	Based on previous years and projected.	Reduces levy by \$250.
8	BC	100	General	Exp	39	Public Works	Fuel & Lubri.	53-3030-351	\$ 24,000	\$ 23,000	Cost of fuel expected to hold at lower price.	Reduces levy by \$1,000.

### i. General - Fund 100 (continued)

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
9	BC	100	General	Exp	42	Parks	Salary	55-6050-110	\$ 139,467	?	Shift Parks Personnel Expenses to Stormwater Utility based on percentage distribution similar to other positions.	To be determined.
9	BC	100	General	Exp	42	Parks	Overtime	55-6050-112	\$ 2,909	?		To be determined.
9	BC	100	General	Exp	42	Parks	Social Security	55-6050-151	\$ 10,952	?		To be determined.
9	BC	100	General	Exp	42	Parks	Fringe Benefits	55-6050-152	\$ 36,790	?		To be determined.
4	DK	100	General	Exp	42	Parks	Youth Center	55-6050-250	\$ 25,000	\$ -	Reassign from Parks to VB.	Offset through transfer to different Budget.
10	DK	100	General	Exp	43	Parks	Holiday Décor.	55-6050-390	\$ 500	\$ 1,000	More accurately reflect likely usage.	Reduce Trimming/Removal by same amount.
10	DK	100	General	Exp	43	Parks	Trimming-Remove	55-6060-340	\$ 32,000	\$ 31,500	Decrease to offset increase of Holiday Décor.	No impact on levy, offsetting decrease.
11	BC, JA, ML	100	General	Exp	Multi	All	Salary	110	\$ 41,442	\$ 49,182	Market has increased by 2%.	Increases levy by \$7,740.
11	BC, JA, ML	100	General	Exp	Multi	All	Overtime	112	\$ 1,020	\$ 1,200	Proposed COLA to 2% will affect other line items.	Increases levy by \$180.
11	BC, JA, ML	100	General	Exp	Multi	All	Social Security	151	\$ 3,318	\$ 3,954	Proposed COLA to 2% will affect other line items.	Increases levy by \$636.
11	BC, JA, ML	100	General	Exp	Multi	All	Fringe Benefits	152	\$ 3,127	\$ 3,729	Proposed COLA to 2% will affect other line items.	Increases levy by \$602.
12	BC	100	General	Exp	Multi	All	Wage Adj.	120	\$ 30,918	\$ 11,000	Reduce merit pay fund.	Reduces levy by \$19,918.
12	BC	100	General	Exp	Multi	All	Wage Adj.	120	\$ -	\$ 6,818	Move longevity monies to merit pay fund.	Increases levy by \$6,818.

### ii. Communications and Technology - Fund 200

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	DK	200	Comm-Tech	Exp	1	Cable	Salary	51-0049-110	\$ 82,664	\$ 55,000	Require more explanation on 62% inc. in salary.	Reduces levy by \$27,664.
2	DK	200	Comm-Tech	Exp	3	Website	Salary	51-0050-110	\$ 9,185	\$ 9,185	Require more explanation, why is this not 10% of cable?	No offsetting change offered.

### iii. Solid Waste - Fund 300

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	TM	300	Solid Waste	Exp	2	Services	Refuse Pickup	57-0020-290	\$ 225,300	\$ 112,650	Replace weekly trash pickup with an every other week pickup.	Reduces levy by \$112,650.

### iv. Capital Projects - Fund 500

Item	Elected Official	Fund	Name	Type	Page	Dept	Line Item Descp.	Line Item Number	Old	New	Describe Question and/or Nature of the Change Requested	Offsetting Changes to Rev/Exp to Account for Change
1	BC	500	Capital	Exp	2	Library	AC Unit	??-????-???	\$ -	\$ 27,850	Need to replace AC Unit.	Increases borrowed money by \$27,850.
1	BC, JA	500	Capital	Exp	2	Library	Self Checkout	??-????-???	\$ 10,354	\$ -	Question need for this item with added staff hours.	Reduces borrowed money by \$10,354.
1	BC	500	Capital	Exp	2	Library	Furniture	??-????-???	\$ 25,260	\$ 12,500	Purchase furniture that is in need.	Reduces borrowed money by \$12,760.
1	BC	500	Capital	Exp	2	Library	Shelving	??-????-???	\$ 9,308	\$ -	Eliminate request for shelving.	Reduces levy by \$9,308.
2	BC, JA, ML	500	Capital	Exp	3	Planning	Branding	51-7272-850	\$ 75,000	\$ 30,000	2016 Capital included \$45k. <b>ML &amp; JA want to consider full removal of this item.</b>	Reduces borrowed money by \$45,000.
3	BC	500	Capital	Exp	6	Fire/EMS	Staff Vehicle	52-0020-841	\$ 40,000	\$ 20,000	Question need for SUV and a new vehicle.	Reduces borrowed money by \$20,000.
3	BC, JA, DK, ML	500	Capital	Exp	6	Fire/EMS	Brush Truck	52-0020-???	\$ 80,000	\$ -	Question need, replacement not justified.	Reduces borrowed money by \$80,000.
4	BC	500	Capital	Exp	8	Public Works	Snow Plow	53-0030-860	\$ 165,000	\$ -	Question value of trading truck just to retain trade-in.	Reduces borrowed money by \$165,000.
5	BC, JA, ML, TM	500	Capital	Exp	10	Parks	Grandview Marsh	55-0050-858	\$ 168,600	\$ -	Remove project entirely. <b>BC would like to consider transferring funds to shelter at McFarland Park.</b>	Reduces borrowed money by \$126,600 and grant money by \$42,000.
6	DK, TM	500	Capital	Exp	10	Parks	Brandt Park	55-0050-???	\$ 350,000	\$ 280,000	Original quote was \$255k, overruns of this size unlikely. <b>TM would like consideration to phase project over 2 years.</b>	Reduces borrowed money by \$70,000.
7	ML	500	Capital	Rev	2	Other Finance	Borrowing Proceeds	4910-000	\$ -	\$ 280,000	Use Debt Service fund balance to pay for small capital items.	Reduces long term borrowed money by \$280,000.