



## 2017 Annual Budget

September 26, 2016 – Administrative Submission



# Village of McFarland

Updated 07.02.14

## **VISION STATEMENT**

The vision of the Village of McFarland is to create an inviting and dynamic community that offers a high quality of life and a supportive environment in which all citizens may practice their individual value choices. The community actively seeks to preserve its proud heritage, protect its abundant natural resources, plan for responsible and balanced residential and commercial growth, promote a viable economic base, support educational excellence, provide diverse leisure options, and foster a healthy social fabric.

## **MISSION STATEMENT**

With direction encouraged from an engaged citizenry, Village elected officials and employees will maintain and enhance the quality of life of the community by delivering quality services in an efficient and accountable manner and by providing an orderly, unbiased system of government that is transparent and accessible. To create and sustain a high level of confidence in Village government, we pledge to function with: professional integrity; fiscal responsibility; open communications; sensitivity to the values of each individual; full cooperation in achieving the priority goals determined by the community.

# 2017 ANNUAL BUDGET

## VILLAGE OF MCFARLAND

Dane County, Wisconsin

VILLAGE PRESIDENT	Brad Czebotar
BOARD OF TRUSTEES	Jerry Adrian
	Stephanie Brassington
	Dan Kolk
	Mary Pat Lytle
	Tom Mooney
	Clair Utter
MUNICIPAL JUDGE	Randi Othrow
VILLAGE ADMINISTRATOR/TREASURER	Matthew G. Schuenke
VILLAGE CLERK/DEPUTY TREASURER	Cassandra Suettinger
FINANCE DIRECTOR	Kelsy Boyd
POLICE CHIEF	Craig Sherven
FIRE/EMS CHIEF	Chris Dennis
DIRECTOR OF PUBLIC WORKS	Allan Coville
EMERGENCY MANAGEMENT DIRECTOR	Charles DiPiazza
LIBRARY DIRECTOR	Heidi Cox
COMMUNICATIONS AND TECHNOLOGY DIRECTOR	Eric Redding
DIRECTOR OF SENIOR OUTREACH	Lori Andersen
COMMUNITY DEVELOPMENT DIRECTOR	Pauline Boness



## Memorandum

To: Village Board of Trustees  
 From: Matthew G. Schuenke, Village Administrator  
 Date: September 26, 2016  
 Re: **2017 Budget Transmittal Memorandum**

### Executive Summary

Please find enclosed the draft 2017 Budget as submitted by the Village Administrator/Treasurer and Department Heads. The documents included outlines the proposed revenues and expenditures for the coming year for all funds within the Village. This document is being submitted to the Village Board at its September 26, 2016 meeting for consideration and review prior to final action. The Village Board is set to host the public hearing and take final action at its November 28, 2016 meeting. This memorandum will review the 2017 draft Budget with the goals and objectives established by the Village Board as well as summarize key portions of Staff proposals.

### Goals and Objectives

The following were reviewed by the Village Board as goals and objectives for the 2016 Budget with an additional column detailing how each of these were included in the Staff proposed budget:

GOAL	OBJECTIVE	2016 Budget
1. Provide adequate funding for capital needs.	1. Update and prioritize projects within the 5 year Capital Improvement Plan, demonstrate relationship between General Fund, Capital, and Debt Service budgets.	<ul style="list-style-type: none"> <li>✓ Update to 5-year CIP still being drafted by Staff.               <ul style="list-style-type: none"> <li>○ 2017 will carry over several projects from '15 and '16</li> <li>○ Significant improvements to several roads.</li> <li>○ Capital Projects were completed in 2016 without having to borrow creating no increase in the Debt Service budget.</li> <li>○ Large vehicle and equipment to consider in '17.</li> </ul> </li> </ul>
2. Maintain, modify, and/or expand service levels.	2. Consider recommendations from Staff regarding opportunities for expansion/change.	<ul style="list-style-type: none"> <li>✓ No new F-T positions proposed, several transitions between F-T and P-T both ways recommended.</li> <li>✓ Transition P-T employee to F-T in Senior Outreach.</li> <li>✓ Add P-T Code Inspector to Community Development.</li> <li>✓ Convert P-T DPW Employee to F-T Parks Employee.</li> </ul>
3. Properly set and manage tax levy. Present clearly projected expenses and levy necessary to fund budget.	3. Adjustment of 0-3% in the property tax levy. Maintain compliance within Expenditure Restraint Program.	<ul style="list-style-type: none"> <li>✓ Property Tax <i>LEVY</i> recommended for increase by 3.38% or \$185,382 while Property Tax <i>RATE</i> will be no increase and remain at \$7.22 per \$1,000 of value.</li> <li>✓ No increase in tax rate attributed to significant growth from 2016 to 2017, more value to spread levy across.</li> <li>✓ Staff reviewing compliance within levy limit and expenditure restraint requirements.</li> </ul>

4. Establish new community wide directives.	4. Strategic planning, branding assistance, and/or general long range planning assistance.	<ul style="list-style-type: none"> <li>) Funds provided to complete the Comprehensive Plan in the first half of 2017.</li> <li>) Branding initiative will commence upon completion of the Comp Plan.</li> <li>) Several other planning activities recommended within the Parks System.</li> </ul>
5. Reduce outstanding debt.	5. Identify debt for early retirement/refinance, limit new debt.	<ul style="list-style-type: none"> <li>) Early repayment of TID Debt recommended for 2 issuances that are currently callable as of 12/1/2016.</li> <li>) Refinancing recommended for several issuances to reduce interest expense for some debt that is callable as of Dec 1.</li> <li>) Utilize transfers between funds to keep Debt Service tax levy low.</li> </ul>
6. Increase Community Involvement.	6. Complete website and further social media development.	<ul style="list-style-type: none"> <li>) Budget recommends centralized approach to website's ongoing maintenance. Reallocating funds within Fund 200 to account for this work.</li> <li>) Continued attention to update content and improve use of website.</li> </ul>
7. Offer competitive wages and fringe benefits.	7. Review alternatives for providing Health Insurance, Update Merit Pay Plan.	<ul style="list-style-type: none"> <li>) New method for determining Cost of Living Adjustments recommended.</li> <li>) Added line item for wage adjustments to provide funds to address ongoing employee wages.</li> <li>) Health Insurance will increase at a modest 2% next year; however, due to the low reduction the State is calculating no Employee contribution for 2017.</li> </ul>
8. Budget Process Evaluation	8. Consider efficiencies of Budget Review, Budget Performance, and other alternatives to consider in future budgets.	<ul style="list-style-type: none"> <li>) 2017 Budget was prepared in a very condensed time frame.</li> <li>) Process will continue to evolve to meet the needs of the organization and community.</li> <li>) Good beginning to new format.</li> </ul>

## Remaining Process and Schedule

Please note the following process and schedule that is recommended for use to draft, review, and approve the 2017 Budget:

<b>TASK</b>	<b>OWNER</b>	<b>DEADLINE</b>	<b>NOTES</b>
Adopt goals, objectives, process, and schedule.	Village Board	Aug 8	
Staff Meeting— Discuss Budget Format, Worksheets	Staff	Aug 9	
Department Head Goals/Objectives Meeting	Village Board	Aug 29, 3 pm	
Budget Worksheets Due to Admin.	Staff	Sept 2	
Preliminary Draft Budget Complete	Staff	Sept 9	
Final Draft Budget Complete	Staff	Sept 14	
Final Review of Budget Complete	Staff	Sept 16	
Budget Prepared for Distribution	Staff	Sept 19	
<b>Budget Transmitted to Village Board</b>	<b>Village Board</b>	<b>Sept 26</b>	<b>1</b>
Budget Review	Village Board	Oct 10	2
Deadline for Trustees to Submit Discussion Items	Village Board	Oct 10	
Budget Review	Village Board	Oct 10, 3 pm	2
Utility Review	Public Utilities Comm.	Oct 18	
Budget Review	Village Board	Oct 24	2
Deadline for Trustees to Submit Change Items	Village Board	Oct 24	
General Fund, Capital Review	Finance Comm.	Oct 26	
Budget Review	Village Board	Nov 10, 6 pm	2
Budget Review ( <i>OPTIONAL</i> , as needed)	Village Board	Nov 14	2
Class I Notice of Public Hearing Published	Staff	Nov 17	
Public Hearing and Adopt Budget	Village Board	Nov 28	3

### *Guidelines/Requirements:*

1. The Village Administrator/Treasurer transmits the proposed 2017 Budget to the Village Board for their consideration and review.
2. The above schedule provides for 5 different meeting times for the Village Board to meet to consider the budget. Additionally, two other meetings are provided for Committees to conduct their review as applicable. October 10<sup>th</sup>, 13<sup>th</sup>, 24<sup>th</sup>, and November 10<sup>th</sup> are considered mandatory in order to get through the document at least once. The remaining dates should be held by the board as a place holder for additional review should they be needed. This schedule will be more defined as we get closer to the meeting dates as it will be listed on agendas what topics will be discussed when. November 10<sup>th</sup> shall serve as the final meeting to address final changes from Trustees and additional revisions from Committee unless more time is allocated.
3. A public hearing is required by Statute in order to adopt the budget and usually happens at the end of the process. Public Comment will still be available in many different ways through the review process and the meetings that will be held. Once the public hearing is closed, then the board may consider final changes and approval of the document.

## 2017 Budget Overview

### *110 General Fund*

The 2017 Budget represents a total General Fund Budget of \$5,470,962 that requires a total of \$3,446,286 in property tax support. The total represents an increase in expenditures of \$217,856 (4.15%) and tax support of \$120,937 (3.64%). The Tax Rate is projected at \$7.22 per \$1,000 of value which is the same as 2016 with no increase anticipated. A resident with a home valued at \$250,000 would expect to see a tax bill for Village services approximately the same as the previous year around \$1,804. Please note some of the highlights from the 2017 General Fund Budget:

- J) 4222 State – Expenditure Restraint: The Village has already been determined as eligible for this funding in 2017. Eligibility for 2018 will be dependent on the budget that is adopted this year and Staff is reviewing the effect this budget may have on this funding.
- J) 4244 DOT – Transportation Aids: The Budget for 2016 forecasted its payment based on the amount received in 2015 which was about \$40,000 higher than what was actually awarded. The 2016 budget for this line item will be short approximately by this amount and the estimate for 2017 will be similar leading to the reduction in the funding.
- J) 4321 (Building), 4322 (HVAC), 4323 (Plumbing), 4324 (Electrical), 4329 (Misc CD): All of these fees are the permit revenue collected from new construction and a significant increase is expected in 2017 as has been felt in 2016. The Village experienced a great deal of growth from 2015 to 2016 and it is reflected in these line items, going forward they have been adjusted to account for this increase.
- J) 4910 – Apply Fund Balance: No fund balance is projected for use in this budget.
- J) 51-1111 – Village Board: Projected for a decrease next year mostly attributed to shifting the Volunteer Coordinator hours to Senior Outreach and other changes to better align budget to actual numbers.
- J) 51-2161 – Legal: An increase is recommended in the Legal Budget to account for labor negotiations next year as the current contract with the two unions will expire at the end of 2017. Also includes a small increase for the general labor to better account for his actual utilization.
- J) 51-4141 – General Administration: The current Administrative Office Staffing is reflected in the 2017 Budget which remains subject of review in order to finalize this structure. The Personnel Committee followed by the Village Board will review a plan to address this staffing in October which will be worked into the budget later during the review process as is necessary.

- J) Wage Adjustment: A new line item is recommended for inclusion in the budget to provide some funding within Department to use for wage adjustments for their employees. The amount is calculated at 2% of the total non-represented wages for the Department and may be used during the year for merit pay, grid steps, and other adjustments as may be approved during the year. Separately, the salaries line item currently includes a 1.7% cost of living adjustment which was determined using the 5 year average of the COLA set by the Social Security Administration. This is reflected within all budgets that have personnel costs.
  
- J) Health Insurance: For both single and family plans, the cost increase is very modest averaging around 2% for next year as part of the State Plan. The Village has been part of this plan for many years and it is recommended to continue this relationship for the time being; however, one thing to look at is the Employee versus Employer funding responsibilities. Since the State started setting the maximum payments by municipalities at 88% of the plans offered in this County, it has also determined the minimum share contributed by Employees. The lowest cost premium next year for both single and family plans is less than the maximum payment by the Village yielding no minimum Employee payment. At the very least the Village Board needs to be aware of this equation and discuss possible changes to it in order to have more local control of Employee contributions as they may be necessary. This is reflected within all budgets that have personnel costs.
  
- J) 51-4195 – Insurance Administration: The State sets the Experience Modification for all employers in this State based on their claims and actual utilization of Worker’s Compensation. The Village incurred a significant loss in 2015 with the death of an employee while working. This higher cost is reflected in the current budget and will be present around this level for at least the next three years.
  
- J) 52-1010 – Police Department: The current contract costs and wage obligations are reflected in the salary line item within this Department. Additionally, by July 1<sup>st</sup> of next year all officers will be paying the full employee share of WRS and the reduction of this cost for the Village is reflected in the lower fringe benefits cost. No new officers are proposed within this budget; however, an increase in overtime costs is recommended to address this need as it has arisen more than expected in 2015 and 2016 for a variety of reasons.
  
- J) 55-5510 – Senior Outreach: It is proposed to transition the Case Manager from 32 hours per week to a full 40 hours per week changing her classification to full-time. Additionally, there is a slight increase proposed for the part-time Case Worker as this position will pick up the responsibilities of the Volunteer Coordinate at 2.5 hours per week. The remainder of the Specialized and Nutrition Services remain essentially the same.

- J 52-7230 – Community Development: The salary increase is attributed to the addition of a part-time Code Inspector position and transferring the commercial Electrical Inspector from the Fire Budget. The Code Inspector is forecasted at about 8 hours per week and will be shared with the City of Monona under a similar relationship as the Building Inspector. This will help to address ongoing property maintenance and nuisances that are currently addressed by existing Staff as time allows.
  
- J 53-3030 – Public Works: As has been used in 2016, it is recommended for the Utility Clerk position be reduced to regular part-time at about 20 hours per week. Most of this savings would be reflected in the Utilities anyway but does factor in to the overall Staffing needs of the Department.
  
- J 55-6050 – Parks: There is currently a vacancy in the Public Works Department for a regular part-time Crew Person. Parks is one of the services overseen by Public Works and it is recommended to transition this position to full-time as a dedicated Parks Maintenance position. Seasonal Staff would remain the same but this would help to provide a dedicated Parks Employee year round to address these responsibilities while also receiving assistance and providing assistance to Public Works as needed.

## **2017 Budget Overview**

### *200 Communications and Technology Fund*

Formerly titled the Cable Fund, this budget shows a significant increase for 2017 in order to shift levy dollars from the General Fund in order to pay for the Communications Specialist that was hired in 2016. This also includes an increase in hours from 15 to 20 per week for this position as it continues to take on more responsibility. It is also proposed that a one-time purchase of \$35,000 be made from fund balance to pay for some upgrades to video controller equipment as well as the use of about \$5,000 to pay for other small capital next year. These two items are what is driving the increase from \$95,000 in 2016 to \$166,419 in 2017. Funds will still be allocated to the website and its ongoing maintenance, but in a more centralized approach with Department Staff taking on a more lead role to update the content and maintain its use going forward.

### *210 Parks Fund*

The Parks Fund saw a significant increase in revenue in 2016 and will again likely see gains in 2017 that can go towards eligible parks related improvements. Additional funds are set aside within the Capital Fund to help pay for larger long-term expenses through the use of borrowed money. This Budget is entirely supported by development and impact fees with no dedicated property tax levy support. There is one large improvement planned out of this budget for next year to address several items at McDaniel Park and then several smaller projects. All of the recommended items in this budget are put forth as discussed by the Parks Committee; however, additional review by this group may be necessary to see the whole picture when combined with the capital allocation.

### *300 Solid Waste Fund*

Garbage is collected weekly and recycling is collected every other week under a contract with a private refuse hauler. The fund is essentially paid for through user charges directly to the home owner through their annual tax bill and the property tax levy. Each home is assessed a fee of \$100 for the year and it is proposed to increase this fee to \$112 for the year, or about a \$1 per month in order to account for the increased contract cost. This increase, combined with a slight increase in the levy will help to fund the general operations for this service. Further, it is proposed to purchase several new collection containers to account for the new users added through new home construction in the couple years.

### *400 Tax Increment District #3 Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to TID #3 which is generally located around Terminal Drive.

### *401 Tax Increment District #4 Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to TID #4 which is generally located on Main Street in the downtown area.

## 2017 Budget Overview

### *500 Capital Projects Fund*

The Capital Fund is showing a significant increase from the previous year for a total budget of \$6,768,713 as several projects both large and small are ready for implementation. The main revenue source for this budget remains borrowed money as it pays for a majority of these expenses that are long term capital improvements. A small amount of tax levy is committed for the smaller items and sinking funds as appropriate. The 2015 levy within this budget was \$300,000 but that was reduced in 2016 to \$262,835. It is proposed to make up half of that decrease from 2016 in 2017 by increasing the levy in this fund to \$281,680. Grant money and utility funding also play a key role in funding these projects. Setting a levy amount and listing the projects were a priority to complete this draft; however, more work is needed to better allocate the funds to pay for these expenses. An update 5 year Capital Improvement Plan is currently being drafted which will better account for the funding of these projects. This will be presented in the future as part of the review of this budget. Please note some of the highlights from the 2016 Capital Fund Budget:

- J) 51-0081 – Facilities: It is recommended that the Village continue to make security enhancements as projects come forward and are recommended. The first of such projects began in 2016 and more will likely be brought forth in the future. New servers are needed within the Municipal Center and it is recommended that funds be provided to access a consultant to help plan future facilities and space needs of several departments/services.
- J) Library: The Capital Budget for next year includes a new section for the Library to specifically address several of their needs. The addition of a new self-check out, new computer workstations, replacement of certain shelving, and adjustments to furniture are all proposed to improve the use of the existing facility. Further, it is recommended to alter one of the larger rooms that is at capacity and not functioning well with the rest of the needs for the Department.
- J) 51-7272 – Planning: The Capital projects for next year include finishing the Comprehensive Plan in the first half of the year and then beginning a branding initiative shortly thereafter.
- J) 52-0010 – Police Department: Includes basic level funding to pay for vehicle leases and a variety of new equipment within the Department.
- J) 52-0020 – Fire/EMS Department: One of the Fire Engines is in need of replacement as it will surpass its 25 year useful life next year. The cost for this item would be approximately \$700,500 and is a majority of the expense within this budget for next year. Also propose replacing the brush truck and department car along with several other equipment needs. This budget will also include the new exhaust system to be installed in the garage bay that will be offset primarily by grant funds.

- ) 53-0030 – Public Works: A majority of the expense in this budget for next year centers on road construction projects including Annual Street Maintenance, Street Resurfacing, Siggelkow Road, County MN (Broadhead) Phase #2), Holscher Road (largest project), and Larson Beach Road. There was no borrowing in 2016 and a couple of these were scheduled for construction at that time but have been held over for a variety of reasons. The budget also includes some vehicle and equipment replacement as well as other smaller projects to address utility and trail needs.
- ) 55-0050 – Parks: Several improvements have been recommended at Brandt Park, most notably replacing the field lighting system which has equipment that is presently obsolete. Provides funding for a parking lot repaving at the hockey rink in McFarland Park, new master plan for Urso/Schuetz Park, new pier/dock at Jaeger Park, and finishing up the Lewis Park Shelter. The Grandview Marsh Path project has now been included with additional funds to pay for boardwalk as was determined in 2016. The Village needs to further discuss this project to determine its ongoing desirability given its cost has doubled since its inception.

## **2017 Budget Overview**

### *600 Utility Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to the Water and Sewer Utilities.

### *650 Stormwater Utility Fund*

This budget has not been prepared as of yet and will be distributed at a later date prior to its review. This fund includes the revenues and expenses for 2017 as they relate to the Stormwater Utility.

### *700 Debt Service Fund*

Debt Service payments as they exist today are expected to remain flat with no increase for 2017 due to no additional borrowed money in 2016. An increase in development has also raised the library impact fee which lowers the need for tax levy support within the budget. An early repayment and refinancing will be considered by the Village this Fall, and its effect on the 2017 payments will have to be reviewed in the future after those projects have been approved.

### *900 Library Fund*

The general operations of the Library occur within its own fund that is managed by Library Staff and overseen by the Library Board once the budget has been authorized by the Village Board. Slight changes to the scheduling of Staff has resulted in some increased salary and fringe benefit costs; otherwise, an increase of almost 5.5% is recommended which translates into about a 5% increase for the property tax levy as the Library does bring in other funds from Dane County. All other capital costs are accounted for within the Capital Fund.

This concludes my transmittal of the 2017 Budget to the Village Board. I look forward to working with the Board, Staff, and Public on this document as I feel this budget continues to provide exemplary services while improving the community. Thank you to Village Staff for their efforts to prepare and bring forth this document together. They continue to demonstrate that without their presence, this place would not be as special as it is today. Please feel free to contact me with any questions you might have.

Matt Schuenke  
(608) 838-3153  
[matt.schuenke@mcfarland.wi.us](mailto:matt.schuenke@mcfarland.wi.us)



## Memorandum

To: Village Board of Trustees  
 From: Matthew G. Schuenke, Village Administrator  
 Date: August 5, 2016  
 Re: **2017 Budget Review Schedule**

Please note the following dates scheduled to review the 2017 Budget:

Day	Date	Time	Meeting	Description	Action
Mon	Sep 26	7:00 pm	Village Board	Budget transmittal & intro from Staff to the Board	Begin Review Process
Mon	Oct 10	7:00 pm	Village Board	Begin detail review of budget (Meeting #1)	Presentation and discussion only.
Thu	Oct 13	3:00 pm	Village Board	Meeting #2	Presentation and discussion only.
Tues	Oct 18	6:00 pm	Public Utilities Committee	Utility Budget Review	Presentation and discussion only.
Mon	Oct 24	7:00 pm	Village Board	Meeting #3	Presentation and discussion only.
Wed	Oct 26	6:30 pm	Finance Committee	General Fund and Capital Program Review	Presentation and discussion only.
Thu	Nov 10	7:00 pm	Village Board	Final Budget Review (Meeting #4)	Trustee Requests, Comm. Changes, Final Discussion.
Mon	Nov 14	7:00 pm	Village Board	Meeting #5 – Optional.	Further discussion as needed.
Mon	Nov 28	7:00 pm	Village Board	<b>Public Hearing and Final Review</b>	Adopt 2016 Budget

Each meeting will typically begin with an update of any changes that have happened and their effect on the budget since the last meeting. The review process will begin each meeting with any budget from the previously meeting that is still incomplete. Each meeting will have an agenda that will generally outline the review objectives for the evening.

**October 10** – Village Board, Legal, Administration, Facilities, Debt Service, and Cable Fund.

**October 13** – Police, Fire/EMS, Emergency Management, Public Works, Parks, and Solid Waste.

**October 24** – Outreach, Community Development, Library, Capital Projects (including Parks), TIF #3, and TIF #4.

**November 10** – Utilities, revisions from Committee, requests from Trustees, and all remaining outstanding issues.

**November 28** – Village Board will hold the Public Hearing and take final action to adopt the 2017 Budget for all funds.

*\*\*\*Village Board may change schedule based on their availability or workload as directed. This schedule is suggested in order to meet timelines to complete the review process and may be changed as needed.\*\*\**

# 2017 Annual Budget

## Village of McFarland

### Fund Summaries

100

*GENERAL FUND*

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	3,325,349	3,446,285	120,936	3.64%
Other Revenue	1,927,757	2,024,675	96,918	5.03%
<b>Total Revenue</b>	<b>5,253,106</b>	<b>5,470,960</b>	<b>217,854</b>	<b>4.15%</b>
Expense				
Personnel Exp	3,583,447	3,716,874	133,427	3.72%
Services	686,085	711,041	24,956	3.64%
Other Operat Exp	472,775	493,925	21,150	4.47%
Materials	80,900	76,794	(4,106)	-5.08%
Other Exp	414,899	465,526	50,627	12.20%
Misc Exp	-	-	-	0.00%
Capital Outlay	15,000	6,800	(8,200)	-54.67%
<b>Total Expense</b>	<b>5,253,106</b>	<b>5,470,960</b>	<b>217,854</b>	<b>4.15%</b>

200

*CABLE/WEBSITE*

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	0	27,419	27,419	0.00%
Other Revenue	95,000	139,000	44,000	46.32%
<b>Total Revenue</b>	<b>95,000</b>	<b>166,419</b>	<b>71,419</b>	<b>75.18%</b>
Expense				
Personnel Exp	67,066	102,444	35,378	52.75%
Services	10,830	11,550	720	6.65%
Other Operat Exp	7,225	7,425	200	2.77%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	9,879	45,000	35,121	355.51%
<b>Total Expense</b>	<b>95,000</b>	<b>166,419</b>	<b>71,419</b>	<b>75.18%</b>

# 2017 Annual Budget

## Village of McFarland

### Fund Summaries

300  
SOLID WASTE

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	124,793	127,488	2,695	2.16%
Other Revenue	290,800	327,345	36,545	12.57%
Total Revenue	415,593	454,833	39,240	9.44%
Expense				
Personnel Exp	68,056	75,313	7,257	10.66%
Services	340,817	357,800	16,983	4.98%
Other Operat Exp	1,720	1,720	0	0.00%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	5,000	20,000	15,000	300.00%
Total Expense	415,593	454,833	39,240	9.44%

500  
CAPITAL PROJECTS FUND

	2016 Budget	2017 Budget	Difference	Percentage
Revenue				
Property Tax Levy	262,835	281,680	18,845	7.17%
Other Revenue	477,000	6,487,033	6,010,033	1259.97%
Total Revenue	739,835	6,768,713	6,028,878	814.89%
Expense				
Personnel Exp	0	0	0	0.00%
Services	0	0	0	0.00%
Other Operat Exp	0	0	0	0.00%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	739,835	6,768,713	6,028,878	814.89%
Total Expense	739,835	6,768,713	6,028,878	814.89%

# 2017 Annual Budget

## Village of McFarland

### Fund Summaries

700

DEBT SERVICE FUND

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	1,308,941	1,300,793	(8,148)	-0.62%
Other Revenue	12,100	20,250	8,150	67.36%
<b>Total Revenue</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>2</b>	<b>0.00%</b>
Expense				
Personnel Exp	0	0	0	0.00%
Services	0	0	0	0.00%
Other Operat Exp	0	0	0	0.00%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	1,321,041	1,321,043	2	0.00%
Capital Outlay	0	0	0	0.00%
<b>Total Expense</b>	<b>1,321,041</b>	<b>1,321,043</b>	<b>2</b>	<b>0.00%</b>

900

LIBRARY FUND

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	464,282	487,914	23,632	5.09%
Other Revenue	236,242	250,727	14,485	6.13%
<b>Total Revenue</b>	<b>700,524</b>	<b>738,641</b>	<b>38,117</b>	<b>5.44%</b>
Expense				
Personnel Exp	504,737	538,056	33,319	6.60%
Services	115,237	119,776	4,539	3.94%
Other Operat Exp	72,550	80,809	8,259	11.38%
Materials	0	0	0	0.00%
Other Exp	0	0	0	0.00%
Misc Exp	0	0	0	0.00%
Capital Outlay	8,000	0	(8,000)	-100.00%
<b>Total Expense</b>	<b>700,524</b>	<b>738,641</b>	<b>38,117</b>	<b>5.44%</b>

# 2017 Annual Budget

## Village of McFarland

### Fund Total

100, 200, 300, 500, 700, 900

ALL TAX FUNDS

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Revenue				
Property Tax Levy	5,486,200	5,671,578	185,378	3.38%
Other Revenue	3,038,899	9,249,031	6,210,132	204.35%
<b>Total Revenue</b>	<b>8,525,099</b>	<b>14,920,609</b>	<b>6,395,510</b>	<b>75.02%</b>
Expense				
Personnel Exp	4,223,306	4,432,687	209,381	4.96%
Services	1,152,969	1,200,167	47,198	4.09%
Other Operat Exp	554,270	583,879	29,609	5.34%
Materials	80,900	76,794	(4,106)	-5.08%
Other Exp	414,899	465,526	50,627	12.20%
Misc Exp	1,321,041	1,321,043	2	0.00%
Capital Outlay	777,714	6,840,513	6,062,799	779.57%
<b>Total Operating Exp</b>	<b>7,747,385</b>	<b>8,080,096</b>	<b>332,711</b>	<b>4.29%</b>
<b>Total Capital Exp</b>	<b>777,714</b>	<b>6,840,513</b>	<b>6,395,510</b>	<b>822.35%</b>
<b>Total Expense</b>	<b>8,525,099</b>	<b>14,920,609</b>	<b>6,471,642</b>	<b>75.91%</b>

### Property Tax Rate

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Difference</b>	<b>Percentage</b>
Total Assessed Valuation *	\$ 793,674,400	\$ 821,733,600	\$ 28,059,200	3.54%
TID Increment Assessed Valuation	\$ 33,359,212	\$ 35,727,627	\$ 2,368,414	7.10%
Assessed Valuation minus TID Increment	\$ 760,315,188	\$ 786,005,973	\$ 25,690,786	3.38%
<b>Municipal Property Tax Levy</b>	<b>\$ 5,486,200</b>	<b>\$ 5,671,578</b>	<b>\$ 185,378</b>	<b>3.38%</b>
<b>Municipal Tax Rate</b>	<b>\$ 7.22</b>	<b>\$ 7.22</b>	<b>\$ 0.00</b>	<b>0.00%</b>

Est. Property Taxes for a home  
assessed at \$250,000

\$ 1,804    \$ 1,804    \$ 0.00    0.00%

\* As of January 1 of the previous year.

## 2017 Budget Levy and Rate Adjustments

2016 Levy	\$5,486,200	2016 Rate	\$ 7.22
2017 Proposed Levy	\$5,671,578	2017 Proposed	\$ 7.22
Difference	\$185,378		\$ 0.00

**2016 Assessed Value (1/1/2016)**    \$786,005,973    (without TID)

Adjustment	New Levy	Change in Levy from 2016	New Rate	Change in Rate from 2016
\$100,000	\$5,781,578	5.38%	\$7.36	1.94%
\$90,000	\$5,761,578	5.02%	\$7.33	1.59%
\$80,000	\$5,751,578	4.84%	\$7.32	1.41%
\$70,000	\$5,741,578	4.65%	\$7.30	1.23%
\$60,000	\$5,731,578	4.47%	\$7.29	1.06%
\$50,000	\$5,721,578	4.29%	\$7.28	0.88%
\$40,000	\$5,711,578	4.11%	\$7.27	0.71%
\$30,000	\$5,701,578	3.93%	\$7.25	0.53%
\$20,000	\$5,691,578	3.74%	\$7.24	0.35%
\$10,000	\$5,681,578	3.56%	\$7.23	0.18%
<b>\$0</b>	<b>\$5,671,578</b>	<b>3.38%</b>	<b>\$7.22</b>	<b>0.00%</b>
(\$10,000)	\$5,661,578	3.20%	\$7.20	-0.18%
(\$20,000)	\$5,651,578	3.01%	\$7.19	-0.35%
(\$30,000)	\$5,641,578	2.83%	\$7.18	-0.53%
(\$40,000)	\$5,631,578	2.65%	\$7.16	-0.71%
(\$50,000)	\$5,621,578	2.47%	\$7.15	-0.88%
(\$60,000)	\$5,611,578	2.29%	\$7.14	-1.06%
(\$70,000)	\$5,601,578	2.10%	\$7.13	-1.23%
(\$80,000)	\$5,591,578	1.92%	\$7.11	-1.41%
(\$90,000)	\$5,581,578	1.74%	\$7.10	-1.59%
(\$100,000)	\$5,561,578	1.37%	\$7.08	-1.94%