



2020 ANNUAL BUDGET

ADMINISTRATIVE SUBMITTAL
SEPTEMBER 23, 2019

-
Village Board Approval
November 25, 2019



2020 ANNUAL BUDGET

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Village of McFarland

Updated July 26, 2018

VISION STATEMENT

The vision of the Village of McFarland is to create an inviting, dynamic, diverse 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; environmental sustainability; sensitivity to the values of each individual; full cooperation in achieving the priority goals determined by the community.

2020 ANNUAL BUDGET

Village President
Brad Czebotar

Village Trustees
Jerry Adrian
Stephanie Brassington
Dan Kolk
Eric Kryzenske
Mary Pat Lytle
Clair Utter

Municipal Judge
Randi Othrow

Village Administrator
Matthew G. Schuenke

Village Clerk/Treasurer
Cassandra Suettinger

Police Chief
Craig Sherven

Fire and Rescue Chief
Chris Dennis

Emergency Management Director
Charles DiPiazza

Public Works Director
James Hessling

Library Director
Heidi Cox

Communications and Technology Director
Stephanie Miller

Director of Senior Outreach
Lori Andersen

Community and Economic Development Director
Andrew Bremer

2019/2020 - Village Board Goals

****All goals should be consistent with the Village Mission statement and vision statement.**

A. Goal: A safe, healthy, and secure community.

Objective	Committee	Staff
1 Develop opportunities to create amenities for special needs kids, adults, and other health/wellness initiatives not otherwise provided through Community.	Parks Senior Outreach	Hessling Andersen
Action Steps:	Cost	Timeline
Continue to evaluate alternatives for Senior Outreach.	TBD	December 31, 2019
Research devel. of park amenities for those with special needs.	\$10,000	March 31, 2020
Review Public/Private Partnerships in Parks as Econ. Benefit.	TBD	June 30, 2020
Collaborate with other public entities to achieve VB objective.	TBD	December 31, 2020
Phased Implementation of Urso/Schuetz Master Plan.	\$500,000	December 31, 2020
2 Address traffic, transportation, biking, and walking deficiencies through joint initiatives and capital projects.	Public Works	Hessling, Berquist
Action Steps:	Cost	Timeline
Evaluate pedestrian alt. with constr. projects and develop.	\$100,000	December 31, 2019
Develop sign installation and replacement policy/program.	None	March 31, 2020
Develop policy on pedestrian improvement implementation.	None	June 30, 2020
Improve bike route connectivity through paths and lanes.	\$10k - \$100k	June 30, 2020
Study bus transportation, consult State and County Reps.	TBD	December 31, 2020
3 Implement recommendations from Comprehensive Building Security Plan prepared for all Village Buildings.	Public Safety	Sherven
Action Steps:	Cost	Timeline
Reassess implementation of Security Plan for Parks, Other	\$50,000	June 30, 2020
Develop policy on the use of lighting as safety enhancement.	None	June 30, 2020
Reassess implementation of Security Plan for Municipal Center.	\$150,000	December 31, 2020
4 Proactive recommendations from Public Safety Departments that advance services and meet necessary demands.	Public Safety Senior Outreach	Dennis Sherven Andersen
Action Steps:	Cost	Timeline
Changes to Fire Personnel Staffing Schedule.	\$15,000	June 30, 2020
Evaluate need for comprehensive Senior check in program.	TBD	June 30, 2020
Create uniform employee identification cards for display.	\$2,500	June 30, 2020
Foster relationships btw families w/ special needs, Police.	Ongoing	December 31, 2020
5 Develop measureable actions and standards for the advancement of sustainable initiatives within the Village.	As Assigned	Bremer Hessling
Action Steps:	Cost	Timeline
Complete hiring of Comm and Econ Devel Director.	Ongoing	August 15, 2019
Assess energy consumption through energy use audit.	\$25,000	June 30, 2020
Develop program that promotes sustainability in Community.	TBD	December 31, 2020
Build in sustainable features into facilities planning.	TBD	December 31, 2020

2019/2020 - Village Board Goals

B. Goal: A well-run, efficient and responsive government that provides a high level of quality-of-life services to the community.

Objective	Committee	Staff
1	Continue to work with Community to advance recommendations from Facilities Master Plan that includes the development of a Public Safety Building and Community Center.	Village Board Schuenke
<u>Action Steps:</u>		<u>Cost</u> <u>Timeline</u>
Reaffirm Community Center development as a priority.		None September 30, 2019
Study Public Safety Facility concept through master planning.		\$15,000 March 31, 2020
Study Community Center concept through master planning.		\$15,000 March 31, 2020
Decide steps necessary to transition from plan to design.		None June 30, 2020
2	Engage a strategic planning process for the Village.	Village Board Schuenke
<u>Action Steps:</u>		<u>Cost</u> <u>Timeline</u>
Participate in the input development process.		None July 31, 2019
Attend workshops that engage discussion on long term vision.		None August 31, 2019
Collectively review and prepare final plan for acceptance.		None September 30, 2019
Actively follow plan for implementation.		TBD January 1, 2020
3	Creation of a program that advances and promotes community art throughout the Village.	Village Board Schuenke
<u>Action Steps:</u>		<u>Cost</u> <u>Timeline</u>
Develop mural design on well house at Discovery Garden Park.		None March 31, 2020
Implement mural design on well house.		\$5,000 September 30, 2020
Develop plan for art feature at "Conversation Corner".		None December 31, 2020
Inventory other areas for possible community art development.		None December 31, 2020
4	Prioritize and update Village policies as may be applicable and necessary.	Village Board Schuenke Suettinger
<u>Action Steps:</u>		<u>Cost</u> <u>Timeline</u>
Develop Policy List inventory with relevant tracking.		None December 31, 2019
Make accessible on website all applicable Village policies.		None March 31, 2020
Create priority new development and revision list with VB.		None June 30, 2020
5	Complete the transition of meeting development process to online management platform including paperless packets.	Village Board Suettinger
<u>Action Steps:</u>		<u>Cost</u> <u>Timeline</u>
Convert all meetings to paperless format.		None December 31, 2019
Paper packets for all meetings to be provided by request only.		None January 1, 2020
Link meeting videos with meeting agendas (if possible).		TBD March 31, 2020
Upload historical agendas and minutes to CivicClerk.		\$2,500 March 31, 2020
Continue to market subscription ability to CivicClerk platform.		None June 30, 2020
6	The injection and incorporation of technology to improve the efficiency of day to day operations.	Village Board Comm Tech Suettinger Miller
<u>Action Steps:</u>		<u>Cost</u> <u>Timeline</u>
Update records retention policy and procedures.		None December 31, 2019
Convert to a digital time sheet process within payroll.		\$10,000 December 31, 2019
Review and draft process to digitize Village records.		None June 30, 2020
Upgrade Meeting Room(s) Technology		\$50,000 December 31, 2020
Integrate paperless process into website.		TBD December 31, 2020

2019/2020 - Village Board Goals

C. Goal: A government that promotes and supports active citizenry participation in the community

Objective	Committee	Staff	
1	Enhance Community communication and presence through a strategic communications plan which includes improved electronic mediums and meetings with various community groups, entities, and stakeholders.	Comm Tech	Miller Schuenke
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Create policy for better utilization of Polco.		\$3,000	December 31, 2019
Implementation of E-Newsletter.		\$500	December 31, 2019
New opportunities for social media interaction.		TBD	March 30, 2020
Develop and maintain a Community Calendar		\$1,000	June 30, 2020
Electronic/digital sign development to promote various events.		\$50,000	September 30, 2020
Develop Village Board program to increase public interaction.		TBD	December 31, 2020
Create interactive map showing projects under consideration.		TBD	December 31, 2020

2	Research committee structure and make recommendations to improve meeting efficiency and communication.	Village Board	Schuenke Suettinger
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Develop master roster/list of Committees.		None	December 31, 2019
Align efficient and consistent minutes with meeting mgmt.		None	March 30, 2020
Conduct orientation program for new members and chairs.		None	March 30, 2020
Consider creation of instructional videos on various topics.		None	December 31, 2020

3	Create and promote opportunities to become involved in the Community.	Volunteer	Andersen
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Enhance community Volunteer Day.		TBD	March 30, 2020
Showcase other opportunities to volunteer in the Community.		TBD	June 30, 2020

2019/2020 - Village Board Goals

D. Goal: A healthy and growing, regionally and globally integrated economy that supports local initiatives.

Objective	Committee	Staff	
1	Actively promote and support affordable housing in the Village.	Village Board	Bremer Schuenke
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Education efforts on the benefits and options for AH.		\$5,000	June 30, 2020
Conduct Gap Analysis, utilize State, County, CARPC.		\$25,000	September 30, 2020
Review, leverage opportunities as available.		TBD	December 31, 2020
Establish Benchmarks, Goals to address Gap		None	December 31, 2020

2	Continuation of the implementation of Branding Initiative (Phase 2)	Comm Tech	Miller
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Trademark new logo and tagline.		\$10,000	March 31, 2020
Implement banner program with new brand design.		\$5,000	March 31, 2020
Develop inventory of personal items with new branding.		\$5,000	June 30, 2020
Initiate phase replacement of park signage.		\$20,000	June 30, 2020
Pursue new Gateway Signage on USH 51.		\$50,000	September 30, 2020
Design new wayfinding system with new brand.		\$25,000	December 31, 2020

3	Continue Streetscaping enhancements through out the Village as applicable.	CDA Public Works	Bremer Hessling
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Plan for Phase 2 of Farwell Underground Utility Work		\$25,000	March 31, 2020
Develop inventory of areas desired for streetscape impr.		None	June 30, 2020
Consider additional decorative Downtown Streetlight.		\$100,000	September 30, 2020
Engage consultant on planning/design effort for inventory.		TBD	December 31, 2020

4	Evaluation of ways to become more business friendly and flexible for economic growth.	Village Board	Bremer Schuenke
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Pursue annexation requests to diversify land use.		\$5,000	Case by Case basis
Pursue land acquisitions that advance local economy.		TBD	Case by Case basis
Build relationship with banks, brokers, developers.		None	Ongoing
Build more formal relationship with Chamber of Commerce.		None	Ongoing
Business wayfinding signage from bike trail.		\$15,000	September 30, 2020
Survey local businesses to identify areas of improvement.		\$10,000	December 31, 2020
Review code efficiencies to support Development.		\$5,000	December 31, 2020

5	Study and pursue opportunities for shared services with other local governments.	Village Board	Schuenke
<u>Action Steps:</u>		<u>Cost</u>	<u>Timeline</u>
Each Department Head will determine 1-3 Opportunities.		None	March 30, 2020
Each Opportunity will be vetted with surrounding municipalities.		None	June 30, 2020
Committees will evaluate each opportunity case by case.		TBD	September 30, 2020

E.D. Locke Public Library Strategic Plan

2019-2024

Library Board approved: July 1, 2019

Introduction:

Mission Statement:

The mission of E.D. Locke Public Library is to provide high quality materials and services to fulfill the informational, recreational, educational and cultural needs of the entire community in an atmosphere that is welcoming and respectful.

Vision Statement:

E.D. Locke Public Library: Welcoming all to an engaging environment, providing state-of-the-art library services.

Goals and Objectives:

After researching the best practices of creating and maintaining strategic plans, we decided to identify no more than five major goals and about four objectives within each goal so that the process of tracking and revising this plan will be straightforward.

Goal #1: Create new sources of financial support

The McFarland Community has demonstrated its capacity and willingness to financially support the Library, beyond taxpayer revenue, by its grassroots creation of the Library and its capital contribution to the present building. The McFarland Community has the potential to establish new financial support mechanisms that could provide for expanded programming and services beyond what is possible within the current budget.

One example and potential model is the McFarland Education Foundation. However, there are many possible ways this could be approached including creating a new foundation, creating a fund within the Madison Community Foundation, and others.

Objective 1.1: Continue to grow the Library's Endowment Fund

A sub-committee of the Library Board has been created to oversee the Library's endowment fund. In December of 2017, the Library was awarded a challenge grant from the Madison Community Foundation for \$35,000. The Friends of McFarland Library have also issued a challenge grant of \$30,000. Both grants will be paid when \$105,000 total dollars (including the challenge grants) have been reached.

The subcommittee should keep these donors engaged and continue to grow the Foundation to \$125,000.

•

Objective 1.2: Pursue more grant writing

A survey should be done periodically using such sources as the Marquette list of foundations to see if there are potential sources that have not been explored. The Madison Community Foundation should also be consulted from time to time for suggested sources.

- Investigate grants that would fund a Public Art project at the library.
- Investigate grants that would fund Community Conversations on Diversity
 - Applied for one grant on immigration. Through the Yiddish Center for the book.
 - Working on applying for grants through the Wisconsin Humanities Council.

Objective 1.3: Establish Planned Giving options

Once a foundation/endowment is established, a planned giving option should be created to provide a means for individuals to make legacy gifts. Endowment gifts provide a means for those donors who wish to make their support of the library permanent and can be for projects or programs of special interest to the donor. The Endowment Subcommittee should create a plan on how to go about soliciting planned giving donations.

Goal #2: Use technology to help library personnel be more productive and efficient.

The library will continually evaluate available technology to identify ways to improve efficiency, productivity and the patron experience.

Objective 2.1: Improve technology resources for patrons and staff

1. *Added Creative Bug Database*
2. *Currently working on a digital signage project, adding the Washington Post, New York Times, and financial databases.*

Coincides with Village Board Goal B3 and C1

Computer resources and internet access will be regularly updated and improved to meet the evolving needs of patrons. RFID technology has been implemented to improve self-checkout and circulation efficiency; this technology will be further used to collect key statistics to keep services in line with users' needs.

Sample Projects include:

- *Upgrade to the new version of Bibliovation – Scheduled for Dec. 10, 2019*
- *Training for staff on Bibliovation – Scheduled for October-November 2019*

- *Training for the public on the new online catalog that comes with Biblionation – begins January 2020*
- *Upgrade our current AWE station for preschool children - done*
- *Add an additional AWE station for school age children - done*
- *Investigate using iPads for online catalogs throughout the building - done*
- *Create an online registration process for Library Programs – request is in the 2020 budget.*
- *Adding digital signage to the outdoor library sign. – working on this*
- *Investigate digital signage for the vestibule to replace Government notices*
- *Work with the schools to create library accounts for students - done*
- *The ability to accept credit card payments at the circulation desk – done*
- *Replace existing library app for the catalog with an improved one*

Objective 2.2: Maintain library website and social media presence.

Coincides with Village Board Goal B3

Library staff will maintain social media avenues to ensure relevant information is easily accessible to patrons, including an online reservation form and calendar for the community meeting room. The library will continually evaluate opportunities to expand use of social media to connect with the community and increase visibility of library programming and services.

Library staff will upgrade the Library website to make it more interactive and a better fit for patron needs. – Staff are currently working on this

Objective 2.3: Provide technology learning opportunities to patrons.

To help patrons navigate and take advantage of the evolving information technology available, the library will increase staffing and explore collaborating with other community organizations to offer training opportunities to patrons. Staff will be equipped to provide assistance with the technology and resources available to patrons in the library.

- *Increase Technology training and computer training for seniors. Maybe an open forum. Maybe have outside instructors come in.*
- *Provide opportunities for resume and employment search workshops.*

Goal #3: The E.D. Locke Public Library will provide a clean, comfortable, accessible, safe library facility.

Coincides with Village Board Goal B1

Objective 3.1: Establish a plan for building item replacement for maintenance.

Library staff will create a list of items that will need to be replaced and/or updated as the building ages. The list will include an approximate replacement cost and the approximate life span of the item. The Library Board will create and maintain a long-term replacement budget for the facility, furnishings, and fixtures. This should facilitate more effective multi-year budgeting by having a plan beyond the current or next budget year.

The Library will investigate new shelving and reorganizing existing collections to make them more efficient. – ongoing

Objective 3.2: Create a long-term space needs plan. – ongoing

Conduct a space needs assessment to determine facility needs for the next 20 years, factoring in population growth and the changing needs of patrons.

Goal #4: Adapt staffing to the changing needs of the Library.

Coincides with Village Board Goals A1

In order to provide a full range of library services, the Library requires a skilled, professional staff. To best serve patrons, every staff person must be trained in the implementation of new procedures and current technologies.

Objective 4.1: Add a second full-time Children's Services librarian position. This position would support the Children's Services department by concentrating on service to school age children and teens. – done.

Objective 4.2: Increase training for staff

The Library will close for a staff in-service annually. The Library budget will also provide extra funds for staff to receive training outside of their normally scheduled hours.

Staff would like training in American Sign Language and Spanish.

Goal #5: Create a marketing plan

The Library should serve the broadest possible community. Therefore, the community should be made aware of the resources and services provided by the Library.

Objective 5.1: Create a speakers bureau of individuals prepared to speak at community organization meetings.

Objective 5.2: Increase collaboration with schools, Chamber of Commerce, businesses and other community organizations.

Objective 5.3: Increase marketing/awareness with community residents by working with the Food pantry, attending the Business Expo, giving library brochures to the Chamber for welcome-bags, having auction items at Blues in the Night event and the ChocolateFest.

Goal #6: Increase offerings and amenities for underserved groups

Coincides with Village Board Goal A1

Objective 6.1 Increase program offerings and amenities for special needs kids and adults.

Objective 6.2 Increase programs on the topics of diversity, social equity and racial justice.

Objective 6.3 Increase training opportunities for staff on services for underserved groups.

Implementation: Tracking, review, and revision

The Strategic Plan Committee recommends:

- The Library Board review and approve this plan.
- The Library Board should review the status of the Goals and Objectives frequently (we suggest quarterly) with the Library Director so that implementation progress is closely followed.
- The Library Board should review, revise, and update this plan after an appropriate interval. We suggest this should be done after three years. A new Strategic Plan Committee could be appointed at that time if needed.

Memorandum

To: Village Board of Trustees
From: Matthew G. Schuenke, Village Administrator *MGS*
Date: September 18, 2019
Re: **2020 Budget Transmittal Memorandum**

Executive Summary

Please find enclosed the draft 2020 Budget as submitted by the Village Administrator and Department Heads. The documents included outline 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 23, 2019 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 25, 2019 meeting. This memorandum will revisit the 2020 Budget Planning Memorandum approved by the Village Board as well as summarize key portions of Staff proposals.

Goals and Objectives

Annually the Village Board holds a retreat to review the former year's goals and objectives as well as set new benchmarks for the coming year. The first meeting was held on June 25th and the second meeting with Department Heads was held on August 14th to discuss the coming years goals. The goals as presently drafted are organized into four main categories:

- A. A healthy and growing, regionally and globally integrated economy that supports local initiatives.*
- B. A well-run, efficient and responsive government that provides high levels of quality of life services to the community.*
- C. A safe, healthy, and secure community.*
- D. A government that promotes and supports active citizenry participation in the community.*

The Village Board places objectives within these categories as a means to achieve these goals. The process is completed by meeting with Department Heads to assign related topics to various services in order to include in the budget for implementation. Progress is monitored throughout the year and then reassessed on an annual basis through the retreat. The Vision and Mission Statement of the Village as well as the Goals/Objectives with Action Plan can be found in the opening of this budget document.

Process and Schedule

Once the goals and objectives are set for the process, Village Staff can begin drafting the document. Please note the following process and corresponding schedule that is recommended:

TASK	OWNER	DEADLINE	NOTES
Retreat I – Discussion Goals/Objectives/Action Steps	Village Board	June 25	
Introduce Goals/Objectives to Department Heads	Staff Meeting	July 9	
Set 2020 Budget Process and Schedule	Village Board	July 22	
Distribute Budget Worksheets to Dept Heads	Staff	Aug 2	
Retreat II – Board and Dept Head Discussion on Goals	Village Board	TBD	
Budget Worksheets Due to Administrator	Staff	Aug 30	
Preliminary Draft of Budget Complete	Staff	Sept 6	
Final Draft of Budget Complete	Staff	Sept 16	
Final Review of Budget Complete	Staff	Sept 18	
<i>Budget Transmitted to Village Board</i>	<i>Village Board</i>	<i>Sept 23, 7 pm</i>	
Budget Review 1	Village Board	Oct 10, 7 pm	1
Budget Review 2	Village Board	Oct 14, 7 pm	1
Utility Review	Utilities Comm	Oct 15, 6 pm	
General Fund, Capital Review	Finance Comm	Oct 16, 6:30 pm	
Budget Review 3	Village Board	Oct 28, 7 pm	1
Deadline for Trustees to Submit Change Items	Village Board	Oct 31	2
Budget Review 4 (Trustee Changes Review)	Village Board	Nov 7, 5:30 pm	1
Budget Review 5 (<i>OPTIONAL</i> , as needed)	Village Board	Nov 11, 7 pm	1
Class I Notice of Public Hearing Published	Staff	Nov 14	
Public Hearing and Adopt Budget	Village Board	Nov 25, 7 pm	3

Notes:

1. 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. Budget Review meetings 1-3

are considered mandatory in order to get through the entire budget including all funds. Budget Review meeting 4 is typically to review all changes submitted by Village Board members (see Note 2). Meeting 5 is optional in case more time is needed for additional review. 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.

2. Deadline for Village Trustees to submit requests for specific changes to the budget. These requests will be compiled and distributed for evaluation and by the Village Board as part of Budget Review meeting 4.

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.

2020 Budget Overview

100 General Fund

The 2020 Budget represents a total General Fund Budget of \$6,376,750 that requires a total of \$3,817,250 in property tax support. The total represents an increase in expenditures of \$444,750 (7.50%) and tax support of \$190,750 (5.26%). The Tax Rate is projected at \$6.49 per \$1,000 of value which is a decrease of \$0.27 or -4.06% from the previous year. Due to changes in market conditions that affect assessed value, it is anticipated that tax payments for Village services will also be slightly less in 2019 than they were the previous year. The median value home as of January 1, 2018 was \$264,200 and that median rose to \$275,000 as of January 1, 2019. Taxes in 2018 would have been \$1,788.21 for Village services and in 2019 following those medians we would expect that payment to decrease to \$1,785.79. This equates to about \$2.43 less in payment than the previous year.

Please note the following summary as highlights of some of the issues contained within the enclosed 2020 General Fund Budget:

REVENUES

- State Aid – Shared Revenue is set to remain at the same level it has been for the last two years while Highway Aid is expected to increase by about 10%. Shared Revenue is set while Highway Aid will be officially set in October by WisDOT. New this year is that the Village again will qualify for Expenditure Restraint funds in 2020 based on our expenditures for 2019. We do not anticipate being able to qualify for the program in 2021 and the amount budgeted for next year is only about half what we would receive to help guard against large swings in future years. The restrictions on funding within the Expenditure Restraint Program do not follow the Village's growth pattern which was the second highest net new construction in the County last year.
- Permit Revenue – This remains very significant but Staff feels it is likely plateauing based on the projects we've thus far permitted or approved and availability of land to do so. It will remain strong for the next few years but likely what is listed in the 2020 Budget is the ceiling for these amounts after years of substantial growth has generated above average collections.

- Senior Outreach – We have always received revenue from Communities within our Focal Point in the form of donation but this amount is projected to increase for 2020 as new contracts are put in place. These new contracts will establish a more formal funding formula that helps to align actual costs with utilization inside and outside the Village. The work to establish these contracts remains ongoing but as of writing this memo continues to move forward.
- Interest – Income earned through higher interest rates at the LGIP and McFarland State Bank are finally relevant again. We are not seeing rates and collecting revenue on interest from our fund balances not seen since 2008. All funds benefit from this and there are increases in all areas where fund balance exists. The history of the interest in the General Fund is shown here:

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$283,868	\$119,564	\$23,646	\$12,304	\$7,968
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$8,508	\$6,700	\$5,809	\$11,134	\$23,162
<u>2017</u>	<u>2018</u>	<u>2019</u> <u>Projected</u>	<u>2020</u> <u>Budget</u>	
\$38,335	\$76,139	\$129,922	\$100,000	

EXPENSES

- 51110 – Village Board: This Budget shows a reduction from 2019 to 2020 but is due to the Strategic Planning process being completed in 2019 and those funds dropping off. There are some funds retained for updating with the Consultant as might be needed to maintain the plan. The only other difference is the revenue coming in from room tax collections and its disbursement to the Chamber for tourist purposes.
- 51300 – Legal: Generally this has leveled out from previous year increases but there are some additional funds included for the labor attorney next year. We are heading into the last year of our current 3 year contract with both unions and we would expect bargaining to commence sometime in the middle of next year.

- 51440 – Elections: Even years always bring a minimum of 4 election with the Spring local primary (February) and general (April) elections followed by the Fall primary (August) and General Presidential (November) elections. Typically this requires about twice as much funding as odd numbered years and is in line with what was experienced in 2018.
- 51600 – Facility Management: In prior years the wage and benefit line items were reserved for Staff time to clean facilities. Beginning in 2019, mainly Public Works staff time started to be charged to this line item to account for their time to assist in maintenance aspects of the Municipal Center. That is what is accounting for most of the increase in this item.
- 52200 – Fire and Rescue: It is proposed to add two new 24 hour Advanced EMTs in 2020. The Village Board has already been granted approval to fill the vacancy for one of these positions so that it can be filled at the beginning of the year. The cost to add this position as of January 1, 2020 is estimated at \$70,708 for all wages and benefits at 100% funding for the coming year. Another ongoing concern remains our reliance on Volunteers to continue to fill necessary shifts and fulfill essential duties while their availability has been decreasing. Since the hours that Volunteers are able to cover has decreased, it is recommended to shift those funds used to incentivize their work towards the creation of a second new 24 hour Advanced EMT next year. This is recommended to be funded as of April 1, 2020 or 75% of the year which is estimated to cost \$53,031. This second position is considered a cost neutral move. The total reduction in incentive from the previous year is proposed at \$55,000 and the additional cost from the second position is projected less than that leaving a minimally positive effect on the levy. The remainder of the operations of the Department remain consistent with prior year funding.
- 52400 – Community Development: The duration of 2019 saw the Building Inspector position contracted out through General Engineering even though funds are included in the budget to staff the position internally. The current contract runs through the end of January 2020 and a decision is needed as to whether to make that arrangement more permanent. The funds provided in the 2020 Budget leave intact an increased amount of funding to fill the position internally and if needed, those funds can be applied to the contract as needed.

200 Communications and Technology Fund

The 2020 Budget for Communications and Technology is projected for an increase at 9.09% higher from the previous year or \$13,000 in additional expense. The property tax levy for this fund; however, remains flat and unchanged from the prior year. Mostly because of the anticipated additional revenue from TDS as a cable provider will add to our collection of franchise fees. Staff has also accounted for changes in State law which reduce the amount of franchise fee paid and new revenues from the State to make up for it. A lot of turnover and change in position status was accounted for in the last budget with this budget picking up additional expense through operational increases in wages and benefits. No other major changes or initiatives are planned in comparison to the year prior.

205 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. This budget picks up the second half of the full cost of the youth Librarian added in 2019 when it was funded at 50%. This budget also provides for funding to eliminate the collection of fines by the mid-year point. The Library continues to see gains in their revenues for County funding and interest income, but does still require a sizable levy increase to support operations. The remainder of their operations are generally status quo for the coming year as they evaluate increases in cleaning costs, materials, and other supplies. The overall budget is projected to rise by 7.76% or \$65,500.

210 Youth Center Fund

The Village established this fund in 2017 to better account for the revenues and expenses outside of the general operations of the Village. The Village has long supported this organization and creating the fund helped to better organize the financing behind it. The School District also contributes to this fund as part of a separate agreement related to a land sale where the Elementary School is located. The Youth Center and Village have a lease for the space at the location of the old Library until 2020. The funding is essentially the same as it was the previous year with a slight change in the internal movement within the funds. It should be noted that the funding from the School District and lease with the Youth Center both expire in 2020.

300 Debt Service Fund

The Village did complete a borrowing to fund capital projects in 2019 which will lead to new debt service in 2020. Both principal and interest went up for the next year as part of these amortization schedules. We had anticipated using fund balance in 2019 to keep the need for tax levy support level, but we will not need it due to unanticipated interest income, Holscher Road special assessments, and debt premium from the 2019 Borrowing. The fund balance following 2018 is listed at \$837,769 and is projected to grow another \$20,000 in 2019. This money can only be used to pay debt service expenses and/or retire debt early. We do not have opportunity to retire debt early in 2020, and its suggested to use about a quarter of these funds to again keep the tax levy flat for the next year with a small increase. This will keep the levy amount more closely aligned with what the total payments are the next 6 years, and while future borrowings will adjust this, the application of fund balance here is prudent to limit the tax impact. As a result the levy in this fund will still increase by 2.46% or \$34,750 while overall the total costs of the fund increase by about 6% as a result of these payments.

Village Purpose Existing Debt Service - As of 7/30/2019

DATE	2011 Notes Principal	2011 Notes Interest	2015 Notes Principal	2015 Notes Interest	2016 Bonds Principal	2016 Bonds Interest	2017 Notes Principal	2017 Notes Interest	2018 Notes Principal	2018 Notes Interest	2019 Notes Principal	2019 Notes Interest	Total Payment	Calendar Year Total
09/01/2019	140,000.00	3,080.00	-	-	-	-	-	-	-	-	-	-	143,080.00	-
12/01/2019	-	-	230,000.00	20,148.75	510,000.00	7,300.00	300,000.00	35,356.25	145,000.00	53,250.00	-	-	1,301,055.00	1,444,135.00
03/01/2020	-	1,610.00	-	-	-	-	-	-	-	-	-	-	1,610.00	-
06/01/2020	-	-	-	17,848.75	-	2,200.00	-	32,356.25	-	51,075.00	-	35,875.00	139,355.00	-
09/01/2020	140,000.00	1,610.00	-	-	-	-	-	-	-	-	-	-	141,610.00	-
12/01/2020	-	-	350,000.00	17,848.75	220,000.00	2,200.00	300,000.00	32,356.25	200,000.00	51,075.00	230,000.00	21,525.00	1,425,005.00	1,707,580.00
06/01/2021	-	-	-	14,348.75	-	-	-	28,981.25	-	48,075.00	-	-	110,630.00	-
12/01/2021	-	-	350,000.00	14,348.75	-	-	345,000.00	28,981.25	325,000.00	48,075.00	200,000.00	19,225.00	1,330,630.00	1,441,260.00
06/01/2022	-	-	-	10,848.75	-	-	-	25,100.00	-	43,200.00	-	17,225.00	96,373.75	-
12/01/2022	-	-	350,000.00	10,848.75	-	-	400,000.00	25,100.00	325,000.00	43,200.00	165,000.00	17,225.00	1,336,373.75	1,432,747.50
06/01/2023	-	-	-	7,523.75	-	-	-	20,600.00	-	38,325.00	-	15,575.00	82,023.75	-
12/01/2023	-	-	360,000.00	7,523.75	-	-	400,000.00	20,600.00	350,000.00	38,325.00	170,000.00	15,575.00	1,362,023.75	1,444,047.50
06/01/2024	-	-	-	3,923.75	-	-	-	16,600.00	-	33,075.00	-	13,875.00	67,473.75	-
12/01/2024	-	-	365,000.00	3,923.75	-	-	400,000.00	16,600.00	375,000.00	33,075.00	175,000.00	13,875.00	1,382,473.75	1,449,947.50
06/01/2025	-	-	-	-	-	-	-	12,600.00	-	27,450.00	-	-	51,300.00	-
12/01/2025	-	-	-	-	-	-	600,000.00	12,600.00	575,000.00	27,450.00	180,000.00	11,250.00	1,406,300.00	1,457,600.00
06/01/2026	-	-	-	-	-	-	-	6,600.00	-	18,825.00	-	8,550.00	33,975.00	-
12/01/2026	-	-	-	-	-	-	600,000.00	6,600.00	600,000.00	18,825.00	185,000.00	8,550.00	1,418,975.00	1,452,950.00
06/01/2027	-	-	-	-	-	-	-	-	-	9,825.00	-	5,775.00	15,600.00	-
12/01/2027	-	-	-	-	-	-	-	-	655,000.00	9,825.00	190,000.00	5,775.00	860,600.00	876,200.00
06/01/2028	-	-	-	-	-	-	-	-	-	-	-	2,925.00	2,925.00	-
12/01/2028	-	-	-	-	-	-	-	-	-	-	195,000.00	2,925.00	197,925.00	200,850.00
Total	\$280,000.00	\$6,300.00	\$2,005,000.00	\$129,136.25	\$730,000.00	\$11,700.00	\$3,345,000.00	\$321,031.25	\$3,550,000.00	\$592,950.00	\$1,690,000.00	\$246,200.00	\$12,907,317.50	-

305 Tax Increment District #3 Fund

TID #3 was created in 2004 and uses the increment created through increases in value over time to fund its expenses. The boundaries for this TID are generally in the areas around Terminal and Triangle Street as the area has seen significant industrial and commercial growth over that time period. The increment created within this district remains strong with an expected collection of approximately \$902,000 in 2019. There is one phase approved for a new apartment building on Terminal Drive that will begin

construction in 2019 that requires incentive, and a second phase likely to follow this for the construction of an office building. Funding is provided for economic development incentives as might be approved during the year, support for TID #4 as might be needed, and other expenses to manage the fund's operations.

310 Tax Increment District #4 Fund

TID #4 came along later in 2008 and is generally located on Main Street more in the central commercial area of the Village. This TID was created during a recession and struggled to create new value which led to substantial deficits. TID #3 was made into a donor TID to help TID #4 forgive these deficits and allow it to become financially sustainable. Finally as of January 1, 2016 the TID started to realize some increment and now for this coming year that amount has realized the full value of Farwell Place helping to pay for its small debt obligation and pay back to TID #3 for money loaned to pay the Farwell Place incentive. Some advances are needed going forward to fund some initiatives but value will continue to be realized through projects at the old Antique Store and property to be sold for redevelopment.

315 Tax Increment District #5 Fund

TID #5 was approved in 2017 with a base year of January 1, 2018. It will realize a small amount of increment in 2019 helping to cover some expenses. This TID was generally created on Farwell along its western corridor intersecting with USH 51. While this district is in its infancy, it has been active in its first two years of operation. Property was acquired and paid for through borrowed money in 2018. A project has now been approved for construction on that property in 2019 and completion in 2020. This will allow the property acquired to be redeveloped and realize value to pay back this obligation as intended. Expenses for the next year are presently light to allow the district to grow into itself when increment starts to become available.

400 Capital Projects Fund

There is about \$6,225,750 worth of capital improvements planned across many different funds which is down from the previous year by about 6.53%. 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 2020 levy is increased to \$320,000 in line with the approved 2020 Program Year with the CIP. Borrowed money for this fund is showing a total amount of \$4,000,000 which is nearly the same as the previous year's budget. Please note the following projects planned by Department:

- 57120 – Administration: The first item includes funding for annual replacement of computers that have outlived their useful life within the Village. The second item are funds to establish a digital archiving system within the Village to free up storage space of hard copy items.
- 57140 – Facility Management: Money from the tax levy is set aside as part of the reserves for facility improvements and a new line created this year for future land acquisition. Funds are again established from the General fund balance to pay for planning and design work on facility development. will be carried over to support continued facility study and aquatics feasibility. Other proposals include funding to remodel the Community Room, add network equipment for replacement, replace the remainder of the original air conditioners for the Municipal Center, and additional security needs throughout all Village facilities. The largest item is the facility improvements to the Public Works building which includes a new roof, yard paving, general exterior maintenance, and interior office remodeling. About 25% of the project will be paid for through reserves set aside for maintenance with the remainder coming from borrowed money.
- 57150 – Communications and Technology: This Department will be pursuing equipment that allows it to film and record two items at once. Right now if there are two meetings scheduled for the same time we are setup only to be able to tape one meeting. Furthermore, these funds will help create a new video on demand platform.
- 57210 – Police Department: Very similar capital requests as prior years to fund annual equipment needs, traffic safety measures, and police vehicle leases. Additionally it is proposed to also add a small amount of different technology items within the Department.
- 57220 – Fire and Rescue Department: Similar needs in 2020 for equipment, technology, and facility support for the Department. The largest request is to replace the Utility Vehicle which is a Heavy Rescue Squad that was acquired in 2000 with a 15 year life expectancy. The second largest request is to replace the radios within the Department after the pager system was overhauled in 2018/2019.

- 57310 – Public Works: There are several smaller water main and repaving projects, but no large scale repaving projects applied to major arterials or thoroughfares that we've experienced for the last three years. Funding is provided for design services relative to the fourth phase of County Highway MN from Holscher Road to CTH AB. We will also study the second phase of utility undergrounding on Farwell and a new way finding signage system. Vehicle purchases are broken into three categories based on the projected cost. The light duty request for next year is a new pickup truck at \$40,000 and a new small format mower at \$15,000. The medium duty is a new large format mower at \$100,000 and a Utility Van at \$90,000. Lastly the heavy duty expense is a new bucket truck at \$155,000. Additional construction projects include significant well maintenance and path reconstruction on Elvehjem to alleviate drainage issues. Overall the total cost for next year is projected at \$1,861,500 which is down about 4.5% from the previous year.
- 57610 – Library: The Library will fund its annual computer replacement through this Budget as well as some minor structural work to the facility. There may also be some carry over of projects commenced in 2019 and will finish in 2020.
- 57620 – Parks: Next year is planned to be a more active year in our park system. Planning and design funding is included for a new accessible park geared towards individuals with special needs. We also included funding for aquatics design work if a project is proposed from the feasibility study. Facility work at McDaniel Park is planned for 2020 to provide an addition onto the existing shelter and create a second open air shelter now that paving is complete within the park. Master Planning is also proposed for McFarland Park and what is the new Community Park in order to plan out future improvements to those areas. Lastly, the next phase of improvements to Orchard Hill Park will see the construction of the Frisbee Golf Course in the Spring and a bathroom/shelter facility to support the dog park.
- 57700 – Community Development: A placeholder is provided for small capital items to be included as part of the second phase of branding implementation which is meant to be more expansive. The Style Guide for the new brand includes options for phasing the new brand in over time. The board can consider how much or how little it wishes to include, but some amount was needed to begin the discussion. Two new capital items within this Department for next year including funding for a study each of Affordable Housing and Sustainability.

405 Parks Fund

One of the benefits of growth and development are the impact fees collected to develop our park system. The fund remains very healthy with a fund balance of \$481,222 at the end of 2018 and no expenses planned for 2019, which projects to add over \$200,000 to this balance. Funding this year is provided to improve equipment, make general improvements, update signage, and contribute towards certain capital projects. Larger projects include a new event surface at Arnold Larson Park, facility improvements at McDaniel Park, Bocce Ball Courts at Siggelkow Road Park, Ridgeview Tot Lot Replacement, and additional improvements to Orchard Hill Park including the Dog Park.

600 Utility Fund

The Utility Fund outlines the funding for water and sewer services within the Village.

Sanitary Sewer Service

Sewer service is mainly for conveyance as the wastewater is treated by the Madison Metropolitan Sewerage District, the cost of which is expected to rise approximately 6%. Overall this service is showing \$1,406,500 for this work next year which is about 6.82% from last year. The budget is shown as balanced but only if 8% in revenue is raised through rate increases as the utility expenses have been trending higher than revenues the last few years. This aspect is being studied and recommendations coming from Committee in the near future. There are no large capital projects planned within this Utility next year, just providing its share of some expenses.

Water Service

Water service is a more complete service where from start to finish the Village is in control of the process. We pump the water, treat it, and deliver it to customers for their use. Overall this service is showing \$1,939,750 for this work next year which is about 3.72% from last year. The budget is shown as balanced without a rate increase built in for balancing. A 3% increase was approved in 2019 that is included in these projections which for the moment appears adequate to cover expenses. However, we will continue to study this rate structure over the long term to make sure the rate of return and cash available to meet obligations meet certain benchmarks on a more regular basis. There are some capital projects included for next year as we have been diligent in trying to replace water main in older areas of the Village on a more regular basis. This will be offset with borrowed money.

605 Stormwater Utility Fund

This Utility was setup to account for the management of stormwater within the Community including maintaining pipe system, detention basins (dry and wet), and other aspects of the system. Overall this service is showing \$723,500 for this work next year which is about 8.96% from last year. The budget is shown as balanced without a rate increase included or recommended at this time. It has been collecting revenue at an adequate pace to cover operating expenses and has had a few minor capital projects in which cash in reserves could cover. . A 3% increase was approved in 2019 that is included in these projections which for the moment appears adequate to cover expenses. However, we will continue to study this rate structure over the long term to make sure the rate of return and cash available to meet obligations meet certain benchmarks on a more regular basis. There is one main capital project to help improve drainage along Elvehjem Road and then annual capital expenses related to the Utility that are minor.

610 Solid Waste Fund

Garbage is collected weekly and for the first time in 2018 recycling was collected weekly as well to enhance this service with our private refuse hauler. The fund is essentially paid for through user charges directly to the home owner through their annual tax bill which as a result of this service change went up by about \$30 per household for the year. Each home is assessed a fee of \$141.00 or \$11.75 per month. The contract signed in 2018 froze this fee in the second year and will not increase for 2020. The levy contribution is scheduled to increase to cover other operating costs related to yard waste, general collection, and administration of the service.

700 Retiree Fund

This fund was added into the budgeting process for the first time in 2018. The Village Board approved the use of this fund to set aside money to pay for post-retirement benefits. Previously the Village was paying these expenses out of the general fund when they would happen with no funds set aside for that purpose. This budget sets aside \$50,000 for the year from the tax levy in order to offset expected payments the next year, and if the payments are not made since no one retired then the funds lapse into fund balance to be used in the future. However, 2020 is forecasted to be a very large year for this fund with a lot of its fund balance likely to be reduced by the end of next year. It is likely that further attention be given to providing surplus funds to this budget at year end to help continue to make this account viable.

800 Retiree Fund

This fund was created in 2019 as it had grown over the years formerly within the General Fund. The intent of this fund is to capture the fundraising for the K9 Unit within the Police Department and better organize the expenses they are meant to pay for. Since its inception the Department has organized fundraisers that have generated funds outside the normal fund accounting. Expenses then would be paid out of these funds to support the unit. As a means to satisfy one of the recommendations of the auditor, this fund is proposed to be created to account for the revenue coming in and the expenses going out. It also creates a savings through reserved fund balance to support the purchase of the next dog when the current dog retires.

This concludes my transmittal of the 2020 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 quality of life within our 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, Village Administrator
(608) 838-3153
matt.schuenke@mcfarland.wi.us

Memorandum

To: Village Board of Trustees
 From: Matthew G. Schuenke, Village Administrator *MGS*
 Date: September 18, 2019
 Re: **2020 Budget Review Schedule**

Please note the following dates scheduled to review the 2020 Budget:

Day	Date	Time	Meeting	Description	Action
Mon	Sep 23	7:00 pm	Village Board	Budget transmittal & intro from Staff to the Board	Begin Review Process
Thu	Oct 10	7:00 pm	Village Board	Begin detail review of budget (Meeting #1)	Presentation and discussion only.
Mon	Oct 14	7:00 pm	Village Board	Meeting #2	Presentation and discussion only.
Tues	Oct 15	6:00 pm	Utilities Committee	Utility Budget Review	Presentation and discussion only.
Wed	Oct 16	6:30 pm	Finance Committee	General Fund and Capital Projects Review	Presentation and discussion only.
Mon	Oct 28	7:00 pm	Village Board	Meeting #3	Presentation and discussion only.
Thu	Nov 7	5:30 pm	Village Board	Final Budget Review (Meeting #4)	Trustee Requests, Comm. Changes, Final Discussion.
Mon	Nov 11	7:00 pm	Village Board	Meeting #5 – Optional.	Further discussion as needed.
Mon	Nov 25	7:00 pm	Village Board	<i>Public Hearing and Final Review</i>	Adopt 2020 Budget

Each meeting will have an agenda that will generally outline the review objectives for the meeting. The tentative schedule for each meeting for each of the above review dates is detailed on the next page.

October 10 – Village Board, Municipal Court, Legal, Village Administrator, Administration, Elections, Information Technology, Village Assessor, Insurance Administration, Facility Management, Public Works, Parks, Communications/Technology Fund, Debt Service Fund, and Solid Waste Fund.

October 14 – Police Department, Fire/Rescue Department, Community Development, Emergency Management, Senior Outreach, Retiree Fund, and Canine Fund.

October 28 – Library Fund, Youth Center Fund, TID #3 Fund, TID #4 Fund, TID #5 Fund, Capital Projects Fund, Parks Fund, Utilities Fund, and Stormwater Utilities Fund.

November 7 – Revisions from Committee, requests from Trustees, and all remaining outstanding issues.

November 11 – Optional meeting date, no budget review tasks assigned.

November 25 – Village Board will hold the Public Hearing and take final action to adopt the 2020 Budget for all funds.

2020 Annual Budget

Village of McFarland

Fund Summaries

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GENERAL FUND

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	3,626,500	3,820,500	194,000	5.35%
Other Revenue	2,305,500	2,577,750	272,250	11.81%
Total Revenue	5,932,000	6,398,250	466,250	7.86%
Expense				
Personal Services	4,058,750	4,422,000	363,250	8.95%
Contractual Services	979,750	1,044,250	64,500	6.58%
Supplies and Expenses	416,500	437,500	21,000	5.04%
Fixed Charges	467,000	481,500	14,500	3.10%
Debt Service	0	0	0	0.00%
Grants and Other	4,000	7,000	3,000	0.00%
Capital Outlay	6,000	6,000	0	0.00%
Total Expense	5,932,000	6,398,250	466,250	7.86%

200

Comm/Tech

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	24,500	24,500	0	0.00%
Other Revenue	118,500	131,500	13,000	10.97%
Total Revenue	143,000	156,000	13,000	9.09%
Expense				
Personal Services	109,500	112,250	2,750	2.51%
Contractual Services	8,000	16,000	8,000	100.00%
Supplies and Expenses	17,500	19,750	2,250	12.86%
Fixed Charges	8,000	8,000	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	143,000	156,000	13,000	9.09%

2020 Annual Budget

Village of McFarland

Fund Summaries

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LIBRARY FUND

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	544,500	575,750	31,250	5.74%
Other Revenue	299,250	328,250	29,000	9.69%
Total Revenue	843,750	904,000	60,250	7.14%
Expense				
Personal Services	627,750	667,750	40,000	6.37%
Contractual Services	118,750	127,750	9,000	7.58%
Supplies and Expenses	97,250	108,500	11,250	11.57%
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	843,750	904,000	60,250	7.14%

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YOUTH CENTER

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	25,750	25,000	(750)	-2.91%
Other Revenue	56,250	56,000	(250)	-0.44%
Total Revenue	82,000	81,000	(1,000)	0.00%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	500	500	0	0.00%
Supplies and Expenses	41,250	40,250	(1,000)	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	82,000	81,000	(1,000)	0.00%

2020 Annual Budget

Village of McFarland

Fund Summaries

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DEBT SERVICE FUND

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	1,414,750	1,449,500	34,750	2.46%
Other Revenue	196,000	258,000	62,000	31.63%
Total Revenue	1,610,750	1,707,500	96,750	6.01%
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	0.00%
Debt Service	1,610,750	1,707,500	96,750	6.01%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	1,610,750	1,707,500	96,750	6.01%

400

CAPITAL PROJECTS FUND

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	310,000	320,000	10,000	3.23%
Other Revenue	6,351,000	5,779,250	(571,750)	-9.00%
Total Revenue	6,661,000	6,099,250	(561,750)	-8.43%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	285,000	550,000	265,000	92.98%
Supplies and Expenses	0	0	0	0.00%
Fixed Charges	201,000	201,750	750	0.37%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	6,175,000	5,347,500	(827,500)	-13.40%
Total Expense	6,661,000	6,099,250	(561,750)	-8.43%

2020 Annual Budget

Village of McFarland

Fund Summaries

610

SOLID WASTE

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	95,750	101,000	5,250	5.48%
Other Revenue	443,500	454,750	11,250	2.54%
Total Revenue	539,250	555,750	16,500	3.06%
Expense				
Personal Services	59,500	61,000	1,500	2.52%
Contractual Services	460,750	476,250	15,500	3.36%
Supplies and Expenses	7,500	8,500	1,000	13.33%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	11,500	10,000	(1,500)	-13.04%
Total Expense	539,250	555,750	16,500	3.06%

700

RETIREE

	2019 Budget	2020 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%

2020 Annual Budget

Village of McFarland

Fund Total

100, 200, 205, 210, 300, 400, 610, 700

ALL TAX LEVY SUPPORTED FUNDS

	2019 Budget	2020 Budget	Difference	Percentage
Revenue				
Property Tax Levy	6,091,750	6,366,250	274,500	4.51%
Other Revenue	9,870,000	9,685,500	(184,500)	-1.87%
Total Revenue	15,961,750	16,051,750	90,000	0.56%
Expense				
Personal Services	4,855,500	5,263,000	407,500	8.39%
Contractual Services	2,002,750	2,364,750	362,000	18.08%
Supplies and Expenses	580,000	614,500	34,500	5.95%
Fixed Charges	676,000	691,250	15,250	2.26%
Debt Service	1,610,750	1,707,500	96,750	6.01%
Grants and Other	44,250	47,250	3,000	6.78%
Capital Outlay	6,192,500	5,363,500	(829,000)	-13.39%
Total Operating Exp	8,158,500	8,980,750	822,250	10.08%
Total Debt Service Exp	1,610,750	1,707,500	96,750	6.01%
Total Capital Exp	6,192,500	5,363,500	(829,000)	-13.39%
Total Expense	15,961,750	16,051,750	90,000	0.56%

Property Tax Rate

	2019 Budget	2020 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 942,877,508	\$ 1,023,417,995	\$ 80,540,487	8.54%
TID Increment Assessed Valuation	\$ 42,850,857	\$ 42,530,496	\$ (320,361)	-0.75%
Assessed Valuation minus TID Increment	\$ 900,026,651	\$ 980,887,499	\$ 80,860,848	8.98%
Municipal Property Tax Levy	\$ 6,091,750	\$ 6,366,250	\$ 274,500	4.51%
Municipal Tax Rate	\$ 6.77	\$ 6.49	\$ (0.28)	-4.11%

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

1/1/2018 Median Home Value	\$ 264,200	\$ 1,788.21	
1/1/2019 Median Home Value	\$ 275,000	\$ 1,784.83	\$ (3.38)
	4.09%	-0.19%	

Village of McFarland

2020 General Fund Operating Budget

Index Expenditures Summary

100, 200, 205, 210, 300, 400, 610, 700

ALL TAX LEVY SUPPORTED FUNDS

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
100							
110, 111	Salaries	3,015,520	2,880,750	1,312,937	2,644,441	3,134,250	8.80%
120, 121	Part-Time	292,782	556,750	221,597	459,076	501,250	-9.97%
124	Seasonal	18,425	60,000	26,906	53,811	91,250	52.08%
130	Health Insurance	548,633	607,250	272,962	546,096	671,500	10.58%
131	Retirement	258,693	272,250	135,697	272,541	325,000	19.38%
132	Social Security/Medicare	255,545	273,250	127,948	257,505	297,000	8.69%
135	Other Employee Benefits	7,835	13,750	2,709	6,439	14,500	5.45%
140	Wage Adjustment	31,138	37,250	0	30,994	51,500	38.26%
141	Expense Reimbursement	2,526	9,500	1,203	9,250	9,750	2.63%
142	Uniform	27,721	28,250	9,149	28,200	32,000	13.27%
190	Overtime	117,159	116,500	56,583	129,033	135,000	15.88%
Total PERSONAL SERVICES Exp		4,575,976	4,855,500	2,167,690	4,437,387	5,263,000	8.39%

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
200							
210	Support Services	486,558	584,000	183,796	397,995	747,500	28.00%
211	Consultant Services	219,095	325,750	158,822	291,980	512,500	57.33%
212	Refuse Collection	264,829	243,000	101,696	203,400	250,000	2.88%
213	Recycling Collection	125,924	161,000	68,983	138,000	167,500	4.04%
214	Yard Waste Services	0	53,000	15,757	52,000	56,000	5.66%
220	Utilities	106,263	121,250	53,881	109,280	117,750	-2.89%
221	Communication	50,049	59,250	17,020	55,160	55,250	-6.75%
230	Streets Maintenance	97,789	95,000	2,753	97,000	97,000	2.11%
240	Equipment	79,892	75,000	34,104	70,063	71,750	-4.33%
241	Vehicles	62,513	79,750	29,704	76,750	79,250	-0.63%
242	Facility	93,508	86,750	26,573	72,039	85,250	-1.73%
290	OTH Contracted Services	0	0	2,535	2,535	0	-----
291	Street Lighting	121,678	119,000	61,977	123,954	125,000	5.04%
Total CONTRACTUAL SERVICES Exp		1,708,098	2,002,750	757,603	1,690,155	2,364,750	18.08%

Village of McFarland

2020 General Fund Operating Budget

Index Expenditures Summary 100, 200, 205, 210, 300, 400, 610, 700 ALL TAX LEVY SUPPORTED FUNDS

<i>SUPPLIES AND EXPENSE</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
200							
310	Office Supplies	32,302	32,250	10,452	28,950	30,000	-6.98%
311	Postage	8,469	8,000	3,043	8,150	8,250	3.13%
320	Dues and Subscriptions	19,328	26,250	16,311	27,200	29,000	10.48%
321	Printing/Publication	12,890	19,250	10,817	19,450	21,500	11.69%
330	Meeting Expenses	49,263	10,250	3,252	9,150	13,000	26.83%
331	Training Expenses	19,839	61,250	16,921	55,800	62,000	1.22%
340	Operating Supplies	109,171	107,750	46,980	113,575	119,250	10.67%
341	Fuel	68,428	67,500	32,768	63,500	65,250	-3.33%
342	Technology	53,811	14,500	13,502	15,755	23,250	60.34%
343	Safety	8,839	7,000	2,015	6,900	7,000	0.00%
344	Collection - Print	10,157	53,250	25,804	55,000	55,000	3.29%
345	Collection - Audio/Visual	3,331	12,000	5,761	12,500	12,500	4.17%
370	Roadway Supplies	62,165	90,000	64,906	90,000	90,000	0.00%
390	Miscellaneous	229,767	49,000	211,455	658,128	52,250	6.63%
391	Programming	12,701	21,750	8,561	20,929	26,250	20.69%
Total SUPPLIES AND EXPENSE Exp		700,461	580,000	472,548	1,184,987	614,500	5.95%

<i>FIXED CHARGES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
500							
510	Liability	30,532	31,000	30,632	30,632	31,500	1.61%
511	Property	7,483	7,750	6,269	6,269	7,750	0.00%
512	Workers Compensation	74,322	76,750	81,155	81,155	76,750	0.00%
513	Employee Assistance Prog	2,300	2,500	1,150	2,300	2,250	-10.00%
514	Flex Program Admin	1,750	2,000	905	2,000	2,000	0.00%
530	Rent	320,250	323,000	166,546	333,092	333,250	3.17%
590	Facility Reserve	0	150,000	0	160,000	150,000	0.00%
591	Vehicle Reserve	0	11,000	0	11,000	11,750	6.82%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
595	Annexation Payments	0	32,000	32,095	32,095	36,000	12.50%
Total FIXED CHARGES Exp		436,637	676,000	318,751	698,543	691,250	2.26%

<i>DEBT SERVICE</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
600							
610	Principal Payments	1,180,000	1,325,000	0	1,325,000	1,440,000	8.68%
620	Interest Payments	182,826	285,750	166,468	285,603	267,500	-6.39%
690	Other Debt Service	57,850	0	0	36,152	0	-----
Total DEBT SERVICE Exp		1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%

Village of McFarland

2020 General Fund Operating Budget

Index Expenditures Summary

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ALL TAX LEVY SUPORTED FUNDS

<i>GRANTS & OTHER</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
700							
720	Community Groups	42,250	44,250	44,250	44,250	44,250	0.00%
790	Tourist Entity Payment	0	0	1,805	3,000	3,000	-----
Total GRANTS & OTHER Exp		42,250	44,250	46,055	47,250	47,250	6.78%

<i>CAPITAL OUTLAY</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
800							
810	Small Capital	16,080	67,500	1,655	61,000	166,000	145.93%
811	Equipment	136,074	122,000	49,449	136,622	129,500	6.15%
812	Vehicle	886,573	604,000	184,721	599,228	875,000	44.87%
813	Technology	57,463	189,500	136,751	187,469	302,500	59.63%
820	Streets - Maintenance	1,113,039	450,000	11,372	450,000	475,000	5.56%
821	Streets - Construction	2,496,064	955,000	31,938	1,000,000	846,500	-11.36%
822	Utilities	261,850	0	0	0	0	-----
823	Stormwater Utility	106,424	0	0	0	0	-----
824	Pedestrian Ways	17,060	80,000	0	80,000	200,000	150.00%
825	Facility	552,086	273,250	2,488	58,250	1,444,000	428.45%
826	Property	0	2,708,750	855,535	860,000	0	-100.00%
827	Park Development	1,056,956	742,500	22,585	150,000	925,000	24.58%
Total CAPITAL OUTLAY Exp		6,699,671	6,192,500	1,296,495	3,582,569	5,363,500	-13.39%

<i>INDEX SUMMARIES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
100	Personal Services	4,575,976	4,855,500	2,167,690	4,437,387	5,263,000	8.39%
200	Contractual Services	1,708,098	2,002,750	757,603	1,690,155	2,364,750	18.08%
300	Supplies and Expense	700,461	580,000	472,548	1,184,987	614,500	5.95%
500	Fixed Charges	436,637	676,000	318,751	698,543	691,250	2.26%
600	Debt Service	1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%
700	Grants and Other	42,250	44,250	46,055	47,250	47,250	6.78%
800	Capital Outlay	6,699,671	6,192,500	1,296,495	3,582,569	5,363,500	-13.39%

<i>Total Operating Expenses</i>	7,463,422	8,158,500	3,762,647	8,058,322	8,980,750	10.08%
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<i>Total Debt Service Expenses</i>	1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%
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<i>Total Capital Expenses</i>	6,699,671	6,192,500	1,296,495	3,582,569	5,363,500	-13.39%
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Total Expenses	15,583,770	15,961,750	5,225,610	13,287,646	16,051,750	0.56%
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2020 Budget Levy and Rate Adjustments

2019 Levy	\$6,091,750	2019 Rate	\$ 6.77
2020 Proposed Levy	\$6,366,250	2020 Proposed	\$ 6.49
Difference	\$274,500		\$ (0.28)

2019 Assessed Value (1/1/2019) \$980,887,499 (without TID)

Adjustment	New Levy	Change in Levy from 2019	New Rate	Change in Rate from 2019
\$100,000	\$6,476,250	6.31%	\$6.60	-2.45%
\$90,000	\$6,456,250	5.98%	\$6.58	-2.75%
\$80,000	\$6,446,250	5.82%	\$6.57	-2.90%
\$70,000	\$6,436,250	5.66%	\$6.56	-3.05%
\$60,000	\$6,426,250	5.49%	\$6.55	-3.21%
\$50,000	\$6,416,250	5.33%	\$6.54	-3.36%
\$40,000	\$6,406,250	5.16%	\$6.53	-3.51%
\$30,000	\$6,396,250	5.00%	\$6.52	-3.66%
\$20,000	\$6,386,250	4.83%	\$6.51	-3.81%
\$10,000	\$6,376,250	4.67%	\$6.50	-3.96%
\$0	\$6,366,250	4.51%	\$6.49	-4.11%
(\$10,000)	\$6,356,250	4.34%	\$6.48	-4.26%
(\$20,000)	\$6,346,250	4.18%	\$6.47	-4.41%
(\$30,000)	\$6,336,250	4.01%	\$6.46	-4.56%
(\$40,000)	\$6,326,250	3.85%	\$6.45	-4.71%
(\$50,000)	\$6,316,250	3.69%	\$6.44	-4.86%
(\$60,000)	\$6,306,250	3.52%	\$6.43	-5.01%
(\$70,000)	\$6,296,250	3.36%	\$6.42	-5.16%
(\$80,000)	\$6,286,250	3.19%	\$6.41	-5.31%
(\$90,000)	\$6,276,250	3.03%	\$6.40	-5.46%
(\$100,000)	\$6,256,250	2.70%	\$6.38	-5.77%

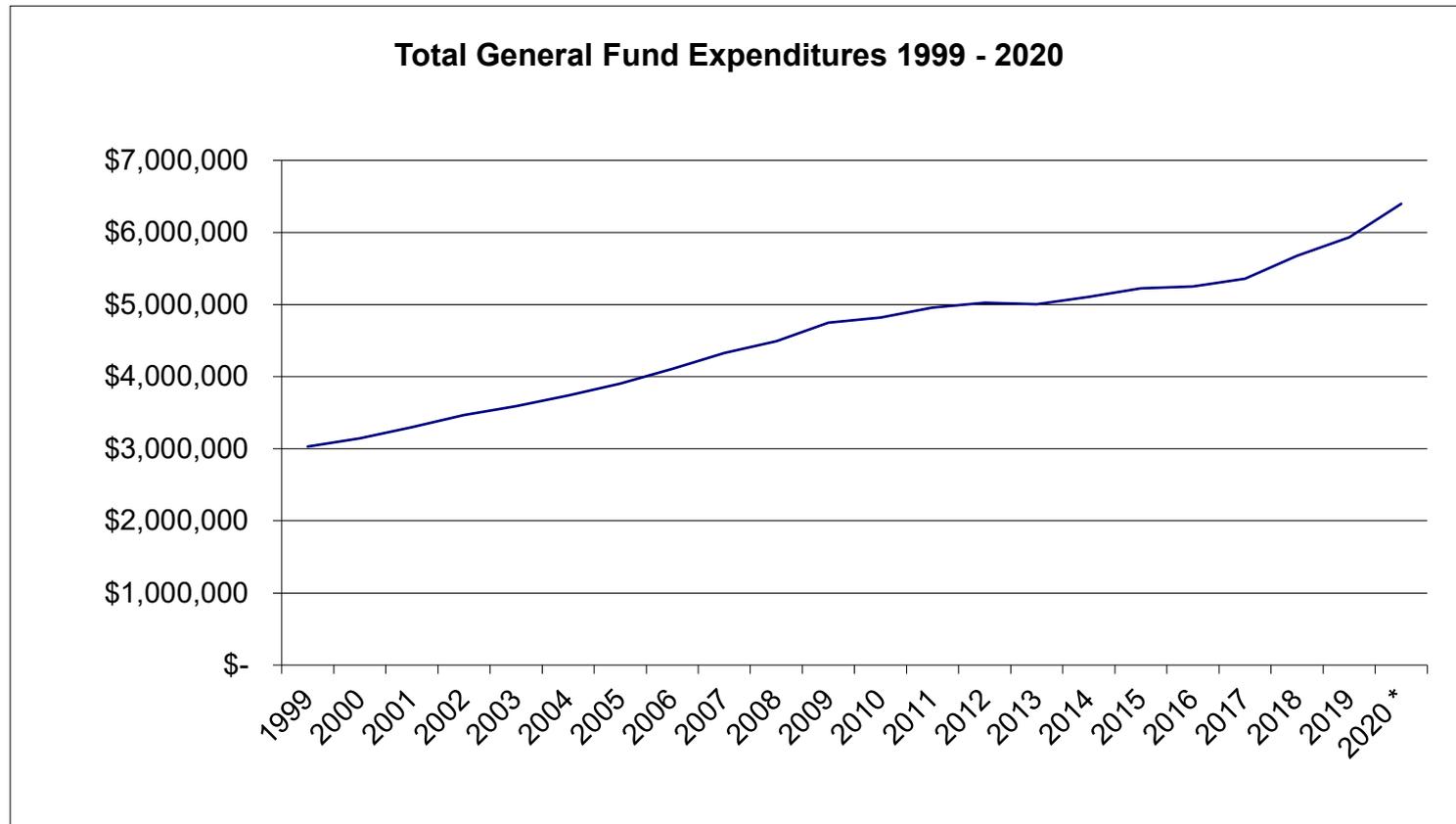
Total Expenditure Summary

General Fund (100)

1999-2020

Year	Total Expenditures	\$ Change	% Change
1999	\$ 3,031,310		
2000	\$ 3,145,602	\$ 114,292	3.77%
2001	\$ 3,301,168	\$ 155,566	4.95%
2002	\$ 3,470,452	\$ 169,284	5.13%
2003	\$ 3,590,045	\$ 119,593	3.45%
2004	\$ 3,740,688	\$ 150,643	4.20%
2005	\$ 3,901,500	\$ 160,812	4.30%
2006	\$ 4,107,965	\$ 206,465	5.29%
2007	\$ 4,328,722	\$ 220,757	5.37%
2008	\$ 4,492,961	\$ 164,239	3.79%
2009	\$ 4,748,409	\$ 255,448	5.69%
2010	\$ 4,819,164	\$ 70,755	1.49%
2011	\$ 4,957,950	\$ 138,786	2.88%
2012	\$ 5,028,065	\$ 70,115	1.41%
2013	\$ 5,005,149	\$ (22,916)	-0.46%
2014	\$ 5,110,225	\$ 105,076	2.10%
2015	\$ 5,225,499	\$ 115,274	2.26%
2016	\$ 5,253,106	\$ 27,607	0.53%
2017	\$ 5,361,571	\$ 108,465	2.06%
2018	\$ 5,678,000	\$ 316,429	5.90%
2019	\$ 5,932,000	\$ 254,000	4.47%
2020 *	\$ 6,398,250	\$ 466,250	7.86%

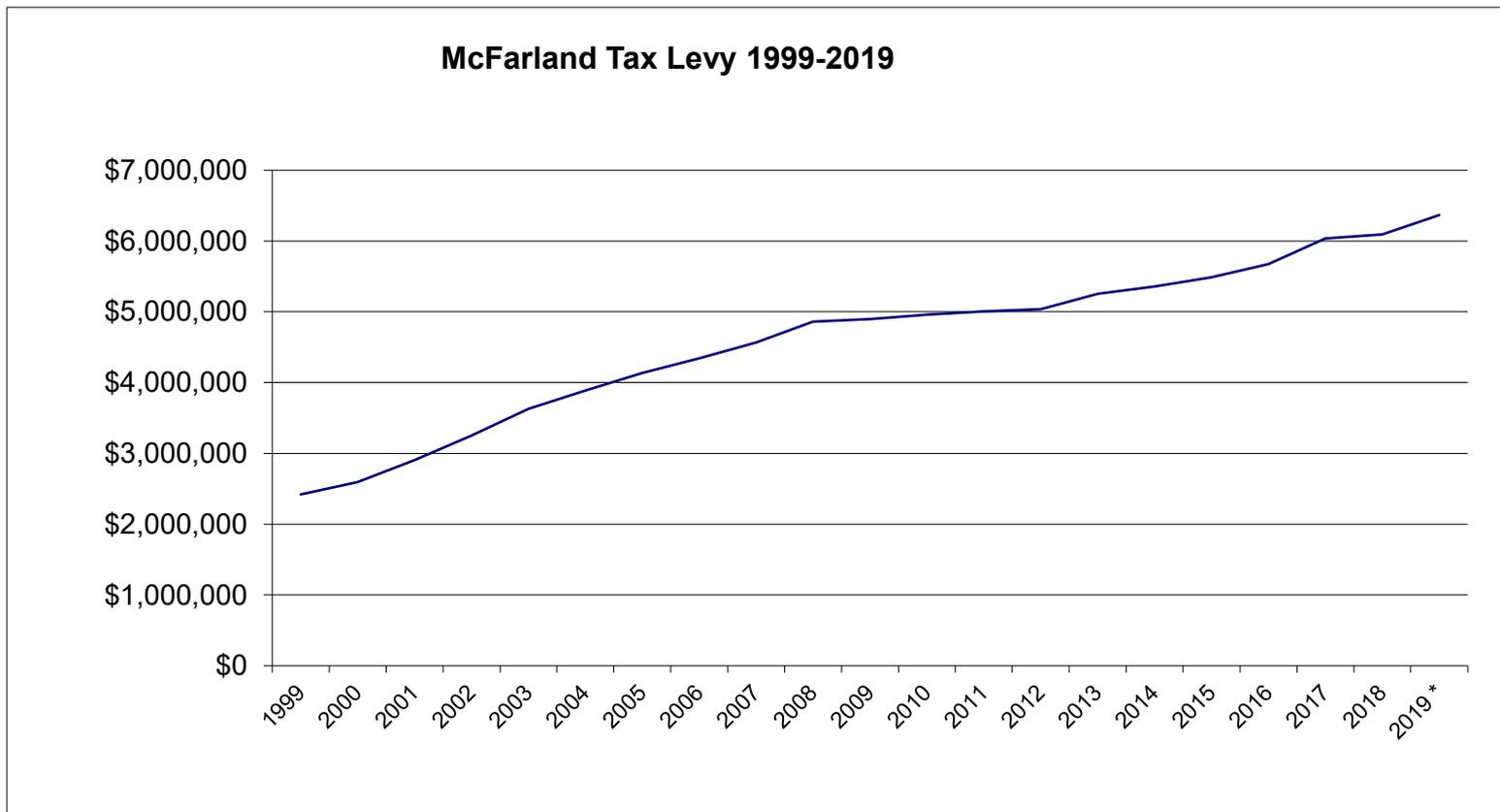
* Proposed



Summary of Tax Levy (1999-2019)

	Population	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
1999	6,199	2,420,404			
2000	6,416	2,594,097	7.18%		
2001	6,540	2,907,222	12.07%		
2002	6,682	3,250,695	11.81%		
2003	6,919	3,629,242	11.65%		
2004	7,051	3,886,521	7.09%		9.96%
2005	7,179	4,137,258	6.45%		9.81%
2006	7,289	4,343,851	4.99%		8.40%
2007	7,336	4,568,300	5.17%		7.07%
2008	7,359	4,860,700	6.40%		6.02%
2009	7,368	4,896,300	0.73%	7.35%	4.75%
2010	7,808	4,957,000	1.24%	6.76%	3.71%
2011	7,818	5,006,300	0.99%	5.65%	2.91%
2012	7,839	5,034,743	0.57%	4.53%	1.99%
2013	7,876	5,255,971	4.39%	3.80%	1.59%
2014	7,902	5,358,054	1.94%	3.29%	1.83%
2015	7,946	5,486,200	2.39%	2.88%	2.06%
2016	8,044	5,672,559	3.40%	2.72%	2.54%
2017	8,200	6,035,250	6.39%	2.85%	3.70%
2018	8,527	6,091,750	0.94%	2.30%	3.01%
2019 *	8,700	6,366,250	4.51%	2.68%	3.52%

* Proposed 2019 Tax Levy payable in 2020.



**Tax Rate
(1999-2018)**

Tax Year	Rate	Change
1999	7.19	
2000	6.44	-10.43%
2001	6.92	7.45%
2002	7.45	7.66%
2003	7.93	6.44%
2004	6.63	-16.39%
2005	6.74	1.66%
2006	6.87	1.93%
2007	7.07	2.91%
2008	6.19	-12.45%
2009	6.19	0.00%
2010	6.28	1.45%
2011	6.36	1.27%
2012	6.42	0.94%
2013	6.67	3.89%
2014	7.01	5.10%
2015	7.22	2.93%
2016	7.22	0.00%
2017	7.09	-1.77%
2018	6.77	-4.51%
2019	6.49	-4.11%

**Total Assessed Value
(1999-2018)**

Year	Assessed Value	% Change
1999	\$ 336,634,760	
2000	\$ 402,731,790	19.63%
2001	\$ 419,876,890	4.26%
2002	\$ 436,513,700	3.96%
2003	\$ 457,513,700	4.81%
2004	\$ 586,097,100	28.10%
2005	\$ 613,551,700	4.68%
2006	\$ 632,059,200	3.02%
2007	\$ 646,360,300	2.26%
2008	\$ 784,785,600	21.42%
2009	\$ 791,015,000	0.79%
2010	\$ 789,662,271	-0.17%
2011	\$ 786,167,737	-0.44%
2012	\$ 784,342,460	-0.23%
2013	\$ 787,477,000	0.40%
2014	\$ 764,117,000	-2.97%
2015	\$ 793,674,400	3.87%
2016	\$ 821,875,700	3.55%
2017	\$ 867,401,900	5.54%
2018	\$ 942,877,508	8.70%
2019	\$ 1,023,417,995	8.54%

**2020
ANNUAL
BUDGET**

General

Fund #100

**2020
ANNUAL
BUDGET**

General

Fund #100

Summary

Village of McFarland
2020 General Fund Operating Budget

FUND 100

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	3,507,250	3,626,500	3,626,500	3,623,500	3,820,500	5.35%
41000	Taxes (Non Property Taxes)	349,881	371,750	249,390	360,144	356,000	-4.24%
43000	Intergovernmental Revenues	536,485	604,250	239,317	609,978	716,750	18.62%
44000	Licenses and Permits	534,677	339,500	204,735	408,208	393,750	15.98%
45000	Fires, Forfeits, and Penalties	94,986	89,000	62,047	119,952	102,000	14.61%
46000	Public Charges for Services	315,985	313,750	156,442	305,340	330,000	5.18%
47000	Intergovernmental Charges for Services	318,147	326,750	135,559	327,250	364,250	11.48%
48000	Miscellaneous Revenues	239,367	183,000	136,494	277,005	247,500	35.25%
49000	Other Financing Sources	42,250	77,500	0	327,500	67,500	-12.90%

Total Budget Revenue	5,939,028	5,932,000	4,810,484	6,358,877	6,398,250	7.86%
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SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100	VILLAGE BOARD	45,854	71,000	25,682	80,750	56,750	-20.07%
51200	MUNICIPAL COURT	55,322	60,250	28,489	60,163	66,000	9.54%
51300	LEGAL	145,754	96,000	46,308	105,000	105,000	9.38%
51410	VILLAGE ADMINISTRATOR	0	75,750	37,087	78,863	78,750	3.96%
51420	ADMINISTRATION	325,042	271,500	168,928	264,541	275,500	1.47%
51440	ELECTIONS	15,242	8,000	6,709	7,793	16,500	106.25%
51450	INFORMATION TECHNOLOGY	54,229	48,750	23,798	48,095	54,500	11.79%
51530	VILLAGE ASSESSOR	40,169	40,500	40,561	40,561	41,000	1.23%
51540	INSURANCE ADMINISTRATION	112,778	116,250	116,501	118,747	116,500	0.22%
51600	FACILITY MANAGEMENT	90,912	82,000	44,160	102,484	97,500	18.90%
52100	POLICE DEPARTMENT	2,056,635	2,094,250	961,054	2,007,486	2,202,750	5.18%
52200	FIRE AND RESCUE DEPARTMENT	1,252,275	1,286,500	592,478	1,268,010	1,453,250	12.96%
52400	COMMUNITY DEVELOPMENT	212,605	212,750	106,349	494,490	236,000	10.93%
52500	EMERGENCY MANAGEMENT	6,928	9,250	3,306	8,750	9,750	5.41%
53000	PUBLIC WORKS	817,985	861,000	393,586	884,390	924,500	7.38%
54600	SENIOR OUTREACH	217,709	241,750	106,048	213,296	253,250	4.76%
55200	PARKS	277,087	356,500	97,288	208,563	410,750	15.22%
59200	TRANSFERS TO OTHER FUNDS	166,219	0	210,000	326,428	0	-----

Total Budget Expenditures	5,892,744	5,932,000	3,008,331	6,318,409	6,398,250	7.86%
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Difference in Revenues over Expenditures	46,284	0	1,802,153	40,467	0
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Village of McFarland

2020 General Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
100							
110, 111	Salaries	2,507,170	2,507,250	1,139,636	2,279,271	2,705,750	7.92%
120, 121	Part-Time	282,923	339,250	140,390	297,724	300,250	-11.50%
124	Seasonal	18,425	60,000	26,906	53,811	89,500	49.17%
130	Health Insurance	452,279	490,500	225,549	451,270	567,750	15.75%
131	Retirement	234,560	242,500	121,326	242,651	288,750	19.07%
132	Social Security/Medicare	220,200	228,750	108,748	218,019	247,500	8.20%
135	Other Employee Benefits	6,821	11,000	2,136	4,636	11,500	4.55%
140	Wage Adjustment	20,422	27,000	0	21,210	36,000	33.33%
141	Expense Reimbursement	2,215	8,500	1,203	8,750	8,750	2.94%
142	Uniform	27,721	28,250	9,149	28,200	32,000	13.27%
190	Overtime	117,159	115,750	56,583	129,033	134,250	15.98%
Total PERSONAL SERVICES Exp		3,889,895	4,058,750	1,831,624	3,734,576	4,422,000	8.95%

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
200							
210	Support Services	331,096	298,500	162,155	300,047	313,000	4.86%
211	Consultant Services	105,949	100,250	85,630	192,900	158,000	57.61%
220	Utilities	80,411	92,250	40,990	82,500	89,750	-2.71%
221	Communication	48,009	56,750	15,473	51,876	51,250	-9.69%
230	Streets Maintenance	97,789	95,000	2,753	97,000	97,000	2.11%
240	Equipment	71,952	66,000	27,262	61,050	62,250	-5.68%
241	Vehicles	62,513	79,750	29,704	76,750	79,250	-0.63%
242	Facility	72,486	72,250	17,604	54,100	68,750	-4.84%
290	OTH Contracted Services	0	0	2,535	2,535	0	-----
291	Street Lighting	121,678	119,000	61,977	123,954	125,000	5.04%
Total CONTRACTUAL SERVICES Exp		991,883	979,750	446,082	1,042,712	1,044,250	6.58%

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
300							
310	Office Supplies	21,970	23,000	7,368	19,700	20,750	-9.78%
311	Postage	8,208	7,750	2,998	7,650	7,750	0.00%
320	Dues and Subscriptions	16,729	21,750	13,137	22,500	26,250	20.69%
321	Printing/Publication	11,984	16,250	8,817	16,950	18,500	13.85%
330	Meeting Expenses	46,009	8,500	2,856	7,400	10,750	26.47%
331	Training Expenses	18,078	56,750	15,858	51,550	57,750	1.76%
340	Operating Supplies	100,104	97,500	41,611	102,325	105,500	8.21%
341	Fuel	68,428	67,500	32,768	63,500	65,250	-3.33%
343	Safety	8,839	7,000	2,015	6,900	7,000	0.00%
370	Roadway Supplies	62,165	90,000	64,906	90,000	90,000	0.00%
390	Miscellaneous	189,475	6,250	211,121	615,878	10,750	72.00%
391	Programming	12,701	14,250	5,752	12,129	17,250	21.05%
Total SUPPLIES AND EXPENSES Exp		564,691	416,500	409,207	1,016,482	437,500	5.04%

Village of McFarland

2020 General Fund Operating Budget

Index Expenditures Summary (continued)

FIXED CHARGES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
500							
510	Liability	30,532	31,000	30,632	30,632	31,500	1.61%
511	Property	7,483	7,750	6,269	6,269	7,750	0.00%
512	Workers Compensation	74,322	76,750	81,155	81,155	76,750	0.00%
513	Employee Assistance Program	2,300	2,500	1,150	2,300	2,250	-10.00%
514	Flex Program Admin	1,750	2,000	905	2,000	2,000	0.00%
530	Rent	313,250	315,000	162,546	325,092	325,250	3.25%
595	Annexation Payments	0	32,000	32,095	32,095	36,000	12.50%
Total FIXED CHARGES Exp		429,637	467,000	314,751	479,543	481,500	3.10%

GRANTS, CONTRIBUTIONS, INDEMNITIES, AND OTHER

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
700							
720	Community Groups	2,000	4,000	4,000	4,000	4,000	0.00%
790	Tourist Entity Payment	0	0	1,805	3,000	3,000	-----
Total GRANTS, CONTR, & OTHER Exp		2,000	4,000	5,805	7,000	7,000	75.00%

CAPITAL OUTLAY

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
800							
810	Small Capital	14,639	6,000	861	38,000	6,000	0.00%
Total CAPITAL OUTLAY Exp		14,639	6,000	861	38,000	6,000	0.00%

5,892,744 5,932,000 3,008,331 6,318,312 6,398,250 7.86%

**2020
ANNUAL
BUDGET**

General

Fund #100

Revenues

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Taxes	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	Property Taxes	3,507,250	3,626,500	3,626,500	3,623,500	3,820,500	5.35%
41111	Omitted Taxes	(4,729)	7,500	0	7,500	0	-100.00%
41310	Water Utility Tax Equivalent	249,144	260,000	249,144	249,144	250,000	-3.85%
41320	Tax Exempt P.I.L.O.T.	104,514	102,500	0	102,500	105,000	2.44%
41800	Interest on Taxes	952	1,750	246	1,000	1,000	-42.86%
	Total TAXES Rev	3,857,131	3,998,250	3,875,890	3,983,644	4,176,500	4.46%

Intergovernmental Revenues	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43410-000	State - Shared Revenue	106,633	109,750	0	109,750	109,750	0.00%
43420-000	State - Fire Insurance	32,649	35,000	0	36,523	39,000	11.43%
43430-000	State - Expenditure Restraint	0	0	0	0	60,000	-----
43510-000	State - Exempt Personal Prop Aid	0	24,250	27,428	27,428	8,750	-63.92%
43520-000	State - Police Grant	0	1,000	0	0	1,000	0.00%
43530-000	State - Highway Aid	386,349	419,250	209,462	419,250	481,750	14.91%
43550-000	State - Aid for EMS	5,412	6,000	0	6,000	5,500	-8.33%
43580-000	Ag Conversion Charge	0	0	2,027	2,027	2,000	-----
43610-000	State - Pmts for Municipal Services	5,323	8,750	282	8,750	8,750	0.00%
43620-000	P.I.L.O.T. on Conservation Lands	118	250	118	250	250	0.00%
	Total INTERGOVERNMENTAL Rev	536,485	604,250	239,317	609,978	716,750	18.62%

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Licenses and Permits							
	44000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
44110-101	Establishment Licenses	11,393	12,000	11,530	11,530	12,000	0.00%
44110-102	Operator's Licenses	6,075	6,500	5,775	6,500	6,500	0.00%
44120-000	Other Business Licenses	3,517	3,000	3,645	4,000	4,000	33.33%
44130-000	Room Tax Revenues	1,596	0	982	4,000	4,000	-----
44200-101	Pet Licenses	3,343	3,000	3,346	3,500	3,500	16.67%
44200-102	Dog Park Permits	5,287	5,000	4,634	5,250	5,000	0.00%
44200-103	Miscellaneous Licenses	3,365	500	2,040	2,250	2,250	350.00%
44300-101	Building Permit	124,577	95,000	47,399	100,000	100,000	5.26%
44300-102	HVAC Permit	49,645	45,000	17,393	45,000	45,000	0.00%
44300-103	Plumbing Permit	49,824	45,000	18,868	45,000	45,000	0.00%
44300-104	Electrical Permit	62,698	50,000	24,159	50,000	50,000	0.00%
44300-105	Sprinkler Fee	4,095	2,000	50	1,500	4,000	100.00%
44300-106	Fire Alarm Inspection Fee	6,430	2,000	2,245	2,900	2,000	0.00%
44300-107	FD Occupancy Inspection Fee	2,210	500	160	350	500	0.00%
44300-108	CD Occupancy Inspection Fee	10,150	10,000	4,295	10,000	10,000	0.00%
44900-000	Misc. CD Permit Fees	190,471	60,000	58,214	116,428	100,000	66.67%
Total LICENSES AND PERMITS Rev		534,677	339,500	204,735	408,208	393,750	15.98%

Fines, Forfeits, and Penalties							
	45000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
45110	Court Penalties and Costs	91,795	85,000	56,526	113,052	95,000	11.76%
45130	Parking Violations	3,192	4,000	5,521	6,900	7,000	75.00%
Total FINES & PENALTIES Rev		94,986	89,000	62,047	119,952	102,000	14.61%

Public Charges for Services							
	46000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
46110-000	Administration Fees	10,443	9,000	4,354	9,000	9,000	0.00%
46210-000	Police Fees	2,774	4,000	1,188	2,400	2,500	-37.50%
46220-000	Fire Fees	1,565	1,500	0	1,500	1,500	0.00%
46230-000	Ambulance Fees	264,236	265,000	138,910	260,000	285,000	7.55%
46310-000	Public Works Fees	384	1,250	262	500	750	-40.00%
46510-000	EMS Fees	11,415	4,000	0	4,200	4,500	12.50%
46600-000	Senior Outreach Fees	720	500	1,440	1,440	1,500	200.00%
46720-101	Parks Fees	15,286	16,000	5,480	16,000	15,000	-6.25%
46742-000	Facility Rental Fees	290	2,500	120	300	250	-90.00%
46800-000	Community Development Fees	8,871	10,000	4,689	10,000	10,000	0.00%
Total PUBLIC CHARGES Rev		315,985	313,750	156,442	305,340	330,000	5.18%

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Intergovernmental Charges for Services	
	47000

2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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47210-000	City - Building Inspection	6,880	0	0	0	0	-----
47320-101	Towns - Fire and Rescue	157,529	179,250	86,837	179,250	198,000	10.46%
47320-102	School District - Police SRO	58,403	51,000	0	51,000	51,750	1.47%
47350-101	County - Outreach Case Mgmt	48,305	50,500	25,175	50,500	55,750	10.40%
47350-102	County - Outreach Nutrition	15,730	19,500	9,797	19,500	15,250	-21.79%
47350-103	Towns - Outreach Services	31,300	26,500	13,750	27,000	43,500	64.15%
Total INTERGOV CHARGES Rev		318,147	326,750	135,559	327,250	364,250	11.48%

Miscellaneous Revenues	
	48000

2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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48000-000	Miscellaneous Revenue	525	1,000	450	1,000	1,000	0.00%
48100-000	Interest	76,139	40,000	64,961	129,922	100,000	150.00%
48200-101	Rent - Facility/Equip (Sewer)	82,542	46,000	23,000	46,000	46,000	0.00%
48200-102	Rent - Facility/Equip (Water)	5,701	46,000	23,000	46,000	46,000	0.00%
48200-103	Rent - Facility/Equip (Storm)	22,250	24,000	12,000	24,000	24,000	0.00%
48200-104	Rent - Facility/Equip (CommTech)	7,000	8,000	4,000	8,000	8,000	0.00%
48300-000	Property Sales	9,970	10,000	0	10,000	10,000	0.00%
48400-000	Insurance Recoveries	10,355	5,000	9,083	9,083	9,000	80.00%
48500-101	Donations - General	0	0	0	0	0	-----
48500-102	Donations - Senior Outreach	0	3,000	0	3,000	3,500	16.67%
48500-104	Donations - Police	24,885	0	0	0	0	-----
Total MISC REVENUES Rev		239,367	183,000	136,494	277,005	247,500	35.25%

Other Financing Sources	
	49000

2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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49200	Transfers from Other Funds	40,250	40,250	0	40,250	40,250	0.00%
49220	Transfer - Officer Memorial	2,000	2,250	0	2,250	2,250	0.00%
49300	Fund Balances Applied	0	35,000	0	285,000	25,000	-28.57%
Total OTHER FINAN SOURCES Rev		42,250	77,500	0	327,500	67,500	-12.90%

Total Budget Revenues	5,939,028	5,932,000	4,810,484	6,358,877	6,398,250	7.86%
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**2020
ANNUAL
BUDGET**

General

Fund #100

Expenses

VILLAGE BOARD

GENERAL FUND - FUND 100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Enhance Community communication and presence through improved electronic mediums and meetings with various community groups, entities, and stakeholders.
- Work with State Representatives, neighboring municipalities, and other partners to expand public transportation in the Village.
- Pursue strategic planning process focusing on facility and service development.
- Prioritize and update Village policies as may be applicable and necessary.

VILLAGE BOARD BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues		44,258	71,000	24,700	76,750	52,750	-25.70%
44130-000	Room Tax Revenues	1,596	0	982	4,000	4,000	-----
Total MUNICIPAL COURT Revenue		45,854	71,000	25,682	80,750	56,750	-20.07%

EXPENDITURES

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100							
120	Part-Time	15,374	17,250	4,466	17,250	17,250	0.00%
132	Social Security/Medicare	1,176	1,250	342	1,250	1,250	0.00%
135	Other Employee Benefits	0	0	0	0	0	-----
141	Expense Reimbursement	0	500	0	250	250	-50.00%
Total PERSONAL SERVICES Exp		16,550	19,000	4,808	18,750	18,750	-1.32%

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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100							
210	Support Services	10,273	10,000	5,030	10,000	10,000	0.00%
211	Consultant Services	0	20,000	0	26,500	2,500	-87.50%
Total CONTRACTED SERVICES Exp		10,273	30,000	5,030	36,500	12,500	-58.33%

Notes:

- 210** Annual funding sources for the preparation, printing, and distribution for the Outlook Newsletter.
- 211** This funding is intended to be utilized by the Village Board to engage a consultant in Strategic Planning services to help guide the Village Board in policy making, ongoing goal settings, and leadership development. This project will be completed in 2019 and future funds are associated with ongoing maintenance and updating of this plan.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100							
320	Dues and Subscriptions	7,959	7,000	6,664	8,000	8,000	14.29%
321	Printing/Publications	4,390	4,500	1,853	4,500	4,500	0.00%
330	Meeting Expenses	2,464	500	60	500	500	0.00%
331	Training Expenses	0	3,500	280	3,500	3,500	0.00%
390	Miscellaneous	777	500	39	500	500	0.00%
391	Programming	1,441	2,000	1,144	1,500	1,500	-25.00%
Total SUPPLIES AND EXPENSES Exp		17,031	18,000	10,039	18,500	18,500	2.78%

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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51100							
720	Community Groups	2,000	4,000	4,000	4,000	4,000	0.00%
790	Tourist Entity Payment	0	0	1,805	3,000	3,000	-----
Total GRANTS, CONTRI, & OTHER Exp		2,000	4,000	5,805	7,000	7,000	75.00%

Notes:

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

Total VILLAGE BOARD Exp		45,854	71,000	25,682	80,750	56,750	-20.07%
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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

<i>REVENUES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	Allocated Revenues	0	0	0	0	0	-----
45110	Court Penalties and Costs	91,795	85,000	56,526	113,052	95,000	11.76%
	Total MUNICIPAL COURT Revenue	91,795	85,000	56,526	113,052	95,000	11.76%

EXPENDITURES

<i>PERSONAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	51200						
120	Part-Time	39,556	41,000	19,903	41,000	41,750	1.83%
130	Health Insurance	2,682	2,750	1,211	2,750	6,750	145.45%
131	Retirement	2,154	2,250	1,107	2,250	2,500	11.11%
132	Social Security/Medicare	3,260	3,250	1,695	3,250	3,500	7.69%
135	Other Employee Benefits	173	250	95	250	250	0.00%
140	Wage Adjustment	633	500	0	413	750	50.00%
	Total PERSONAL SERVICES Exp	48,457	50,000	24,010	49,913	55,500	11.00%

Notes:

- 120** The Judge (elected) is paid \$650 per month and the Court Clerk (appointed) is a part-time employee working approximately 28.25 hours per week. Across the Board pay increase for 2020 is included generally at 2.0%.
- 130** Health Insurance is provided through the State Plan. Rates on average increased by 5.2% while the Employee contribution was set at 7% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which is set to increase in 2020 to 6.75% of total wages from 6.55% that was applied in 2019 for General Employees.
- 132** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 135** Provides funding to pay for the Village's share of life insurance and income continuation.

MUNICIPAL COURT (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51200							
210	Support Services	2,724	2,500	1,345	2,500	2,750	10.00%
221	Communication	0	500	0	500	500	0.00%
240	Equipment Maintenance	0	250	0	250	250	0.00%
Total CONTRACTUAL SERVICES Exp		2,724	3,250	1,345	3,250	3,500	7.69%

Notes:

- 210** Includes Praxis Quick Clerks software maintenance and the Court's share of the Managed IT service. The Clerks software is projected for a small increase in 2020.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51200							
310	Office Supplies	1,342	1,500	1,001	1,500	1,500	0.00%
311	Postage	901	750	501	750	750	0.00%
320	Dues and Subscriptions	840	1,000	845	1,000	1,000	0.00%
331	Training Expenses	565	1,500	378	1,500	1,500	0.00%
390	Miscellaneous	492	750	410	750	750	0.00%
Total SUPPLIES AND EXPENSES Exp		4,140	5,500	3,134	5,500	5,500	0.00%

Notes:

- 320** Provides funding for Judge's Association Dues at and Court Clerk Association dues at \$40.
- 330** Funding to pay for course instruction, conferences, and related meeting for both the Judge and Clerk.

CAPTIAL OUTLAY

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51200							
810	Small Capital	0	1,500	0	1,500	1,500	0.00%
Total CAPITAL OUTLAY Exp		0	1,500	0	1,500	1,500	0.00%

Notes:

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

Total MUNICIPAL COURT Exp.		55,322	60,250	28,489	60,163	66,000	9.54%
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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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	145,754	96,000	46,308	105,000	105,000	9.38%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51300						
210-101 Support Services - General Counsel	78,212	60,000	27,417	62,500	62,500	4.17%
210-102 Support Services - Prosecution Services	32,751	27,500	10,334	27,500	27,500	0.00%
210-103 Support Services - Labor Relations	18,694	5,000	4,180	10,000	10,000	100.00%
211-000 Consultant Services	16,098	3,500	4,377	5,000	5,000	42.86%
Total LEGAL Exp	145,754	96,000	46,308	105,000	105,000	9.38%

Notes:

- 210-101** Funding provided for general legal services provided by the Village Attorney or associates in the firm.
- 210-102** Legal services related to the Village's prosecution of citations within the Municipal Court are broken out into their own line item to account for separately from general legal services.
- 210-103** Funding provided for the Village's Labor Attorney related to personnel or collective bargaining issues. Current contracts with EMT and Police Unions are current through the end of 2020.

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 Appointed Official of the Village overseeing the delivery of services within the Community. The position is appointed by and reports to the Village Board. Trusted to managed the operations of the Village, this budget is established to account for the expenses associated with the position and related expenses necessary to carry out the responsibilities for the job.

PROGRAM OBJECTIVES:

- Assist the Village Board and Staff in the implementation of annual goals and objectives through the delivery of items within the action plan.
- Improve access and understanding of local government for Village residents to improve transparency regarding Village decisions.
- Work with the Village Board and Department Heads to evaluate and prepare policy inventory as well as make recommendations on revisions as determined.

VILLAGE ADMINISTRATOR BUDGET SUMMARY

REVENUES	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	0	75,750	37,087	78,863	78,750	3.96%

EXPENDITURES

PERSONAL SERVICES	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410						
110 Salaries	0	53,250	27,156	54,313	53,500	0.47%
130 Health Insurance	0	8,500	4,289	8,577	8,500	0.00%
131 Retirement	0	3,500	1,779	3,558	3,750	7.14%
132 Social Security/Medicare	0	4,000	2,047	4,094	4,250	6.25%
135 Other Employee Benefits	0	250	36	71	250	0.00%
140 Wage Adjustment	0	750	0	750	1,000	33.33%
141 Expense Reimbursement	0	1,500	268	1,500	1,500	0.00%
Total PERSONAL SERVICES Exp	0	71,750	35,575	72,863	72,750	1.39%

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. 50% 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.

SUPPLIES AND EXPENSES	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410						
320 Dues and Subscriptions	0	1,000	30	1,000	1,000	0.00%
330 Meeting Expenses	0	500	384	750	750	50.00%
331 Training Expenses	0	2,500	1,099	4,250	4,250	70.00%
Total SUPPLIES AND EXPENSES Exp	0	4,000	1,513	6,000	6,000	50.00%

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.

Total ADMINISTRATOR Exp	0	75,750	37,087	78,863	78,750	3.96%
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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/Accountant, and Administrative Assistant who assist in fulfilling these duties.

PROGRAM OBJECTIVES:

- Transition meeting development process to online management platform including paperless packets.
- Utilize technology to improve office efficiency and communications including online payment platforms.

ADMINISTRATION BUDGET SUMMARY

REVENUES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
Allocated Revenues		286,905	237,500	138,239	227,761	238,250	0.32%
44110-101	Establishment Licenses	11,393	12,000	11,530	11,530	12,000	0.00%
44110-102	Operator's Licenses	6,075	6,500	5,775	6,500	6,500	0.00%
44120-000	Other Business Licenses	3,517	3,000	3,645	4,000	4,000	33.33%
44200-101	Pet Licenses	3,343	3,000	3,346	3,500	3,500	16.67%
44200-103	Miscellaneous Licenses	3,365	500	2,040	2,250	2,250	350.00%
46110-000	Administration Fees	10,443	9,000	4,354	9,000	9,000	0.00%
Total GENERAL ADMIN Revenue		325,042	271,500	168,928	264,541	275,500	1.47%

EXPENDITURES

PERSONAL SERVICES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51420							
110	Salaries	179,332	101,000	50,404	100,809	99,250	-1.73%
120	Part-Time	0	2,500	0	0	2,500	0.00%
130	Health Insurance	26,056	15,000	5,998	11,995	14,750	-1.67%
131	Retirement	11,971	7,000	3,488	6,975	7,000	0.00%
132	Social Security/Medicare	13,510	8,250	3,982	7,964	8,250	0.00%
135	Other Employee Benefits	110	250	35	125	250	0.00%
140	Wage Adjustment	3,058	2,500	0	2,477	2,500	0.00%
141	Expense Reimbursement	132	500	0	500	500	0.00%
190	Overtime	55	1,250	0	250	1,250	0.00%
Total PERSONAL SERVICES Exp		234,224	138,250	63,907	131,096	136,250	-1.45%

Notes:

- 110** Administration is charged with 50% of the salaries for the Clerk/Treasurer, Deputies, and other support positions within the Department. The remainder of the expense is spread amongst TIDs, Utilities, and Solid Waste Fund. Across the Board pay increase for 2020 is included generally at 2.0%.
- 130** Health Insurance is provided through the State Plan. Rates on average increased by 5.2% while the Employee contribution was set at 7% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which is set to increase in 2020 to 6.75% of total wages from 6.55% that was applied in 2019 for General Employees.
- 132** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 135** Provides funding to pay for the Village's share of life insurance and income continuation.
- 140** Includes funding for grid steps and merit pay as may be awarded through the annual evaluation process.

ADMINISTRATION (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRATUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51420						
210	Support Services	8,120	15,750	17,437	17,500	18,500	17.46%
211	Consultant Services	53,927	52,000	40,111	50,000	52,000	0.00%
221	Communication	3,351	4,000	1,569	3,500	3,500	-12.50%
240	Equipment Maintenance	5,401	4,750	2,852	5,000	5,000	5.26%
	Total CONTRACTUAL SERVICES Exp	70,799	76,500	61,969	76,000	79,000	3.27%

Notes:

- 210** Technical support for computers, financial software, and agenda management.
- 211** Costs associated with the annual audit, weights and measures program, and pre-employment expenses.
- 240** Lease agreement for the copy machines and miscellaneous maintenance of various office equipment.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51420						
310	Offices Supplies	7,573	8,500	3,409	8,000	8,000	-5.88%
311	Postage	4,995	4,000	1,236	4,000	4,000	0.00%
320	Dues and Subscriptions	1,605	750	214	750	750	0.00%
321	Printing/Publication	0	3,000	3,158	4,500	3,000	0.00%
330	Meeting Expenses	4,544	0	59	100	250	-----
331	Training Expenses	0	5,500	2,119	5,500	5,500	0.00%
390	Miscellaneous	25	500	0	0	250	-50.00%
	Total SUPPLIES AND EXPENSES Exp	18,743	22,250	10,195	22,850	21,750	-2.25%

Notes:

- 321** Costs associated with publication of certain documents, notices, and employment processes.
- 331** Includes training expenses for the ongoing general development of Department Head and Employees.

FIXED CHARGES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51420						
595	Annexation Payments	0	32,000	32,095	32,095	36,000	12.50%
	Total CAPITAL OUTLAY Exp	0	32,000	32,095	32,095	36,000	12.50%

Notes:

- 595** The Village annexed property from the Town of Blooming Grove and Dunn in 2017. The Village by Statute is responsible for paying the Town's share of their mill rate for 5 years after that annexation paid through the taxes collected from the properties annexed. 2017 Dunn's share was paid in its entirety in 2019 and Year 1 Payment for 2017 Blooming Grove was made in 2019. We also annexed property from Blooming Grove in 2018 that requires payment in 2020. The funding for next year includes Year 2 Payment for 2017 Blooming Grove and Year 1 Payment for 2018 Blooming Grove.

CAPTIAL OUTLAY

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51420						
810	Small Capital	1,276	2,500	761	2,500	2,500	0.00%
	Total CAPITAL OUTLAY Exp	1,276	2,500	761	2,500	2,500	0.00%

Notes:

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

Total ADMINISTRATION Exp	325,042	271,500	168,928	264,541	275,500	1.47%
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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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	15,242	8,000	6,709	7,793	16,500	106.25%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51440						
120 Part-Time	9,448	3,000	2,068	2,068	10,000	233.33%
130 Health Insurance	0	0	78	78	0	-----
131 Retirement	0	0	19	19	0	-----
132 Social Security/Medicare	109	250	21	21	0	-100.00%
135 Other Employee Benefits	(77)	0	0	0	0	-----
190 Overtime	761	1,000	283	283	1,500	50.00%
210 Support Services	613	750	2,249	2,249	750	0.00%
240 Equipment Maintenance	771	1,000	0	800	1,000	0.00%
321 Printing/Publication	732	750	416	450	1,000	33.33%
340 Operating Supplies	2,884	1,000	1,575	1,575	2,000	100.00%
390 Miscellaneous	0	250	0	250	250	0.00%
Total ELECTIONS Exp	15,242	8,000	6,709	7,793	16,500	106.25%

Notes:

- 120** There are four elections scheduled in 2020. Due to the increase in elections the entire election budget is significantly increased in even years.
- 132** Election workers typically do not make enough to receive social security and Medicare payments and this amount is to offset what might be paid for Employee over time expenses.
- 190** Overtime cost of full-time support staff related to election night duties and absentee processing.
- 240** Maintenance costs include service of the two DS200 voting machines and Expressvote machine.
- 321** Several legal notices are required for publication.

INFORMATION TECHNOLOGY

GENERAL FUND - FUND 100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Continued balance of Managed IT Services with the work of Staff internally to maintain the network.
- Improve efficiency when managing network and create flexibility for advanced user control.

INFORMATION TECHNOLOGY BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	54,229	48,750	23,798	48,095	54,500	11.79%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51450						
110 Salaries	280	6,000	6,455	12,910	9,750	62.50%
120 Part-Time	0	8,750	0	0	5,250	-40.00%
130 Health Insurance	0	1,750	449	897	1,750	0.00%
131 Retirement	0	500	315	631	750	50.00%
132 Social Security/Medicare	0	1,250	510	1,020	1,250	0.00%
135 Other Employee Benefits	0	250	0	250	250	0.00%
140 Wage Adjustment	0	250	0	250	500	100.00%
210 Support Services	53,949	30,000	16,068	32,137	35,000	16.67%
211 Consultant Services	0	0	0	0	0	-----
Total INFORMATION TECHNOLOGY Exp	54,229	48,750	23,798	48,095	54,500	11.79%

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. 11% 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.

INSURANCE ADMINISTRATION

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide adequate insurance coverage to protect Village officials, employees, infrastructure, and other assets against excessive losses.

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Provide satisfactory coverage limits for all Village activities in a cost efficient manner.
- Encourage safety and other related best practices to limit the presence of risk.

INSURANCE ADMINISTRATION BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenue	102,423	111,250	107,418	109,664	107,500	-3.37%
48400-000	Insurance Recoveries	10,355	5,000	9,083	9,083	9,000	80.00%
	Total INSURANCE ADMINISTRATION Rev	112,778	116,250	116,501	118,747	116,500	0.22%

Notes:

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

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51540						
390	Miscellaneous	0	0	0	0	0	-----
510	Liability	26,923	27,250	27,023	27,023	27,750	1.83%
511	Property	7,483	7,750	6,269	6,269	7,750	0.00%
512	Workers Compensation	74,322	76,750	81,155	81,155	76,750	0.00%
513	Employee Assistance Program	2,300	2,500	1,150	2,300	2,250	-10.00%
514	Flex Program Admin	1,750	2,000	905	2,000	2,000	0.00%
	Total INSURANCE ADMINISTRATION Exp	112,778	116,250	116,501	118,747	116,500	0.22%

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.
- 512** Worker's compensation premiums are calculated using three factors: the total amount of our payroll, employee job classifications, and our claims experience also commonly referred to as our experience modifier or mod. The Village experienced another increase from 2018 to 2019 for worker's compensation insurance premiums. This was attributed to increasing payroll, and increases to our worker's compensation mod from our claims history. The Village should experience relief to our worker's comp mod in 2020 as the 2015 tragic death of an officer, will now drop out of the average, offering a decrease in premiums

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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	Allocated Revenue	83,622	71,500	40,040	94,184	89,250	24.83%
46742-000	Facility Rental Fees	290	2,500	120	300	250	-90.00%
48200-104	Rent - Facility/Equip (CommTech)	7,000	8,000	4,000	8,000	8,000	0.00%
	Total FACILITY MANAGEMENT Rev	90,912	82,000	44,160	102,484	97,500	18.90%

Notes:

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

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

EXPENDITURES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	51600						
110	Salaries	7,706	0	5,749	11,497	7,250	-----
120	Part-Time	0	0	0	0	1,250	-----
130	Health Insurance	1,413	0	1,065	2,129	2,000	-----
131	Retirement	655	0	377	753	750	-----
132	Social Security/Medicare	604	0	417	834	750	-----
135	Other Employee Benefits	24	0	10	20	750	-----
210	Support Services	14,129	15,000	8,442	17,000	17,250	15.00%
211	Consultant Services	0	0	0	0	0	-----
220	Utilities	21,717	30,000	11,446	23,000	27,500	-8.33%
221	Communication	0	0	0	0	0	-----
242	Facility Maintenance	41,391	30,000	13,108	40,000	32,000	6.67%
340	Operating Supplies	3,272	6,500	3,547	7,000	7,500	15.38%
390	Miscellaneous	0	500	0	250	500	0.00%
	Total FACILITY MANAGEMENT Exp	90,912	82,000	44,160	102,484	97,500	18.90%

Notes:

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

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

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

POLICE DEPARTMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Provide proactive recommendations from the Department in order to advance services and meet necessary demands.
- 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.
- Assist in the implementation of Village wide identification cards as part of security plan development.

POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenue	1,965,381	2,032,000	954,345	1,944,936	2,138,250	5.23%
43520-000	State - Police Grant	0	1,000	0	0	1,000	0.00%
45130	Parking Violations	3,192	4,000	5,521	6,900	7,000	75.00%
46210-000	Police Fees	2,774	4,000	1,188	2,400	2,500	-37.50%
47320-102	School District - Police SRO	58,403	51,000	0	51,000	51,750	1.47%
48500-104	Donations - Police	24,885	0	0	0	0	-----
49220	Transfer - Officer Memorial	2,000	2,250	0	2,250	2,250	0.00%
	Total POLICE DEPARTMENT Revenue	2,029,749	2,092,000	961,054	2,005,236	2,200,500	5.19%

Notes:

- 45130** Citation revenue from parking tickets issued by the Department throughout the year.
- 47320-103** 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.
- 4521** Fees recovered for various services requested of the Department, mainly to reproduce various reports.

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	52100						
110	Salaries	1,274,719	1,309,000	607,779	1,215,558	1,373,000	4.89%
120	Part-Time	1,006	5,000	1,304	2,609	5,000	0.00%
124	Seasonal	18,425	21,000	10,631	21,262	25,000	19.05%
130	Health Insurance	226,387	242,000	111,848	223,696	245,750	1.55%
131	Retirement	142,496	142,250	74,296	148,592	164,000	15.29%
132	Social Security/Medicare	104,523	106,250	54,460	108,919	112,250	5.65%
135	Other Employee Benefits	2,357	4,000	821	1,643	4,000	0.00%
140	Wage Adjustment	5,299	6,750	0	3,307	9,500	40.74%
141	Expense Reimbursement	0	3,000	142	3,000	3,000	0.00%
142	Uniform	20,691	15,500	6,771	15,500	19,500	25.81%
190	Overtime	84,179	75,000	39,244	80,000	85,000	13.33%
	Total PERSONAL SERVICES Exp	1,880,080	1,929,750	907,296	1,824,086	2,046,000	6.02%

Notes:

- 110** Provides funding for a Chief, Lieutenant, 3 Sergeants, Detective, Investigator, 10 Officers, Conf. Admin Assistant, Clerk III and various other limited term employees. The Detectives and Officers are governed by a Collective Bargaining Agreement that is settled through 2020. This line item also provides for holiday pay and shift differential adjustments. Across the Board pay increase for 2020 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 average increased by 5.2% while the Employee contribution was set at 7% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which is set to increase in 2020 to 6.75% of total wages from 6.55% that was applied the previous year for General Employees. For protective service employees it is also set to increase from 10.72% to 11.74% in 2020.
- 132** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 135** Provides funding to pay for the Village's share of life insurance and income continuation.
- 140** Includes funding for grid steps and merit pay as may be awarded to non-union personnel through the annual evaluation process.
- 141** Employee reimbursements by policy are called out and funded via a separate line item related to mileage, meals, and other reimbursable expenses.
- 142** Uniform expenses in 2020 are projected higher due to potential retirements requiring the outfitting of new officers at the commencement of their employment.
- 190** To cover shift vacancies, special assignments, general casework, court, and training responsibilities. Includes legal holidays worked at overtime rates. Includes clerical overtime and additional hours if required.

POLICE DEPARTMENT (Continued)
GENERAL FUND - FUND 100

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	52100						
210	Support Services	24,170	39,000	9,606	28,000	29,250	-25.00%
211	Consultant Services	19,178	0	0	0	0	-----
221	Communication	21,712	25,500	6,668	22,000	22,000	-13.73%
240	Equipment Maintenance	24,426	18,500	1,230	18,500	18,500	0.00%
241	Vehicle Maintenance	10,080	13,000	6,563	13,000	13,000	0.00%
	Total CONTRACTUAL SERVICES Exp	99,566	96,000	24,067	81,500	82,750	-13.80%

Notes:

- 210** Includes funding for LERMS (\$9,000), Copier Contract (\$3,750), Licenses (\$2,500), Info Resources (\$2,500), Warranties (\$6,000), DOT Access (\$1,500), Planit Police (\$1,500), Towing (\$1,000), Suspect Bloodwork (\$1,000), and registration/suspensions (\$500).
- 221** Shares of costs for telephone (\$13,000), Maintenance (\$3,000), and DaneComm (\$6,000).
- 240** Includes funding for Computer Maintenance (\$9,000) and Equipment Repair (\$9,500).

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	52100						
310	Office Supplies	5,951	5,500	1,313	5,500	5,500	0.00%
311	Postage	750	1,000	461	1,000	1,000	0.00%
320	Dues and Subscriptions	489	500	270	600	750	50.00%
330	Meeting Expenses	16,692	2,000	1,371	2,800	2,750	37.50%
331	Training Expenses	0	16,500	6,226	16,500	18,500	12.12%
340	Operating Supplies	12,896	14,500	5,715	14,500	15,500	6.90%
341	Fuel	22,991	22,500	11,228	23,000	23,000	2.22%
390	Miscellaneous	34	1,000	258	1,000	1,000	0.00%
391	Programming	4,995	5,000	2,848	5,000	6,000	20.00%
810	Small Capital	12,190	0	0	32,000	0	-----
	Total SUPPLIES AND EXPENSES Exp	76,988	68,500	29,690	101,900	74,000	8.03%

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.
- 810** This account was used in 2018 to fund the officer memorial at the Municipal Center. Going forward capital expenses are contained within the Capital Projects Fund 400.

General capital equipment needs for 2020 were funded with 2019 surplus and included within the projection for year end. Additional technology items previously included in capital were transferred to the General Fund.

Total POLICE DEPARTMENT Expense	2,056,635	2,094,250	961,054	2,007,486	2,202,750	5.18%
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FIRE AND RESCUE DEPARTMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

Striving to provide the best fire protection, emergency medical care, education, prevention, and rescue services possible by maintaining a well-trained staff with safest/best equipment and cost effective for the citizens.

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, Captain, Fire Inspector/Public Education Specialist, shared Admin Assistant, five 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.

FIRE DEPARTMENT BUDGET SUMMARY

REVENUES	2018	2019	YTD	2019	2020	% Change
	Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
Allocated Revenue	766,734	791,250	364,276	775,787	913,250	15.42%
43420-000 State - Fire Insurance	32,649	35,000	0	36,523	39,000	11.43%
43550-000 State - Aid for EMS	5,412	6,000	0	6,000	5,500	-8.33%
44300-105 Sprinkler Fee	4,095	2,000	50	1,500	4,000	100.00%
44300-106 Fire Alarm Inspection Fee	6,430	2,000	2,245	2,900	2,000	0%
44300-107 FD Occupancy Inspection Fee	2,210	500	160	350	500	0.00%
46220-000 Fire Fees	1,565	1,500	0	1,500	1,500	0.00%
46230-000 Ambulance Fees	264,236	265,000	138,910	260,000	285,000	7.55%
46510-000 EMS Fees	11,415	4,000	0	4,200	4,500	12.50%
47320-101 Towns - Fire and Rescue	157,529	179,250	86,837	179,250	198,000	10.46%
Total FIRE DEPARTMENT Revenue	1,252,275	1,286,500	592,478	1,268,010	1,453,250	12.96%

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 reduced construction of structures with sprinkler systems and possible increase of fees associated with the process.
- 44300-106** The Village performs fire alarm plan reviews as a delegated agent of the State of Wisconsin and collects fees. Budget reflects the projection of reduced construction of structures with sprinkler systems and possible increase of fees associated with the process.
- 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** Fees for inspection of smaller fuel storage tanks that are not regulated by the State.

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

EXPENDITURES

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	52200						
110	Salaries (Fire)	108,970	108,500	53,444	106,887	120,500	11.06%
111	Salaries (EMS)	226,042	274,750	115,086	230,172	384,250	39.85%
120	Part-Time - Incentive (Fire)	96,236	93,500	42,485	84,970	103,500	10.70%
121	Part-Time - Incentive (EMS)	116,398	105,000	48,029	96,057	50,000	-52.38%
130	Health Insurance	63,100	60,000	25,316	50,632	117,250	95.42%
131	Retirement	32,255	41,000	19,747	39,494	60,500	47.56%
132	Social Security/Medicare	41,462	45,000	20,150	40,300	51,750	15.00%
135	Other Employee Benefits	2,505	1,750	310	620	2,250	28.57%
140	Wage Adjustment	0	3,500	0	3,637	4,000	14.29%
141	Expense Reimbursement	0	500	239	500	500	0.00%
142	Uniform	6,283	9,000	1,994	9,000	8,750	-2.78%
190	Overtime	16,744	12,000	10,982	30,000	15,000	25.00%
	Total PERSONAL SERVICES Exp	709,995	754,500	337,781	692,269	918,250	21.70%

Notes:

- 110** Provides funding for 50% of the Chief, Admin. Captain, Fire Inspector/PIO, and 25% of an Administrative Assistant. Across the Board pay increase for 2020 is included generally at 2.0% for non-union personnel.
- 111** Provides funding for 50% of the Chief, seven 24 Hour EMTs, and 25% of an Administrative Assistant. The EMTs are represented employees in which their contract is set through the end of 2020.
- It is proposed to add two new 24 hour Advanced EMTs in 2020. Permission has already been granted to fill the vacancy for one of these positions. The cost to add this position as of January 1, 2020 is estimated at \$70,708 for all wages and benefits at 100% funding for the year. Another ongoing concern remains our reliance on Volunteers to continue to fill necessary shifts and fulfill essential duties while their availability has been decreasing. Since the hours that Volunteers are able to cover has decreased, it is recommended to shift those funds used to incentivize their work towards the creation of a second new 24 hour Advanced EMT next year. This is recommended to be funded as of April 1, 2020 or 75% of the year which is estimated to cost \$53,031. This second position is considered a cost neutral move. The total reduction in incentive from the previous year is proposed at \$55,000 and the additional cost from the second position is projected less than that leaving only a minimally positive effect on the levy.
- 130** Health Insurance is provided through the State Plan. Rates on average increased by 5.2% while the Employee contribution was set at 7% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which is set to increase in 2020 to 6.75% of total wages from 6.55% that was applied the previous year for General Employees. For protective service employees it is also set to increase from 10.72% to 11.74% in 2020.
- 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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52200							
210	Support Services	6,347	4,500	248	4,800	5,000	11.11%
211	Consultant Services	8,400	8,750	4,200	8,400	8,500	-2.86%
220	Utilities	16,809	17,250	8,625	17,250	17,250	0.00%
221	Communication	15,006	19,000	4,670	19,426	18,500	-2.63%
240	Equipment Maintenance	32,115	32,500	22,126	32,500	30,000	-7.69%
241	Vehicle Maintenance	19,271	29,000	12,869	29,500	28,500	-1.72%
242	Facility Maintenance	1,137	1,250	639	1,600	1,750	40.00%
290	Other Contractual Services	0	0	2,535	2,535	0	-----
Total CONTRACTUAL SERVICES Exp		99,085	112,250	55,911	116,011	109,500	-2.45%

Notes:

- 210** Support services includes employee hiring and CPR cards. The department provides CPR training to the community, village departments, and department members.
- 211** Consultant Services primarily funds the medical direction for the department.
- 241** Vehicle maintenance provides annual maintenance and testing of department fleet of vehicles. 2020 was projected to be an increase due to large tire replacement. Based on the 2008 ambulance and 2000 heavy rescue being project to be replaced the account was able to be maintained.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52200							
310	Office Supplies	2,742	3,250	618	2,900	2,750	-15.38%
311	Postage	332	500	130	400	500	0.00%
320	Dues and Subscriptions	5,261	9,250	4,497	9,500	12,000	29.73%
330	Meeting Expenses	16,055	1,500	614	1,450	1,500	0.00%
331	Training Expenses	17,513	20,750	4,542	17,000	17,000	-18.07%
340	Operating Supplies	35,269	37,000	12,352	38,750	36,000	-2.70%
341	Fuel	15,984	17,500	6,644	15,500	15,500	-11.43%
343	Safety	8,839	7,000	2,015	6,900	7,000	0.00%
390	Miscellaneous	21,928	500	54	34,950	500	0.00%
391	Programming	2,413	3,750	1,165	3,679	3,750	0.00%
Total SUPPLIES AND EXPENSES Exp		126,336	101,000	32,631	131,029	96,500	-4.46%

Notes:

- 320** Dues and subscriptions provides funding for professional dues, association dues, and software subscriptions. The funds were moved from training to the account.
- 331** Training expenses provide tuition and books for new members and existing members to attend classes for certification and continuing education.
- 340** Operating supplies provides funds for tools, equipment, consumables and physicals.

FIXED CHARGES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52200							
510	Liability	3,609	3,750	3,609	3,609	3,750	0.00%
530	Rent	313,250	315,000	162,546	325,092	325,250	3.25%
Total FIXED CHARGES Exp		316,859	318,750	166,155	328,701	329,000	3.22%

Notes:

- 510** The account provides funding for supplemental accident and injury insurance coverage for Part-Time Staff.
- 530** The cost to have the Water Utility provide stand-by protection in the form of oversized water mains and fire hydrants. Amount is determined through Rate Case Applications approved by the PSC.

Total FIRE AND RESCUE Exp	1,252,275	1,286,500	592,478	1,268,010	1,453,250	12.96%
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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 economic development efforts.

PROGRAM DESCRIPTION:

Provides planning, zoning, economic development, plan review, building permits, inspection, property maintenance, and property management 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:

- Actively promote, study, and support affordable housing in the Village.
- Evaluate, plan, and study new areas for sustainable solutions within the Community.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	Allocated Revenue	0	0	0	0	0	-----
44300-101	Building Permit	124,577	95,000	47,399	100,000	100,000	5.26%
44300-102	HVAC Permit	49,645	45,000	17,393	45,000	45,000	0.00%
44300-103	Plumbing Permit	49,824	45,000	18,868	45,000	45,000	0.00%
44300-104	Electrical Permit	62,698	50,000	24,159	50,000	50,000	0.00%
44300-108	CD Occupancy Inspection Fee	10,150	10,000	4,295	10,000	10,000	0.00%
44900-000	Misc. CD Permit Fees	190,471	60,000	58,214	116,428	100,000	66.67%
46800-000	Community Development Fees	8,871	10,000	4,689	10,000	10,000	0.00%
47210-000	City - Building Inspection	6,880	0	0	0	0	-----
49300	Fund Balances Applied	0	0	0	250,000	0	-----
	Total COMM DEVEL Revenue	503,116	315,000	175,017	626,428	360,000	14.29%

Notes:

- 44300** Permitting for single family homes will remain strong and a majority of the revenue for 2020. Larger multi-family projects remain steady near the end of 2019 and into 2020.
- 101-104**
- 44900** Collection of impact fees that are transferred to other funds to pay off debt service related to large capital improvements like road construction, lift stations, and other projects.

EXPENDITURES

PERSONAL SERVICES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	52400						
110	Salaries	146,980	133,500	48,748	97,496	90,250	-32.40%
120	Part-Time	0	7,750	0	6,500	8,500	9.68%
130	Health Insurance	27,736	28,750	9,452	18,904	17,750	-38.26%
131	Retirement	9,102	8,750	3,187	6,374	6,250	-28.57%
132	Social Security/Medicare	10,992	11,000	3,924	7,849	7,750	-29.55%
135	Other Employee Benefits	787	1,000	246	492	250	-75.00%
140	Wage Adjustment	1,472	2,000	0	1,876	2,500	25.00%
141	Expense Reimbursement	0	500	0	500	500	0.00%
	Total PERSONAL SERVICES Exp	197,069	193,250	65,557	139,990	133,750	-30.79%

Notes:

- 110** Provides funding for a full-time Director, Inspector, Clerk, and part-time Code Enforcement positions. 70% 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 2020 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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52400							
210	Support Services	2,544	2,500	495	3,500	5,000	100.00%
211	Consultant Services	2,100	1,000	36,790	88,000	75,000	7400.00%
221	Communication	765	750	300	750	750	0.00%
240	Equipment Maintenance	2,706	3,500	0	1,000	2,500	-28.57%
241	Vehicle Maintenance	167	250	0	250	250	0.00%
Total CONTRACTUAL SERVICES Exp		8,282	8,000	37,585	93,500	83,500	943.75%

Notes:

210 Includes expenses associated with being part of the regional planning consortium and other service needs.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52400							
310	Office Supplies	3,540	3,000	243	500	1,500	-50.00%
311	Postage	575	500	313	500	500	0.00%
320	Dues and Subscriptions	324	750	0	750	1,500	100.00%
330	Meeting Expenses	1,772	1,250	142	500	2,000	60.00%
331	Training Expenses	0	1,000	154	500	2,500	150.00%
340	Operating Expenses	0	0	1,989	4,000	3,500	-----
341	Fuel	0	2,500	365	1,750	1,750	-30.00%
390	Miscellaneous	0	500	0	250,500	3,500	600.00%
Total SUPPLIES AND EXPENSES Exp		6,211	9,500	3,206	259,000	16,750	76.32%

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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52400							
810	Small Capital	1,043	2,000	0	2,000	2,000	0.00%
Total CAPITAL OUTLAY Exp		1,043	2,000	0	2,000	2,000	0.00%

Notes:

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

Total COMMUNITY DEVELOP Exp		212,605	212,750	106,349	494,490	236,000	10.93%
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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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	6,928	9,250	3,306	8,750	9,750	5.41%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
52500						
120 Part-Time	4,905	6,000	2,500	6,000	7,000	16.67%
132 Social Security/Medicare	375	500	191	500	500	0.00%
221 Communication	625	500	233	500	500	0.00%
330 Meeting Expenses	150	250	0	250	250	0.00%
331 Training Expenses	0	1,000	150	500	500	-50.00%
340 Operating Supplies	872	1,000	231	1,000	1,000	0.00%
Total EMERGENCY MGMT Exp	6,928	9,250	3,306	8,750	9,750	5.41%

Notes:

- 120** Annual Stipend paid to Emergency Management Director.

PUBLIC WORKS

GENERAL FUND - FUND 100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Evaluate pedestrian and bicycle improvement alternatives with new construction and develop policies regarding their implementation.
- Continue maintenance, streetscaping, and other aesthetic enhancements as opportunities arise.
- Develop sign installation and replacement policy/program in conjunction with Public Safety Committee and Departments.

PUBLIC WORKS BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenue	71,615	64,500	0	99,496	76,000	17.83%
41310	Water Utility Tax Equivalent	249,144	260,000	249,144	249,144	250,000	-3.85%
43530-000	State - Highway Aid	386,349	419,250	209,462	419,250	481,750	14.91%
46310-000	Public Works Fees	384	1,250	262	500	750	-40.00%
48200-101	Rent - Facility/Equip (Sewer)	82,542	46,000	23,000	46,000	46,000	0.00%
48200-102	Rent - Facility/Equip (Water)	5,701	46,000	23,000	46,000	46,000	0.00%
48200-103	Rent - Facility/Equip (Storm)	22,250	24,000	12,000	24,000	24,000	0.00%
	Total PUBLIC WORKS Revenue	817,985	861,000	516,868	884,390	924,500	7.38%

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 Equipment within Public Works is used by Staff and the cost of which shared equally by all funds that may use these items.

101-103 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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	53000						
110	Salaries	277,793	264,500	138,494	276,988	282,250	6.71%
120	Part-Time	0	1,000	0	1,000	750	-25.00%
124	Seasonal	0	3,500	1,949	3,898	20,250	478.57%
130	Health Insurance	56,005	63,500	40,714	81,428	80,000	25.98%
131	Retirement	19,029	18,750	10,119	20,239	21,250	13.33%
132	Social Security/Medicare	22,121	22,250	11,634	23,268	25,750	15.73%
135	Other Employee Benefits	546	1,500	308	616	1,500	0.00%
140	Wage Adjustment	6,326	6,000	0	6,000	5,000	-16.67%
141	Expense Reimbursement	0	500	0	500	500	0.00%
142	Uniform	748	3,750	384	3,700	3,750	0.00%
190	Overtime	12,655	20,500	5,747	15,000	24,000	17.07%
	Total PERSONAL SERVICES Exp	395,222	405,750	209,350	432,636	465,000	14.60%

Notes:

- 110** Provides funding for a Director, Assistant to the Director, Superintendent, Mechanic, and 8 Crew Person positions. Across the Board pay increase for 2020 is included generally at 2.0%. Wages are further allocated amongst the Parks Budget as well as the TIDs and Utilities.
- 120** A small portion of the part-time Utility Clerk is charged to this line item based on the work they do outside the utilities.
- 124** There are two LTE Public Works Crewperson positions funded from June through August.
- 130** Health Insurance is provided through the State Plan. Rates on average increased by 5.2% while the Employee contribution was set at 7% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which is set to increase in 2020 to 6.75% of total wages from 6.55% that was applied in 2019 for General Employees.
- 132** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 135** Provides funding to pay for the Village's share of life insurance and income continuation.
- 140** Includes funding for grid steps and merit pay as may be awarded to non-union personnel through the annual evaluation process.
- 141** This includes reimbursement to employees for expenses they may have incurred as part of their job in Public Works.
- 142** The uniform account is used to cloth Public Works Employees for their job in order to be presentable and safe.
- 190** Overtime is forecasted at 12.25% of the total wages for the Crew Person positions and distributed amongst funds the same as regular wages.

PUBLIC WORKS (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53000							
210	Support Services	111	0	675	800	1,000	-----
211	Consultant Services	6,246	15,000	152	15,000	15,000	0.00%
220	Utilities	35,228	35,000	17,348	35,000	35,000	0.00%
221	Communication	5,376	5,000	1,504	4,000	4,000	-20.00%
230	Street Maintenance	97,789	95,000	2,753	97,000	97,000	2.11%
240	Equipment Maintenance	3,737	3,000	1,055	3,000	3,000	0.00%
241	Vehicle Maintenance	32,994	37,500	10,272	34,000	37,500	0.00%
242	Facility Maintenance	10,184	16,000	2,584	10,000	10,000	-37.50%
291	Street Lighting	121,678	119,000	61,977	123,954	125,000	5.04%
Total CONTRACTUAL SERVICES Exp		313,344	325,500	98,320	322,754	327,500	0.61%

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 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

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53000							
310	Office Supplies	499	500	347	500	500	0.00%
311	Postage	0	250	60	250	250	0.00%
320	Dues and Subscriptions	0	750	370	500	750	0.00%
330	Meeting Expenses	1,243	1,250	138	500	1,250	0.00%
331	Training Expenses	0	250	311	500	500	100.00%
340	Operating Supplies	16,060	16,000	6,756	16,000	16,000	0.00%
341	Fuel	29,454	20,000	13,029	20,000	20,000	0.00%
370	Roadway Supplies	62,165	90,000	64,906	90,000	90,000	0.00%
390	Miscellaneous	0	250	0	250	2,250	800.00%
391	Programming	0	500	0	500	500	0.00%
Total SUPPLIES AND EXPENSES Exp		109,420	129,750	85,917	129,000	132,000	1.73%

Notes:

- 340** This account contains funding for the daily operation of the Department. Such items include pumps, nut and bolts, wood, rentals, tool repairs, rags, degreasers, chemicals, floor dry and other miscellaneous supplies.
- 341** Some fuel costs were allocated to the Parks Budget to account for its share of the expense.
- 370** This includes materials for road salt and other supplies for the streets. State bid prices are increasing for 2019 and the amount the Village needs to order will also increase due to additional lane miles of new roads annexed.
- 391** This includes materials for public events that promote public works (i.e. National Public Works week, open house, etc.)

Total PUBLIC WORKS Expenditures	817,985	861,000	393,586	884,390	924,500	7.38%
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SENIOR OUTREACH GENERAL FUND - FUND 100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Enhance community Volunteer Day and find ways to showcase other volunteer opportunities.
- Plan, evaluate, and implement new alternatives to the delivery of senior outreach services as needed in response to changes in revenue and service demands.
- Work with Public Safety Departments to evaluate need for comprehensive senior check in program.

SENIOR OUTREACH BUDGET SUMMARY

<i>REVENUES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	Allocated Revenue	121,654	141,750	55,885	111,856	133,750	-5.64%
46600-000	Senior Outreach Fees	720	500	1,440	1,440	1,500	200.00%
47350-101	County - Outreach Case Mgmt	48,305	50,500	25,175	50,500	55,750	10.40%
47350-102	County - Outreach Nutrition	15,730	19,500	9,797	19,500	15,250	-21.79%
47350-103	Towns - Outreach Services	31,300	26,500	13,750	27,000	43,500	64.15%
48500-102	Donations - Senior Outreach	0	3,000	0	3,000	3,500	16.67%
	Total SENIOR OUTREACH Revenue	217,709	241,750	106,048	213,296	253,250	4.76%

Notes:

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

EXPENDITURES

<i>PERSONAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	54600						
110	Salaries	136,077	106,750	51,127	102,254	110,500	3.51%
120	Part-Time	0	47,500	19,635	39,270	46,500	-2.11%
130	Health Insurance	36,292	36,750	17,155	34,309	38,500	4.76%
131	Retirement	7,897	9,000	3,968	7,937	9,500	5.56%
132	Social Security/Medicare	10,548	12,000	5,495	10,991	12,500	4.17%
135	Other Employee Benefits	364	1,000	193	385	750	-25.00%
140	Wage Adjustment	3,634	3,000	0	0	3,750	25.00%
141	Expense Reimbursement	2,083	1,500	554	2,000	2,000	33.33%
	Total PERSONAL SERVICES Exp	196,896	217,500	98,127	197,146	224,000	2.99%

Notes:

- 110-120** Provides funding for a Director, Case Manager, and part-time Case Worker/Volunteer Coordinator. Across the Board pay increase for 2020 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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
54600							
210	Support Services	1,000	500	910	1,000	2,500	400.00%
221	Communication	1,174	1,500	527	1,200	1,500	0.00%
240	Equipment Maintenance	2,796	2,500	0	0	2,000	-20.00%
Total CONTRACTUAL SERVICES Exp		4,970	4,500	1,438	2,200	6,000	33.33%

Notes:

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

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
54600							
310	Office Supplies	322	750	438	800	1,000	33.33%
311	Postage	656	750	298	750	750	0.00%
320	Dues and Subscriptions	250	750	246	400	500	-33.33%
321	Printing/Publication	6,862	8,000	3,390	7,500	10,000	25.00%
330	Meeting Expenses	2,401	500	88	300	500	0.00%
331	Training Expenses	0	4,000	564	1,000	3,000	-25.00%
340	Operating Supplies	1,370	1,500	675	1,500	2,000	33.33%
390	Miscellaneous	0	1,000	90	500	500	-50.00%
391	Programming	3,852	2,500	595	1,200	5,000	100.00%
Total SUPPLIES AND EXPENSES Exp		15,713	19,750	6,384	13,950	23,250	17.72%

Notes:

- 321** The Department publishes a newsletter monthly to advertise the meal program as well as other happenings. Also have redesigned the volunteer and department brochure.
- 331** Additional training has been devoted to the Department to generate and develop new programs to assist seniors with general safety issues within their everyday lives.
- 340** Includes funding for supplies used by Volunteers and at Community events.
- 391** Explore alternatives to the meal site through the creation of trial special events.

CAPITAL OUTLAY

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
54600							
810	Small Capital	130	0	100	0	0	-----
Total CAPITAL OUTLAY Exp		130	0	100	0	0	-----

Notes:

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

Total SENIOR OUTREACH Exp		217,709	241,750	106,048	213,296	253,250	4.76%
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PARKS

GENERAL FUND - FUND 100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

- Review public/private partnerships in parks to generate economic benefit.
- Adjust Staffing needs to add a seasonal positions to improve park maintenance as the Village continues to grow.
- Develop opportunities to create amenities for special needs kids, adults, and other health/wellness initiatives not otherwise provided through the Community.

PARKS BUDGET SUMMARY

REVENUES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	Allocated Revenue	256,514	300,500	87,174	152,313	365,750	21.71%
44200-102	Dog Park Permits	5,287	5,000	4,634	5,250	5,000	0.00%
46720-101	Parks Fees	15,286	16,000	5,480	16,000	15,000	-6.25%
49300	Fund Balances Applied	0	35,000	0	35,000	25,000	-28.57%
	Total PARKS Revenue	277,087	356,500	97,288	208,563	410,750	15.22%

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		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	55200						
110	Salaries	149,271	150,000	35,194	70,387	175,250	16.83%
120	Part-Time	0	1,000	0	1,000	1,000	0.00%
124	Seasonal	0	35,500	14,326	28,651	44,250	24.65%
130	Health Insurance	12,606	31,500	7,976	15,952	34,750	10.32%
131	Retirement	9,000	9,500	2,924	5,849	12,500	31.58%
132	Social Security/Medicare	11,520	13,500	3,879	7,759	17,750	31.48%
135	Other Employee Benefits	33	750	82	165	1,000	33.33%
140	Wage Adjustment	0	1,750	0	2,500	6,500	271.43%
190	Overtime	2,766	6,000	327	3,500	7,500	25.00%
	Total PERSONAL SERVICES Exp	185,196	249,500	64,709	135,763	300,500	20.44%

Notes:

- 110** Provides funding for a share of the cost of the Director, Assistant to the Director, Superintendent, and Crew Person position. Across the Board pay increase for 2020 is included generally at 2.0%. Wages are further allocated amongst the Parks Budget as well as Public Works budget, Solid Waste, TIDs, and Utilities.
- 124** There are presently 5 LTE Parks Crewperson positions that provide maintenance generally from May through September based on seasonal needs.
- 130-140** Remaining benefits are allocated in the same manner as other general employees.

PARKS (continued)
GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
55200							
210	Support Services	37,289	45,000	17,156	40,000	45,000	0.00%
220	Utilities	6,657	10,000	3,571	7,250	10,000	0.00%
242	Facility Maintenance	19,774	25,000	1,273	2,500	25,000	0.00%
Total CONTRACTUAL SERVICES Exp		63,721	80,000	22,000	49,750	80,000	0.00%

Notes:

- 210** Mainly forestry services related to EAB Response Plan and Indian Mounds Maintenance. Includes other expenses such as drug testing, tree removals and replacement trees.
- 242** Charges to this account include such items as cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, plumbing and other items needed to maintain the facility.

SUPPLIES AND EXPENSES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
55200							
330	Meeting Expenses	689	750	0	250	1,000	33.33%
331	Training Expenses	0	250	35	800	1,000	300.00%
340	Operating Supplies	27,481	20,000	8,771	18,000	22,000	10.00%
341	Fuel	0	5,000	1,502	3,250	5,000	0.00%
390	Miscellaneous	0	500	270	500	750	50.00%
391	Programming	0	500	0	250	500	0.00%
Total SUPPLIES AND EXPENSES Exp		28,170	27,000	10,579	23,050	30,250	12.04%

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.

Total PARKS Expenditures	277,087	356,500	97,288	208,563	410,750	15.22%
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2020 ANNUAL BUDGET

Communications and Technology

Fund #200

**2020
ANNUAL
BUDGET**

**Communications and
Technology**

Fund #200

Summary

Village of McFarland
2020 Communications/Technology Fund Operating Budget

FUND 200

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	37,500	24,500	24,500	24,500	24,500	0.00%
43000	Intergovernmental Revenues	0	0	0	0	10,000	-----
44000	Licenses and Permits	100,676	110,000	24,896	99,585	120,000	9.09%
48000	Miscellaneous Revenue	0	500	814	1,600	1,500	200.00%
49000	Other Financing Sources	0	8,000	0	2,829	0	-100.00%
Total Budget Revenue		138,176	143,000	50,210	128,514	156,000	9.09%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
55600	COMMUNICATIONS AND TECHNOLOGY	114,702	143,000	66,704	128,514	156,000	9.09%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		114,702	143,000	66,704	128,514	156,000	9.09%

Difference in Revenues over Expenditures	23,474	0	(16,493)	0	0
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Village of McFarland

2020 Communications/Technology Fund Operating Budget

Index Expenditures Summary

<i>PERSONAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
100							
110	Salaries	79,205	34,250	28,591	57,182	57,750	68.61%
120	Part-Time	0	52,500	8,501	17,002	30,750	-41.43%
130	Health Insurance	368	11,250	3,700	7,400	9,500	-15.56%
131	Retirement	716	2,250	1,864	3,727	4,000	77.78%
132	Social Security/Medicare	6,343	6,750	3,014	6,027	7,000	3.70%
135	Other Employee Benefits	0	250	3	250	250	0.00%
140	Wage Adjustment	2,280	1,750	0	1,575	2,500	42.86%
141	Expense Reimbursement	311	500	0	500	500	0.00%
Total PERSONAL SERVICES Exp		89,223	109,500	45,672	93,664	112,250	2.51%

<i>CONTRACTUAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
200							
210	Support Services	1,690	1,750	270	1,100	5,750	228.57%
211	Consultant Services	4,080	4,250	3,000	6,530	6,750	58.82%
221	Communication	1,222	1,500	1,141	2,470	3,000	100.00%
240	Equipment	67	500	250	500	500	0.00%
Total CONTRACTUAL SERVICES Exp		7,059	8,000	4,661	10,600	16,000	100.00%

<i>SUPPLIES AND EXPENSES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
300							
311	Postage	0	0	5	250	250	-----
320	Dues and Subscriptions	1,929	4,000	3,174	4,200	2,250	-43.75%
330	Meeting Expenses	275	500	40	500	1,000	100.00%
331	Training Expenses	0	1,750	134	250	1,500	-14.29%
340	Operating Supplies	1,341	2,250	1,737	2,250	4,250	88.89%
342	Technology	7,833	8,000	6,747	8,000	9,500	18.75%
390	Miscellaneous	42	500	334	500	500	0.00%
391	Programming	0	500	200	300	500	0.00%
Total SUPPLIES AND EXPENSES Exp		11,420	17,500	12,371	16,250	19,750	12.86%

<i>FIXED CHARGES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
500							
530	Rent	7,000	8,000	4,000	8,000	8,000	0.00%
Total FIXED CHARGES Exp		7,000	8,000	4,000	8,000	8,000	0.00%

114,702 143,000 66,704 128,514 156,000 9.09%

**2020
ANNUAL
BUDGET**

**Communications and
Technology**

Fund #200

Revenues

REVENUES

COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

Budget Summary

Taxes							
41000		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
41110	Property Taxes	37,500	24,500	24,500	24,500	24,500	0.00%
Total TAXES Rev		37,500	24,500	24,500	24,500	24,500	0.00%
Intergovernmental Revenues							
43000		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
43515	State - Cable Franchise Aid	0	0	0	0	10,000	-----
Total TAXES Rev		0	0	0	0	10,000	-----
Licenses and Permits							
44000		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
44120	Other Business Licenses	100,676	110,000	24,896	99,585	120,000	9.09%
Total LICENSES AND PERMIT Rev		100,676	110,000	24,896	99,585	120,000	9.09%
Miscellaneous Revenue							
48000		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48000	Miscellaneous Revenue	0	500	0	0	0	-100.00%
48100	Interest	0	0	814	1,600	1,500	-----
Total MISCELLANEOUS REVENUE Rev		0	500	814	1,600	1,500	200.00%
Other Financing Sources							
49000		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balances Applied	0	8,000	0	2,829	0	-100.00%
Total OTHER FINANCING SOURCES Rev		0	8,000	0	2,829	0	-100.00%
Total Budget Revenues		138,176	143,000	50,210	128,514	156,000	9.09%

**2020
ANNUAL
BUDGET**

**Communications and
Technology**

Fund #200

Expenses

COMMUNICATIONS AND TECHNOLOGY

COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

MISSION STATEMENT:

To provide community and Village with various communications and technology support.

PROGRAM DESCRIPTION:

The Comm & Tech Dept. entails multiple responsibilities to the community and Village through various paths of communications and technology. Paths such as the Village website, Village social media pages, Polco, The Outlook Newsletter, The Lookout E-Newsletter, Village phone system, various Village technologies, and more. In addition to those paths, the department also encompasses the [live] productions of community events, Village meetings, School Board meetings, and various school events throughout the year through their PEG channel, WMCF. These programs help to enhance communication and content provided to the community

PROGRAM OBJECTIVES:

- Provide quality, high definition programming content through WMCF's various broadcasting services (Charter, TDS, YouTube, and mcfarlandcablechannel.com).
- Provide support to the Village through communications and technology.
- Enhance Community communication and presence through a strategic communications plan which includes improved electronic mediums and meetings with various community groups, entities, and stakeholders.

COMMUNICATIONS AND TECHNOLOGY BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	114,702	143,000	66,704	128,514	156,000	9.09%

EXPENDITURES

PERSONAL SERVICES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
55600						
110 Salaries	79,205	34,250	28,591	57,182	57,750	68.61%
120 Part-Time	0	52,500	8,501	17,002	30,750	-41.43%
130 Health Insurance	368	11,250	3,700	7,400	9,500	-15.56%
131 Retirement	716	2,250	1,864	3,727	4,000	77.78%
132 Social Security/Medicare	6,343	6,750	3,014	6,027	7,000	3.70%
135 Other Employee Benefits	0	250	3	250	250	0.00%
140 Wage Adjustment	2,280	1,750	0	1,575	2,500	42.86%
141 Expense Reimbursement	311	500	0	500	500	0.00%
Total PERSONAL SERVICES Exp	89,223	109,500	45,672	93,664	112,250	2.51%

Notes:

110-120 Provides funding for a Director (FT), Technology Specialist (FT), 2 Audio/Visual Technicians (PT), and 2 Camera Operators (PT). This budget pays for 65% of the wages with the remainder picked up by outside funds. Across the Board pay increases for 2020 is included generally at 2.0%.

130-141 Remaining benefits provided by policy for part and full-time employment as is consistent with personnel policies.

COMMUNICATIONS AND TECHNOLOGY (continued)

COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55600						
210	Support Services	1,690	1,750	270	1,100	5,750	228.57%
211	Consultant Services	4,080	4,250	3,000	6,530	6,750	58.82%
221	Communication	1,222	1,500	1,141	2,470	3,000	100.00%
240	Equipment Maintenance	67	500	250	500	500	0.00%
	Total CONTRACTUAL SERVICES Exp	7,059	8,000	4,661	10,600	16,000	100.00%

Notes:

- 210** Services that help the day-to-day operations within the dept., such as Adobe Creative Suite, Brand Folder, and Constant Contact.
- 211** Similar to Support Services, but services in which persons may need to be involved for decisions/actions. Services such as GovOffice, and Polco.
- 221** Charges for the Dept.'s share of the Frontier system, US Cellular phone, and Charter Internet/TV.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55600						
311	Postage	0	0	5	250	250	-----
320	Dues and Subscriptions	1,929	4,000	3,174	4,200	2,250	-43.75%
330	Meeting Expenses	275	500	40	500	1,000	100.00%
331	Training Expenses	0	1,750	134	250	1,500	-14.29%
340	Operating Supplies	1,341	2,250	1,737	2,250	4,250	88.89%
342	Technology	7,833	8,000	6,747	8,000	9,500	18.75%
390	Miscellaneous	42	500	334	500	500	0.00%
391	Programming	0	500	200	300	500	0.00%
	Total SUPPLIES AND EXPENSES Exp	11,420	17,500	12,371	16,250	19,750	12.86%

Notes:

- 320** Throughout the course of a year, the department relies on various dues and subscriptions to help better the service they provide. Dues and subscriptions include items like WCM memberships, stock audio/video/photo, and Tightrope Software.
- 340** Funds to support cable, live event production, storage, and productions supplies.
- 342** Includes funding for live event production audio, storage for footage, camera monitors, hardware for server racks, and upgrades to create our footage in HD.

FIXED CHARGES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55600						
530	Rent	7,000	8,000	4,000	8,000	8,000	0.00%
	Total FIXED CHARGES Exp	7,000	8,000	4,000	8,000	8,000	0.00%

Notes:

- 530** Rent is paid back to the General Fund (100) for the Department's utilization of space within the Municipal Center.

Total COMMUNICATIONS & TECH Exp	114,702	143,000	66,704	128,514	156,000	9.09%
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TRANSFERS TO OTHER FUNDS COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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.

2020 ANNUAL BUDGET

Library

Fund #205

**2020
ANNUAL
BUDGET**

Library

Fund #205

Summary

Village of McFarland
2020 Library Fund Operating Budget

FUND 205

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	500,000	544,500	544,500	544,500	575,750	5.74%
43000	Intergovernmental Revenues	258,408	281,250	281,242	281,250	305,500	8.62%
45000	Fines, Forfeits, and Penalties	13,056	12,500	4,146	7,900	7,250	-42.00%
46000	Public Charges for Services	185	5,000	2,303	4,546	5,000	0.00%
48000	Miscellaneous Revenue	5,248	500	4,880	8,365	10,500	2000.00%
49000	Other Financing Sources	0	0	0	0	0	-----
Total Budget Revenue		776,897	843,750	837,070	846,562	904,000	7.14%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
55110	LIBRARY	747,626	843,750	398,217	794,436	904,000	7.14%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		747,626	843,750	398,217	794,436	904,000	7.14%
Diff in Revenues over Expenditures		29,271	0	438,853	52,126	0	

Village of McFarland

2020 Library Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	100						
110	Salaries	387,738	299,250	128,307	275,182	333,750	11.53%
120	Part-Time	9,860	159,750	72,706	144,350	164,750	3.13%
130	Health Insurance	96,060	98,000	42,280	84,560	87,000	-11.22%
131	Retirement	23,417	25,250	11,622	24,390	29,500	16.83%
132	Social Security/Medicare	29,002	34,750	15,030	31,145	39,000	12.23%
135	Other Employee Benefits	1,014	2,250	544	1,500	2,500	11.11%
140	Wage Adjustment	7,244	8,000	0	8,209	10,750	34.38%
141	Expense Reimbursement	0	500	0	0	500	0.00%
	Total PERSONAL SERVICES Exp	554,334	627,750	270,488	569,335	667,750	6.37%

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	200						
210	Support Services	14,054	23,750	7,875	23,750	28,750	21.05%
211	Consultant Services	42,916	43,500	44,796	44,800	45,000	3.45%
220	Utilities	25,852	28,000	12,890	25,780	28,000	0.00%
221	Communication	818	1,000	407	814	1,000	0.00%
240	Equipment Maintenance	7,874	8,500	6,592	8,513	9,000	5.88%
242	Facility Maintenance	21,022	14,000	8,969	17,939	16,000	14.29%
	Total CONTRACTUAL SERVICES Exp	112,535	118,750	81,529	121,595	127,750	7.58%

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	300						
310	Office Supplies	10,277	9,000	3,065	9,000	9,000	0.00%
311	Postage	261	250	40	250	250	0.00%
320	Dues and Subscriptions	670	500	0	500	500	0.00%
330	Meeting Expenses	2,881	1,000	325	1,000	1,000	0.00%
331	Training Expenses	1,761	2,750	930	4,000	2,750	0.00%
340	Operating Supplies	5,443	5,500	910	5,500	5,500	0.00%
342	Technology	45,978	6,500	6,755	7,755	13,750	111.54%
344	Collection - Print	10,157	53,250	25,804	55,000	55,000	3.29%
345	Collection - Audio/Visual	3,331	12,000	5,761	12,500	12,500	4.17%
390	Miscellaneous	0	500	0	0	250	-50.00%
391	Programming	0	6,000	2,610	8,000	8,000	33.33%
	Total SUPPLIES AND EXPENSES Exp	80,757	97,250	46,200	103,505	108,500	11.57%

747,626 843,750 398,217 794,436 904,000 7.14%

**2020
ANNUAL
BUDGET**

Library

Fund #205

Revenues

REVENUES

LIBRARY FUND - FUND 205

Budget Summary

Taxes		2018	2019	YTD	2019	2020	% Change
41000		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
41110	Property Taxes	500,000	544,500	544,500	544,500	575,750	5.74%
Total TAXES Rev		500,000	544,500	544,500	544,500	575,750	5.74%
Intergovernmental Revenues		2018	2019	YTD	2019	2020	% Change
43000		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
43720	County - Library Aid	258,408	281,250	281,242	281,250	305,500	8.62%
Total INTERGOVERNMENTAL Rev		258,408	281,250	281,242	281,250	305,500	8.62%
Fines, Forfeits, and Penalties		2018	2019	YTD	2019	2020	% Change
45000		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
45190	Library Fines	13,056	12,500	4,146	7,900	7,250	-42.00%
Total FINES & PENALTIES Rev		13,056	12,500	4,146	7,900	7,250	-42.00%
Public Charges for Services		2018	2019	YTD	2019	2020	% Change
46000		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
46710	Library Fees	185	5,000	2,303	4,546	5,000	0.00%
Total PUBLIC CHARGES Rev		185	5,000	2,303	4,546	5,000	0.00%
Miscellaneous Revenue		2018	2019	YTD	2019	2020	% Change
48000		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48000-000	Miscellaneous Revenue	5,248	500	0	0	500	0.00%
48100-000	Interest	0	0	4,880	8,365	10,000	-----
48500-101	Donations - General	0	0	0	0	0	-----
Total MISCELLANOUS REVENUE Rev		5,248	500	4,880	8,365	10,500	2000.00%
Other Financing Sources		2018	2019	YTD	2019	2020	% Change
49000		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balances Applied	0	0	0	0	0	-----
Total OTHER FINAN SOURCES Rev		0	0	0	0	0	-----
Total Budget Revenues		776,897	843,750	837,070	846,562	904,000	7.14%

**2020
ANNUAL
BUDGET**

Library

Fund #205

Expenses

LIBRARY

LIBRARY FUND - FUND 205

MISSION STATEMENT:

The mission of E.D. Locke Public Library is to provide high quality materials and services to fulfill the informational, recreational, educational and cultural needs of the entire community in an atmosphere that is welcoming and respectful.

PROGRAM DESCRIPTION:

The Library is open seven days a week, year round, to serve anyone who walks through the door. Patrons with library cards can check out print books, audio books, electronic books, magazines, software, DVDs, Blu-Rays, and CDs. The Library is a part of LinkCat which allows patrons to access materials from any of the libraries of the seven county South Central Library System. The Library also offers programming for children and adults; wireless internet access; meeting room space; and areas for quiet reading or study. Additionally, the Library provides literacy services in the community by taking materials and issuing library cards at McFarland schools, Shared Table dinner, senior living centers, and community events. By State Statute, the Library Board controls how budgeted funds are spent and directs the operations of the library.

PROGRAM OBJECTIVES:

- Partner with the Chamber to educate business community about what the library as to offer.
- Continue to partner with schools to assist with research education, promotion of the music program, providing extra materials for classrooms through classroom cards.
- Offer 1,000 Books before Kindergarten early literacy program where parents track the books that they are reading to their kids.
- Work with the Teen Advisory Board that was created in 2016 to hold at least 12 teen specific events.
- Hold two programs per month for adults with varying topics.

LIBRARY BUDGET SUMMARY

<i>REVENUES</i>	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	747,626	843,750	398,217	794,436	904,000	7.14%

Notes:

- 43720** The Library is partially compensated through aids from Dane County for services provided to patrons who live outside of McFarland.
- 45190** Fees and fines charged to patrons for late books, damage to materials, and other charges. The Library Board has provided direction to discontinue the levying and collection of fines. This budget assumes implementation of that action as of July 1, 2020.

LIBRARY (continued)

LIBRARY FUND - FUND 205

EXPENDITURES

PERSONAL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
55110							
110	Salaries	387,738	299,250	128,307	275,182	333,750	11.53%
120	Part-Time	9,860	159,750	72,706	144,350	164,750	3.13%
130	Health Insurance	96,060	98,000	42,280	84,560	87,000	-11.22%
131	Retirement	23,417	25,250	11,622	24,390	29,500	16.83%
132	Social Security/Medicare	29,002	34,750	15,030	31,145	39,000	12.23%
135	Other Employee Benefits	1,014	2,250	544	1,500	2,500	11.11%
140	Wage Adjustment	7,244	8,000	0	8,209	10,750	34.38%
141	Expense Reimbursement	0	500	0	0	500	0.00%
Total PERSONAL SERVICES Exp		554,334	627,750	270,488	569,335	667,750	6.37%

Notes:

- 110-120** Provides funding for a Director, Assistant Director, Adult Librarian, Youth Librarian (2), Circulation Supervisor, 7 Assistants (PT), and 5 Shelves. Across the Board pay increase for 2020 is included generally at 2.0%.

- 130** Health Insurance is provided through the State Plan. Rates on average increased by 5.2% while the Employee contribution was set at 7% on average according to the State formula. Funding is provided for single and family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.

- 131** The Village pays the employer share into the Wisconsin Retirement System which is set to increase in 2020 to 6.75% of total wages from 6.55% that was applied in 2019 for General Employees.

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

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

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

LIBRARY (continued)

LIBRARY FUND - FUND 205

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
55110							
210	Support Services	14,054	23,750	7,875	23,750	28,750	21.05%
211	Consultant Services	42,916	43,500	44,796	44,800	45,000	3.45%
220	Utilities	25,852	28,000	12,890	25,780	28,000	0.00%
221	Communication	818	1,000	407	814	1,000	0.00%
240	Equipment Maintenance	7,874	8,500	6,592	8,513	9,000	5.88%
242	Facility Maintenance	21,022	14,000	8,969	17,939	16,000	14.29%
Total CONTRACTUAL SERVICES Exp		112,535	118,750	81,529	121,595	127,750	7.58%

Notes:

- 210** Increase reflects actual costs for the services required to clean the facility.
- 211** Annual cost to be a member of the South Central Library Service (SCLS). Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals.

SUPPLIES AND EXPENSE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
55110							
310	Office Supplies	10,277	9,000	3,065	9,000	9,000	0.00%
311	Postage	261	250	40	250	250	0.00%
320	Dues and Subscriptions	670	500	0	500	500	0.00%
330	Meeting Expenses	2,881	1,000	325	1,000	1,000	0.00%
331	Training Expenses	1,761	2,750	930	4,000	2,750	0.00%
340	Operating Supplies	5,443	5,500	910	5,500	5,500	0.00%
342	Technology	45,978	6,500	6,755	7,755	13,750	111.54%
344	Collection - Print	10,157	53,250	25,804	55,000	55,000	3.29%
345	Collection - Audio/Visual	3,331	12,000	5,761	12,500	12,500	4.17%
390	Miscellaneous	0	500	0	0	250	-50.00%
391	Programming	0	6,000	2,610	8,000	8,000	33.33%
Total SUPPLIES AND EXPENSE Exp		80,757	97,250	46,200	103,505	108,500	11.57%

Notes:

- 342** Apportioned share of SCLS costs for shared online databases, wireless services, time monitoring software, antivirus protection, internet filters, and participation in a system wide e-materials buying pool.
- 344** Funding to maintain collection including books, magazines, newspapers, and other materials for adults and children.
- 391** Program supplies for story times, summer reading programs, class and community group visits, book clubs, author visits, and special events as may be applicable. Also includes additional funds for events to be held at Discovery Garden park during Summer months.

Total LIBRARY Exp		747,626	843,750	398,217	794,436	904,000	7.14%
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TRANSFERS TO OTHER FUNDS

LIBRARY FUND - FUND 205

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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.

**2020
ANNUAL
BUDGET**

**Youth
Center**

Fund #210

**2020
ANNUAL
BUDGET**

**Youth
Center**

Fund #210

Summary

Village of McFarland
2020 Youth Center Fund Operating Budget

FUND 210

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	25,750	25,750	25,750	25,750	25,000	-2.91%
47000	Intergovernmental Charges for Services	40,250	40,250	0	40,250	0	-100.00%
48000	Miscellaneous Revenue	15,000	15,000	7,838	15,750	15,750	5.00%
49000	Other Financing Sources	0	1,000	0	40,250	40,250	3925.00%
Total Budget Revenue		81,000	82,000	33,588	122,000	81,000	-1.22%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
55300	YOUTH CENTER	40,250	40,750	40,250	40,250	40,750	0.00%
59200	TRANSFERS TO OTHER FUNDS	40,250	41,250	0	41,250	40,250	-2.42%
Total Budget Expenditures		80,500	82,000	40,250	81,500	81,000	-1.22%

Difference in Rev over Exp 500 0 **(6,662)** 40,500 0

Index Expenditures Summary

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	200						
242	Facility Maintenance	0	500	0	0	500	0.00%
Total CONTRACTUAL SERVICES Exp		0	500	0	0	500	0.00%

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	300						
390	Miscellaneous	40,250	41,250	0	41,250	40,250	-2.42%
Total SUPPLIES AND EXPENSES Exp		40,250	41,250	0	41,250	40,250	-2.42%

GRANTS, CONTRIBUTIONS, AND OTHER

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	700						
720	Community Groups	40,250	40,250	40,250	40,250	40,250	0.00%
Total GRANTS, CONTRIBUTIONS, OTHER Exp		40,250	40,250	40,250	40,250	40,250	0.00%

80,500 82,000 40,250 81,500 81,000 -1.22%

**2020
ANNUAL
BUDGET**

**Youth
Center**

Fund #210

Revenues

REVENUES

YOUTH CENTER FUND - FUND 210

Budget Summary

Taxes		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	41000						
41110	Property Taxes	25,750	25,750	25,750	25,750	25,000	-2.91%
	Total TAXES Rev	25,750	25,750	25,750	25,750	25,000	-2.91%

Intergovernmental Charges for Services		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	47000						
47400	School District	40,250	40,250	0	40,250	0	-100.00%
	Total INTERGOV CHARGES FOR SERVICES Rev	40,250	40,250	0	40,250	0	-100.00%

Notes:

47400 The Village entered into an MOU with the School District for the sale of property at the Elementary Campus in 2017. This agreement provided a contribution from the School District to be used for the Youth Center within a designated fund to assist in their operational expenses.

Miscellaneous Revenue		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	48000						
48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	0	0	338	750	750	
48200-106	Rent - Property	15,000	15,000	7,500	15,000	15,000	0.00%
	Total MISCELLANEOUS REVENUE Rev	15,000	15,000	7,838	15,750	15,750	5.00%

Notes:

48200-106 The Village and the Youth Center entered into its current Lease Agreement on January 1, 2015 for the use of the old Library on Farwell Street.

Other Financing Sources		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	49000						
49200	Transfers from Other Funds	0	0	0	40,250	0	-----
49300	Fund Balance Applied	0	1,000	0	0	40,250	3925.00%
	Total OTHER FINANCING SOURCES Rev	0	1,000	0	40,250	40,250	3925.00%

Total Budget Revenues	81,000	82,000	33,588	122,000	81,000	-1.22%
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**2020
ANNUAL
BUDGET**

**Youth
Center**

Fund #210

Expenses

TRANSFERS TO OTHER FUNDS

YOUTH CENTER FUND - FUND 210

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	40,250	41,250	0	41,250	40,250	-2.42%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	59200					
390 Miscellaneous	40,250	41,250	0	41,250	40,250	-2.42%
Total TRANSFERS Exp	40,250	41,250	0	41,250	40,250	-2.42%

Notes:

390 With the Village's annual contribution to support the Youth Center operations covered by separate funding through the School District, the Village's previous funding (taxes and rent) for this purpose can be transferred to the General Fund to be included in Fund Balance to be applied to a future expense as may be determined by the Village Board.

2020 ANNUAL BUDGET

Debt Service

Fund #300

**2020
ANNUAL
BUDGET**

**Debt
Service**

Fund #300

Summary

Village of McFarland
2020 Debt Service Fund Operating Budget

FUND 300

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	1,332,500	1,414,750	1,414,750	1,414,750	1,449,500	2.46%
46000	Public Charges for Services	72,949	0	2,130	0	0	-----
48000	Miscellaneous Revenue	1,422	1,000	20,959	135,864	45,000	4400.00%
49000	Other Financing Sources	268,721	195,000	0	116,428	213,000	9.23%
Total Budget Revenue		1,675,592	1,610,750	1,437,839	1,667,042	1,707,500	6.01%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000	DEBT SERVICE	1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%

Difference in Revenues over Expenditures **254,916** **0** **1,271,371** **20,287** **0**

Index Expenditures Summary

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	300						
390	Miscellaneous	0	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		0	0	0	0	0	-----

DEBT SERVICE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	600						
610	Principal Payment	1,180,000	1,325,000	0	1,325,000	1,440,000	8.68%
620	Interest Payment	182,826	285,750	166,468	285,603	267,500	-6.39%
690	Other Debt Service	57,850	0	0	36,152	0	-----
Total DEBT SERVICE Exp		1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%

1,420,676 1,610,750 166,468 1,646,755 1,707,500

**2020
ANNUAL
BUDGET**

**Debt
Service**

Fund #300

Revenues

REVENUES

DEBT SERVICE FUND - FUND 300

Budget Summary

Taxes	
	41000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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41110	Property Taxes	1,332,500	1,414,750	1,414,750	1,414,750	1,449,500	2.46%
Total TAXES Rev		1,332,500	1,414,750	1,414,750	1,414,750	1,449,500	2.46%

Public Charges for Services	
	46000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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46900	Other Public Charges for Services	72,949	0	2,130	0	0	-----
Total PUBLIC CHARGES FOR SERV Rev		72,949	0	2,130	0	0	-----

Miscellaneous Revenue	
	48000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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48000	Miscellaneous	0	0	0	93,864	0	-----
48100	Interest	1,422	1,000	20,959	42,000	45,000	4400.00%
Total MISCELLANEOUS REVENUE Rev		1,422	1,000	20,959	135,864	45,000	4400.00%

Other Financing Sources	
	49000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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49200	Transfers from Other Funds	268,721	0	0	116,428	0	-----
49300	Fund Balances Applied	0	195,000	0	0	213,000	9.23%
Total OTHER FINANCING SOURCES Rev		268,721	195,000	0	116,428	213,000	9.23%

Total Budget Revenues	1,675,592	1,610,750	1,437,839	1,667,042	1,707,500	6.01%
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**2020
ANNUAL
BUDGET**

**Debt
Service**

Fund #300

Expenses

DEBT SERVICE

DEBT SERVICE FUND - FUND 300

MISSION STATEMENT:

To make all principal and interest payments on time without incurring penalties or impact the Village's financing standing.

PROGRAM DESCRIPTION:

The Debt Service for the Village currently incurs debt for all of the Village's funds as borrowed money is needed to sustain projects. The money borrowed is used to offset specific expenses identified in the approval to borrow that is made by the Village Board. Only Village Board can approve the borrowing of money for the Village.

PROGRAM OBJECTIVES:

- Review opportunities to retire debt early to save on interest expense.
- Review opportunities to refinance existing debt to save on interest expense.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%

Notes:

49300 The use of Fund Balance in 2020 is meant to keep the tax levy increase down. The Debt Service Fund had an ending balance in 2018 of \$837,769 and is projected for a small surplus in 2019. These funds can only be used to pay off debt whether as part of annual payments or for early debt retirement. Presently, there are no early call opportunities for retirement which would suggest these funds continue to be applied to keep this levy lower. The necessity for this amount may also end up being less due to reoffering premiums with the 2020 debt issuance and/or assessment collected.

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
610 Principal Payment	1,180,000	1,325,000	0	1,325,000	1,440,000	8.68%
620 Interest Payment	182,826	285,750	166,468	285,603	267,500	-6.39%
690 Other Debt Service	57,850	0	0	36,152	0	-----
Total DEBT SERVICE Exp	1,420,676	1,610,750	166,468	1,646,755	1,707,500	6.01%

Notes:

610 Annual Principal and Interest payments for the Village for debt service paid mainly out of the property tax levy.
620

**2020
ANNUAL
BUDGET**

**Tax Increment
District #3**

Fund #305

**2020
ANNUAL
BUDGET**

**Tax Increment
District #3**

Fund #305

Summary

Village of McFarland
2020 Tax Increment District #3 Fund Operating Budget

FUND 305

SUMMARY of REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000 Taxes	821,442	837,000	871,381	871,381	902,000	7.77%
43000 Intergovernmental Revenues	5,547	9,000	0	9,000	56,000	522.22%
46000 Public Charges for Services	0	41,500	0	0	30,000	-27.71%
48000 Miscellaneous Revenues	15,418	7,000	14,959	29,918	30,000	328.57%
49000 Other Financing Sources	0	151,500	0	51,500	855,250	464.52%
Total Budget Revenue	842,407	1,046,000	886,340	961,799	1,873,250	79.09%

SUMMARY of EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410 ADMINISTRATION	43,612	47,250	18,417	35,879	49,000	3.70%
56700 OPERATIONS	715,099	572,250	4,881	147,750	1,202,750	110.18%
58000 DEBT SERVICE	66,406	326,500	33,203	326,406	324,000	-0.77%
59200 TRANSFERS TO OTHER FUNDS	245,470	100,000	0	83,923	297,500	197.50%
Total Budget Expenditures	1,070,587	1,046,000	56,501	593,959	1,873,250	79.09%

Difference in Revenues over Expenditures **(228,181)** **0** **829,839** **367,841** **0**

**2020
ANNUAL
BUDGET**

**Tax Increment
District #3**

Fund #305

Revenues

REVENUES

TAX INCREMENT DISTRICT #3 - FUND 305

Budget Summary

Taxes							
	41000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
41120	Property Tax Increment	821,442	837,000	871,381	871,381	902,000	7.77%
	Total TAXES Rev	821,442	837,000	871,381	871,381	902,000	7.77%

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2019 was \$38,978,900 which is an increase from the prior year of \$547,700 or about a 1% increase.

Intergovernmental Revenues							
	43000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
43510	State - Exempt Computer Aid	5,547	9,000	0	9,000	56,000	522.22%
	Total INTERGOVERNMENTAL Rev	5,547	9,000	0	9,000	56,000	522.22%

Public Charges for Services							
	46000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
46850	Developer Guarantees	0	41,500	0	0	30,000	-27.71%
	Total PUBLIC CHARGES Rev	0	41,500	0	0	30,000	-27.71%

Miscellaneous Revenue							
	48000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	15,418	7,000	14,959	29,918	30,000	328.57%
48200-106	Rent - Property	0	0	0	0	0	-----
48300-000	Property Sales	0	0	0	0	0	-----
	Total MISCELLANEOUS REVENUE Rev	15,418	7,000	14,959	29,918	30,000	328.57%

Other Financing Sources							
	49000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49100	Borrowing Proceeds	0	0	0	0	0	-----
49200	Transfers from Other Funds	0	51,500	0	51,500	51,500	0.00%
49300	Fund Balance Applied	0	100,000	0	0	803,750	703.75%
	Total OTHER FINANCING Rev	0	151,500	0	51,500	855,250	464.52%

Total Budget Revenues	842,407	1,046,000	886,340	961,799	1,873,250	79.09%
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**2020
ANNUAL
BUDGET**

**Tax Increment
District #3**

Fund #305

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #3.

PROGRAM DESCRIPTION:

TID #3 is managed by the Community and Economic Development Director with assistance from the Village Administrator and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	43,612	47,250	18,417	35,879	49,000	3.70%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410						
110 Salaries	35,809	28,000	11,757	23,513	28,750	2.68%
120 Part-Time	0	2,250	0	0	2,500	11.11%
130 Health Insurance	24	4,750	1,429	2,857	4,500	-5.26%
131 Retirement	0	1,750	656	1,313	2,000	14.29%
132 Social Security/Medicare	0	2,250	812	1,624	2,500	11.11%
135 Other Employee Benefits	0	250	36	71	250	0.00%
140 Wage Adjustment	0	500	0	0	1,000	100.00%
210 Support Services	6,580	5,000	3,234	5,000	5,000	0.00%
211 Consultant Services	1,200	2,500	493	1,500	2,500	0.00%
Total ADMINISTRATION Exp	43,612	47,250	18,417	35,879	49,000	3.70%

Notes:

- 110** - Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage.
- 140** Department, Community Development and Public Works on an allocated percentage.
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries of TID #3 generally encompass the portion of Terminal Drive north of Ivywood Trail, the north half of Triangle Street, and the portions of Meinders Road and Voges Road that are in the Village. The district was established in 2004 and amended in 2008 with a maximum life of 23 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.
- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
Allocated Revenues		715,099	572,250	4,881	147,750	1,202,750	110.18%
EXPENDITURES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
		56700					
210	Support Services	4,990	10,000	4,004	10,000	10,000	0.00%
242	Facility Maintenance	1,309	2,000	878	2,000	2,000	0.00%
331	Training Expenses	0	500	0	500	500	0.00%
390	Miscellaneous	0	250	0	250	250	0.00%
725	Redevelopment Incentive	350,800	409,500	0	135,000	1,040,000	153.97%
726	Rehabilitation Incentive	0	100,000	0	0	100,000	0.00%
821	Streets - Construction	358,000	50,000	0	0	50,000	0.00%
826	Property	0	0	0	0	0	-----
Total OPERATIONS Exp		715,099	572,250	4,881	147,750	1,202,750	110.18%

Notes:

- 210** Engineering or planning services necessary to support operations of the District.
- 242** Expenses associated with property maintenance for properties acquired by the district following private ownership.
- 725** A new policy was approved in 2018 that established how incentives would be distributed. The Redevelopment Incentive was established to support large projects that are more likely to be new construction. An incentive was approved for 4703 Terminal Drive in 2019 with payments starting in 2019 and ending in 2020.
- 726** The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses. None have been issued to date.
- 821** Funds provided for streetscaping and other support for the transportation network within the District.

DEBT SERVICE

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenues	66,406	326,500	33,203	326,406	324,000	-0.77%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
610 Principal Payment	0	260,000	0	260,000	270,000	3.85%
620 Interest Payment	66,406	66,500	33,203	66,406	54,000	-18.80%
690 Other Debt Service	0	0	0	0	0	-----
Total DEBT SERVICE Exp	66,406	326,500	33,203	326,406	324,000	-0.77%

Notes:

610 Principal and Interest payments for the District's share of debt service payments.

620

**2020
ANNUAL
BUDGET**

**Tax Increment
District #4**

Fund #310

**2020
ANNUAL
BUDGET**

**Tax Increment
District #4**

Fund #310

Summary

Village of McFarland
2020 Tax Increment District #4 Fund Operating Budget

FUND 310

SUMMARY of REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000 Taxes	84,834	88,000	93,135	93,135	96,500	9.66%
43000 Intergovernmental Revenues	1,374	2,500	0	2,500	8,000	220.00%
46000 Public Charges for Services	8,750	0	0	0	0	-----
48000 Miscellaneous Revenues	1,300	70,000	0	0	0	-100.00%
49000 Other Financing Sources	245,470	100,000	0	13,923	17,500	-82.50%
Total Budget Revenue	341,728	260,500	93,135	109,559	122,000	-53.17%

SUMMARY of EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410 ADMINISTRATION	19,391	30,750	11,486	22,614	29,750	-3.25%
56700 OPERATIONS	224,722	143,000	4	250	6,250	-95.63%
58000 DEBT SERVICE	42,095	35,250	2,598	35,195	34,500	-2.13%
59200 TRANSFERS TO OTHER FUNDS	0	51,500	0	51,500	51,500	0.00%
Total Budget Expenditures	286,209	260,500	14,088	109,559	122,000	-53.17%

Difference in Revenues over Expenditures	55,519	0	79,048	0	0
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**2020
ANNUAL
BUDGET**

**Tax Increment
District #4**

Fund #310

Revenues

REVENUES

TAX INCREMENT DISTRICT #4 - FUND 310

Budget Summary

Taxes							
	41000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
41120	Property Tax Increment	84,834	88,000	93,135	93,135	96,500	9.66%
	Total TAXES Rev	84,834	88,000	93,135	93,135	96,500	9.66%

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2019 was \$4,078,400 which is a decrease from the prior year of \$29,200 or a reduction of about 0.25%.

Intergovernmental Revenues							
	43000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
43510	State - Exempt Computer Aid	1,374	2,500	0	2,500	8,000	220.00%
	Total INTERGOVERNMENTAL Rev	1,374	2,500	0	2,500	8,000	220.00%

Public Charges for Services							
	46000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
46850	Developer Guarantees	8,750	0	0	0	0	-----
	Total PUBLIC CHARGES FOR SERVICES Rev	8,750	0	0	0	0	-----

Miscellaneous Revenue							
	48000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48000-000	Miscellaneous Revenue	1,300	0	0	0	0	-----
48100-000	Interest	0	0	0	0	0	-----
48200-106	Rent	0	0	0	0	0	-----
48300-000	Property Sales	0	70,000	0	0	0	-100.00%
	Total MISCELLANEOUS REVENUE Rev	1,300	70,000	0	0	0	-100.00%

Other Financing Sources							
	49000	2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49100	Borrowing Proceeds	0	0	0	0	0	-----
49200	Transfers from Other Funds	245,470	100,000	0	13,923	17,500	-82.50%
49300	Fund Balance Applied	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES Rev	245,470	100,000	0	13,923	17,500	-82.50%

	Total Budget Revenues	341,728	260,500	93,135	109,559	122,000	-53.17%
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**2020
ANNUAL
BUDGET**

**Tax Increment
District #4**

Fund #310

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #4.

PROGRAM DESCRIPTION:

TID #4 is managed by the Community and Economic Development Director with assistance from the Village Administrator and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	19,391	30,750	11,486	22,614	29,750	-3.25%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410						
110 Salaries	16,215	18,250	8,849	17,698	18,250	0.00%
120 Part-Time	0	1,750	0	0	1,750	0.00%
130 Health Insurance	32	2,750	921	1,843	2,750	0.00%
131 Retirement	0	1,250	453	907	1,250	0.00%
132 Social Security/Medicare	0	1,500	565	1,131	1,500	0.00%
135 Other Employee Benefits	0	250	18	36	250	0.00%
140 Wage Adjustment	0	250	0	0	500	100.00%
210 Support Services	1,944	2,750	186	500	2,000	-27.27%
211 Consultant Services	1,200	2,000	493	500	1,500	-25.00%
Total ADMINISTRATION Exp	19,391	30,750	11,486	22,614	29,750	-3.25%

Notes:

- 110** - Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage.
- 140** Department, Community Development and Public Works on an allocated percentage.
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries for TID #4 generally encompass the Downtown, extending down Farwell Street to the western edge of the McFarland Shopping Center. TID #4 was established in 2008 and has a maximum life of 27 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.
- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES	2017	2018	YTD	2018	2019	% Change
	Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
Allocated Revenues	224,722	143,000	4	250	6,250	-95.63%

EXPENDITURES	2018	2019	YTD	2019	2020	% Change
	Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	56700					
210 Support Services	2,138	5,000	4	250	5,000	0.00%
242 Facility Maintenance	0	500	0	0	500	0.00%
331 Training Expenses	0	500	0	0	500	0.00%
390 Miscellaneous	0	250	0	0	250	0.00%
725 Redevelopment Incentive	16,565	0	0	0	0	-----
726 Rehabilitation Incentive	0	37,500	0	0	0	-100.00%
821 Streets - Construction	206,019	33,000	0	0	0	-100.00%
826 Property	0	66,250	0	0	0	-100.00%
Total OPERATIONS Exp	224,722	143,000	4	250	6,250	-95.63%

Notes:

- 210** Engineering or planning services necessary to support operations of the District.
- 242** Expenses associated with property maintenance for properties acquired by the district following private ownership.
- 725** A new policy was approved in 2018 that established how incentives would be distributed. The Redevelopment Incentive was established to support large projects that are more likely to be new
- 726** The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses. None have been issued to date.
- 821** Funds provided for streetscaping and other support for the transportation network within the District.

DEBT SERVICE

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenues	42,095	35,250	2,598	35,195	34,500	-2.13%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
610 Principal Payment	30,000	30,000	0	30,000	30,000	0.00%
620 Interest Payment	12,095	5,250	2,598	5,195	4,500	-14.29%
690 Other Debt Service	0	0	0	0	0	-----
Total DEBT SERVICE Exp	42,095	35,250	2,598	35,195	34,500	-2.13%

Notes:

- 610** The district has only one loan outstanding and that is from 2017 in which borrowed money was used to purchase a piece of property and fund streetscaping improvements. The term is for 10 years with the final payment due in 2026.
- 620**

**2020
ANNUAL
BUDGET**

**Tax Increment
District #5**

Fund #315

**2020
ANNUAL
BUDGET**

**Tax Incremental
District #5**

Fund #315

Summary

Village of McFarland
2020 Tax Increment District #5 Fund Operating Budget

FUND 315

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	0	0	0	0	17,250	-----
43000	Intergovernmental Revenues	0	0	0	0	0	-----
46000	Public Charges for Services	0	0	0	0	0	-----
48000	Miscellaneous Revenues	20,283	24,000	25,221	45,000	24,000	0.00%
49000	Other Financing Sources	930,000	6,500	0	70,000	280,000	4207.69%
Total Budget Revenue		950,283	30,500	25,221	115,000	321,250	953.28%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410	ADMINISTRATION	11,543	26,500	8,788	17,877	30,000	13.21%
56700	OPERATIONS	1,072,002	4,000	24,158	106,500	301,500	7437.50%
58000	DEBT SERVICE	3,500	0	0	0	31,750	-----
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		1,087,045	30,500	32,946	124,377	363,250	1090.98%

Difference in Revenues over Expenditures **(136,762)** **0** **(7,726)** **(9,377)** **(42,000)**

**2020
ANNUAL
BUDGET**

**Tax Increment
District #5**

Fund #315

Revenues

REVENUES

TAX INCREMENT DISTRICT #5 - FUND 315

Budget Summary

Taxes		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	41000						
41120	Property Tax Increment	0	0	0	0	17,250	-----
	Total TAXES Rev	0	0	0	0	17,250	-----

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The base value for this district was established as of January 1, 2018 in the amount of \$17,030,100. The equalized TID Increment Value as of 1/1/2019 saw an increase of \$833,600 or an increase of about 5% in the first year.

Intergovernmental Revenues		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	43000						
43510	State - Exempt Computer Aid	0	0	0	0	0	-----
	Total INTERGOVERNMENTAL Rev	0	0	0	0	0	-----

Public Charges for Services		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	46000						
46850	Developer Guarantees	0	0	0	0	0	-----
	Total PUBLIC CHARGES FOR SERVICES Rev	0	0	0	0	0	-----

Miscellaneous Revenue		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	48000						
48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	0	0	(1,485)	0	0	-----
48200-106	Rent	20,283	24,000	26,706	45,000	24,000	0.00%
48300-000	Property Sales	0	0	0	0	0	-----
	Total MISCELLANEOUS REVENUE Rev	20,283	24,000	25,221	45,000	24,000	0.00%

Other Financing Sources		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	49000						
49100	Borrowing Proceeds	930,000	0	0	0	0	-----
49200	Transfers from Other Funds	0	0	0	70,000	280,000	-----
49300	Fund Balance Applied	0	6,500	0	0	0	-100.00%
	Total OTHER FINANCING SOURCES Rev	930,000	6,500	0	70,000	280,000	4207.69%

Total Budget Revenues	950,283	30,500	25,221	115,000	321,250	953.28%
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**2020
ANNUAL
BUDGET**

**Tax Increment
District #5**

Fund #315

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #5.

PROGRAM DESCRIPTION:

TID #5 is managed by the Village Administrator with assistance from the Community Development Director and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	11,543	26,500	8,788	17,877	30,000	13.21%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51410						
110 Salaries	826	14,000	6,536	13,073	16,500	17.86%
120 Part-Time	0	1,750	0	0	1,750	0.00%
130 Health Insurance	74	2,250	766	1,531	2,500	11.11%
131 Retirement	0	750	391	782	1,250	66.67%
132 Social Security/Medicare	0	1,250	483	965	1,500	20.00%
135 Other Employee Benefits	0	250	13	26	250	0.00%
140 Wage Adjustment	0	250	0	0	250	0.00%
210 Support Services	10,642	5,000	187	500	5,000	0.00%
211 Consultant Services	0	1,000	413	1,000	1,000	0.00%
Total ADMINISTRATION Exp	11,543	26,500	8,788	17,877	30,000	13.21%

Notes:

- 110** - Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage.
- 140** Department, Community Development and Public Works on an allocated percentage.
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State.

DEBT SERVICE

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2017 Actual	2018 Budget	YTD 6/30/2018	2018 Projected	2019 Budget	% Change vs. 2018
Allocated Revenues	3,500	0	0	0	31,750	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
58000						
610 Principal Payment	0	0	0	0	0	-----
620 Interest Payment	0	0	0	0	31,750	-----
690 Other Debt Service	3,500	0	0	0	0	-----
Total DEBT SERVICE Exp	3,500	0	0	0	31,750	-----

Notes:

- 610** There is a loan outstanding for the purchase of property at 4719 Farwell Place. This was refinanced in 2019 and will **620** have interest only payments in 2020 and 2021 until the Development begins to realize full value.

TRANSFERS TO OTHER FUNDS

TAX INCREMENT DISTRICT #5 FUND - FUND 315

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
390						
Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 No transfers anticipated as part of the budget.

2020 ANNUAL BUDGET

Capital Projects

Fund #400

**2020
ANNUAL
BUDGET**

**Capital
Projects**

Fund #400

Summary

Village of McFarland
2020 Capital Projects Fund Operating Budget

FUND 400

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	300,000	310,000	310,000	310,000	320,000	3.23%
43000	Intergovernmental Revenues	6,651	0	0	0	38,000	-----
46000	Public Charges for Services	0	50,000	29,464	60,000	60,000	20.00%
47000	Intergovernmental Charges for Service	925,540	167,500	0	0	0	-100.00%
48000	Miscellaneous Revenues	153,676	70,000	18,324	75,000	70,000	0.00%
49000	Other Financing Sources	1,346,583	2,099,500	225,805	1,953,250	1,737,750	-17.23%
49100	Other Financing Sources - Borrowing	3,550,000	3,964,000	0	1,690,000	3,873,500	-2.28%
Total Budget Revenue		6,282,449	6,661,000	583,593	4,088,250	6,099,250	-8.43%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57120	ADMINISTRATION	47,381	48,500	19,227	34,000	34,500	-28.87%
57140	FACILITY MANAGEMENT	104,644	510,000	69,585	235,000	1,575,000	208.82%
57150	COMMUNICATIONS AND TECHNOLOGY	0	15,000	16,622	16,622	30,000	100.00%
57210	POLICE DEPARTMENT	122,808	160,000	84,568	159,969	55,000	-65.63%
57220	FIRE AND RESCUE DEPARTMENT	829,580	341,500	684	341,500	714,750	109.30%
57250	EMERGENCY MANAGEMENT	3,722	1,500	0	1,500	0	-100.00%
57310	PUBLIC WORKS	4,442,318	1,950,000	233,525	1,850,228	2,445,500	25.41%
57500	SENIOR OUTREACH	0	10,000	1,022	7,500	0	-100.00%
57610	LIBRARY	104,544	121,250	29,156	144,250	67,500	-44.33%
57620	PARKS	1,056,956	3,451,250	878,120	1,010,000	975,000	-71.75%
57700	COMMUNITY DEVELOPMENT	58,620	52,000	793	12,000	202,000	288.46%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		6,770,573	6,661,000	1,333,303	3,812,569	6,099,250	-8.43%

Difference in Revenues over Expenditures **(488,123)** **0** **(749,710)** **275,681** **0**

Village of McFarland
2020 Capital Projects Fund Operating Budget

Index Expenditures Summary

<i>CONTRACTUAL SERVICES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
200							
210	Support Services	20,832	110,000	13,586	25,000	250,000	127.27%
211	Consultant Services	66,150	175,000	24,083	45,000	300,000	71.43%
Total CONTRACTUAL SERVICES Exp		86,982	285,000	37,669	70,000	550,000	92.98%

<i>SUPPLIES AND EXPENSES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
300							
390	Miscellaneous	0	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		0	0	0	0	0	-----

<i>FIXED CHARGES</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
500							
590	Facility Reserve	0	150,000	0	160,000	150,000	0.00%
591	Vehicle Reserve	0	11,000	0	11,000	11,750	6.82%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
Total FIXED CHARGES Exp		0	201,000	0	211,000	201,750	0.37%

<i>CAPITAL OUTLAY</i>		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
800							
810	Small Capital	0	50,000	793	10,000	150,000	200.00%
811	Equipment	136,074	122,000	49,449	136,622	129,500	6.15%
812	Vehicle	886,573	604,000	184,721	599,228	875,000	44.87%
813	Technology	57,463	189,500	136,751	187,469	302,500	59.63%
820	Streets - Maintenance	1,113,039	450,000	11,372	450,000	475,000	5.56%
821	Streets - Reconstruction	2,496,064	955,000	31,938	1,000,000	846,500	-11.36%
822	Utilities	261,850	0	0	0	0	-----
823	Stormwater Utility	106,424	0	0	0	0	-----
824	Pedestrian Ways	17,060	80,000	0	80,000	200,000	150.00%
825	Facility Improvement	552,086	273,250	2,488	58,250	1,444,000	428.45%
826	Property	0	2,708,750	855,535	860,000	0	-100.00%
827	Park Development	1,056,956	742,500	22,585	150,000	925,000	24.58%
Total CAPITAL OUTLAY Exp		6,683,591	6,175,000	1,295,633	3,531,569	5,347,500	-13.40%

6,770,573 6,661,000 1,333,303 3,812,569 6,099,250 -8.43%

**2020
ANNUAL
BUDGET**

**Capital
Projects**

Fund #400

Revenues

REVENUES

CAPITAL PROJECTS FUND - FUND 400

Budget Summary

Taxes		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
41000							
41110	Property Taxes	300,000	310,000	310,000	310,000	320,000	3.23%
Total TAXES Rev		300,000	310,000	310,000	310,000	320,000	3.23%
Intergovernmental Revenues		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
43000							
43210-000	Federal - Public Safety Grant	6,651	0	0	0	38,000	-----
43520-000	State - Public Safety Grant	0	0	0	0	0	-----
Total INTERGOV REVENUES Rev		6,651	0	0	0	38,000	-----
Public Charges for Services		2017	2018	YTD	2018	2019	% Change
		Actual	Budget	6/30/2018	Projected	Budget	vs. 2018
46000							
46900	Other Public Charges for Services	0	50,000	29,464	60,000	60,000	20.00%
Total PUBLIC CHARGES Rev		0	50,000	29,464	60,000	60,000	20.00%
Intergovernmental Charges for Services		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
47000							
47330	Joint Transportation Projects	925,540	0	0	0	0	-----
47350	County - Grants	0	167,500	0	0	0	-100.00%
Total INTERGOV CHARGES Rev		925,540	167,500	0	0	0	-100.00%
Miscellaneous Revenues		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48000							
48000-000	Miscellaneous Revenue	37,492	0	4,908	5,000	0	-----
48100-000	Interest	67,435	50,000	13,415	50,000	50,000	0.00%
48300-000	Property Sales	22,943	20,000	0	20,000	20,000	0.00%
48500-103	Donations - Fire & Rescue	25,806	0	0	0	0	-----
Total MISC REVENUES Rev		153,676	70,000	18,324	75,000	70,000	0.00%
Other Financing Sources		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49000							
49100	Borrowing Proceeds	3,550,000	3,964,000	0	1,690,000	3,873,500	-2.28%
49200	Transfers from Other Funds	0	100,000	225,805	15,000	0	-100.00%
49230	Transfer - TID	0	66,250	0	0	0	-100.00%
49240	Transfer - Parks Fund	274,673	0	0	0	0	-----
49260	Transfer - Utilities	1,071,910	857,250	0	857,250	1,180,000	37.65%
49300	Fund Balances Applied	0	1,076,000	0	1,081,000	557,750	-48.16%
Total OTHER FINAN SOURCES Rev		4,896,583	6,063,500	225,805	3,643,250	5,611,250	-7.46%
Total Budget Revenues		6,282,449	6,661,000	583,593	4,088,250	6,099,250	-8.43%

**2020
ANNUAL
BUDGET**

**Capital
Projects**

Fund #400

Expenses

ADMINISTRATION

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To ensure capital needs are met through long term purchases meant to support the ongoing operations and service delivery of the Administration Department.

PROGRAM DESCRIPTION:

The Administration has capital needs from time to time to support larger purchases within the Department meant to have more longevity than one year's worth of operations. Areas considered in 2019 include continued funding of general computer purchases and the creation of a digital archiving system.

PROGRAM OBJECTIVES:

- Work with the Communications and Technology Department to prepare a long range plan for Computer replacment 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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	47,381	48,500	19,227	34,000	34,500	-28.87%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57120						
210-000 Support Services	0	10,000	4,950	10,000	0	-100.00%
211-000 Consultant Services	0	30,000	5,392	15,000	0	-100.00%
811-101 Equipment - Acquisition (General)	13,916	0	0	0	0	-----
813-101 Technology - Hardware	21,565	8,500	8,885	9,000	9,500	11.76%
813-102 Technology - Software	11,900	0	0	0	25,000	-----
Total ADMINISTRATION Exp	47,381	48,500	19,227	34,000	34,500	-28.87%

Notes:

- 813-101** Annually funding is set aside to replace computers within the Department and Organization that have outlived their useful life.
- 813-102** Funding provided to transition paper archives to a digital archiving system.

FACILITY MANAGEMENT

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

Includes technology related upgrades that effect the Village system wide, security enhancements as they effect service delivery, planning efforts surrounding facility improvements, and other general facility needs throughout the Village.

PROGRAM OBJECTIVES:

- Continue planning process and consider design implications of Village facility development.
- Complete improvement to Public Works Facility to address maintenance issues and make work space more efficient and expanded through remodeling.
- Replace and upgrade meeting room technology at the Municipal Center.
- Assess security needs and implement improvements where appropriate.

FACILITY MANAGEMENT CAPITAL BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues		99,394	375,000	0	185,000	1,234,000	229.07%
49200	Transfers from Other Funds	0	100,000	225,805	15,000	0	-100.00%
49260	Transfer - Utilities	5,250	15,000	0	15,000	6,000	-60.00%
49300	Fund Balances Applied	0	20,000	0	20,000	335,000	1575.00%
Total FACILITY MANAGEMENT Rev		104,644	510,000	225,805	235,000	1,575,000	208.82%

Notes:

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

49300 Some reserve funds (\$250,000) are allocated from the facility assigned fund balance to address maintenance issues at the Public Works Facility including roof replacement, hard scape paving, and general building repair. Additional funds (\$85,000) are allocated from reserves to replace air conditioning units at the Municipal Center.

EXPENDITURES

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57140							
210	Support Services	20,832	100,000	8,636	15,000	250,000	150.00%
211	Consultant Services	7,530	20,000	18,421	20,000	0	-100.00%
Total CONTRACTUAL SERVICES Exp		28,362	120,000	27,057	35,000	250,000	108.33%

Notes:

210 Includes facility planning and initial design services for the development of a Public Safety Facility and a Municipal Center remodeling that includes a Community Center.

FACILITY MANAGEMENT (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

FIXED CHARGES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57140							
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
Total FIXED CHARGES Exp		0	140,000	0	140,000	140,000	0.00%

Notes:

- 590** The intent of this line item is to reserve funds within the Capital Projects Fund Balance for the purpose of addressing facility maintenance needs organization wide including major improvements to the structure and mechanicals as might be necessary over time. The intent of which is to help lessen the need for borrowed money when improvements are needed.
- 592** The 5 Year CIP begins to set aside funds for land acquisition for facility development as might be necessary in the future. These funds will be reserved for this purpose similar to that of Facilities in the prior line item.

CAPITAL OUTLAY

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57140							
813-101	Technology - Hardware	10,145	50,000	42,145	50,000	10,000	-80.00%
825-101	Facility Improvement - Structural Work	66,136	75,000	383	10,000	1,000,000	1233.33%
825-102	Facility Improvement - Mechanicals	0	125,000	0	0	135,000	8.00%
825-103	Facility Improvement - General	0	0	0	0	40,000	-----
Total CAPITAL OUTLAY Exp		76,282	250,000	42,528	60,000	1,185,000	374.00%

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 is planned for several improvements in 2020 including roof replacement, mechanical replacment, interior office remodeling/expansion, mezzanine development, hardscape paving, and other general building maintenance items.
- 825-102** Two areas are addressed with this line item: 1) air conditioning replacement at the Municipal Center; and 2) additional security considerations within our facilities.
- 825-103** Funding included to purchase equipment upgrades for all meeting rooms (Community Room, Conference Room A, and Training Room). This equipment will provide higher quality cameras, microphones, projection, up-to-date wiring, as well as upgrades to the system for WMCF to broadcast meetings and other events held in these rooms at the highest quality provided.

Total FACILITY MANAGEMENT Exp		104,644	510,000	69,585	235,000	1,575,000	208.82%
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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:

With the exponential growth of technology and broadcasting, it would be in best interest to the public to update and replace out-of-date equipment to support cable programming and other services provided by the department in Conference Room A, the Community Room, and the Training room. This upgrade would benefit all those who participate on Village boards, committees, and commissions, as well as those who utilize the those rooms for other community organizations. These meeting room upgrades all tie in hand in hand; meaning, without once piece of equipment, it is harder to provide the same quality of technology and/or broadcast to it's full potential. These upgrades would bring the Village to a more current state of technology that would benefit the masses.

PROGRAM OBJECTIVES:

- Switch to HD Cameras and equipment to meet current broadcast standards.
- Provide the option for dual recording, i.e. two meetings going at the same time can both be recorded.
- Provide upgraded writing for quality audio and projection of presentations.

COMMUNICATIONS AND TECHNOLOGY CAPITAL BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	0	15,000	16,622	16,622	30,000	100.00%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57150						
811-101 Equipment - Acquisition (General)	0	15,000	16,622	16,622	30,000	100.00%
Total COMM AND TECH Exp	0	15,000	16,622	16,622	30,000	100.00%

Notes:

811-101 Funding included to purchase new video on demand and other network equipment in 2019.

POLICE DEPARTMENT

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide sufficient capital funding within the Police Department to meet capital needs to keep Officers responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

PROGRAM DESCRIPTION:

The Police Department has entered into a lease agreement for police car vehicles, but also has a variety of small capital needs for its officers to be responsive in the Community when needed as well as keeping them safe within the hazardous conditions they are some times called to respond to.

PROGRAM OBJECTIVES:

- Continue to fund lease program to provide optimal vehicles as police cars.
- Keep protective gear, equipment, and other small capital needs current in order to ensure Officer safety.

POLICE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	122,808	160,000	84,568	159,969	55,000	-65.63%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57210						
811-101 Equipment - Acquisition (General)	10,968	15,000	9,600	15,000	0	-100.00%
811-108 Equipment - Other	30,900	20,000	0	20,000	20,000	0.00%
812-101 Vehicle - Light Duty	36,263	0	0	0	0	-----
812-105 Vehicle - Leased	28,175	50,000	0	50,000	35,000	-30.00%
812-106 Vehicle - Other Vehicles	16,502	0	0	0	0	-----
813-101 Technology	0	75,000	74,969	74,969	0	-100.00%
Total POLICE DEPARTMENT Exp	122,808	160,000	84,568	159,969	55,000	-65.63%

Notes:

- 811-101** This funding allows for new and replacement equipment needs including but not limited to active threat response equipment (i.e. - helmets, shields, etc.) and light office furniture. 2020 funding transferred to General Fund for expense in 2019 through unexpended proceeds.
- 811-108** Annually the Village looks at ways to improve pedestrian and traffic safety throughout the Community. These funds are provided to assist in implementing desired improvements.
- 812-105** The current lease period for three patrol vehicles expired in 2019. The ongoing funding within this line item pays for the leasing costs for three vehicles going forward 2020-2022.
- 813-101** Funding for technology advancements within the Department include a mobile identification unit, GPS tracking equipment, replacement monitors for security cameras, and traffic collection system. 2020 funding transferred to General Fund for expense in 2019 through unexpended proceeds.

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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenues	797,123	341,500	684	341,500	676,750	98.17%
43210-000	Federal - Public Safety Grant	6,651	0	0	0	38,000	-----
43520-000	State - Public Safety Grant	0	0	0	0	0	-----
48500-103	Donations - Fire & Rescue	25,806	0	0	0	0	-----
	Total FIRE AND RESCUE DEPT Rev	829,580	341,500	684	341,500	714,750	109.30%

Notes:

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

FIRE AND RESCUE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57220							
591-000	Vehicle Reserve	0	5,000	0	5,000	5,750	15.00%
811-103	Equipment - Fire	15,006	22,250	0	22,250	29,000	30.34%
811-104	Equipment - EMS	4,056	8,250	579	8,250	5,500	-33.33%
811-105	Equipment - Medical	30,806	0	0	0	0	-----
812-101	Vehicle - Light Duty	80,411	0	0	0	40,000	-----
812-103	Vehicle - Heavy Duty	692,874	0	0	0	400,000	-----
812-104	Vehicle - Ambulance	0	268,000	0	268,000	0	-100.00%
813-101	Technology	6,427	34,750	0	34,750	234,500	574.82%
825-103	Facility Improvements	0	3,250	104	3,250	0	-100.00%
Total FIRE AND RESCUE DEPT Exp		829,580	341,500	684	341,500	714,750	109.30%

Notes:

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

- 811-103** Provides funding for small equipment needs, turnout great replacements, and other general items to support members in Fire and EMS services. Fire line item includes \$7,000 for the replacement of the second Thermal Image Cameras that was deferred from 2018.
- 811-104**

- 812-101** The foam trailer is scheduled for replacement in 2020. The foam trailer is used to apply firefighting foam to flammable liquids.

- 812-103** The Utility Vehicle is scheduled for replacement in 2020. The Utility Vehicle is a reduced replacement of the Heavy Rescue Squad that was purchased in 2000 with a 15 year life expectancy.

- 813-101** Annual replacement for mobile computers located within fleet vehicles. Funding provides for 1-3 replacements as needed. Bulk of the funds to be used for system wide radio system replacement of approximately forty portable radios and 12 mobile radios within vehicles.

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	3,722	1,500	0	1,500	0	-100.00%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57250						
811-101 Equipment - Acquisition (General)	913	1,500	0	1,500	0	-100.00%
812-106 Vehicle	2,809	0	0	0	0	-----
Total EMERGENCY MANAGEMENT Exp	3,722	1,500	0	1,500	0	-100.00%

Notes:

811-101 Aqua dams were purchased in 2018. Three additional aqua dams are requested for 2019.

PUBLIC WORKS

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

The use of capital funds to support the large and long term public works projects including road construction, vehicle replacement, equipment upgrades, and other capital priorities identified by the Department.

PROGRAM DESCRIPTION:

Public Works oversees capital improvements concerning roads, utilities, and other general public improvements that have a long term useful life. They also maintain a fleet of vehicles and equipment used in the service delivery, operations, and maintenance of the Department.

PROGRAM OBJECTIVES:

- Significant commitment to road construction through large and small projects to improve road network.
- Plan and design future road and other improvement projects within the 5 year CIP.

PUBLIC WORKS CAPITAL BUDGET SUMMARY

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenue	2,444,868	1,025,500	233,525	1,006,978	1,271,500	23.99%
47330	Joint Transportation Projects	925,540	0	0	0	0	-----
49230	Transfer - TID	0	66,250	0	0	0	-100.00%
49260	Transfer - Utilities	1,071,910	857,250	0	842,250	1,174,000	36.95%
49300	Fund Balances Applied	0	1,000	0	1,000	0	-100.00%
	Total PUBLIC WORKS Rev	4,442,318	1,950,000	233,525	1,850,228	2,445,500	25.41%

Notes:

4870 There are several planning capital expenses for 2019 where the Utilities (600) and Stormwater (605) Fund share in these expenses:

Project	Water Utility	Sanitary Sewer	Storm Sewer	TID	Total
Equip Acquisition	20,000	0	0	0	20,000
Leased Equip	4,250	4,250	4,250	0	12,750
Mower	3,750	3,750	3,750	0	11,250
Pickup Truck	10,000	10,000	10,000	0	30,000
Utility Van	45,000	45,000	0	0	90,000
Vehicle Reserve	1,000	1,000	1,000	0	3,000
Technology	2,500	2,500	2,500	0	7,500
Street Const	634,500	0	0	0	634,500
Pedestrian Ways	0	0	100,000	0	100,000
Well Maintenance	265,000	0	0	0	265,000
	986,000	66,500	121,500	0	1,174,000

PUBLIC WORKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

CONTRACTUAL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57310							
211	Consultant Services	0	125,000	270	10,000	200,000	60.00%
Total CONTRACTUAL SERVICES Exp		0	125,000	270	10,000	200,000	60.00%

Notes:

- 211** There are essentially three areas where engineering assistance is needed in 2020 to design projects for implementation in later years. 1) There is \$125,000 provided here to contract with the Village Engineer to design Phase 4 of the County Highway MN Project which is programmed for reconstruction in 2021. 2) We have included \$50,000 for design, planning, and easement drafting in order to advance the second phase of utility undergrounding on Farwell Street. 3) Finally, \$25,000 is included to design a new Community wide wayfinding signage system that would include the new brand and be all encompassing of the Village.

FIXED CHARGES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57310							
591	Vehicle Reserve	0	4,000	0	4,000	4,000	0.00%
Total FIXED CHARGES Exp		0	4,000	0	4,000	4,000	0.00%

Notes:

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

CAPITAL EQUIPMENT

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57310							
811-101	Equipment - Acquisition (General)	0	0	0	0	20,000	-----
811-102	Equipment - Leased	8,593	25,000	4,779	25,000	25,000	0.00%
812-101	Vehicle - Light Duty	29,539	35,000	34,828	34,828	55,000	57.14%
812-102	Vehicle - Medium Duty	0	90,000	85,400	85,400	190,000	111.11%
812-103	Vehicle - Heavy Duty	0	161,000	64,493	161,000	155,000	-3.73%
813-101	Technology	0	0	0	0	10,000	-----
Total CAPITAL EQUIPMENT Exp		38,131	311,000	189,500	306,228	455,000	46.30%

Notes:

- 811-101** The Department is looking to acquire a pipe cutter to assist in the maintenance of pipes within the Water Utility.
- 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 are two items scheduled for replacement within this line item next year: 1) a small mower for \$15,000 and 2) a pickup truck for \$40,000.
- 812-102** There are two items scheduled for replacement within this line item next year: 1) a large mower for \$100,000 and 2) a utility van for \$90,000.
- 812-103** The bucket truck is recommended for replacement in 2020. The bucket truck is a 2000 model year that is starting to have electrical issues that are impacting the safe operation of the vehicle.
- 813-101** Replacement of hand held radios within the Department and base unit for system (partner project with Fire and Rescue Department).

PUBLIC WORKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

CAPITAL IMPROVEMENTS

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57310							
820-101	Street Maintenance - Annual	0	300,000	3,174	300,000	325,000	8.33%
820-102	Street Maintenance - Resurface	1,113,039	150,000	8,198	150,000	150,000	0.00%
821-000	Streets - Reconstruction	2,496,064	955,000	31,938	1,000,000	846,500	-11.36%
822-000	Utilities	261,850	0	0	0	0	-----
823-000	Stormwater Utility	106,424	0	0	0	0	-----
824-000	Pedestrian Ways	17,060	80,000	0	80,000	200,000	150.00%
825-101	Facility	409,748	25,000	445	0	265,000	960.00%
Total CAPITAL IMPROVEMENTS Exp		4,404,186	1,510,000	43,755	1,530,000	1,786,500	18.31%

Notes:

- 820** Includes basic street repairs needed on annual basis that have a longer than one year useful life. This includes repaving work of Creamery Court. We will also partner with the Town of Dunn next year for shared improvements to the Exchange Street Bridge.
- 101-102**
- 821-000** Includes the replacement of new water main and full pavement as determined in two locations. The first is Autumn Lane from Timber Drive to Main Street, and the second is Burma Road from Water Tower Drive to USH 51.
- 824-000** This will be a shared project in 2020 with the Stormwater Utility to improve drainage along the Lower Yahara River Bike Trail on Elvehjem Road. This will require the repaving and elevation of the trail along with potential piping or ditch improvements adjacent to it to better convey water from the corridor.
- 825-101** This project includes several repairs to Village wells that provide for our water supply. The work planned there includes pulling and inspecting of the well pump and their components. Electrical upgrades are recommended and stand by engine replacements along with minor building repairs are needed.

Total PUBLIC WORKS Exp	4,442,318	1,950,000	233,525	1,850,228	2,445,500	25.41%
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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		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	Allocated Revenues	0	5,000	1,022	2,500	0	-100.00%
49300	Fund Balances Applied	0	5,000	0	5,000	0	-100.00%
	Total POLICE DEPARTMENT Rev	0	10,000	1,022	7,500	0	-100.00%

Notes:

49300 Suggested use of fund balance to cover equipment costs.

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	57500						
811-101	Equipment	0	5,000	0	5,000	0	-100.00%
813-101	Technology	0	5,000	1,022	2,500	0	-100.00%
	Total SENIOR OUTREACH Exp	0	10,000	1,022	7,500	0	-100.00%

Notes:

811-101 Refrigerators were scheduled for replacement in 2018 but deferred into 2019. New furniture is planned for 2019 to improve furnishings within the Department.

813-101 A laptop was authorized in 2018 to assist in field visits and case management. The funding for 2019 is for workstation replacements.

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

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues		104,544	46,250	0	59,250	7,500	-83.78%
46900	Other Public Charges for Services	0	50,000	29,464	60,000	60,000	20.00%
49300	Fund Balances Applied	0	25,000	0	25,000	0	-100.00%
Total LIBRARY Rev		104,544	121,250	29,464	144,250	67,500	-44.33%

Notes:

- 46900** The Village charges an impact fee with new development in order to pay for the debt service associated with the Library's construction in the early 2000's. This debt service was retired and the fee is being moved to Capital Projects in order to be reserved for future facility construction needs.

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57610							
590-000	Facility Reserve	0	50,000	0	60,000	50,000	0.00%
811-106	Equipment - Furniture	20,917	0	6,381	7,500	0	-----
811-107	Equipment - Shelving	0	10,000	6,144	10,000	0	-100.00%
811-108	Equipment - Other	0	0	5,344	5,500	0	-----
813-101	Technology - Hardware	7,426	16,250	9,731	16,250	13,500	-16.92%
813-102	Technology - Software	0	0	0	0	0	-----
825-101	Facility - Structural Work	1,825	45,000	1,555	45,000	4,000	-91.11%
825-102	Facility - Mechanicals	74,377	0	0	0	0	-----
Total LIBRARY Exp		104,544	121,250	29,156	144,250	67,500	-44.33%

Notes:

- 590-000** Revenue collected from Library Impact Fee is set aside within fund balance to be used for future facility needs.
- 825-101** Ongoing site improvements to the facility as well as general property are planned for the coming year.

PARKS

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide adequate, working, and functional capital equipment to meet the needs of users and Staff of the Parks facilities and other public/open spaces.

PROGRAM DESCRIPTION:

Parks' capital needs require a variety of different funding assistance to keep playground equipment functional and fresh, add/maintain shelters, park planning to determine new projects, and continued trail development. Some of these expenses can be offset by park development and impact fees as allowed under Ordinance in order to lower borrowing needs.

PROGRAM OBJECTIVES:

- Follow through on planning efforts in order to implement capital projects and large improvement initiatives within Village Parks.
- Review opportunities for implementation of a Community Park that would allow for large acreage and long term athletic facilities.
- Continued phased implementation of new improvements at Orchard Hill Park.
- Develop opportunities to create park amenities for special needs kids, adults, and other health/wellness initiatives not otherwise provided through Community.

PARKS CAPITAL BUDGET SUMMARY

REVENUES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	Allocated Revenue	782,283	3,192,500	878,120	1,010,000	725,000	-77.29%
47350	County - Grants	0	167,500	0	0	0	-100.00%
49230	Transfer - TID	0	66,250	0	0	0	-100.00%
49240	Transfer - Parks Fund	274,673	0	0	0	0	-----
49300	Fund Balances Applied	0	25,000	0	0	250,000	900.00%
	Total PARKS Rev	1,056,956	3,451,250	878,120	1,010,000	975,000	-71.75%

Notes:

- 49240** The Village charges park development and impact fees at the time of plat approval and permitting for new construction. This allows for the development of parks without having to rely solely on borrowed money or tax levy. The contributions from the Parks Fund for associated and eligible projects is contained within Fund 405.

PARKS (continued)
CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57620							
211-000	Consultant Services	0	0	0	0	50,000	-----
824-000	Pedestrian Ways	0	0	0	0	0	-----
826-000	Property	0	2,708,750	855,535	860,000	0	-100.00%
827-103	Park Development - Brandt	396,933	100,000	0	0	0	-100.00%
827-105	Park Development - Conrad Jaeger	304	0	0	0	0	-----
827-107	Park Development - Discovery Garden	200,562	0	0	0	0	-----
827-111	Park Development - Lewis	0	0	0	0	0	-----
827-112	Park Development - McDaniel	275,252	117,500	2,070	75,000	100,000	-14.89%
827-113	Park Development - McFarland	165	25,000	0	0	25,000	0.00%
827-116	Park Development - Orchard Hill	183,741	500,000	20,515	75,000	750,000	50.00%
827-118	Park Development - Community Park	0	0	0	0	50,000	-----
Total PARKS Exp		1,056,956	3,451,250	878,120	1,010,000	975,000	-71.75%

Notes:

- 211-000** These funds would be used to hire a consultant to prepare a plan/design for new park improvement that is geared towards kids with special needs. This is estimated around \$10,000. There are also funds included for design services related to aquatics development. The Aquatics Feasibility Study was completed early in 2019 and if desired, these funds could be applied to next steps if a project is desired for implementation based upon that ongoing discussion.
- 827-112** The parking lot reconstruction was completed in 2018 along with a small bicycle kiosk with drinking fountain, repair station, and bulletin board. In 2019, internal paved trails were completed in order to improve accessibility throughout the park including a connection from the trail to the pier. In 2020 the funding is included to complete the facility addition, second open air shelter, and gateway signage. The funding provided here to be split between Parks and Capital Projects will accomplish these three final items.
- 827-113** This funding is to prepare a new master plan for McFarland Park. The park is changing and as participation in its users grow, more changes are likely on the horizon. Preparing a new Master Plan now will help to organize this effort and gather input from these various groups as well as the Public on its future development.
- 827-116** A parking lot was constructed in 2018 along with a significant restoration to clear out invasive species and overgrown plants within the park. This allows for further development of the park as the Village looks to continue work to develop a disc golf course, connection to the Lower Yahara Trail, dog park expansion, future facility planning, and additional woodland restoration. Update...
- 827-118** The Village purchased approximately 36 acres of land in 2019 that it intends to develop in the future as a Community Park. Master Planning is needed to work with a consultant and the Community to determine how best to layout the future use of this land. It is proposed to conduct this planning work in conjunction with the planning work planned for McFarland Park.

COMMUNITY DEVELOPMENT

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

The long term vision for the Community is important across many different views, to that end the Planning Capital Projects fund will address those planning activities that advance the development of this vision.

PROGRAM DESCRIPTION:

The Planning Capital Fund addresses its needs when required plans are due for an update or new initiatives are sought to address some sort of deficiency. The updated of the Comprehensive Plan update was completed in 2017. Planning projects recently completed in 2018 include a branding initiative and parks/open space plan update.

PROGRAM OBJECTIVES:

- Continue phased implementation of branding initiative.
- Review alternatives for new neighborhood plans or special projects.

COMMUNITY DEVELOPMENT CAPITAL BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	58,620	52,000	793	12,000	202,000	288.46%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57700						
210 Support Services	0	0	0	0	0	-----
211 Consultant Services	58,620	0	0	0	50,000	-----
591 Vehicle Reserve	0	2,000	0	2,000	2,000	0.00%
810 Small Capital	0	50,000	793	10,000	150,000	200.00%
Total COMMUNITY DEVELOPMENT Exp	58,620	52,000	793	12,000	202,000	288.46%

Notes:

- 211** The Village desires to create a Sustainability Plan for the Community for the betterment of the environment both as it relates to Village operations and how individuals are encouraged to utilize their property. Village also desires to complete an Affordable Housing Study to improve affordable housing options in the Village.
- 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 first phase of branding implementation. The phasing plan following acceptance of the branding style guide was under final review at the time of budget submittal and can be finalized to the Village Board's content when complete.

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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.

2020 ANNUAL BUDGET

Parks

Fund #405

**2020
ANNUAL
BUDGET**

Parks

Fund #405

Summary

Village of McFarland
2020 Parks Fund Operating Budget

FUND 405

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43000	Intergovernmental Revenues	0	0	0	0	10,000	-----
46000	Public Charges for Services	184,714	180,000	117,237	210,000	204,000	13.33%
48000	Miscellaneous Revenue	37,014	14,250	3,037	6,000	11,000	-22.81%
49000	Other Financing Sources	0	154,500	0	0	465,000	200.97%
Total Budget Revenue		221,728	348,750	120,274	216,000	690,000	97.85%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
57620	PARK IMPROVEMENTS	62,590	348,750	0	0	690,000	97.85%
59200	TRANSFERS TO OTHER FUNDS	274,673	0	0	0	0	-----
Total Budget Expenditures		337,263	348,750	0	0	690,000	97.85%

Difference in Revenues over Expenditures **(115,536)** **0** **120,274** **216,000** **0**

**2020
ANNUAL
BUDGET**

Parks

Fund #405

Revenues

REVENUES

PARKS FUND - FUND 405

Budget Summary

Intergovernmental Revenues	
	43000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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43570	State - Parks Grant	0	0	0	0	10,000	-----
Total OTHER FINANCING SOURCES Rev		0	0	0	0	10,000	-----

Public Charges for Services	
	46000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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46720-101	Park Fees - User Charges	47,278	0	0	0	0	-----
46720-102	Park Fees - General Impact	0	25,000	30,936	50,000	45,000	80.00%
46720-103	Park Fees - Development impact	129,382	150,000	81,031	150,000	150,000	0.00%
46720-104	Park Fees - Facility Impact	5,401	3,000	3,534	7,000	5,000	66.67%
46720-105	Park Fees - Trail Impact	2,653	2,000	1,735	3,000	4,000	100.00%
Total PUBLIC CHARGES FOR SERVICES Rev		184,714	180,000	117,237	210,000	204,000	13.33%

Miscellaneous Revenue	
	48000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	4,397	3,000	3,037	6,000	6,000	100.00%
48500-101	Donations - General	32,617	11,250	0	0	5,000	-55.56%
Total MISCELLANEOUS REVENUE Rev		37,014	14,250	3,037	6,000	11,000	-22.81%

Other Financing Sources	
	49000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied	0	154,500	0	0	465,000	200.97%
Total OTHER FINANCING SOURCES Rev		0	154,500	0	0	465,000	200.97%

Total Budget Revenues	221,728	348,750	120,274	216,000	690,000	97.85%
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**2020
ANNUAL
BUDGET**

Parks

Fund #405

Expenses

PARK IMPROVEMENTS

PARKS FUND - FUND 405

MISSION STATEMENT:

To preserve the ongoing enjoyment and care of the Park System through the utilization of funds generated by the Village's growth.

PROGRAM DESCRIPTION:

The Park Fund is intended to be utilized for the expenditure of segregated revenues collected by Fees in Lieu of Parkland Dedication and Park Improvement Impact Fees. The Village's Policy on Expenditure of Parks Capital Projects Fund Revenues establishes the fee types, usages, and prohibited expenditures for this fund. Only appropriate park-related capital expenditures that are full funded through fees in lieu and impact fees are to utilize the Parks Fund. Parks operations and maintenance expenses are to be accounted in the Parks Department portion of the General Fund. Other parks-related capital expenses that are funded through other sources are to be in the Capital Projects Fund.

PROGRAM OBJECTIVES:

- Accurately apply all parks related impact fee to ensure ongoing health of fund.
- Work with Staff and Community to enhance parks system wide as possible.
- Develop opportunities to create park amenities for special needs kids, adults, and other health/wellness initiatives not otherwise provided through Community.

PARKS FUND CAPITAL BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	62,590	348,750	0	0	690,000	97.85%

Notes:

- 46720-102** Fees collected through new construction and development to pay for park impacts.
- 46720-103** Developers are required to pay fees as established in ordinance based on the amount of parkland dedication that is provided which have been substantial in recent years due to commercial developments not having land available to dedicate.
- 46720-104** Fees collected through new construction and development to pay for impacts to public works facilities.
- 46720-105** Fees collected through new construction and development to pay for impacts to trails.
- 48500-101** The Village entered into agreements with the Bocce Association and Soccer Club for facility development in 2018. Each club is on different terms and payback schedules as a donation of those facilities back to the Village.

PARK IMPROVEMENTS (continued)

PARKS FUND - FUND 405

EXPENDITURES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
57620							
811-101	Equipment	15,600	15,000	0	0	15,000	0.00%
824-000	Pedestrian Ways	0	0	0	0	0	-----
825-101	Facility Improvements	45,955	50,000	0	0	50,000	0.00%
826-000	Property	0	66,250	0	0	0	-100.00%
827-101	Arnold Larson	0	0	0	0	100,000	-----
827-103	Brandt Park	0	100,000	0	0	0	-100.00%
827-107	Discovery Garden	0	0	0	0	0	-----
827-112	McDaniel Park	535	117,500	0	0	100,000	-14.89%
827-113	McFarland Park	500	0	0	0	0	-----
827-114	Siggelkow Road Park	0	0	0	0	150,000	-----
827-115	Ridgeview Tot Lot	0	0	0	0	25,000	-----
827-116	Orchard Hill Park	0	0	0	0	250,000	-----
Total PARK IMPROVEMENTS Exp		62,590	348,750	0	0	690,000	97.85%

Notes:

- 811-101** Annual allocation for itemized playground equipment, benches, picnic tables, signage, and other related amenities within park system.

- 825-101** A General Improvement line item is added to allow the Village to assess various park conditions and use these funds to improve parks with amenities to be determined, likely update and/or replace obsolete playground equipment as a larger project rather than on an itemized basis.

- 827-101** Over the years Arnold Larson Park has increased its usage significantly within all seasons. During the Summer it host Sundaes on Thursdays, Community Band Concerts, and Food Truck Nights and in the Winter it also sees use through Christmas in the Village. It is desired to plan, design, and construct a multi-purpose area that can help to better facilitate these functions.

- 827-112** The parking lot reconstruction was completed in 2018 along with a small bicycle kiosk with drinking fountain, repair station, and bulletin board. In 2019, internal paved trails were completed in order to improve accessibility throughout the park including a connection from the trail to the pier. In 2020 the funding is included to complete the facility addition, second open air shelter, and gateway signage. The funding provided here to be split between Parks and Capital Projects will accomplish these three final items.

- 827-114** Funding is provided to develop a new collection of pickleball courts (4-6 total) with necessary fencing, parking, and amenities as needed to implement the project.

- 827-115** Currently being evaluated to replace the existing equipment and make more accessible, possibly in conjunction with a grant from the State.

- 827-116** Phase 2 includes the construction of a Frisbee Golf Course that was approved in 2019 and will be constructed in the Spring of 2020. The third phase is proposed to for small facility development at the entrance of the dog park by creating a shelter that has bathrooms, dog washing, and general refuge to also serve the adjacent trail in the future. A parking lot is also proposed for construction.

2020 ANNUAL BUDGET

Utility

Fund #600

**2020
ANNUAL
BUDGET**

Utility

Fund #600

Summary

Village of McFarland
2020 Utility Fund Operating Budget

SUMMARY of SEWER SERVICE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
REVENUES							
42000	Special Assessments	160,506	100,000	80,450	160,000	150,000	50.00%
46000	Public Charges for Services	1,082,477	1,157,000	500,080	1,015,050	1,147,750	-0.80%
48000	Miscellaneous	302	500	49	350	40,250	7950.00%
49000	Other Financing Sources	0	59,250	0	59,250	68,500	15.61%
	Total SEWER SERVICE Revenues	1,243,285	1,316,750	580,579	1,234,650	1,406,500	6.82%

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
EXPENSES							
53610	ADMINISTRATION	292,473	265,000	137,490	244,773	248,500	-6.23%
53611	METER READING	6,972	26,250	5,725	15,879	32,000	21.90%
53612	MISCELLANEOUS	139,593	21,000	1,985	4,900	21,000	0.00%
53613	DEBT SERVICE	23,166	187,750	11,375	176,375	194,500	3.60%
53614	CAPITAL PROJECTS	0	59,250	0	59,250	68,500	15.61%
53615	TRANSPORTATION	690,120	700,500	193,475	674,167	747,750	6.75%
53616	SYSTEM MAINTENANCE	70,378	57,000	36,524	71,834	94,250	65.35%
	Total SEWER SERVICE Expenses	1,222,702	1,316,750	386,574	1,247,179	1,406,500	6.82%

Difference in SEWER Rev over Exp **20,583** **0** **194,004** **(12,529)** **0**

SUMMARY of WATER SERVICE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
REVENUES							
42000	Special Assessments	166,651	120,000	61,718	123,435	130,000	8.33%
46000	Public Charges for Services	1,065,364	1,125,250	505,433	1,055,250	1,069,500	-4.95%
48000	Miscellaneous	104,730	20,000	37,897	76,045	40,250	101.25%
49000	Other Financing Sources	0	605,000	0	720,000	710,000	17.36%
	Total WATER SERVICE Revenues	1,336,745	1,870,250	605,048	1,974,730	1,949,750	4.25%

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
EXPENSES							
53710	ADMINISTRATION	210,497	347,000	191,108	303,612	334,500	-3.60%
53711	METER READING	9,622	23,000	6,352	14,024	27,500	19.57%
53712	MISCELLANEOUS	579,718	300,000	1,985	251,944	292,500	-2.50%
53713	DEBT SERVICE	34,499	267,000	16,014	251,014	292,750	9.64%
53714	CAPITAL PROJECTS	0	718,750	0	718,750	766,000	6.57%
53715	SUPPLY	4,104	500	884	3,100	5,000	900.00%
53716	PUMPING	86,828	75,000	36,208	71,449	74,500	-0.67%
53717	TREATMENT	17,654	19,500	15,918	33,758	29,500	51.28%
53718	TRANSMISSION AND DISTRIBUTION	113,368	119,500	45,459	120,067	127,500	6.69%
	Total WATER SERVICE Expenses	1,056,290	1,870,250	313,928	1,767,717	1,949,750	4.25%

Difference in WATER Rev over Exp **280,456** **0** **291,120** **207,013** **0**

SUMMARY of UTILITY FUND

Difference in UTILITY FUND Rev over Exp **301,039** **0** **485,125** **194,484** **0**

**2020
ANNUAL
BUDGET**

Utility

Fund #600

Revenues

REVENUES
UTILITY FUND - FUND 600

Budget Summary

SEWER SERVICE

Special Assessments								
		42000	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
42201	Sewer Impact Fees		0	0	0	0	0	-----
42202	Sewer Assessments (Holscher)		160,506	100,000	80,450	160,000	150,000	50.00%
Total SPECIAL ASSESSMENTS Rev			160,506	100,000	80,450	160,000	150,000	50.00%

Public Charges for Services								
		46000	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46410-101	Residential Use Charges		860,105	945,000	413,679	830,000	939,250	-0.61%
46410-102	Commercial Use Charges		149,334	179,250	54,416	125,000	140,000	-21.90%
46410-103	Multi-Family Use Charges		0	0	17,400	30,000	34,750	-----
46410-104	Public Authority		20,625	21,000	11,275	22,500	26,000	23.81%
46410-105	Forfeited Discounts		7,901	9,500	2,705	5,500	5,500	-42.11%
46410-106	Residential Fixed Charges		9,079	2,000	811	2,000	2,000	0.00%
46410-107	Commercial Fixed Charges		35,433	250	(207)	50	250	0.00%
Total PUBLIC CHARGES Rev			1,082,477	1,157,000	500,080	1,015,050	1,147,750	-0.80%

Miscellaneous Revenue								
		48000	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48025	Miscellaneous Revenue		205	250	0	250	250	0.00%
48125	Interest		98	250	49	100	40,000	15900.00%
Total MISC REVENUE Rev			302	500	49	350	40,250	7950.00%

Other Financing Sources								
		49000	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49125	Borrowing Proceeds		0	0	0	0	0	-----
49225	Transfers from Other Funds		0	0	0	0	0	-----
49325	Fund Balance Applied		0	59,250	0	59,250	68,500	15.61%
Total OTHER FINAN SOURCES Rev			0	59,250	0	59,250	68,500	15.61%

Total SEWER SERVICE Revenues			1,243,285	1,316,750	580,579	1,234,650	1,406,500	6.82%
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REVENUES

UTILITY FUND - FUND 600

Budget Summary

WATER SERVICE

Special Assessments								
		42000	2018	2019	YTD	2019	2020	% Change
			Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
42101	Water Impact Fees		83,203	60,000	28,599	57,198	60,000	0.00%
42102	Water Assessments (Holscher)		83,448	60,000	33,119	66,237	70,000	16.67%
Total SPECIAL ASSESSMENTS Rev			166,651	120,000	61,718	123,435	130,000	8.33%

Public Charges for Services								
		46000	2018	2019	YTD	2019	2020	% Change
			Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
46450-101	Residential Use Charges		498,323	511,250	230,748	498,000	500,000	-2.20%
46450-102	Commercial Use Charges		61,109	80,000	27,156	55,000	57,000	-28.75%
46450-103	Multi-Family Use Charges		33,361	41,250	16,240	35,500	37,000	-10.30%
46450-104	Public Authority		15,825	17,500	7,399	15,250	15,250	-12.86%
46450-105	Forfeited Discounts		5,242	6,000	1,590	3,000	3,250	-45.83%
46450-106	Residential Fixed Charges		0	0	0	0	0	-----
46450-107	Commercial Fixed Charges		0	0	0	0	0	-----
46450-108	Pubilc Fire Protection		313,250	324,250	162,546	325,000	335,000	3.32%
46450-109	Private Fire Protection		34,491	35,500	16,971	32,000	30,000	-15.49%
46450-110	Other Water Revenues		101,800	109,000	41,979	90,000	90,000	-17.43%
46450-111	Unmetered Sales to Gen Cust		1,964	500	805	1,500	2,000	300.00%
Total PUBLIC CHARGES Rev			1,065,364	1,125,250	505,433	1,055,250	1,069,500	-4.95%

Miscellaneous Revenue								
		48000	2018	2019	YTD	2019	2020	% Change
			Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48050	Miscellaneous Revenue		(299)	0	0	250	250	-----
48150	Interest		105,029	20,000	37,897	75,795	40,000	100.00%
Total MISC REVENUE Rev			104,730	20,000	37,897	76,045	40,250	101.25%

Other Financing Sources								
		49000	2018	2019	YTD	2019	2020	% Change
			Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49150	Borrowing Proceeds		0	605,000	0	720,000	710,000	17.36%
49250	Transfers from Other Funds		0	0	0	0	0	-----
49350	Fund Balance Applied		0	0	0	0	0	-----
Total OTHER FINAN SOURCES Rev			0	605,000	0	720,000	710,000	17.36%

Total WATER SERVICE Revenues	1,336,745	1,870,250	605,048	1,974,730	1,949,750	4.25%
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Total Budget Revenues	2,580,031	3,187,000	1,185,627	3,209,380	3,356,250	5.31%
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**2020
ANNUAL
BUDGET**

Utility

Fund #600

Expenses

SEWER SERVICE

UTILITY FUND - FUND 600

MISSION STATEMENT:

To provide efficient and high quality sanitary sewer service to the Village Utility customers while holding costs and minimizing impacts to the residents.

PROGRAM DESCRIPTION:

The Sewer Service provides sanitary sewer services to residential and commercial properties within the Village. The sewer mains connect to nearly every building throughout the Village in order to convey the wastewater to the Madison Metropolitan Sewerage District for treatment. The Utility has 1/3 of the main lines cleaned and televised on a yearly basis with the intent of keeping the sewer lines clean and functional for all users.

PROGRAM OBJECTIVES:

- Continue to improve efficiency through billing and collection system in online program.
- Review and consider options for management and mitigation of wastewater treatment standards.

SEWER SERVICE BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	1,222,702	1,316,750	386,574	1,247,179	1,406,500	6.82%

Notes:

- 42202** Each time a building permit is taken out for new home construction in Juniper Ridge or Prairie Place Subdivision, an assessment is collected by the Village in order for each new home built to pay a share of the cost to reconstruct Holscher Road from a rural to urban cross section. New home construction has been very high the last several years which has increased collections during this time. The assessment also includes a share of the cost for a lift station that was constructed to support these developments.
- 46410** These are the main categories for user charges that customers of the utility pay for sanitary sewer service in order to treat wastewater. They are billed based upon water usage which has been somewhat stagnant the last few years, even with high growth, due to water conservation methods. This budget is presented with a projected 8% increase but has not been approved as of yet. The Public Utilities Committee continues to study this and the actual rate increase will be set upon Village Board approval following recommendation from the Committee.
- 101-103**
106, 107
- 49325** Fund balance is suggested to cover the Sewer Service share of capital expenses in Fund 400. There are no large capital sewer projects and this would avoid the need to borrow for these funds or raise rates higher than is necessary next year.

SEWER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES

ADMINISTRATION

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53610							
110	Salaries	81,346	63,000	42,985	85,971	60,750	-3.57%
120	Part-Time	0	7,500	0	7,500	5,750	-23.33%
130-135	Employee Pensions and Benefits	16,035	47,750	10,929	21,858	29,250	-38.74%
210	Support Services	57,419	30,000	6,075	15,000	25,000	-16.67%
211	Consultant Services	14,500	15,000	7,142	14,500	15,000	0.00%
310	Office Supplies	6,440	3,000	3,916	6,000	6,500	116.67%
311	Postage	0	250	105	2,300	2,750	1000.00%
320	Dues and Subscriptions	0	500	0	400	500	0.00%
321	Printing/Publication	0	5,000	795	2,000	3,000	-40.00%
330	Meeting Expenses	0	250	38	250	500	100.00%
331	Training Expenses	0	1,000	192	400	1,250	25.00%
340	Operating Supplies	0	0	29	250	250	-----
510	Insurance	35,978	35,750	41,845	41,845	42,000	17.48%
515	Retiree Contribution	11,610	10,000	439	500	10,000	0.00%
530	Rent	69,145	46,000	23,000	46,000	46,000	0.00%
Total ADMINISTRATION Exp		292,473	265,000	137,490	244,773	248,500	-6.23%

Notes:

- 110-120** These include expenses generally applied from salaries from those positions that oversee general operations and administration of sanitary sewer services.
- 130-135** The proportionate rate of benefit costs are also applied to these line items including Health Insurance, Retirement, Social Security, and Other Fringe Benefits.
- 210** Includes funds for a share in the expenses of the network administration, accounting software, auditing, diggers hotline, equipment leases, attorney bills, PSN, and other similar service drive needs.
- 211** The funding for the engineer is included within this line item for assistance they provide on sanitary projects.
- 321** Printing charges associated with the preparation of utility bills and various subscriptions.
- 340** This account contains funding for the daily operations related to the sewer. Such items include nuts and bolts, wood, rentals, tool repairs, rags, degreasers, chemicals, floor dry and other miscellaneous supplies.

METER READING

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53611							
110	Salaries	4,274	7,250	4,303	8,607	8,500	17.24%
120	Part-Time	468	12,750	215	430	13,750	7.84%
130-135	Employee Pensions and Benefits	585	0	671	1,342	1,500	-----
210	Support Services	0	6,250	0	4,000	6,500	4.00%
311	Postage	0	0	0	1,250	1,500	-----
340	Operating Expenses	1,645	0	536	250	250	-----
Total METER READING Exp		6,972	26,250	5,725	15,879	32,000	21.90%

Notes:

- 110** Some funding from the Administration Department is allocated to this line to account for their assistance in the meter reading process including billing and collections.
- 120** A portion of the cost for the Utility Clerk and Meter reader are provided within this line item.

SEWER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

MISCELLANEOUS

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53612							
390	Miscellaneous	5,204	20,000	1,985	4,500	20,000	0.00%
391	Programming	0	1,000	0	400	1,000	0.00%
540	Depreciation	137,033	0	0	0	0	-----
541	Amortization	(2,644)	0	0	0	0	-----
Total MISCELLANEOUS Exp		139,593	21,000	1,985	4,900	21,000	0.00%

Notes:

- 390** Formerly referred to as the "Operating Contingency", this account is used to address expenses that were not expected or anticipated.
- 391** New for 2019, this line item is presented to provide some money for the Department to create programs, provide education, and otherwise interact with the public regarding the sewer service such as public events.

DEBT SERVICE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53613							
610	Principal Payment	14,640	165,000	0	165,000	175,000	6.06%
620	Interest Payment	8,526	22,750	11,375	11,375	19,500	-14.29%
690	Other Debt Service	0	0	0	0	0	-----
Total DEBT SERVICE Exp		23,166	187,750	11,375	176,375	194,500	3.60%

Notes:

- 610-620** There was no borrowing in 2018 and no borrowing is projected in 2019. This represents the Sewer's share of the current debt expense within the Utilities Fund.

CAPITAL PROJECTS

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53614							
822	Capital - Sewer	0	59,250	0	59,250	68,500	15.61%
Total CAPITAL PROJECTS Exp		0	59,250	0	59,250	68,500	15.61%

Notes:

- 822** No large projects are anticipated in 2020. These costs represent a share in equipment and vehicle purchases. Proposed to be offset equally with fund balance.

SEWER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

TRANSPORTATION

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53615							
130-135	Employee Pensions and Benefits	285	0	4,444	8,887	9,000	-----
210	Support Services	667,261	677,000	181,266	650,000	721,000	6.50%
220	Utilities	8,166	8,000	4,653	9,250	9,500	18.75%
240	Equipment Maintenance	0	0	414	600	1,500	-----
340	Operating Supplies	423	500	268	530	750	50.00%
341	Fuel	13,985	15,000	2,430	4,900	6,000	-60.00%
Total TRANSPORTATION Exp		690,120	700,500	193,475	674,167	747,750	6.75%

Notes:

- 210** This represents the charges for treatment services paid to MMSD. They set the rates which are then passed on to our customers through the billing process. Their rates are projected to increase around 6.5% in 2020 with our projection slightly higher than that for the coming year.
- 240** This account covers such items as pump repairs and other services related to sewerage pumping.
- 340** Welding supplies, pump parts, oil/grease, nuts/bolts, and other items needed for maintenance.

SYSTEM MAINTENANCE

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53616							
110	Salaries	27,122	54,500	14,030	28,060	39,500	-27.52%
124	Seasonal	0	0	0	0	1,750	-----
130-135	Employee Pensions and Benefits	6,247	0	5,637	11,274	12,000	-----
220	Utilities	0	0	0	0	0	-----
241	Vehicle Maintenance	12	0	2,208	4,400	5,000	-----
242	Facility Maintenance	36,970	2,500	9,103	18,000	25,000	900.00%
340	Operating Supplies	26	0	4,182	7,500	8,000	-----
341	Fuel	0	0	1,364	2,600	3,000	-----
Total SYSTEM MAINTENANCE Exp		70,378	57,000	36,524	71,834	94,250	65.35%

Notes:

- 110** Maintenance is conducted by Village Staff for the infrastructure and equipment that moves the wastewater through the system. Time is spent to clean, check, monitor, and make adjustments in order to make sure the flow is consistent and steady to the treatment plant.
- 242** Charges to this account include cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, plumbing, and other items needed to maintain facilities containing sanitary infrastructure.

Total SEWER SERVICE Expenses	1,222,702	1,316,750	386,574	1,247,179	1,406,500	6.82%
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WATER SERVICE

UTILITY FUND - FUND 600

MISSION STATEMENT:

To provide efficient and high quality water service to the Village Utility customers while holding costs and minimizing impacts to the residents.

PROGRAM DESCRIPTION:

The Water Utility provides drinking water service to the residents of the Village. The Utility tests the water on a daily, weekly, monthly, and yearly basis as required by the Department of Natural Resources. The water mains connect to nearly every building throughout the Village. The Utility flushes all water mains throughout the Village on a year basis, turns one third of all the water main valves annually, and monitors condition of the pipes in order to provide quality drinking water to its customers.

PROGRAM OBJECTIVES:

- Continue to improve efficiency through billing and collection system in online program.
- Limit or prevent all service outages as available and practicable through the capital improvement program and responsive service to main breaks.

WATER SERVICE BUDGET SUMMARY

REVENUES	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	1,056,290	1,870,250	313,928	1,767,717	1,949,750	4.25%

Notes:

- 42101** The Water Service charges an impact fee on new home construction to help fund future water infrastructure needs including wells, mains, and water towers as applicable.
- 42102** Each time a building permit is taken out for new home construction in Juniper Ridge or Prairie Place Subdivision, an assessment is collected by the Village in order for each new home built to pay a share of the cost to reconstruct Holscher Road from a rural to urban cross section. New home construction has been very high the last several years which has increased collections during this time. The assessment also includes a share of the cost for a lift station that was constructed to support these developments.
- 46450** These are the main categories for user charges that customers of the utility pay for drinking water service. They are billed based upon water usage collected at the water meter which has been somewhat stagnant the last few years, even with high growth, due to water conservation methods. This budget is presented showing the 3% simple water rate increase approved in 2019. The Public Utilities Committee plans to continue to study these rates in 2020 in order to make additional recommendations next year.
- 49150** A borrowing is forecasted for next year in order to support large capital improvements. There were 2 streets in 2019 that had their water main replaced and 2 more streets are up for consideration in 2020. If a full rate study is pursued, it should be studied how this borrowing as well as past borrowings should be accounted in the rate structure.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES

ADMINISTRATION

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53710							
110	Salaries	78,950	60,250	40,391	80,783	60,750	0.83%
120	Part-Time	0	7,000	0	0	5,500	-21.43%
130-135	Employee Pensions and Benefits	11,848	75,000	9,940	19,881	49,500	-34.00%
210	Support Services	22,947	40,000	24,208	48,000	50,000	25.00%
211	Consultant Services	0	15,000	7,142	14,000	15,000	0.00%
221	Communication	0	1,000	0	250	500	-50.00%
240	Equipment Maintenance	0	0	0	0	0	-----
310	Office Supplies	5,142	3,000	3,916	4,600	4,750	58.33%
311	Postage	0	250	105	1,000	1,250	400.00%
320	Dues and Subscriptions	0	500	0	250	500	0.00%
321	Printing/Publication	0	5,000	5,105	7,500	7,500	50.00%
330	Meeting Expenses	0	250	38	250	250	0.00%
331	Training Expenses	0	1,000	1,113	1,600	2,250	125.00%
340	Operating Supplies	0	0	29	250	250	-----
341	Fuel	20,504	20,000	3,034	6,100	7,500	-62.50%
510	Insurance	62,701	62,750	72,648	72,648	73,000	16.33%
515	Retiree Contribution	8,404	10,000	439	500	10,000	0.00%
530	Rent	0	46,000	23,000	46,000	46,000	0.00%
Total ADMINISTRATION Exp		210,497	347,000	191,108	303,612	334,500	-3.60%

Notes:

- 110-120** These include expenses generally applied from salaries from those positions that oversee general operations and administration of water services.
- 130-135** The proportionate rate of benefit costs are also applied to these line items including Health Insurance, Retirement, Social Security, and Other Fringe Benefits.
- 210** Includes funds for a share in the expenses of the network administration, accounting software, auditing, diggers hotline, equipment leases, attorney bills, PSN, and other similar service drive needs.
- 211** The funding for the engineer is included within this line item for assistance they provide on water projects.

METER READING

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53711							
110	Salaries	4,381	7,250	4,174	8,349	8,500	17.24%
120	Part-Time	1,087	12,750	714	1,428	13,750	7.84%
124	Seasonal	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	927	0	798	1,597	2,000	-----
210	Support Services	0	0	0	1,200	1,500	-----
311	Postage	0	0	0	1,200	1,500	-----
340	Operating Expenses	3,227	3,000	665	250	250	-91.67%
Total METER READING Exp		9,622	23,000	6,352	14,024	27,500	19.57%

Notes:

- 110** Some funding from the Administration Department is allocated to this line to account for their assistance in the meter reading process including billing and collections.
- 120** A portion of the cost for the Utility Clerk and Meter reader are provided within this line item.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

MISCELLANEOUS

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53712							
390	Miscellaneous	48,555	40,000	1,985	2,700	42,000	5.00%
391	Programming	0	0	0	100	500	-----
540	Depreciation	284,993	0	0	0	0	-----
541	Amortization	(4,056)	0	0	0	0	-----
591	Tax Equivalency	250,226	260,000	0	249,144	250,000	-3.85%
Total MISCELLANEOUS Exp		579,718	300,000	1,985	251,944	292,500	-2.50%

Notes:

- 390** Formerly referred to as the "Operating Contingency", this account is used to address expenses that were not expected or anticipated.
- 391** New for 2019, this line item is presented to provide some money for the Department to create programs, provide education, and otherwise interact with the public regarding the water service to promote proper waterworks operations and usage.
- 591** The Water Service pays a tax equivalency to the general fund which amounts to a payment in lieu of taxes for what the value of their land and improvements would be if they were not tax-exempt.

DEBT SERVICE

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53713							
610	Principal Payment	0	235,000	0	235,000	240,000	2.13%
620	Interest Payment	34,499	32,000	16,014	16,014	52,750	64.84%
690	Other Debt Service	0	0	0	0	0	-----
Total DEBT SERVICE Exp		34,499	267,000	16,014	251,014	292,750	9.64%

Notes:

- 610-620** There is a borrowing anticipated in 2020 similar to what was borrowed in 2020. This represents the Water's share of the current debt expense within the Utilities Fund.

CAPITAL PROJECTS

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53714							
822	Capital - Water	0	718,750	0	718,750	766,000	6.57%
Total CAPITAL PROJECTS Exp		0	718,750	0	718,750	766,000	6.57%

Notes:

- 822** There are 2 water main replacement projects completed in 2019 after 2 projects were completed in 2018. These costs also represent a share in equipment and vehicle purchases in 2020. Proposed to be offset with borrowed money and revenue generated within the operating year.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

SUPPLY

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53715							
110	Salaries	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	2,961	0	0	0	0	-----
210	Support Services	1,143	0	884	1,600	2,500	-----
340	Operating Supplies	0	500	0	1,500	2,500	400.00%
Total SUPPLY Exp		4,104	500	884	3,100	5,000	900.00%

Notes:

210 Expenses related to PSN charges and chemical testing.

340 Expenses mainly provided for various testing and monitoring of the water supply.

PUMPING

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53716							
110	Salaries	33,674	30,000	8,702	17,403	17,500	-41.67%
124	Seasonal	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	9,303	0	3,723	7,446	8,000	-----
220	Utilities	37,973	37,500	19,311	38,000	40,000	6.67%
242	Facility Maintenance	3,116	2,000	1,558	3,100	3,500	75.00%
340	Operating Supplies	2,763	5,500	2,914	5,500	5,500	0.00%
Total PUMPING Exp		86,828	75,000	36,208	71,449	74,500	-0.67%

Notes:

110 Village Staff monitors and maintains pumping equipment to ensure water is distributed from the water supply to the piping system through the high capacity wells.

220 Associated energy costs to keep the wells operating non-stop for continuous water supply throughout the Village.

TREATMENT

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53717							
110	Salaries	3,382	3,000	7,174	14,349	7,500	150.00%
124	Seasonal	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	1,400	0	3,505	7,009	7,500	-----
242	Facility Maintenance	1,546	4,000	0	2,000	2,000	-50.00%
340	Operating Supplies	11,326	12,500	5,239	10,400	12,500	0.00%
Total TREATMENT Exp		17,654	19,500	15,918	33,758	29,500	51.28%

Notes:

340 Supplies include chemicals added to the water by Village Staff as part of the distribution within the system.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

TRANSMISSION AND DISTRIBUTION

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53718							
110	Salaries	37,734	30,000	5,136	10,273	14,000	-53.33%
124	Seasonal	0	0	0	0	3,250	-----
130-135	Employee Pensions and Benefits	20,811	0	8,124	16,247	17,000	-----
241	Vehicle Maintenance	12	0	2,198	4,250	5,000	-----
340	Operating Supplies	2,445	4,000	862	3,500	4,000	0.00%
341	Fuel	0	0	691	1,400	1,250	-----
590	Facility Reserve (Water Tower)	0	27,500	0	27,500	27,500	0.00%
822-101	Maintenance - Mains	28,816	30,000	16,069	32,139	30,000	0.00%
822-102	Maintenance - Services	8,078	12,000	2,145	4,290	5,000	-58.33%
822-103	Maintenance - Meters	512	2,000	3,255	6,511	6,500	225.00%
822-104	Maintenance - Hydrants	14,959	14,000	6,978	13,956	14,000	0.00%
Total TRANS & DISTR Exp		113,368	119,500	45,459	120,067	127,500	6.69%

Notes:

- 110** A bulk of the Village Staff time is devoted to making sure the water is delivered to the home. This line accounts for their time regarding responsibilities for transmission and distribution.
- 241** Funds to repair and maintain vehicles used in the operation of the water utility.
- 341** Fuel for the vehicles used in the operation of the transmission and distribution system.
- 590** Annually the Village reserves funds from its operating budget towards future replacement and/or maintenance of the water tower.
- 822** These are the expenses for specifically repairing, replacing, and generally maintaining the main infrastructure
- 101-104** within the system including the mains, services, meters, and hydrants.

Total WATER SERVICE Expenses	1,056,290	1,870,250	313,928	1,767,717	1,949,750	4.25%
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2020 ANNUAL BUDGET

Stormwater Utility

Fund #605

**2020
ANNUAL
BUDGET**

**Stormwater
Utility**

Fund #605

Summary

Village of McFarland
2020 Stormwater Utility Fund Operating Budget

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
42000	Special Assessments	25,256	20,000	9,699	20,000	20,000	0.00%
44000	Licenses and Permits	32,430	25,250	15,350	30,250	30,250	19.80%
46000	Public Charges for Services	503,594	531,000	240,966	516,217	524,250	-1.27%
47000	Intergovernmental Charges for Services	2,293	0	0	0	0	-----
48000	Miscellaneous Revenue	29,903	8,500	11,552	25,500	25,500	200.00%
49000	Other Financing Sources	0	79,250	0	0	123,500	55.84%
Total Budget Revenue		593,475	664,000	277,567	591,967	723,500	8.96%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
STORMWATER SERVICE							
100	PERSONAL SERVICES	147,777	231,250	65,862	144,120	225,500	-2.49%
200	CONTRACTUAL SERVICES	51,103	82,250	39,389	77,750	95,250	15.81%
300	SUPPLIES AND EXPENSES	23,368	26,000	19,223	31,050	39,000	50.00%
500	FIXED CHARGES	172,475	71,000	40,413	72,313	74,000	4.23%
600	DEBT SERVICE	13,814	164,250	7,095	157,095	166,250	1.22%
800	CAPITAL OUTLAY	4,928	89,250	1,593	81,750	123,500	38.38%
Total STORMWATER SERVICE Exp		413,466	664,000	173,576	564,078	723,500	8.96%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----

Total Budget Expenditures	413,466	664,000	173,576	564,078	723,500	8.96%
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Difference in Revenues over Expenditures **180,010** **0** **103,992** **27,889** **0**

**2020
ANNUAL
BUDGET**

**Stormwater
Utility**

Fund #605

Revenues

REVENUES

STORMWATER UTILITY FUND - FUND 605

Budget Summary

Special Assessments		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
42000							
42401	Stormwater Impact Fees	0	0	0	0	0	-----
42402	Stormwater Assessments (Holscher)	25,256	20,000	9,699	20,000	20,000	0.00%
Total SPECIAL ASSESSMENTS Rev		25,256	20,000	9,699	20,000	20,000	0.00%
Licenses and Permits		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
44000							
44300	Erosion Control Permits	32,300	25,000	15,300	30,000	30,000	20.00%
44900	Yard Waste Permits	130	250	50	250	250	0.00%
Total LICENSES AND PERMITS Rev		32,430	25,250	15,350	30,250	30,250	19.80%
Public Charges for Services		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
46000							
46320	Stormwater Unit Charge	501,003	528,250	240,017	513,717	521,750	-1.23%
46900	Forfeited Discounts	2,590	2,750	948	2,500	2,500	-9.09%
Total PUBLIC CHARGES FOR SERVICES Rev		503,594	531,000	240,966	516,217	524,250	-1.27%
Intergovernmental Charges for Services		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
47000							
47210	City - Building Inspection	2,293	0	0	0	0	-----
Total INTERGOVERNMENTAL CHARGES Rev		2,293	0	0	0	0	-----
Miscellaneous Revenues		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
48000							
48000	Miscellaneous Revenue	4,477	4,000	116	500	500	-87.50%
48100	Interest	25,425	4,500	11,436	25,000	25,000	455.56%
48200	Rent	0	0	0	0	0	-----
48300	Property Sales	0	0	0	0	0	-----
Total MISCELLANEOUS REVENUES Rev		29,903	8,500	11,552	25,500	25,500	200.00%
Other Financing Sources		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
49000							
49100	Borrowing Proceeds	0	0	0	0	0	-----
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balance Applied	0	79,250	0	0	123,500	55.84%
Total OTHER FINANCING SOURCES Rev		0	79,250	0	0	123,500	55.84%
Total Budget Revenues		593,475	664,000	277,567	591,967	723,500	8.96%

**2020
ANNUAL
BUDGET**

**Stormwater
Utility**

Fund #605

Expenses

STORMWATER SERVICE

STORMWATER UTILITY FUND - FUND 605

MISSION STATEMENT:

The Stormwater Utility strives to properly manage the conveyance and treatment of stormwater for the protection of property and the environment as may be necessary and feasible.

PROGRAM DESCRIPTION:

The Stormwater Utility provides an infrastructure through out the Village with the goal of obtaining maximum water quality clean up before the water enters our lakes, rivers, and streams. The Utility also evaluates the system to try to improve the management of storm water quantity, as it effects the lands through out the Village.

PROGRAM OBJECTIVES:

- Review and study opportunities to improve stormwater conveyance.
- Review all new developments to ensure compliance with Village Ordinance on stormwater management.

STORMWATER SERVICE BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenues	413,466	664,000	173,576	564,078	723,500	8.96%

EXPENDITURES

PERSONAL SERVICES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53440						
110 Salaries	113,093	133,000	51,302	115,000	143,750	8.08%
120 Part-Time	0	46,500	0	0	13,500	-70.97%
124 Seasonal	0	0	0	0	3,500	-----
130-135 Employee Pensions and Benefits	34,684	51,750	14,560	29,120	64,750	
Total PERSONAL SERVICES Exp	147,777	231,250	65,862	144,120	225,500	-2.49%

Notes:

110-124 These include expenses generally applied from salaries from those positions that oversee general operations and administration of stormwater services.

130-135 The proportionate rate of benefit costs are also applied to these line items including Health Insurance, Retirement, Social Security, and Other Fringe Benefits.

STORMWATER SERVICE (continued)

STORMWATER UTILITY FUND - FUND 605

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53440							
210	Support Services	14,799	17,000	18,795	21,000	22,500	32.35%
211	Consultant Services	6,838	15,000	5,543	11,000	12,500	-16.67%
214	Yard Waste Services	0	21,250	6,436	21,250	27,500	29.41%
240	Equipment Maintenance	4,335	4,000	752	3,000	3,000	-25.00%
241	Vehicle Maintenance	12	0	3,248	6,500	7,500	-----
242	Facility Maintenance	25,119	25,000	4,615	15,000	22,250	-11.00%
Total CONTRACTUAL SERVICES Exp		51,103	82,250	39,389	77,750	95,250	15.81%

Notes:

- 210** This includes expenses associated with the services needed to support its operations including legal expenses, adaptive management through MMSD, and other related functions.
- 211** The charges for the auditor and engineer are included within this line item as needed to support the operations of the service.
- 214** The Village contracts for curbside chipping and yard waste collection as well as the transport of yard waste materials collected at the Public Works site. This is done on a limited basis in the Spring and Fall. The contract is split between this fund and the Solid Waste Fund.

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53440							
310	Office Supplies	2,361	1,750	1,271	1,000	1,000	-42.86%
311	Postage	0	250	418	2,500	3,000	1100.00%
320	Dues and Subscriptions	4,985	5,000	3,985	5,000	5,500	10.00%
321	Printing/Publication	906	5,000	1,442	3,000	5,000	0.00%
330	Meeting Expenses	801	250	38	250	250	0.00%
331	Training Expenses	0	750	198	500	750	0.00%
340	Operating Supplies	8,503	5,000	8,214	10,000	14,000	180.00%
341	Fuel	5,812	7,000	2,078	6,500	7,000	0.00%
390	Miscellaneous	0	500	1,581	2,000	2,000	300.00%
391	Programming	0	500	0	300	500	0.00%
Total SUPPLIES AND EXPENSES Exp		23,368	26,000	19,223	31,050	39,000	50.00%

Notes:

- 320** Our annual membership fee for the Madison Area Municipal Stormwater Partnership (MAMSWaP) which puts together a joint permit for stormwater discharge on behalf of its members.
- 321** This is the share of the newsletter expense to cover costs for stormwater subject materials.
- 341** Fuel for the street sweeper.

STORMWATER SERVICE (continued)

STORMWATER UTILITY FUND - FUND 605

EXPENDITURES (continued)

FIXED CHARGES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53440							
510	Insurance	21,774	22,000	24,071	24,071	25,000	13.64%
515	Retiree Contribution	3,581	5,000	4,242	4,242	5,000	0.00%
530	Rent	24,647	24,000	12,100	24,000	24,000	0.00%
540	Depreciation	124,064	0	0	0	0	-----
541	Amortization	(1,591)	0	0	0	0	-----
591	Vehicle Reserve (Sweeper)	0	20,000	0	20,000	20,000	0.00%
Total FIXED CHARGES Exp		172,475	71,000	40,413	72,313	74,000	4.23%

Notes:

530 Includes the utilities share of facility and equipment costs.

591 Annually funds are set aside to be put towards a new street sweeper when replacement comes due.

DEBT SERVICE

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53440							
610	Principal Payment	0	150,000	0	150,000	155,000	3.33%
620	Interest Payment	13,814	14,250	7,095	7,095	11,250	-21.05%
690	Other Debt Service	0	0	0	0	0	-----
Total DEBT SERVICE Exp		13,814	164,250	7,095	157,095	166,250	1.22%

Notes:

610-620 There was no borrowing in 2018 and no borrowing in 2019. This represents the Sewer's share of the current debt expense.

CAPITAL OUTLAY

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53440							
810	Capital - General	4,928	10,000	1,593	2,500	2,500	-75.00%
823	Capital - Stormwater	0	79,250	0	79,250	121,000	52.68%
Total CAPITAL OUTLAY Exp		4,928	89,250	1,593	81,750	123,500	38.38%

Notes:

810 Some funds are provided for small capital items that are general in nature.

823 No large projects are anticipated in 2019. These costs represent a share in equipment and vehicle purchases in 2019. Proposed to be offset equally with fund balance fueled, to some extent, by a surplus in 2018.

Total STORMWATER SERVICE Expenses	413,466	664,000	173,576	564,078	723,500	8.96%
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**2020
ANNUAL
BUDGET**

**Solid
Waste**

Fund #610

**2020
ANNUAL
BUDGET**

**Solid
Waste**

Fund #610

Summary

Village of McFarland
2020 Solid Waste Fund Operating Budget

FUND 610

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	118,500	95,750	95,750	95,750	101,000	5.48%
43000	Intergovernmental Revenue	21,550	21,500	21,587	21,587	21,500	0.00%
46000	Public Charges for Services	320,021	409,000	410,298	410,298	423,000	3.42%
48000	Miscellaneous Revenue	310	0	5,334	10,000	10,250	-----
49000	Other Financing Sources	0	13,000	0	0	0	-100.00%
Total Budget Revenues		460,380	539,250	532,969	537,635	555,750	3.06%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53620	SOLID WASTE	438,062	539,250	212,427	457,462	555,750	3.06%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		438,062	539,250	212,427	457,462	555,750	3.06%

Difference in Revenues over Expenditures	22,318	0	320,542	80,173	0
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Village of McFarland

2020 Solid Waste Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
100						
110 Salaries	41,406	40,000	16,403	32,807	37,000	-7.50%
120 Part-Time	0	5,250	0	0	5,500	4.76%
124 Seasonal	0	0	0	0	1,750	-----
130 Health Insurance	(74)	7,500	1,433	2,866	7,250	-3.33%
131 Retirement	0	2,250	886	1,772	2,750	22.22%
132 Social Security/Medicare	0	3,000	1,157	2,314	3,500	16.67%
135 Other Employee Benefits	0	250	26	52	250	0.00%
140 Wage Adjustment	1,192	500	0	0	2,250	350.00%
190 Overtime	0	750	0	0	750	0.00%
Total PERSONAL SERVICES Exp	42,524	59,500	19,906	39,812	61,000	2.52%

CONTRACTUAL SERVICES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
200						
211 Consultant Services	0	2,750	1,314	2,750	2,750	0.00%
212 Refuse Collection	264,829	243,000	101,696	203,400	250,000	2.88%
213 Recycling Collection	125,924	161,000	68,983	138,000	167,500	4.04%
214 Yard Waste Services	0	53,000	15,757	52,000	56,000	5.66%
220 Utilities	0	1,000	0	1,000	0	-100.00%
Total CONTRACTUAL SERVICES Exp	390,753	460,750	187,750	397,150	476,250	3.36%

SUPPLIES AND EXPENSES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
300						
310 Office Supplies	55	250	19	250	250	0.00%
321 Printing/Publication	906	3,000	2,000	2,500	3,000	0.00%
330 Meeting Expenses	99	250	31	250	250	0.00%
331 Training Expenses	0	0	0	0	0	-----
340 Operating Supplies	2,283	2,500	2,721	3,500	4,000	60.00%
390 Miscellaneous	0	500	0	500	500	0.00%
391 Programming	0	1,000	0	500	500	-50.00%
Total SUPPLIES AND EXPENSES Exp	3,343	7,500	4,771	7,500	8,500	13.33%

CAPITAL OUTLAY

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
800						
810 Small Capital	1,442	11,500	0	13,000	10,000	-13.04%
Total CAPITAL OUTLAY Exp	1,442	11,500	0	13,000	10,000	0

438,062 539,250 212,427 457,462 555,750

**2020
ANNUAL
BUDGET**

**Solid
Waste**

Fund #610

Revenues

REVENUES

SOLID WASTE FUND - FUND 610

Budget Summary

Taxes		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	41000						
41110	Property Taxes	118,500	95,750	95,750	95,750	101,000	5.48%
Total TAXES Rev		118,500	95,750	95,750	95,750	101,000	5.48%

Intergovernmental Revenue		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	43000						
43540	State - Recycling Grant	21,550	21,500	21,587	21,587	21,500	0.00%
Total INTERGOVERNMENTAL REVENUE Rev		21,550	21,500	21,587	21,587	21,500	0.00%

Public Charges for Services		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	46000						
46420	Refuse/Recycling Charge	320,021	409,000	410,298	410,298	423,000	3.42%
Total PUBLIC CHARGES FOR SERVICES Rev		320,021	409,000	410,298	410,298	423,000	3.42%

Notes:

4040 The Village switched to weekly collection of garbage and recycling collection as part of a new 5 year contract with the current provider beginning in 2019. Year 2 (2020) of this contract held the fee flat at \$141 per household the same as it was in Year 1 (2019). The increase for 2020 is attributed to new users. Last year at this time there were 2,837 users being provided this service and this year at this time the number has increased to 2,937. A growth factor will be applied rounding the projection to 3,000 for 2020.

Miscellaneous Revenue		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	48000						
48000	Miscellaneous Revenue	310	0	0	0	250	-----
48100	Interest	0	0	5,334	10,000	10,000	-----
Total MISCELLANEOUS REVENUE Rev		310	0	5,334	10,000	10,250	-----

Other Financing Sources		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
	49000						
49100	Borrowing Proceeds	0	0	0	0	0	-----
49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balances Applied	0	13,000	0	0	0	-100.00%
Total OTHER FINANCING SOURCES Rev		0	13,000	0	0	0	-100.00%

Total Budget Revenues		460,380	539,250	532,969	537,635	555,750	3.06%
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**2020
ANNUAL
BUDGET**

**Solid
Waste**

Fund #610

Expenses

SOLID WASTE

SOLID WASTE FUND - FUND 610

MISSION STATEMENT:

Work with our solid waste and recycling contractors to minimize their costs while providing efficient and high quality services to the residents.

PROGRAM DESCRIPTION:

The Village enhanced its collection service by increasing Recycling collection to a weekly service at the same rate of pickup as Refuse is currently collected. All solid waste services presently offered include: weekly curbside collection of refuse using standardized containers; weekly curbside collection of a variety of recyclable materials using standardized containers; a used oil collection site; yard waste services covering curbside leaf/lawn/garden collection (2 times a year); curbside brush chipping (2 times a year); and operation of a yard waste/brush drop-off site.

PROGRAM OBJECTIVES:

- Continue to provide a program that meets the needs of residents.
- Continue to examine new ways for collection of large items, electronics, appliances, and other materials not otherwise collected curbside.

SOLID WASTE BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	438,062	539,250	212,427	457,462	555,750	3.06%

EXPENDITURES

PERSONAL SERVICES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
53620						
110 Salaries	41,406	40,000	16,403	32,807	37,000	-7.50%
120 Part-Time	0	5,250	0	0	5,500	4.76%
124 Seasonal	0	0	0	0	1,750	-----
130 Health Insurance	(74)	7,500	1,433	2,866	7,250	-3.33%
131 Retirement	0	2,250	886	1,772	2,750	22.22%
132 Social Security/Medicare	0	3,000	1,157	2,314	3,500	16.67%
135 Other Employee Benefits	0	250	26	52	250	0.00%
140 Wage Adjustment	1,192	500	0	0	2,250	350.00%
190 Overtime	0	750	0	0	750	0.00%
Total PERSONAL SERVICES Exp	42,524	59,500	19,906	39,812	61,000	2.52%

Notes:

110-190 A portion of the wages and benefits of the Village Board, Village Administrator, Administration Department, and Public Works Department are allocated to this fund to account for the operation and management of the solid waste services provided for within this fund.

SOLID WASTE (continued)

SOLID WASTE FUND - FUND 610

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53620							
211	Consultant Services	0	2,750	1,314	2,750	2,750	0.00%
212	Refuse Collection	264,829	243,000	101,696	203,400	250,000	2.88%
213	Recycling Collection	125,924	161,000	68,983	138,000	167,500	4.04%
214	Yard Waste Services	0	53,000	15,757	52,000	56,000	5.66%
220	Utilities	0	1,000	0	1,000	0	-100.00%
Total CONTRACTUAL SERVICES Exp		390,753	460,750	187,750	397,150	476,250	3.36%

Notes:

211 Accounting services (i.e. - audit) along with financial software is included in this account.

SUPPLIES AND EXPENSES

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53620							
310	Office Supplies	55	250	19	250	250	0.00%
321	Printing/Publication	906	3,000	2,000	2,500	3,000	0.00%
330	Meeting Expenses	99	250	31	250	250	0.00%
331	Training Expenses	0	0	0	0	0	-----
340	Operating Supplies	2,283	2,500	2,721	3,500	4,000	60.00%
390	Miscellaneous	0	500	0	500	500	0.00%
391	Programming	0	1,000	0	500	500	-50.00%
Total SUPPLIES AND EXPENSES Exp		3,343	7,500	4,771	7,500	8,500	13.33%

Notes:

321 A share of the newsletter are charged to this line item to help promote refuse, recycling, and yard waste services as might be needed throughout the year.

391 Programming funds are included to help the fund promote and encourage the use of the services for refuse, recycling, and yard waste. This could be in conjunction with an existing event or as part of their own separate effort.

CAPTIAL OUTLAY

		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
53620							
810	Small Capital	1,442	11,500	0	13,000	10,000	-13.04%
Total CAPITAL OUTLAY Exp		1,442	11,500	0	13,000	10,000	-13.04%

Notes:

810 Includes funding for small capital items related to Village responsibility for solid waste collection as applicable and to procure new garbage and recycling containers to supply new housing.

Total SOLID WASTE Exp	438,062	539,250	212,427	457,462	555,750	3.06%
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TRANSFERS TO OTHER FUNDS SOLID WASTE FUND - FUND 610

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change % Change
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change % Change
	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.

**2020
ANNUAL
BUDGET**

Retiree

Fund #700

**2020
ANNUAL
BUDGET**

Retiree

Fund #700

Summary

Village of McFarland
2020 Retiree Fund Operating Budget

FUND 700

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41000	Taxes	50,000	50,000	50,000	50,000	50,000	0.00%
48000	Miscellaneous Revenue	0	0	2,111	5,000	5,000	-----
49000	Other Financing Sources	0	100,000	0	0	95,000	-5.00%
Total Budget Revenue		50,000	150,000	52,111	55,000	150,000	0.00%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51430	VEBA TRUST	118,886	150,000	(89)	48,098	150,000	0.00%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		118,886	150,000	(89)	48,098	150,000	0.00%

Difference in Rev over Exp **(68,886)** **0** **52,199** **6,902** **0**

Index Expenditures Summary

CONTRACTUAL SERVICES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
200							
210	Support Services	118,886	150,000	(89)	48,098	150,000	0.00%
Total CONTRACTUAL SERVICES Exp		118,886	150,000	(89)	48,098	150,000	0.00%

SUPPLIES AND EXPENSES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
300							
390	Miscellaneous	0	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		0	0	0	0	0	-----

118,886 150,000 (89) 48,098 150,000

**2020
ANNUAL
BUDGET**

Retiree

Fund #700

Revenues

REVENUES

RETIREE FUND - FUND 700

Budget Summary

Taxes	
	41000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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41110	Property Taxes	50,000	50,000	50,000	50,000	50,000	0.00%
Total TAXES Rev		50,000	50,000	50,000	50,000	50,000	0.00%

Miscellaneous Revenue	
	48000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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48000	Miscellaneous Revenue	0	0	0	0	0	-----
48100	Interest	0	0	2,111	5,000	5,000	-----
Total MISCELLANEOUS REVENUE Rev		0	0	2,111	5,000	5,000	-----

Other Financing Sources	
	49000

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balances Applied	0	100,000	0	0	95,000	-5.00%
Total MISCELLANEOUS Revenue		0	100,000	0	0	95,000	-5.00%

Total Budget Revenues	50,000	150,000	52,111	55,000	150,000	0.00%
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**2020
ANNUAL
BUDGET**

Retiree

Fund #700

Expenses

VEBA TRUST

RETIREE FUND - FUND 700

MISSION STATEMENT:

To provide adequate funding of post-retirement benefits as may be paid by the Village through its personnel policies set by the Village Board.

PROGRAM DESCRIPTION:

Several years ago the Village approved a fund to pay for expenses related to its Voluntary Employees' Beneficiary Association (VEBA) Plan. For Employees covered by a VEBA Plan, upon retirement 100% of the value of the total accrued sick leave times the salary on the last day of employment will be deposited into the Employee's VEBA account. Creating a separate fund to help pay for these post-retirement benefits helps the Village plan for the expenses as well as takes the financial burden off of the General Fund which would be making the payments on a case by case basis.

PROGRAM OBJECTIVES:

- Review performance at year end in order to determine feasibility of surplus contributions.
- Plan appropriately for funding of impending retirements.

VEBA TRUST BUDGET SUMMARY

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	118,886	150,000	-89	48,098	150,000	0.00%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51430					
210 Support Services	118,886	150,000	(89)	48,098	150,000	0.00%
Total VEBA TRUST Exp	118,886	150,000	(89)	48,098	150,000	0.00%

Notes:

210 This line item represents the actual cash payout of accumulated sick leave upon retirement to a third party administrator. There was 1 retirement payouts in 2019 and could be as many as 4-6 retirements forecasted in 2020 based on demographic factors which may differ from the Employee's actual decision. Funds not paid out flow into fund balance in order to make future payments.

TRANSFERS TO OTHER FUNDS

RETIREE FUND - FUND 700

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
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.

2020 ANNUAL BUDGET

Canine

Fund #800

**2020
ANNUAL
BUDGET**

Canine

Fund #800

Summary

Village of McFarland
2020 Canine Fund Operating Budget

FUND 800

SUMMARY of REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2018
48000	Miscellaneous Revenue	0	25,000	10,425	20,000	20,000	-20.00%
49000	Other Financing Sources	0	2,250	0	1,000	2,250	0.00%
Total Budget Revenue		0	27,250	10,425	21,000	22,250	-18.35%

SUMMARY of EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2018
52100	POLICE CANINE	0	25,000	2,214	18,750	20,000	-20.00%
59200	TRANSFERS TO OTHER FUNDS	0	2,250	0	2,250	2,250	0.00%
Total Budget Expenditures		0	27,250	2,214	21,000	22,250	-18.35%

Difference in Revenues over Expenditures	0	0	8,211	0	0
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**2020
ANNUAL
BUDGET**

Canine

Fund #800

Revenues

REVENUES
CANINE FUND - FUND 800

Budget Summary

Miscellaneous Revenue	
	48000

2018	2019	YTD	2019	2020	% Change
Actual	Budget	6/30/2019	Projected	Budget	vs. 2018

48000-000	Miscellaneous	0	0	0	2,000	2,000	-----
48100-000	Interest	0	0	0	0	0	-----
48500-104	Donations	0	25,000	10,425	18,000	18,000	-28.00%
Total MISCELLANEOUS REVENUE Rev		0	25,000	10,425	20,000	20,000	-20.00%

Notes:

48000 This includes \$500 in income from the sale of other personal items and t-shirts. Also includes money from the NSU Drug Survey.

48500-104 Annually the Department hosts a Golf Outing as a fundraiser to support the current operations of the K-9 Program and the future replacement of the K-9 when applicable.

Other Financing Sources	
	49000

2018	2019	YTD	2019	2020	% Change
Actual	Budget	6/30/2019	Projected	Budget	vs. 2018

49200	Transfers from Other Funds	0	0	0	0	0	-----
49300	Fund Balances Applied	0	2,250	0	1,000	2,250	0.00%
Total OTHER FINANCING SOURCES Rev		0	2,250	0	1,000	2,250	0.00%

Total Budget Revenues	0	27,250	10,425	21,000	22,250	-18.35%
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**2020
ANNUAL
BUDGET**

Canine

Fund #800

Expenses

POLICE CANINE

CANINE FUND - FUND 800

MISSION STATEMENT:

To provide property financial control and management of donations reserved to support the police dog program.

PROGRAM DESCRIPTION:

Annually the Police Department runs a fundraiser that generates donations to support the K9 Program within the Department. The funds go towards current expenses for both the dog and its handler to help maintain its physical health and overall experience. Money is also set aside for future replacement of the K9 when the current dog retires.

PROGRAM OBJECTIVES:

- Complete transition into fund accounting as required by the Village Auditor.
- Continually monitor current dog's health and retirement status.

CANINE BUDGET SUMMARY

REVENUES	2018	2019	YTD	2019	2020	% Change
	Actual	Budget	6/30/2019	Projected	Budget	vs. 2018
Allocated Revenue	0	25,000	2,214	18,750	20,000	-20.00%

EXPENDITURES

<i>PERSONAL SERVICES</i>	2018	2019	YTD	2019	2020	% Change
	Actual	Budget	6/30/2019	Projected	Budget	vs. 2018
52100						
210 Support Services	0	7,500	1,644	1,644	1,000	-86.67%
320 Dues and Subscriptions	0	1,500	0	300	250	-83.33%
331 Training Expenses	0	2,000	569	1,000	1,000	-50.00%
340 Operating Supplies	0	2,500	0	3,000	3,000	20.00%
390 Miscellaneous	0	500	0	1,000	1,000	100.00%
391 Programming	0	1,000	0	7,400	7,500	650.00%
593 Equipment Reserve	0	10,000	0	4,406	6,250	-37.50%
Total CANINE Exp	0	25,000	2,214	18,750	20,000	-20.00%

Notes:

- 210** Represents expenses associated with veterinarian appointments and kenneling of dog.
- 320** Includes the annual recertification fee for the dog and its handler to be on K9 patrol.
- 331** Training associated with the unit to keep their certification and expertise current.
- 340** Supplies necessary to support the unit including preventative medications, equipment purchases, and dog food.
- 390** Expenditures related to the Bowling for Boris fundraiser.
- 390** Costs associated with the annual golf outing fundraiser, promotional items, and course fees.
- 593** Funds essentially in surplus should be reserved for future expenses to replace the police dog.

TRANSFERS TO OTHER FUNDS

CANINE FUND - FUND 800

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

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2018
Allocated Revenue	0	2,250	0	2,250	2,250	0.00%

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2018
390						
Miscellaneous	0	2,250	0	2,250	2,250	0.00%
Total TRANSFERS Exp	0	2,250	0	2,250	2,250	0.00%

Notes:

- 390** The Village constructed a memorial for fallen officers through the General Fund. A portion of this expense was to be paid back by the Canine Fund over a 5 year term.

