

# VILLAGE OF MUKWONAGO

## 2019 ANNUAL BUDGET

Public Hearing Presentation  
November 15, 2018



# 2019 Budget Overview – Tax Levy

- Total Property Tax Levy increased by \$100,887, which is 1.75% over the prior year's levy
  - Of this \$48,164 covers increases in operating expenses and is allocated among the General Fund, Fire, Recycling, Library and Capital Equipment Funds
  - \$52,723 is for increases in G.O. Debt Service
  - The Village's Total Property Tax Levy (excluding Tax Increments) is \$5,879,591
- Factors allowing the Tax Levy increase include:
  - 1.88% net new construction
  - Total Equalized Value increased \$38,144,000 to \$877,402,300
  - Total Assessed (taxable) Value increased \$119,821,000 to \$880,023,300

# 2019 Budget Overview

## Expenditure Restraint Program

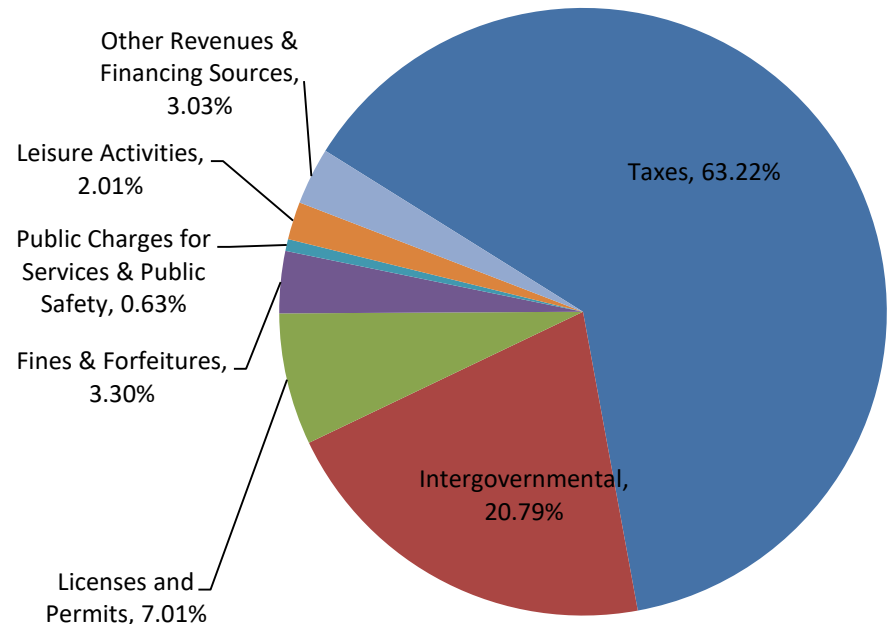
- The State offers an Expenditure Restraint Program which provides aid to municipalities who keep the General Fund Expenditure Budget below a calculated percentage consisting of 60% of the net new construction factor (capped at 2%) plus a CPI factor approved by the DOR.
- Using these parameters, the Village must keep its 2019 General Fund Expenditure Budget increase to under 3.5% in order to qualify for approximately \$140,000 in aid for the 2020 budget year.
- The proposed 2019 General Fund Expenditure Budget as presented totals \$4,724,816 which is an increase of \$156,340 or 3.42% over the adopted 2018 budget.

# GENERAL FUND

## 2019 REVENUE HIGHLIGHTS

- Taxes - \$2,987,167 - make up 63% of the revenue budget. Taxes are comprised of: Property tax of \$2,604,077; Room tax of \$6,000; Water Utility tax equivalent of \$368,000; and property tax interest of \$9,090
- The remaining 37% of non-tax general revenues comes from intergovernmental revenues, fines, fees, interest and commercial revenue
- The State is providing a new personal property aid in 2019 to make up for the machinery & tools personal property exemption which was implemented last year. \$18,897 is the amount of annual aid the Village can expect going forward from this change

## 2019 Proposed Revenue Composition

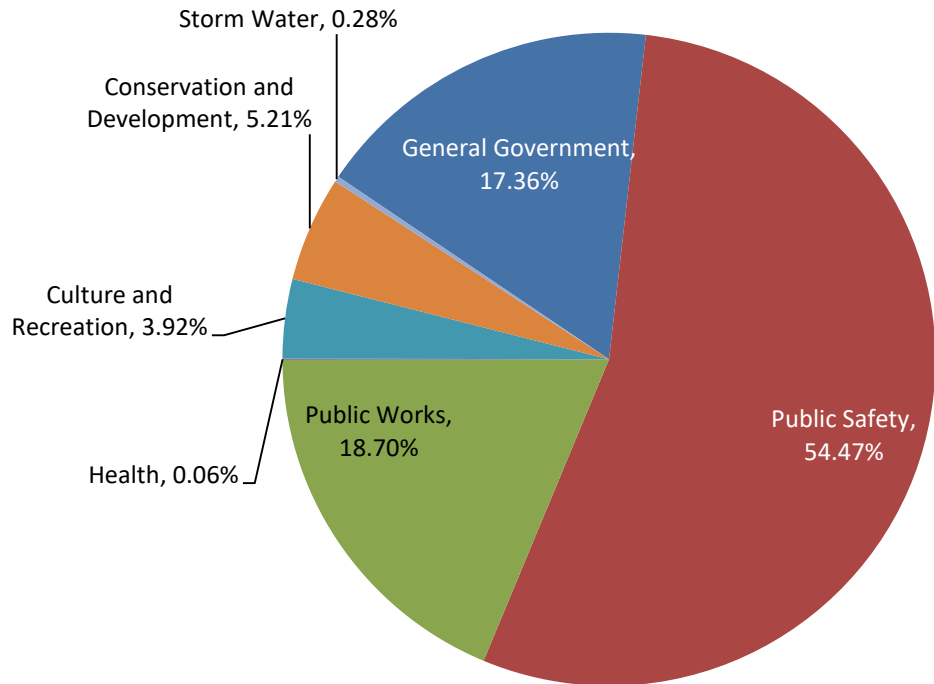


# GENERAL FUND

## 2019 EXPENDITURE HIGHLIGHTS

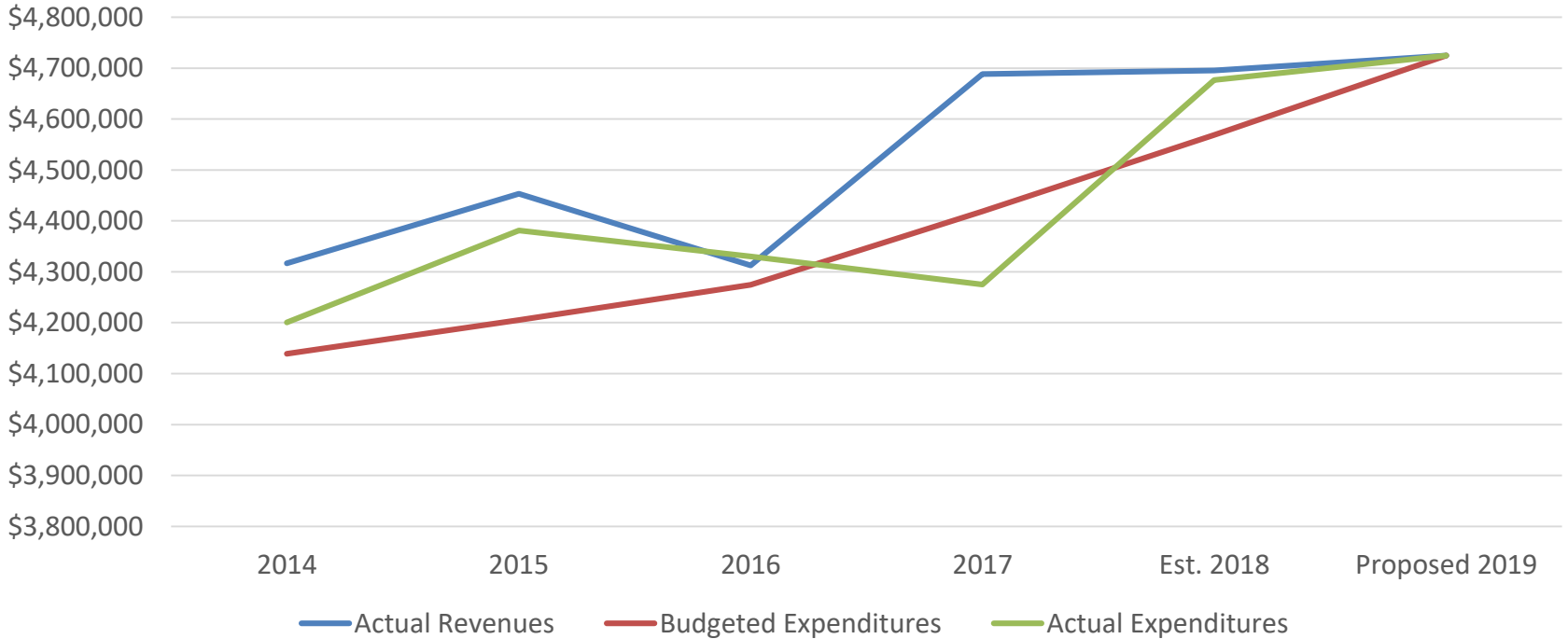
- Total expenditures increased to \$4,724,816 compared to the 2018 budget of \$4,568,476. **This represents a 3.42% increase, or \$156,340**
- \$64,035 of the increase is due to compensation increases granted to employees and the addition of a full-time DPW crewperson and a new patrol officer starting in 4Q 2019.
- \$32,000 is being budgeted for a reserve to reduce the Village's current unfunded liability balance
- \$60,305 is being budgeted as a placeholder to potentially bring Planner services in-house

## 2019 Proposed Expenditure Composition



# GENERAL FUND

General Fund Expenditures & Revenues 2014-2019



	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Est. 2018</u>	<u>Proposed 2019</u>
Actual Revenues	\$4,316,602	\$4,453,419	\$4,312,676	\$4,688,537	\$4,695,221	\$4,724,816
Budgeted Expenditures	\$4,138,838	\$4,205,307	\$4,274,681	\$4,418,352	\$4,568,476	\$4,724,816
Actual Expenditures	\$4,200,382	\$4,381,121	\$4,329,807	\$4,274,706	\$4,676,601	\$4,724,816

# GENERAL FUND

## Department of Public Works

### 2018 ACCOMPLISHMENTS

- Incorporated Storm Water data into the Village's GIS and have a process in place to add new developments
- Constructed Rosewood Park
- Constructed a new boat ramp and received a 50/50 grant award in the amount of \$108,412.50 towards the project
- Reconstructed a portion of the Mukwonago Estates subdivision originally constructed in 1979
- Resurfaced Grand Ave in conjunction with the water main relay project
- Completed the ½ mile multi-use trail extension along Holz Parkway

# **GENERAL FUND**

## **Department of Public Works**

### **2019 GOALS**

- Reconstruct the storm water pond on East Veterans Way utilizing a \$150,000 Urban Non-Point Source Pollution grant
- Undertake park projects as identified in the CORP and targeted in the 5 year CIP
- Repave the parking lots at Village Hall, Field Park and Indian Head Park
- Heating upgrades at the DPW shop and Police Dept. garage
- Replace remaining carpet and improve security in the basement storage area at Village Hall
- Install a digital sign at Field Park



# GENERAL FUND

# Police Department

## 2018 ACCOMPLISHMENTS

- Provide cost-effective police services to the community.
  - Held discussions with the Town of Mukwonago on the feasibility the Police departments or contracting with the Town to provide police services but determined there were no significant cost savings for either department in pursuing either option
  - Received grant funding to cover 50% of the cost to replace 3 bullet-proof vests
  - Received grant funding to cover the cost to send the Dispatch Supervisor to the Wisconsin Law Enforcement Administrative Professionals conference
- Maintain the accountability and professionalism of the Department
  - Members attended the Attorney General Conference on School Safety and the Wisconsin Police Leadership Foundation to keep up with latest trends & response tactics
  - Dispatchers attended various trainings, including the Wisconsin Public Safety Communications conference.
- Continue our efforts to forge a bond in the community and be proactive in community relations.
  - Provided community training in Civilian Response to an Active Shooter situation
  - Neighborhood Watch hosted another successful and well-attended National Night Out event

# GENERAL FUND

# Police Department

## 2019 GOALS

- Maintain the accountability and professionalism of the Department
  - Ensure all Dispatchers are current in Emergency Medical Dispatching protocols
  - Enroll command staff in specialized 10 week training programs through Northwestern University Center for Public Safety, School of Police & Staff Command or FBI National Academy
  - Train all employees in TIME (Traffic Incident Management Enhancement) and seek grant money for CIT - Crisis Intervention Training - which specializes in how to handle individuals suffering from mental health issues
  - Research policy and record keeping system for possible implementation of officer body camera
- Reorganization of the Department
  - Create a new 2<sup>nd</sup> in command position for Village Board approval
  - Create a detective position focused on crime investigation and crime prevention programs
- Completion of an Emergency Operations Center (EOC)
  - Serves as a command center and control facility to carry out disaster management functions at a strategic level in an emergency situation, ensuring the continuity of operations and Village services

# **GENERAL FUND**

## **Administration / Finance**

### **2018 ACCOMPLISHMENTS**

- Began implementing performance metrics related to snowplowing, traffic accidents near the high school and the engineer's review process
- Commissioned a study to evaluate the need for additional DPW staff. An additional person was budgeted in 2019 based on the study results
- Analyzed reserve balance goals and new funding sources to ensure ongoing sustainability of additional staffing for DPW and Police; reallocated current resources to cover short-term help for Village Hall staff
- Implemented metrics for a 6 month evaluation of engineering services
- Proposed a formal written guideline for staff and elected officials involved in collective bargaining negotiations

# GENERAL FUND

## Administration / Finance

### 2019 GOALS

- Work with Village Hall staff to design and implement a succession plan for all Village Hall functions, outlining what steps will be taken in the event of a vacancy and identifying what actions are needed in the interim to prepare for both planned and unplanned vacancies
- Develop recommendations for the Village Board to consider in filling the Planner/Zoning Administration role pending an anticipated retirement
- Implement Elected Official guidance on any changes to Staff responsibilities
- Successful implementation of new financial software, including conversion of historical data and changes to processes to take advantage of improved functionality and features of the new software

# **GENERAL FUND**

## **Economic Development**

### **2018 ACCOMPLISHMENTS**

- Created TID#5, acquired land and have two development projects in progress: one with an estimated value of \$8,000,000 set for completion in 2018; the other with an estimated value of \$4,500,000 in mid-2019. 150 jobs were retained and another anticipated 65-85 jobs will be brought in from these 2 projects. Other developments for TID#5 are currently in negotiation.
- Property behind Chapman Farms Blvd is being developed for 88 single family lots and 48 single family attached lots which is estimated to result in \$40,000,000 in new construction over the course of 5 to 15 years.
- A developers agreement with Maple Centre for apartments adjacent to TID #3 is near finalization and the construction of the infrastructure to support the development is set to begin in 2019.
- Continue to work with the Village Board and Staff relative to the development of a Comprehensive Boundary Agreement with the Town of Vernon

# **GENERAL FUND**

## **Economic Development**

### **2019 GOALS**

- Facilitate at least one more development in the TID#5 Industrial Park
- Oversee the completion of infrastructure projects to Maple Centre
- Work with Elected Officials to develop a strategy for 915 Main
- Begin the process of bringing another residential subdivision online for 2020

# **GENERAL FUND**

## **Building Inspections Department**

### **2018 ACCOMPLISHMENTS**

- Building Inspector acquired Commercial Plumbing Inspector Certification
- Permits back to 1979 have all been scanned into GIS and available for instant access
- Implemented an online survey for Building Inspection services

### **2019 GOALS**

- Building Inspector to attain Commercial Building Inspector Certification
- Building Inspection Support Specialist to obtain UDC Construction and UDC HVAC Inspector Certifications
- Refine processes for electronic records / permitting

# GENERAL FUND

## Village Attorney

### 2018 ACCOMPLISHMENTS

- Provide legal advice and support for the following projects:
  - Completed work on the sale of properties and associated Developer Guaranty Agreements for CI Banker Wire and Quernemoen Mukwonago, LLC
  - Sale of property to Malcolm and Developer Guaranty Agreements is in process
  - Developer Guaranty Agreement for Family Ventures of Mukwonago is in process
  - Work on resolution of SWMA involving Growth Werks, OMSA, Citizen Bank of Mukwonago, and Sherwin Williams
  - Work on resolution of Well 7 issues involving Walworth County and the property owners
  - Pursued violations of the Village's mandatory utility connection Ordinance
  - Continued work on the Cooperative Boundary agreement with the Town of Vernon
  - Work on revisions to the Historic Preservation Ordinance/Commission



# GENERAL FUND

## Village Attorney

### 2019 GOALS

- Complete work started in 2018 on Malcolm, Family Ventures, and NB Lincoln/Super Products
- Continue to work on Cooperative Boundary Agreement with the Town of Vernon
- Continue to work on impacts to the Village Code based on the Landowners Bill of Rights, Acts 67 and 68
- Provide training to the Board relative to parliamentary procedure, claims processes, open meetings law, open records law and contracting requirements
- Continue to support the Village elected leadership, as well as appointed Staff, to address questions as to the legislative process and the requirements for new development

# GENERAL FUND

# Village Engineer

## 2018 ACCOMPLISHMENTS

- Continued updates to the GIS system and switch over to new software: AssetAlly
- Worked on streamlining the Village's Development Review Process
- Assisted staff with the updates of Village development and construction standards
- Assisted with development and coordination of TID #5 from budgeting, phasing, design, bidding, DOT negotiations and construction to complete the project in the accelerated timeframe
- Assisted with bidding and construction of the Village's Capital Improvement Projects
- Assisted Village in a pilot study to serve as a basis of design for Well 5 Iron Filtration Treatment Facility and obtained PSC approval for the facility
- Assisted Village with Urban Nonpoint Source Grant application resulting in funding for the rehabilitation of the Pick 'N Save Pond in 2019
- Assisted Village in current water and sewer capacity study.
- Upgraded SCADA software, network and programming for both Water and Sewer Treatment Facilities and stations throughout the Village

# GENERAL FUND

## Village Engineer

### 2019 GOALS

- Utilizing AssetAlly, add additional documents and improve the process for staff
- Continue to help streamline Village development review process and reduce the number of reviews completed on each development
- Complete design and bidding for projects, including Pick 'N Save Pond Rehabilitation, Deback Drive, STH 83 Bump-outs, Parking Lot improvements, Catch Basin repairs, and Well 5 Iron Filtration Treatment Facility
- Complete Radio Telemetry upgrade for SCADA

# GENERAL FUND

## Planning & Zoning Department

### 2018 ACCOMPLISHMENTS

- Coordinated preparation and approval for Town of Vernon boundary agreement
- Coordinated numerous approvals needed for construction of TID #5 Business Park
- Facilitated new development proposals – Bielinski/Chapman Farms; Kids Connection; Banker Wire; Triple Crown; Prohealth Hospital Addition; and numerous others
- Coordinated building construction, sign permit and community development matters with Building Inspectors and other Village staff
- Handled several zoning enforcement matters
- Assisted Village Administrator with economic development activities including business retention visits
- Worked with Village staff to improve development review and approval process

# GENERAL FUND

## Planning & Zoning Department

### 2019 GOALS

- Continue to work the Village staff to improve development review and approval process
- Complete several pending zoning ordinance and other municipal code amendments to implement Comprehensive plan, respond to new state laws and overall update of zoning standards
- Continue to facilitate new development proposals
- Work with staff toward a next step strategy for industrial expansion
- Assist with transition of new planning staff, including filing of past planning and zoning folders

# **FIRE/AMBULANCE FUND**

## **2018 ACCOMPLISHMENTS**

- Investigated the feasibility of expanding our contract services with other communities and will continue to expand the Paramedic Intercept Program
- Completed the Station 1 remodel by end of 2018
- Maintain a balanced budget without impacting the capital equipment line item and without asking for more than a 2% increase from the municipalities.
- Worked with Prohealth to secure funding through 2020

## **2019 GOALS**

- Grow Cadet program through more outreach to Mukwonago High School
- Implement an Intern Program to recruit and retain staffing
- Along with the Police Department, complete the Emergency Vehicle Pre-emption installation throughout the Village
- Stay within annual budget using any excess revenues to fund sick leave payout reserves and capital equipment replacement reserves
- Research Referendum opportunities

# LIBRARY FUND

## 2018 ACCOMPLISHMENTS

- Expenditures anticipated to come under budget
- Overall circulation increase of 2-3%
- MCL 2018-2021 Strategic Plan completed and adopted by the Library Board
- Young Adult area renovation and revamp
- “The Thingery” addition to circulation which includes equipment and experiences such as GoPro cameras; hotspots; zoo passes; giant backyard games; discover backpacks; Roku; Chromecasts; ukuleles, gaming consoles, STEAM (science, technology, engineering, art & math) kits
- Community collaboration, working with the Chamber of Commerce to host the first ever Winter Farmer’s Market and with the Rotary Club to host the State of the Village
- Continuous review of Library policies and procedures to ensure we are meeting the patrons’ and community’s needs
- Position descriptions were updated and a compensation study was completed to aid in understanding how to remain competitive to comparable libraries
- New building security system installed including access control, an intrusion system and video surveillance

# LIBRARY FUND

## 2019 GOALS

- Begin the process of conducting a facilities study with a consultant to guide us in a children's area redesign, possible expansion of MetaSpace 511, a quiet area, etc.
- Expand the idea of the Library's 'outside of its walls' and have library representation at other areas in the community and further outreach at local schools and daycare centers, senior citizen facilities, and Chamber events
- Analyze the costs associated with potential expansion in hours of operation
- Develop a communications and marketing brand plan
- Evaluate staff schedules and desk shifts to optimize library services, programs, and events; introducing the idea of the 'roaming reference' while cross-training staff to expand internal capacity
- Begin evaluation of monthly portfolio of programming through creation of a process and public feedback form specific to each department
- Update organizational chart and reporting structures



# WATER & SEWER UTILITIES

## 2018 ACCOMPLISHMENTS

- Infrastructure Projects Completed: TID#5 Booster Station; Grand Ave Rehab; Front Street Main replacement; Sewer repairs at Grand, Oakland, Front & Crestview
- Septage Receiving Station is near completion and within budget
- Achieved PSC & DNR approval and design for Iron Filtration Plant to be built in 2019
- Completed phase 2 SCADA Upgrades and Well 4 Booster Pump VFD installs
- Performed inspections, sound tests and repairs on 10% of water services in leak prone areas to reduce water loss and the need for emergency repairs; Completed sand blasting and painting of 225 fire hydrants; 150 residential cross connections and meter replacements; Exercised 50% of Main Valves with repairs as needed.
- Completed CMOM (Capacity, Management, Operation and Maintenance) program requirements for sewer cleaning, manhole inspections and televising mains.
- All Utilities employees had a minimum of 8 hours and 16 hours of continuing education credits in Water and Wastewater, respectively

# WATER & SEWER UTILITIES

## 2019 GOALS

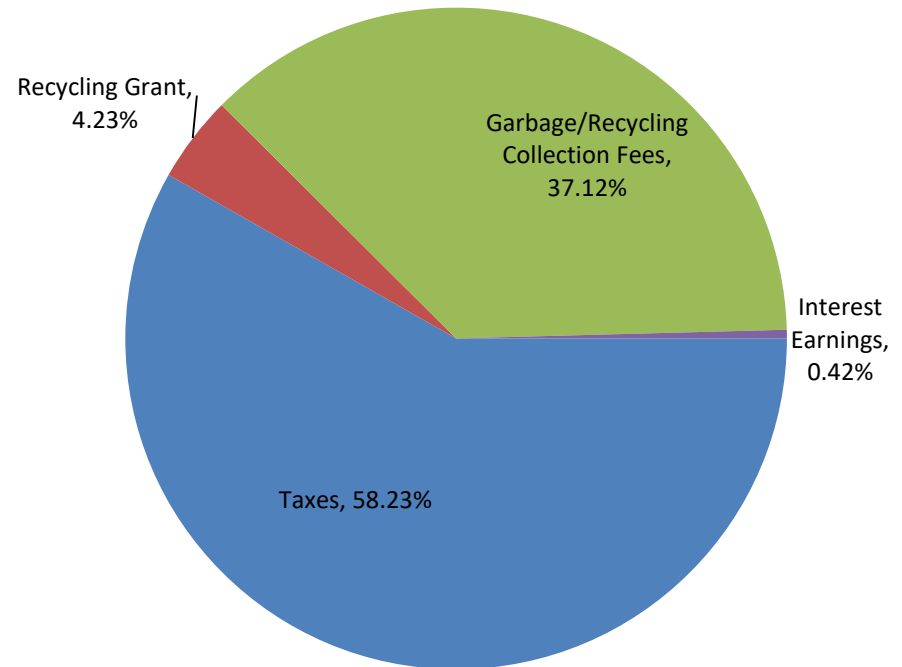
- Investigate use of GIS and new Utility Billing software capabilities to assist in the completion of the statistical section of the annual PSC report
- Construction of the Iron Filtration Plant to improve drinking water quality
- Complete planned plant upgrades and ID future improvements to maintain current plant at full operational capacity and increase life expectancy
- Conduct a capacity needs study for both Water and Sewer to accommodate anticipated Village growth
- Organize Utility buildings to allow for more efficient use of space and better management of Utility inventory
- Continue I&I (Infiltration/Inflow) study to reduce unnecessary treatment of 'clean' water which leads to increased operating costs
- Continue Phosphorous study to cost-effectively ensure compliance with DNR standards
- Continue with Operator certification, training and leadership opportunities

# REFUSE COLLECTION FUND

## 2019 BUDGET HIGHLIGHTS

- Total expenditures will increase \$45,832 or 9.3% from the 2018 budget to \$536,208
- Property tax support increased \$6,122 to \$312,236 representing an increase of 2% over the prior year levy.
- Significant cost increases in recycling will result in an annual fee increase of \$14.40 per household (\$3.60 quarterly)
- The increase covers added services of weekly recycling; one additional curbside yard waste collection and 2 additional yard waste drop off collection dates

## 2019 Refuse Collection Fund Revenue Composition



# STORM WATER DISTRICT FUND

## 2019 BUDGET HIGHLIGHTS

- Total expenditures and revenues are budgeted at \$32,646 which has remained flat for the past few years
- Revenues consist of fees paid by properties located in TID #3 and are based on the number of Equivalent Runoff Units (ERUs) calculated by the Engineers for each property and are reviewed annually
  - Development (either new or through expansion activities) within the district impacts the ERUs
  - The total number of ERUs and the expenditure budget determine what the rate per ERU will be
- The annual ERU rate calculated for 2019 is \$31.15 which is \$2.93 less than the prior year's annual rate

# CAPITAL EQUIPMENT FUND

## 2019 EQUIPMENT PURCHASES AND FUNDING

### DEPARTMENT OF PUBLIC WORKS

- \$120,000 Loader with Back Hoe
- \$ 40,000 4WD 3/4 ton Truck with Plow
- \$ 16,000 Zero Turn Mower
- \$ 10,000 Red Brick Museum – 2<sup>nd</sup> floor AC
- \$ 75,000 Heating Upgrade DPW & Police Dept Garages

### POLICE DEPARTMENT

- \$80,000 for two Squad Cars and related equipment
- \$50,000 Impound Garage Improvements
- \$25,000 Training / EOC Room Equipment
- \$16,000 Radios

### FIRE DEPARTMENT\*

- \$180,000 Ambulance 3453 Remount with Power Load and Cot
- \$60,000 Replace LUCAS Compression & Glidescopes

### EMERGENCY GOVERNMENT

- \$13,000 Controllers for 2 outdoor sirens

### VILLAGE HALL

- \$115,000 Replace Accounting / Financial Software
- \$ 60,000 Village Hall Carpeting & Basement Storage Security

### Funding:

- Taxes: \$104,000
- Debt: \$636,000
- Town Share of FD\* \$120,000

# CAPITAL IMPROVEMENT FUND

## 2019 PROJECTS AND FUNDING

- \$788,000 for Park Projects as identified in the CORP and Capital Improvement Plan for Miniwauken, Phantom Glen, Minors, Indianhead and Field Parks
- \$488,625 for Retention Pond, Storm Water Pond and Storm Sewer Catch basin repairs
- \$200,000 Annual Road Maintenance Work
- \$150,000 Demolish Building on former Lynch site (TID #4)
- \$130,000 Paint Railroad Bridge
- \$105,000 Village Hall parking lot, retaining wall, concrete steps and sidewalk
- \$76,000 Downtown Pedestrian Improvements
- \$35,000 Streetscape Design Plan

### **Funding:**

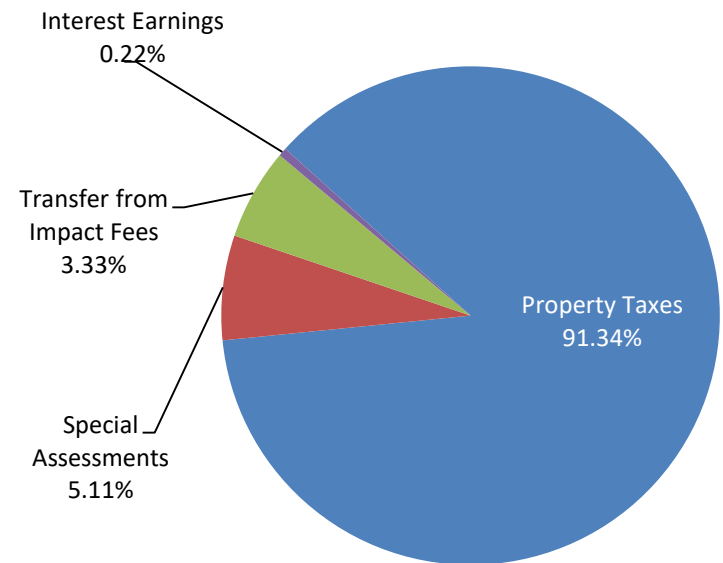
- Debt:               \$1,882,625
- Reserves:         \$     90,000

# DEBT SERVICE FUND

## 2019 BUDGET HIGHLIGHTS

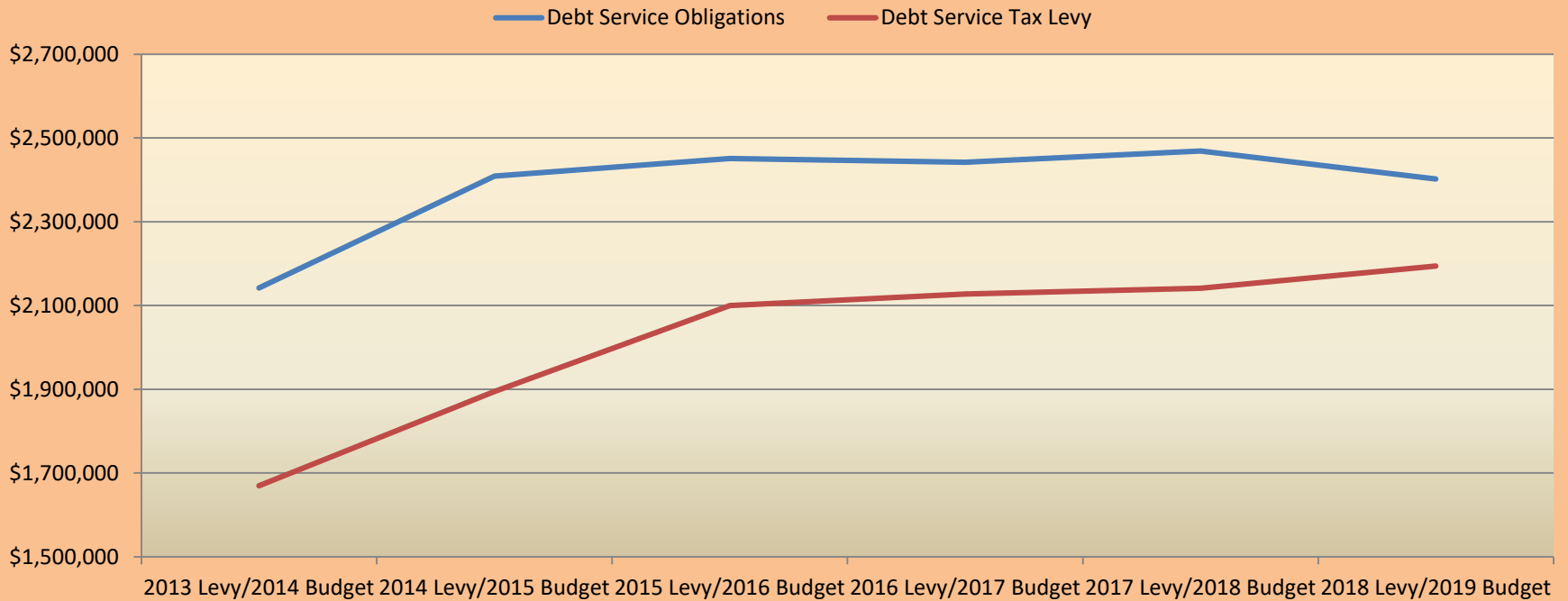
- Total expenditures of \$2,401,986 for payment of principal and interest due on Village General Obligation debt
- **Of the total amount, \$2,194,034 (91.34%) is supported by property taxes. This is an increase of \$52,723 (2.5%) over the 2017 levy**
- \$122,952 will be supported by special assessments (this amount decreases every year – it is \$44,707 less for 2019 from 2018)
- \$80,000 will be supported by a transfer from the impact fee fund
- \$5,000 will be funded by interest earnings

**2019 Debt Service Fund Revenue Composition**



# DEBT SERVICE FUND

**Debt Service Histories**  
Obligations vs. Levy



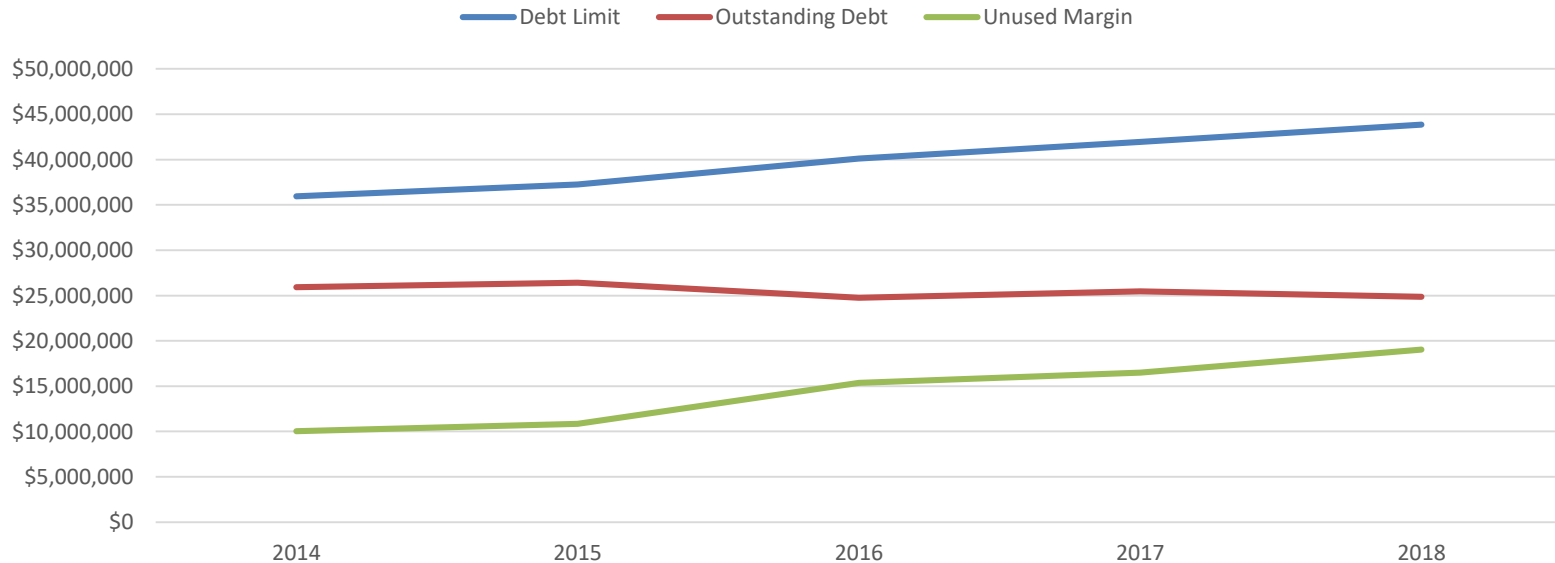
	2013 Levy/2014 Budget	2014 Levy/2015 Budget	2015 Levy/2016 Budget	2016 Levy/2017 Budget	2017 Levy/2018 Budget	2018 Levy/2019 Budget
Debt Service Obligations	\$2,141,861	\$2,408,828	\$2,451,035	\$2,442,110	\$2,468,494	\$2,401,986
Debt Service Tax Levy	\$1,669,430	\$1,894,657	\$2,099,929	\$2,127,127	\$2,141,311	\$2,194,034
Levy Percent Change		13.49%	10.83%	1.30%	0.67%	2.46%



# DEBT SERVICE FUND

	2014	2015	2016	2017	2018
Equalized Value	719,125,600	744,755,700	802,163,300	839,258,300	877,402,300
Debt Limit	35,956,280	37,237,785	40,108,165	41,962,915	43,870,115
Outstanding Debt	25,934,159	26,401,421	24,741,678	25,466,678	24,843,732
Unused Margin	10,022,121	10,836,364	15,366,487	16,496,237	19,026,383

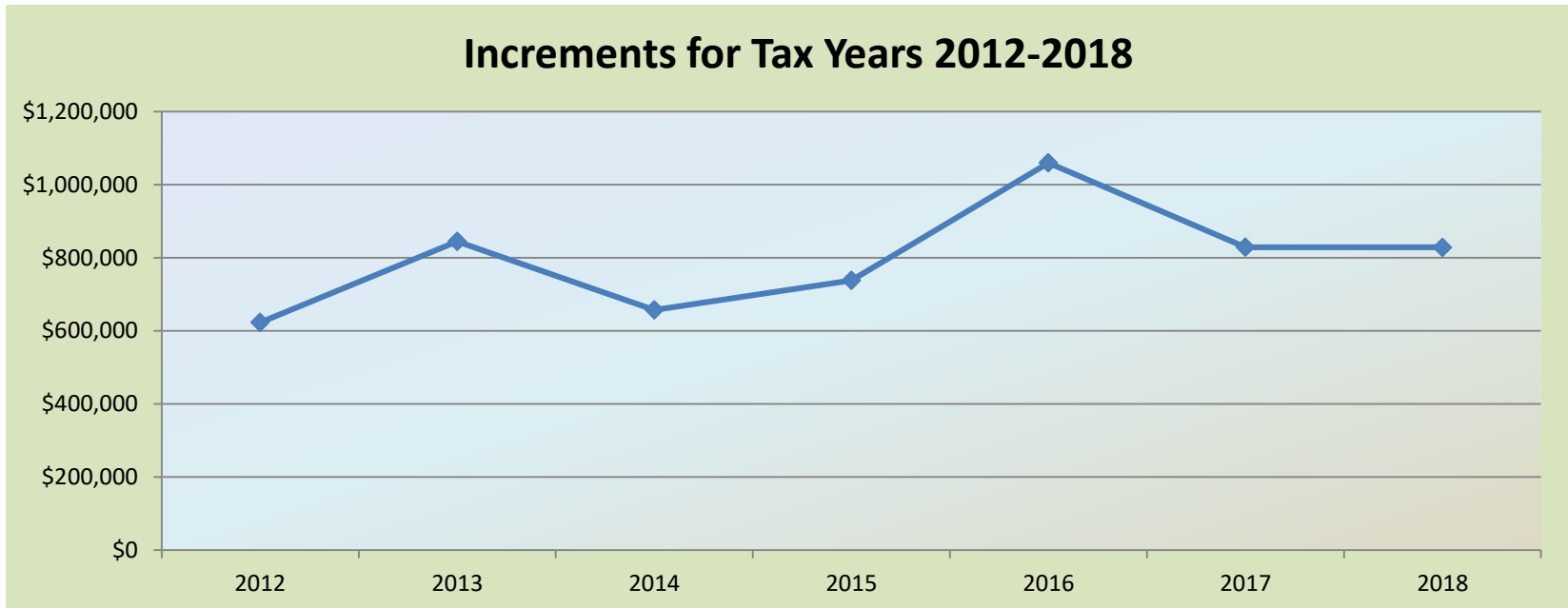
## General Obligation Borrowing Capacity



# TAX INCREMENT DISTRICT FUNDS

## 2019 BUDGET HIGHLIGHTS

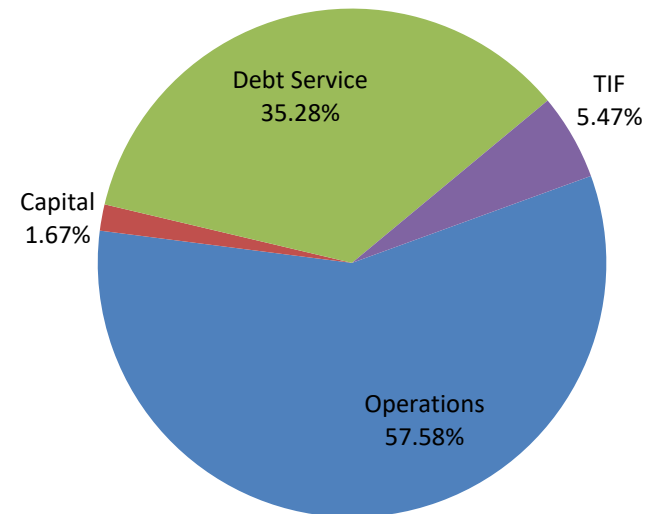
- Total increment valuation of the TID increased \$1,697,000 or 3.67%, to \$47,923,400
- 2018 Village increment increased \$2,882 or 0.85%, to \$340,185
- Total increment is estimated to be \$828,311 – a decrease of \$665. The County levy was not available as of the completion of this presentation so the final calculation is still pending.



# A LOOK AT THE LEVIES AND TAXES

- The total property tax levy for all Village purposes is \$6,219,776 (including Village portion of TID #3 & TID #4)
- Total Tax Base (Assessed Value) for 2018 Taxes payable in 2019 is \$880,023,300 - an increase of \$119,821,000 or 15.76% over last year
- Total Equalized Value for 2018 is \$877,402,300 - an increase of \$38,144,000 or 4.54% over 2017
- For Village properties within Waukesha County, the local tax rate is estimated at \$7.079188, a decrease of \$0.98 per \$1,000 of assessed value, or -12.11% over 2017
  - For Waukesha County properties, an owner of a \$220,000 home in 2018 would pay an estimated Village tax of \$1,557.42 a decrease of \$214.63 over 2017 (assuming the assessed value did not change during those 2 years)
- For Village properties within Walworth County, the local tax rate is estimated at \$6.613535, a decrease of \$1.02 per \$1,000 of assessed value, or -13.37% over 2017
  - For Walworth County properties, an owner of a \$220,000 home in 2018 would pay an estimated Village tax of \$1,454.98 a decrease of \$224.55 over 2017 (assuming the assessed value did not change during those 2 years)

**Composition of 2018 Overall Tax Levy & Village Portion of Increment**



# A Sample of Estimated 2018 Village Taxes

✓ The Village tax represents roughly 35% of the total property tax bill

	2017 Assessed Value	2017 Village Taxes	2018 Assessed Value	2018 ESTIMATED Village Taxes	\$ change 2018 over 2017 Levy	% change 2018 over 2017 Levy	\$ Change in Assessed Value	% Change in Assessed Value
<b>MILL RATE:</b>		<b>\$8.0547752</b>		<b>\$7.079188</b>	<b>(\$0.98)</b>	<b>-12.11%</b>		
Vermeulen	254,800	\$2,052.36	315,000	\$2,229.94	\$177.59	8.65%	60,200	23.63%
Johnson	216,900	\$1,747.08	262,000	\$1,854.75	\$107.67	6.16%	45,100	20.79%
Decker	179,900	\$1,449.05	203,500	\$1,440.61	(\$8.44)	-0.58%	23,600	13.12%
Winchowky	219,900	\$1,771.25	249,500	\$1,766.26	(\$4.99)	-0.28%	29,600	13.46%
Penzkover	212,900	\$1,714.86	260,500	\$1,844.13	\$129.27	7.54%	47,600	22.36%
Kettner	313,600	\$2,525.98	373,000	\$2,640.54	\$114.56	4.54%	59,400	18.94%
Wamser	305,900	\$2,463.96	356,000	\$2,520.19	\$56.24	2.28%	50,100	16.38%

# 2019 ANNUAL VILLAGE BUDGET

## CHANGES FROM PUBLISHED BUDGET

### GENERAL FUND:

Final Budget Total:	\$4,724,816
Public Hearing Notice Total:	\$4,664,511
Difference:	\$60,305

The General Fund budget was increased by the final expenditure restraint figure which was not available when the notice was published. The additional funds were added as a placeholder in the Planner's budget to use in the consideration of a replacement position due to the current Planner's pending retirement in 2019. The funding to offset this additional expenditure will be a use of fund balance if the money is actually spent.

# 2019 SEWER UTILITY BUDGET

- Sewer Utility's 2019 Budget total is \$1,186,498 – an increase of \$22,182 or 1.18% over 2018
- Capital expenditures excluding new development total \$2,248,500 which will be funded thru reserves. Projects & Equipment include:
  - Digester & Grit System Upgrades
  - 6000 Gallon Chemical Tank and Building
  - Pick-up Truck with Plow
  - Mower
- The Sewer Utility will repay \$449,115 of debt in 2019
- Sewer Rates for Utility Customers will not change for 2019

# 2019 WATER UTILITY BUDGET

- Water Utility's 2019 Budget total is \$2,131,085 – an increase of \$181,487 or 9.31% over 2018.
  
- Capital expenditures excluding new development total \$1,370,000 which will be funded thru reserves. Projects & Equipment include:
  - Iron Filtration Facility at Well #5
  - Service Truck
  - Water Meters
  
- The Water Utility will repay \$503,389 of debt in 2019
  
- A Water Rate increase of 9% is set to go into effect for the 1<sup>st</sup> quarter billings in 2019 pending final PSC approval of the rate case. The rate increase will provide the utility with a 5.30% return on net investment rate base which is the current benchmark and will provide the revenue needed for adequate debt service coverage

# 2019 ANNUAL VILLAGE BUDGET

## SUMMARY

- Staff is presenting a balanced budget that holds to the Strategic Plan and Capital Plan adopted by the Village Board with the addition of a Full-Time DPW Crewperson and the funding for an additional Patrol Officer in the Police Department beginning in the 4<sup>th</sup> Quarter of 2019
- The 2019 Budget seeks to maximize the Village's revenue position with respect to Levy Limits imposed by the State of Wisconsin and the Expenditure Restraint Program administered by the State Department of Revenue
- The 2019 Budget continues to address unfunded the retirement sick-leave payout benefit for all eligible employees hired before 2014
- The budget further maximizes future budget capacity to provide options in replacing the current Planner upon his retirement