

VILLAGE OF MUKWONAGO

2020 ANNUAL BUDGET

Public Hearing Presentation

November 12, 2019

*11-22-19 Revision to slides 36, 37 & 38



2020 Budget Overview – Tax Levy

- Total Property Tax Levy increased by \$269,277 which is 4.58% over the prior year's levy
 - Of this \$89,448 covers increases in operating expenses and is allocated among the General Fund, Fire, Recycling, Library and Capital Equipment Funds
 - \$179,829 is for increases in G.O. Debt Service
 - The Village's Total Property Tax Levy (excluding Tax Increments) is \$6,148,868
- Factors allowing the Tax Levy increase include:
 - 2.445% net new construction
 - Total Equalized Value increased \$51,735,200 to \$929,137,500
 - Total Assessed (taxable) Value increased \$25,264,400 to \$905,287,700

2020 Budget Overview

Expenditure Restraint Program

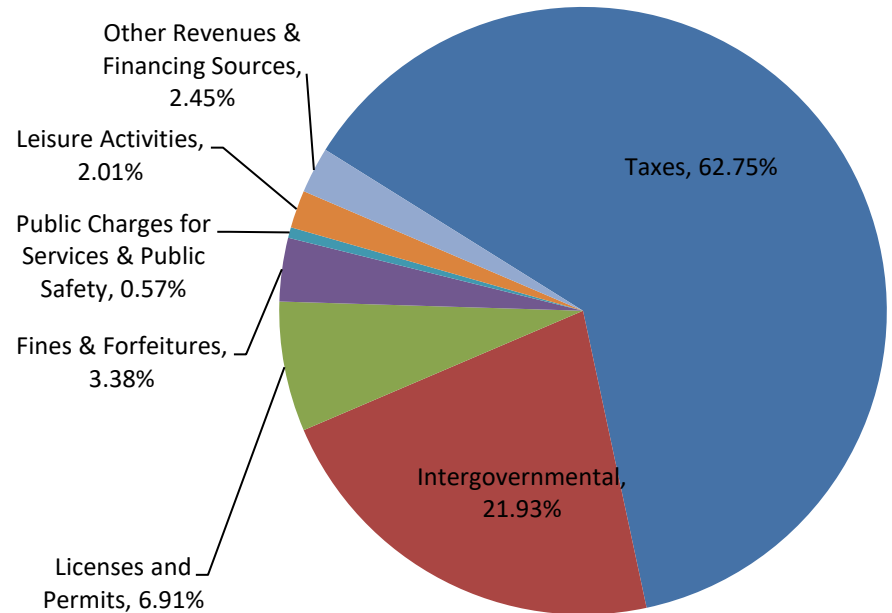
- The State offers an Expenditure Restraint Program which provides aid to municipalities who keep the General Fund Expenditure Budget below a calculated percentage consisting of 60% of the net new construction factor (capped at 2%) plus a CPI factor approved by the DOR.
- Using these parameters, the Village must keep its 2020 General Fund Expenditure Budget increase to under 3.37% in order to qualify for approximately \$119,000 in aid for the 2021 budget year.
- The proposed 2020 General Fund Expenditure Budget as presented totals \$4,882,487 which is an increase of \$157,671 or 3.34% over the adopted 2019 budget.

GENERAL FUND

2020 REVENUE HIGHLIGHTS

- Taxes - \$3,063,895 - make up 63% of the revenue budget. Taxes are comprised of: Property tax of \$2,671,895; Room tax of \$12,000; Water Utility tax equivalent of \$368,000; and property tax interest of \$12,000
- The remaining 37% of non-tax general revenues comes from intergovernmental revenues, fines, fees, interest and commercial revenue

2020 Proposed Revenue Composition

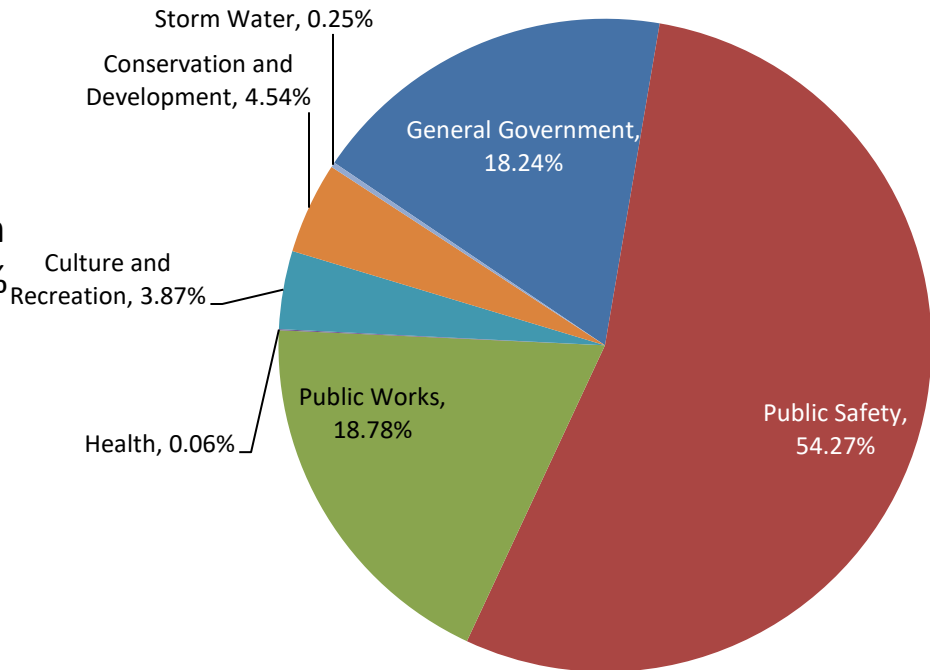


GENERAL FUND

2020 EXPENDITURE HIGHLIGHTS

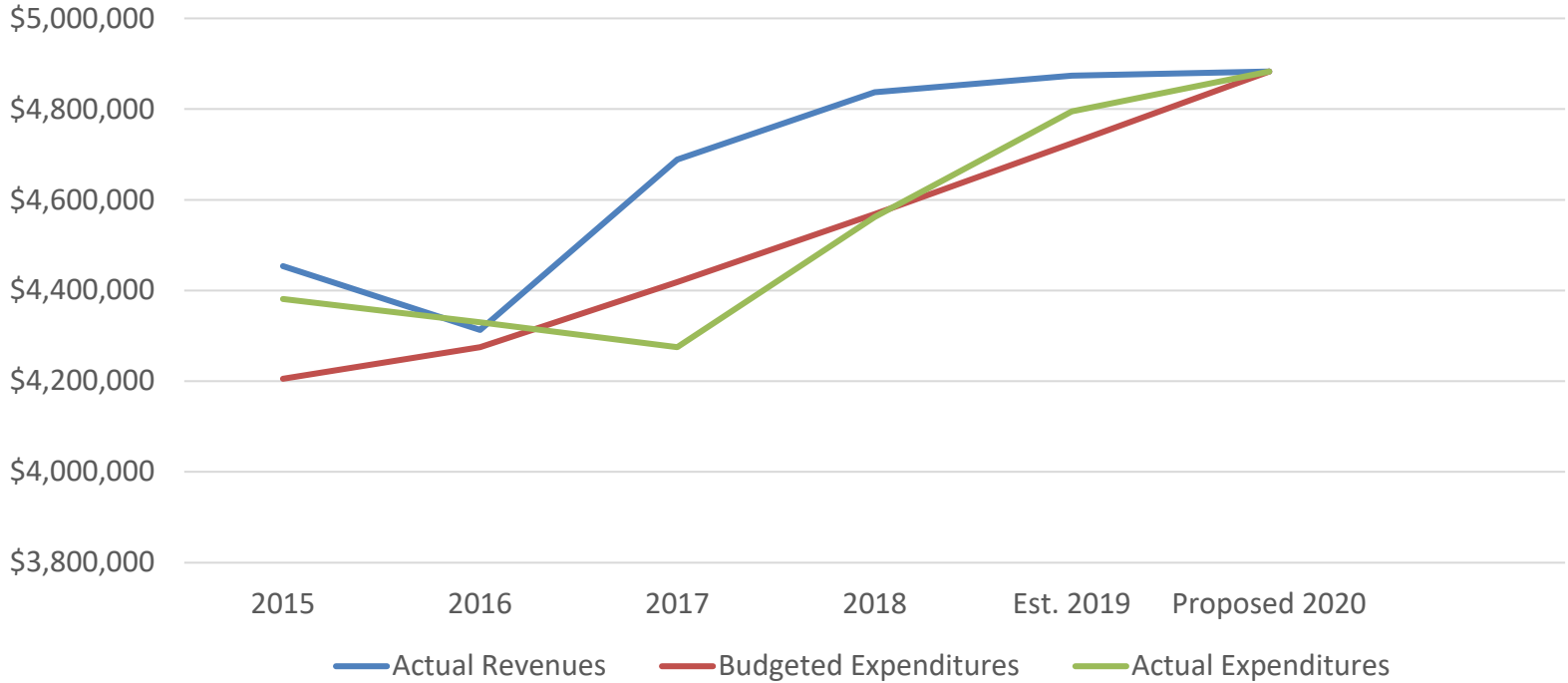
- Total expenditures increased to \$4,882,487 compared to the 2019 budget of \$4,724,816. **This represents a 3.34% increase, or \$157,671**
- The increase will cover compensation increases granted to employees, a 6% increase in health insurance costs and funding for the full year of a new patrol officer added in 4Q 2019.
- \$32,000 continues to be budgeted for a reserve to reduce the Village's current unfunded liability balance

2020 Proposed Expenditure Composition



GENERAL FUND

General Fund Expenditures & Revenues 2015-2020



	2015	2016	2017	2018	Est 2019	Proposed 2019
Actual Revenues	\$4,453,419	\$4,312,676	\$4,688,537	\$4,837,390	\$4,873,743	\$4,882,487
Budgeted Expenditures	\$4,205,307	\$4,274,681	\$4,418,352	\$4,568,476	\$4,724,816	\$4,882,487
Actual Expenditures	\$4,381,121	\$4,329,807	\$4,274,706	\$4,561,901	\$4,795,139	\$4,882,487

GENERAL FUND

Department of Public Works

2019 ACCOMPLISHMENTS

- Purchased new play structures for three parks identified in the Comprehensive Outdoor Recreation Plan
- Completed parking lot and sidewalk improvements at Village Hall, Field Park and Phantom Glen Park
- Upgraded heating at the DPW shop and Police Dept. garage
- Completed Village Hall enhancements including security in the basement storage area
- Assessed and documented condition of public trees within Village right-of-ways with funding from a forestry grant
- Added a crewperson to the department

GENERAL FUND

Department of Public Works

2020 GOALS

- Reconstruct the storm water pond on East Veteran's Way utilizing funding from a 50% cost sharing Urban Non-Point Source Pollution grant
- Replace pavement and catch basins in the River Park Estates subdivision
- Replace signs at Field Park and the Police Dept. with message centers
- Remodel beach house with additional restroom facilities
- Develop an LED street light conversion plan with WE Energies to reduce the annual expenditure for street lighting

GENERAL FUND

Police Department

2019 ACCOMPLISHMENTS

- Maintain the accountability and professionalism of the Department
 - Dispatchers trained in Emergency Medical Dispatching (EMD) and four employees trained in Crisis Intervention with specialized training on mental illness, depression, schizophrenia and anxiety disorders
 - Lt. Streit completed the Northwestern University School of Police Staff & Command
 - Lt. Demotto's application to the FBI National Academy was submitted and he is on the waiting list
 - \$17,000 in grant funding from the DOJ was used to purchase a Live Scan fingerprint machine which electronically scans prints and immediately forwards them to the Wisconsin Crime Information Bureau
 - Upgraded Dispatch console system to meet US Dept of Homeland Security interoperability with P-25 digital and analog radio system, along with our mobile and handheld radios
 - Created a new 2nd in Command position, Assistant Chief, for an approved reorganization in January 2020
- Completion of an Emergency Operations Center (EOC) to be available 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 Village operation
 - IT infrastructure has been purchased and installation is pending with anticipated completion by year end

GENERAL FUND

Police Department

2020 GOALS

- Maintain the accountability and professionalism of the Department
 - Continue training for all staff members including instructor training to provide future officer training in house and monthly dispatcher online training courses through APCO membership
 - Promote police conduct that is responsive and sensitive to the community's needs, stressing the responsibility of all employees to be accountable to the department and the community for all their actions. The expectation is a professional work ethic and professional work product by all employees
 - Command staff will continue to set the tone for professionalism, integrity and hard work by providing the department with innovative, honest and responsive leadership
- Increase officer safety for high risk events
 - Equip primary patrol vehicles with ballistic shields and helmets
 - Train officers in the use of ballistic shields for downed citizen rescues and active shooter situations
 - Purchase a firearms simulator for officer training
- Implement command staff reorganization
 - Fill the Assistant Chief position, promoting an officer to the subsequent open Lieutenant position
 - Continue to prepare command staff for succession planning by attending training offered by the FBI National Academy, Northwestern School of Police Command and Staff, and the WI Command College

GENERAL FUND

Administration / Finance

2019 ACCOMPLISHMENTS

- Made substantial progress in succession planning for Village Hall functions to ensure smooth transitions for planned and unplanned vacancies
- Developed and staffed in-house planner position
- 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
- Facilitated negotiation of labor contracts for police and fire
- Developed customer complaint function and Customer Satisfaction survey on website
- Continued to work with Village Board and staff relative to the development of a comprehensive boundary agreement with the town of Vernon
- Funded Downtown Committee for operations and year 1 of strategic plan

GENERAL FUND

Administration / Finance

2020 GOALS

- Biennial strategic planning with staff and Village Board
- Finish Village branding
- Evaluate parks operations and system for potential parks division
- Ensure Village Hall continues to digitize records
- Continue training on new software features to fully utilize functions and streamline processes for budgeting, audit preparation and year-end reporting

GENERAL FUND

Economic Development

2019 ACCOMPLISHMENTS

- Facilitated 3 development projects in TID #5 adding 217,500 in facility square footage; \$16,750,000 in valuation and \$1,050,000 in land sale.
- Oversaw the design of Deback Drive infrastructure and worked with Village Attorney on related litigation
- Transferred ownership of 915 Main to a developer for 88 apartments and \$10,000,000 in new construction value
- Facilitated Fairwinds 5 coming on-line and plans for Chapman Farms subdivision to start in 2020
- Met with downtown business owners to develop recommendations report for Village Board

GENERAL FUND

Economic Development

2020 GOALS

- Digitize development processes – permitting, application, etc
- Begin discussions about possible industrial park expansion
- Facilitate an additional letter of intent for an industrial park development
- Develop actionable and budgeted programs for downtown revitalization and development

GENERAL FUND

Clerk-Treasurer

2019 ACCOMPLISHMENTS

- Acclimating to the Clerk-Treasurer role in the Village of Mukwonago.
- Implemented Tax Key Filing System for retention of Property & Development files
- Work with Departments on review of policies and procedures for outstanding miscellaneous billings and collections of outstanding debts
- Successfully reviewed and managed the escrow deposit accounts for tracking and communicating with Departments on status.

2020 GOALS

- Implement a new Agenda Management portal system to improve transparency, sustainability, and staff efficiency
- Prepare for the US Census by working with the Complete Count Committee to make sure every resident is counted
- Review Record Retention processes and implement archival systems by Department
- Implement “Badger Books” Electronic Poll Books and Registration system in advance of 2020 election year
- Create and implement Standard Operating Procedures for Clerk-Treasurer and Deputy Clerk-Treasurer duties

GENERAL FUND

Building Inspections Department

2019 ACCOMPLISHMENTS

- Building Inspector acquired Commercial Plumbing Inspector certification
- Deputy Clerk acquired UDC Building and HVAC inspector certifications
- Electronic permits and inspections reports began in Fall

2020 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

2019 ACCOMPLISHMENTS

- Provided legal advice and support for the following projects:
 - Fairwinds release restriction on sale of lots; agreement on electrical cabinets
 - The Haase House special use permit
 - Malcolm, Touch Pad, and Super Products: finalize sale and related documents
 - Ordinance amendments: HPC, small cell wireless, nuisance trees, professional fees, park site fees, snow emergency, conditional uses and public hearing documents
 - Family Ventures proposed sale and developer's agreement; jurisdictional offer / eminent domain
 - Deback Drive litigation
 - TID #5 MOU and amendment to MOU regarding access
 - 915 Main – land transfer, developer's agreement and related documents
 - Vernon Boundary Agreement
 - Work with DOT on Hwy 83 corridor issues
 - Village Board training on parliamentary procedure, claims processes, open meetings, open records and bidding documents
 - Numerous other projects and issues

GENERAL FUND

Village Attorney

2020 GOALS

- Continue to work on Developer Agreement with Family Ventures of Mukwonago LLC
- Support the Village elected leadership, as well as appointed Staff, to address issues involving recent legislation and the requirements for new development
- Support Village Staff concerning development issues and documentation
- Continue to work on pending and threatened litigation
- Continue to work on issues of Code Compliance with Village Staff

GENERAL FUND

Village Engineer

2019 ACCOMPLISHMENTS

- Thorough review of GIS application AssetAlly, working with staff to enhance tools and modify applications to better suit the Village's needs
- Worked with the new Planner to streamline the development review process; update checklists
- Transitioned Village Engineer role to Jerad Wegner
- TID #5 phase 1 & 2 construction wrap-up; infrastructure improvements along 83 per DOT MOU
- Assisted with grant applications, bidding, and construction of various Village public works projects
- Finalized the Andrews Street boat launch project, receiving positive feedback from users
- Well 5 Iron Filtration rehabilitation and Well 3 conditioning and pump upgrades
- Wastewater Treatment Plant rehabilitation: grit system; septage receiving plant; anaerobic digester; facility is now in compliance with codes
- Assisted with an Adaptive Management Plan for Phosphorous compliance at the plant
- Water and Sewer capacity report update
- Utilized drone technology to survey Miniwauken Park for a drainage and pathway project

GENERAL FUND

Village Engineer

2020 GOALS

- Continue to work with staff to increase functionality of AssetAlly
- Assist staff with the updates of Village development and construction standards
- Continue to help streamline development review process to lower the number of reviews completed on each development
- Continue to work with Village on planning for I-43 south corridor along STH83
- Complete design and bidding projects for Deback Dr; 2020 street rehab in River Park Estates subdivision; Miniwauken Park; Well 6 rehab; Well 4 upgrade; and continuation of Well 5 rehab

GENERAL FUND

Planning & Zoning Department

2019 ACCOMPLISHMENTS

- Coordinated the implementation of online permit applications and project management software to accept electronic planning and zoning permits and fees
- Facilitated improvements to the Zoning Hub link on the Village's website and improved information on the GIS platform
- Coordinated several new development proposals
- Collaborated with staff on matters pertaining to building construction, sign permits, and site plans
- Liaison to Downtown Development Committee and facilitated the RFP to create a streetscape and wayfinding signage plan for the Village
- Handled several zoning enforcement matters
- Assisted Village Administrator with economic development activities including business retention visits
- Worked with staff to improve development review and approval process
- Coordinated efforts to update Zoning map to reflect Village Center Overlay, Historic District and to better define former R-4 (repealed) zoning districts

GENERAL FUND

Planning & Zoning Department

2020 GOALS

- Continue to work the staff on the following initiatives:
 - To improve development review and approval process
 - To improve file organization and project tracking relating to Building Inspection and Planner processes
 - To improve the application process for developers and homeowners
 - To continue work on overall Village trail connectivity plan
- Complete overall update of improving language and concepts in zoning code, Village Center Overlay and signage standards through the help of a consultant

FIRE DEPARTMENT

2019 ACCOMPLISHMENTS

- Secured Memorandum of Understanding with ProHealth Care for staff funding assistance when hospital beds open in 2020
- Via outreach to Mukwonago High School, Cadet program now has 3 cadets, and one transitioned to a probationary member
 - Defined administrative and operational responsibilities for the program and assigned to Mukwonago Fire Dept. members
- Developed the outline and assessed the cost to implement an Intern Program to recruit and retain staffing
- With the Police Dept, continued the Emergency Vehicle Preemption installation project with funding secured for the intersection at Veterans Way and Hwy 83
- Completed the RFP process for a Staffing and Operational study in 2020
- Proposed fee increases for negotiated contract to lessen the impact on tax payers
- Successfully staying within budget, using unspent revenues to ensure sick leave reserve remains fully funded and budgeted dollars for capital replacement are appropriately reserved

FIRE DEPARTMENT

2020 GOALS

- Work with ProHealth Care during hospital bed transition and evaluate the financial impact to the Fire Dept budget
- Finalize the Intern Program and research funding opportunities
- Install Emergency Vehicle Preemption device at N. Rochester and Pearl Street
- Evaluate the results of the completed Fire Dept Staffing and Operation Study to determine how to meet recommended requirements including a possible staffing referendum
- Maintain a balanced budget without impacting the capital equipment reserve line item and without requesting more than a 2% tax dollar contribution increase from both municipalities

LIBRARY FUND

2019 ACCOMPLISHMENTS

- Expenditures anticipated to come under budget
- Transitioned the Reference Desk to a multi-service station for checking-out, checking-in, registering for new library cards, information questions, etc.
- Increased items of 'The Thingery' to our circulation. The Thingery is our lending library of things - an assortment of equipment and experiences such as GoPro cameras, hotspots, zoo passes, museum passes, giant backyard games, discover backpacks, Rokus, Chromecasts, STEAM (science, technology, engineering, art & math) kits, ukuleles, gaming consoles, etc
- Further collaboration within the community - for example working with the Mukwonago Area Chamber of Commerce to continue hosting the Mukwonago Winter Farmers' Market and 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
- The anticipated completion of the facilities study with Engberg Anderson architects to guide the Library Board of Trustees in either a possible renovation of the library or future expansion, focusing on areas such as MetaSpace 511, the children's area, enclosed silent reading room, outdoor programming, and more meeting rooms
- Expanded operational hours of the library: opening until 6:00 p.m. on Fridays and Sundays (Labor Day through Memorial Day) 1:00 - 4:00 p.m.
- Developed a communications plan and marketing brand guidelines
- Updated the organizational chart and reporting structures. Significant focus on cross-training so that all staff are able to answer 95% of the questions from patrons

LIBRARY FUND

2020 GOALS

- With guidance from the outcome of the facilities study project and the direction from the MCL Board of Trustees, develop a children's focused MakerSpace and reading nooks within the children's department
- Increase annual circulation by 2%
- Increase library card registrants to MCL by 20%
- Expand our homebound and outreach services (increase participation with the Mukwonago Area Chamber of Commerce, host more storytimes at community locations, etc.)
- Install book drop locations throughout the community
- Increase Youth Services department staff collaboration with schools and work with school librarians to ensure our collection reflects student needs. Focus as well on collaborative programming with schools through programs such as National Library Card Sign-Up Month and 1,000 Books before Kindergarten.
- Refocus MetaSpace 511 to be more community driven
- Determine gaps in current staffing model and consider hiring to fill needs that are aligned with current public library trends. Conduct cost-benefit analysis to determine future contractual staff needs while also developing a succession plan that evaluations potential gaps in staff knowledge, skills and shared vision for MCL
- Seek further grants for speaker fees, program supplies, and further development of MetaSpace 511

WATER & SEWER UTILITIES

2019 ACCOMPLISHMENTS

- Infrastructure projects completed or near completion: Septage Receiving Station; Iron Filtration Plant; Well 3 rehabilitation; and Wastewater Treatment Facility Upgrades
- Continued utilization of GIS to track assets for maintenance and replacement
- Customization of training to individual employee strengths, talents and leadership potential resulted in enhanced employee cross-training and sense of ownership in work processes
- All Utilities employees have attended formal training in their specific areas with some receiving certifications towards their required licenses
- Capacity studies are near completion and will be presented at the December Committee of the Whole meeting
- Employee offices and breakroom have been reconfigured for improved workflow and efficient use of space

WATER & SEWER UTILITIES

2020 GOALS

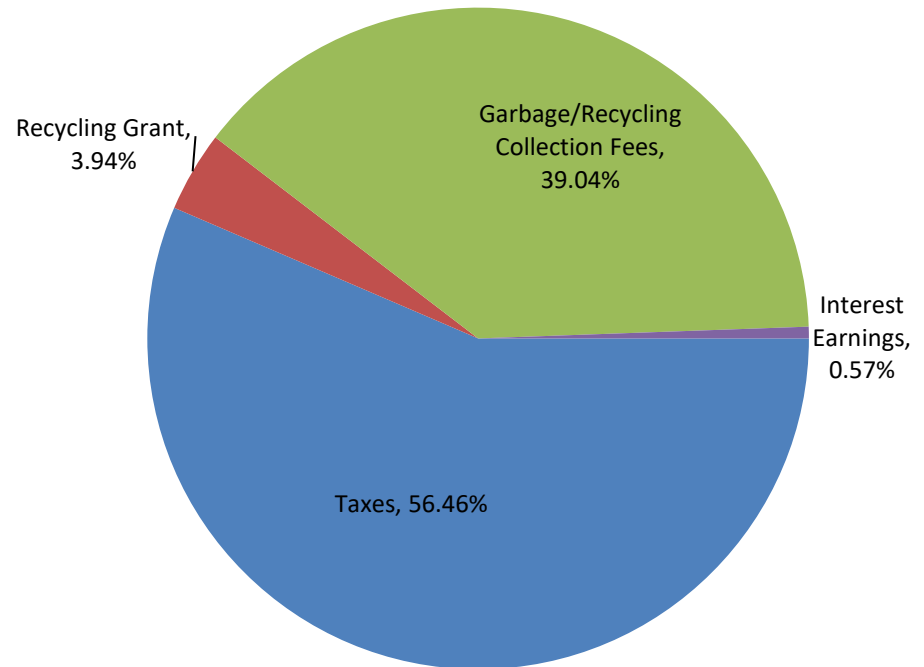
- Continue GIS development to increase operator efficiency with primary focus on PSC and CMOM uses
- Continue with Operator certification, training and leadership opportunities
- Complete the organization of Water Utility repair inventory, tools and equipment
 - Finish Well 4 office and map storage organization
- Identify I&I (Infiltration/Inflow) areas through televising and smoke testing and start developing a plan for cost effective repairs
- Determine through GIS records and spring maintenance flushing inspections which hydrants need to be upgraded
 - Develop costs and annual budget to complete needed repairs and/or upgrades for a 5 to 10 year plan
- Timely completion of the new chemical building at the Wastewater Treatment Facility
- Implement a cross connection control program

REFUSE COLLECTION FUND

2020 BUDGET HIGHLIGHTS

- Total expenditures will increase \$27,867 or 5.2% from the 2019 budget to \$564,075
- Property tax support increased \$6,245 to \$318,481 representing an increase of 2% over the prior year levy.
- Cost increases in recycling will result in an annual fee increase of \$8.28 per household (\$2.07 quarterly)

2020 Refuse Collection Fund Revenue Composition



STORM WATER DISTRICT FUND

2020 BUDGET HIGHLIGHTS

- Total expenditures and revenues are budgeted at \$33,375

- 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 2020 is \$30.82 compared to \$31.15 in 2019

CAPITAL EQUIPMENT FUND

2020 EQUIPMENT PURCHASES AND FUNDING

DEPARTMENT OF PUBLIC WORKS

- \$200,000 Snow Patrol Truck
- \$ 40,000 Message Centers at Police Dept
- \$ 10,000 Stump Grinder (Fund 340 reserves)

POLICE DEPARTMENT

- \$80,000 for a new Squad w/related equipment and Village share of SCIT armored rescue vehicle
- \$50,000 Impound Garage Improvements
- \$10,500 Office Furniture
- \$10,000 Active Shooter Kits
- \$ 7,500 Firearms Training Simulator

FIRE DEPARTMENT*

- \$301,000 SCBA and Compressor Replacement
- \$ 50,000 Brush Truck 3481 Replacement
- \$ 20,000 Replace LUCAS Compression
- \$ 10,000 Rescue Task Force Ballistic Equipment

Funding:

Taxes:	\$106,080
Debt:	\$482,420
Town Share of FD*	\$190,500
Reserves:	\$ 10,000

CAPITAL IMPROVEMENT FUND

2020 PROJECTS AND FUNDING

- \$1,575,000 Repave remainder of River Parks Estates
- \$530,000 for Park Projects as identified in the CORP and Capital Improvement Plan for Miniwauken, Minors, Indianhead and Field Parks
- \$270,000 for Retention Pond, Storm Water Pond and Storm Sewer Catch basin repairs
- \$200,000 Annual Road Maintenance Work
- \$70,000 Downtown Pedestrian Improvements
- \$35,000 Streetscape Design Plan
- \$20,000 Pedestrian crosswalk lights at STH83 and Lincoln Ave

Funding:

Debt:	\$1,450,000
Reserves:	\$1,130,369
Shared Rev (ERP) \$	119,631

COMMUNITY DEVELOPMENT FUND

2020 PROJECTS AND FUNDING

- \$3,100,000 Deback Road Infrastructure
- \$ 75,000 Zoning Code Rewrite Project

Funding:

Debt: \$3,000,000

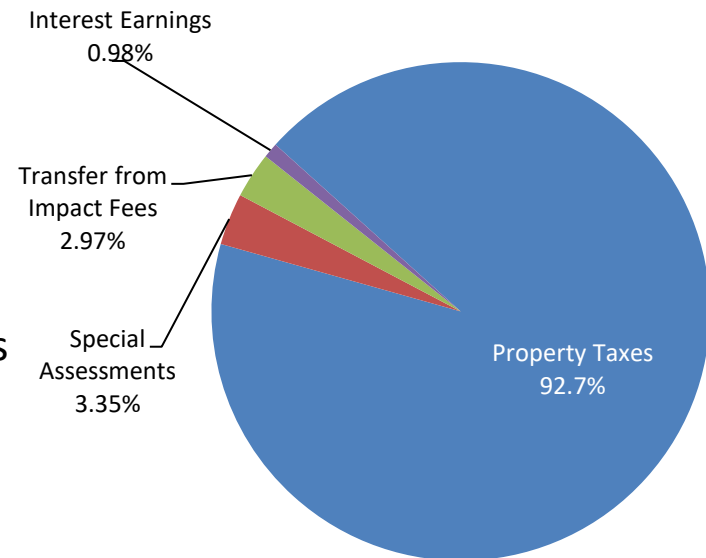
Reserves: \$ 175,000 (2019 Transfer from General Fund)

DEBT SERVICE FUND

2020 BUDGET HIGHLIGHTS

- Total expenditures of \$2,560,874 for payment of principal and interest due on Village General Obligation debt
- Of the total amount, \$2,373,863 is supported by property taxes. This is an increase of \$179,829 (8.2%) over the 2018 levy
- \$86,011 will be supported by special assessments (this amount decreases every year – it is \$36,941 less for 2020 from 2019)
- \$76,000 will be supported by a transfer from the impact fee fund
- \$25,000 will be funded by interest earnings

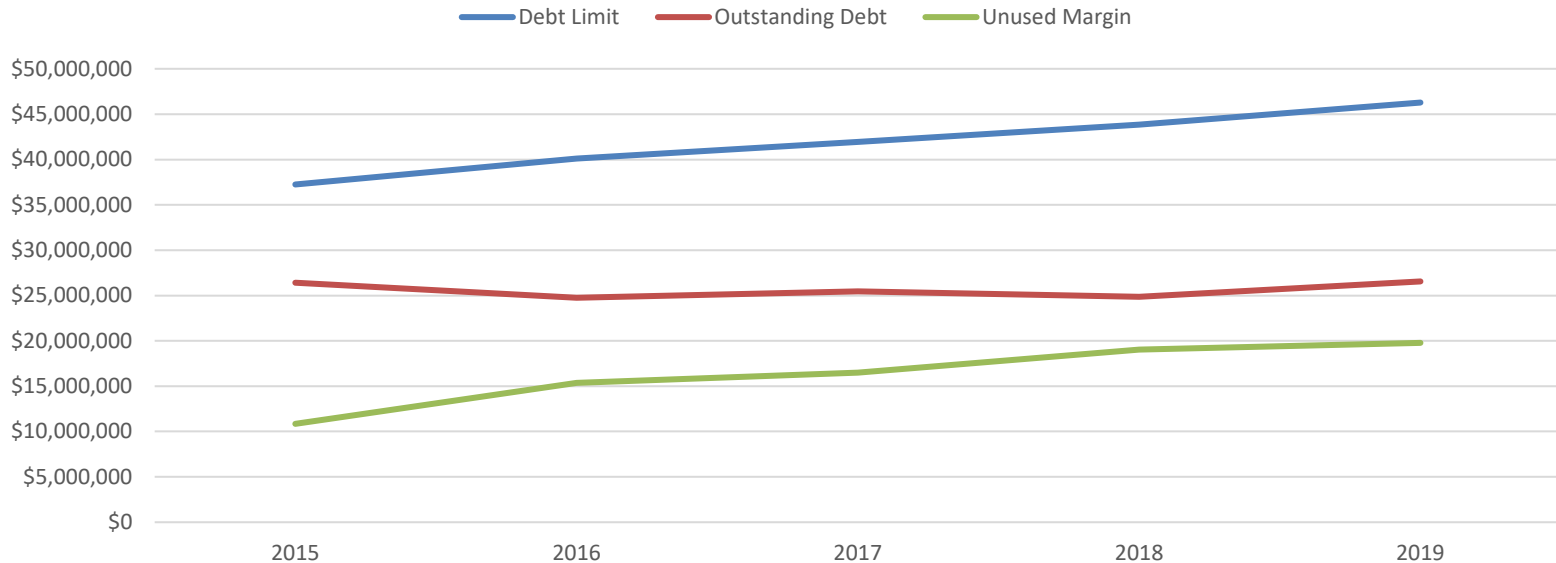
2020 Debt Service Fund Revenue Composition



DEBT SERVICE FUND

	2015	2016	2017	2018	2019
Equalized Value	744,755,700	802,163,300	839,258,300	877,402,300	929,137,500
Debt Limit	37,237,785	40,108,165	41,962,915	43,870,115	46,306,875
Outstanding Debt	26,401,421	24,741,678	25,466,678	24,843,732	26,545,298
Unused Margin	10,836,364	15,366,487	16,496,237	19,026,383	19,761,577

General Obligation Borrowing Capacity



TAX INCREMENT DISTRICT FUNDS

2020 BUDGET HIGHLIGHTS

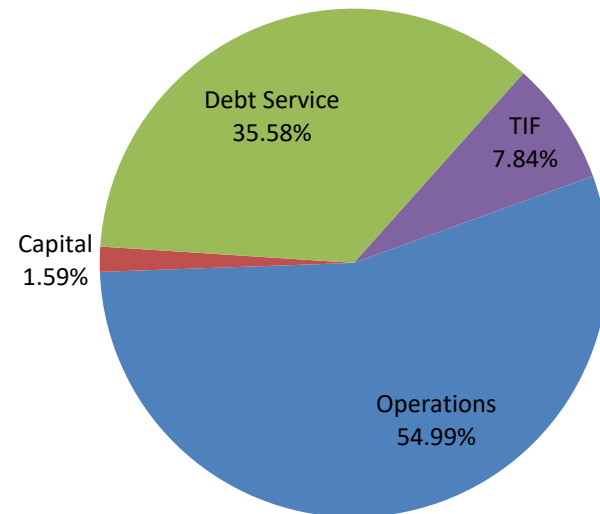
- The total increment valuation of all 3 TIDs increased \$20,416,600 to \$68,340,000
 - TID 3 Increment Value is \$53,322,600 for a total estimated tax increment of \$909,717.18*
 - TID 4 Increment Value is \$2,376,000 for a total estimated tax increment of \$40,536.06*
 - Of the \$950,253.66* of estimated tax increment generated on Village assessed values in Waukesha County, the combined Village portion for TID 3 & TID 4 is \$399,259.31*
 - TID 5 Increment Value is \$12,641,400 for a total estimated tax increment of \$245,775.68*
 - Of the estimated increment generated on Village assessed values in Walworth County, the Village portion for TID 5 is \$90,616.15*
- TID 3 2020 Expenditures consist primarily of GO debt repayments of \$1,135,259 in principal & interest
- TID 4 2020 Expenditures consist primarily of Developer Incentives in the amount of \$1,100,000 as stated in the developer's agreement
- TID 5 2020 Expenditures consist of BAN repayments of \$571,300 and \$350,000 in capital expenditures to complete infrastructure projects

***Revisions were made to estimated Total Increments & the Village portion of those increments based on new information received after the budget presentation.**

A LOOK AT THE LEVIES AND TAXES

- The total property tax levy for all Village purposes is \$6,638,743.10 (including Village portion of all 3 TIDs)
- Total Tax Base (Assessed Value) for 2019 Taxes payable in 2020 is \$905,287,700 - an increase of \$25,264,400 or 2.87% over last year
- Total Equalized Value (TID IN) for 2019 is \$926,137,500 - an increase of \$48,735,200 or 5.55% over 2018
- For Village properties within Waukesha County, the local tax rate is estimated at \$7.331402, an increase of \$0.25 per \$1,000 of assessed value, or 3.56% over 2018
 - For Waukesha County properties, an owner of a \$220,000 home in 2019 would pay an estimated Village tax of \$1,612.91 an increase of \$55.49 over 2018
- For Village properties within Walworth County, the local tax rate is estimated at \$7.379840, an increase of \$0.77 per \$1,000 of assessed value, or 11.59% over 2018
 - For Walworth County properties, an owner of a \$220,000 home in 2018 would pay an estimated Village tax of \$1,623.56 an increase of \$168.58 over 2018

Composition of 2019 Overall Tax Levy & Village Portion of Increment



A Sample of Estimated 2019 Village Taxes

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

	2018 Village Taxes	2019 Assessed Value	2019 ESTIMATED Village Taxes	\$ change 2019 over 2018 Levy	% change 2019 over 2018 Levy
MILL RATE:	\$7.079188		\$7.331402	\$0.25	3.56%
Vermeulen	\$2,229.94	315,000	\$2,309.39	\$79.45	3.56%
Johnson	\$1,854.75	262,000	\$1,920.83	\$66.08	3.56%
Decker	\$1,440.61	203,500	\$1,491.94	\$51.33	3.56%
Winchowky	\$1,766.26	249,500	\$1,829.18	\$62.92	3.56%
Brill	\$2,845.83	402,000	\$2,947.22	\$101.39	3.56%
Wamser	\$2,520.19	356,000	\$2,609.98	\$89.79	3.56%
Walsh	\$1,631.75	230,500	\$1,689.89	\$58.14	3.56%

*Revisions were made to figures based on new information received after the budget presentation.

2020 ANNUAL VILLAGE BUDGET

CHANGES FROM PUBLISHED BUDGET

GENERAL FUND:

Final Budget Total:	\$4,882,487
Public Hearing Notice Total:	\$4,878,987
Difference:	\$3,500

The General Fund budget was increased by the final expenditure restraint figure which was not available when the notice was published. The additional funds will be used for bonus requests for Village Hall staff members who were instrumental in the conversion and implementation of the new BS&A software for Utility Billing and the Building Department.

Community Development Fund (Fund 200)

Final Budget Total:	\$3,331,000
Public Hearing Notice Total:	\$3,256,000
Difference:	\$75,000

The budget was increased to fund a Zoning Code rewrite project and will be funded through reserves transferred from the General Fund in 2019.

2020 SEWER UTILITY BUDGET

- Sewer Utility's 2020 Budget total is \$2,074,915 – an increase of \$175,590 or 9.24% over 2019
- Capital expenditures excluding new development total \$625,000 which will be funded thru reserves. Projects & Equipment include:
 - 6000 Gallon Chemical Tank and Building
 - Engineering costs to reroute River Parks Sewer to Holz Pkwy
 - Safety Equipment Trailer
 - Mowing Equipment Trailer
- The Sewer Utility will repay \$454,893 of debt in 2020. Total sewer principal debt outstanding including Revenue BANs at the end of 2019 is \$7,225,473
- Sewer Rates for Utility Customers will increase 3% in 2020

2020 WATER UTILITY BUDGET

- Water Utility's 2020 Budget total is \$2,293,353 – an increase of \$162,268 or 7.61% over 2019.

- Capital expenditures excluding new development total \$437,000 which will be funded thru reserves. Projects & Equipment include:
 - Completion of Iron Filtration Facility at Well #5
 - Service Truck
 - Water Meters

- The Water Utility will repay \$533,368 of debt in 2020. Total water principal debt outstanding including Revenue BANs at the end of 2019 is \$6,261,663

- A Water rate increase of 3% will be requested via a Simplified Rate Case filing with the PSC during the 2nd quarter of 2020. Once approved, it will go in affect with the 3rd quarter billing

2020 ANNUAL VILLAGE BUDGET

SUMMARY

- Staff is presenting a balanced budget that holds to the Strategic Plan and Capital Plan adopted by the Village Board
- The 2020 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 2020 Budget continues to address unfunded the retirement sick-leave payout benefit for all eligible employees hired before 2014