

Memo

To: Village Board

Fr: Julie Beauchamp, Finance Director

Re: 2019 Budget

Date: November 16, 2018

Attached please find the following:

Minutes from the budget workshop which provide a good summary of the staff proposed budget and the ensuing discussion with the board.

Detail of the budget adjustments made as a result of the budget workshop and subsequent to the budget hearing.

A summary budget for the governmental levy funds which includes the fund levies and the tax rate with comparative data for 2017 and 2018.

The 2019 Proposed Budget maintains the Village tax rate of \$7.21. This was ultimately made possible by the elimination of the \$13,000 levy for the parks capital projects fund and the use of \$120,000 in excess stadium sales tax funds to provide tax relief while allowing the Village to keep the budget for road maintenance at \$500,000.

The only increase in fees contained within the budget is for letters of specials. The Clerk-Treasurer has included an increase in letter of specials revenues in the amount of \$1,650 due to a \$5 fee increase (\$20 to \$25). It is the understanding and intent of staff that the adoption of the budget including the \$1,650 increase in revenues indicates the approval of the \$5 fee increase.

The 2019 Proposed Budget can be found at <http://www.villageofallouez.com/wp-content/uploads/2018/11/2019-PROPOSED-BUDGET-SUMMARY.pdf>

October 23, 2017 (Village Board Budget Meeting)

**ALLOUEZ VILLAGE BOARD BUDGET MEETING
MONDAY, OCTOBER 22, 2018
5:00 P.M., ALLOUEZ VILLAGE HALL**

CALL TO ORDER / ROLL CALL

President Rafter called the meeting to order at 5:00 p.m.

Present: Harris, Sampson, Genrich, Dart, Atwood, Green, Rafter
Also Present: Lange, Beauchamp, Gehin
Excused: Clark

MODIFY / ADOPT AGENDA

Dart / Genrich moved to adopt the agenda as presented. Motion carried.

2019 BUDGET REVIEW / WORK SESSION WITH VILLAGE STAFF

Finance Director, Julie Beauchamp provided an overview of the proposed 2019 Budget (total levy including TIF is \$6,684,270 and tax rate of \$7.393) and highlighted major changes affecting the levy:

- Shared Revenue (remains flat) / Expenditure Restraint (\$21,903 decrease)
- Transportation Aids (\$10,633 decrease)
- Personal Property Aid (\$15,409 increase)
(new aid to offset elimination of personal property taxes)
- TV Franchise Fees (\$10,000 decrease)
- Municipal Court Fines and Forfeitures (\$20,000 decrease)
- Recyclable Materials and Landfill (\$15,000 decrease)/MRF Charges (\$32,000 increase)
- Interest Income (\$10,000 increase)
- General Administration (\$19,628 increase)
- Police (\$21,848 increase)
- Building Inspection (\$19,821 increase)

Discussion:

- Prosecuting Attorney (\$5,000 increase due to more cases going to trial)
- Capital Items
- Phone System (not in budget)
- GIS System (no impact on the levy)
- Bonding for Green Isle Park Road and Parking Lot Reconstruction
- Park Entrance Signage (could the \$13,000 be removed from Levy and use Stadium Tax Funds)
- Street Utility Reconstruction (still need to add the allocation)
- New Sidewalk on east side of Delahaut to Hoffmann (\$30,000 either from Fund 48 or will go to bonding)
- Old River Condo Trail (developer to fund \$22,000 toward project to extend a trail around the pond and connect to the Fox River Trail – our portion out of fund balance)
- Water Tower Project (does our insurance pay for the damage)

October 23, 2017 (Village Board Budget Meeting)

- Storm Water Pond (will be done through bonding - received a grant)
- Equipment Replacement Fund Purchases and Delays
- Checking into possibility of being reimbursed from the State of Wisconsin for police calls to the prison?
- Adjustments were made for seasonal employee wages based on analysis of actual hour worked in the last few years.
- Reduce equipment replacement charges associated with each piece of equipment if necessary (don't reduce and end up eliminating the fund as it doesn't make sense to have to bond for equipment that has a shorter life expectancy than the bonding).
- Eliminating employees at LeBrun / extending the hours open / installing cameras
- Engineering position has not yet been filled (may be able to fill with part-time person)
- Look at equipment sharing with other municipalities.
- Look at processes for next year to see if there are other ways to do things where there may be savings. If there are not, eventually we need to look at reducing services or how to increase our revenues.
- Reduce Street Repairs and charge Stadium Tax Fund by the same amount to maintain the 2017 property tax rate of 7.21.

Consensus:

- Reduce Street Repairs and charge Stadium Tax Fund (for tax relief) by the same amount to maintain the 2017 property tax rate of 7.21
- Cancel the Budget Workshop scheduled for Thursday, October 25th
- Schedule the Budget Hearing

ANNOUNCEMENTS

- none

ADJOURNMENT

Genrich / Dart moved to adjourn at 7:55 p.m. Motion carried.

Minutes submitted by Debbie Baenen, Clerk-Treasurer

2019 PROPOSED BUDGET - ADJUSTMENTS	ORIGINAL 2019 PROPOSED BUDGET	BUDGET WORKSHOP AND SUBSEQUENT CHANGES
Proposed Levy (Excluding the TID Levy)	6,517,317	6,517,317
Adjustments to the Proposed Budget		
Reduction in health insurance - 10% increase was included in the proposed budget reviewed at the budget workshop - actual increase of 5.5%		
<i>Various general fund expenditure accounts</i>		(12,444)
Adjust for loan repayments <i>10-12-48XXX-000</i>		(13,000)
Eliminate levy for parks capital projects fund <i>47-17-41110-000</i>		(13,000)
Apply excess stadium sales tax funds for tax relief - maintain the same property tax rate as the 2018 budget *** <i>10-12-49223-000</i>		(120,000)
Adjusted Levy (Excluding TID Levy)	6,517,317	6,358,873
Assessed Value	904,102,300	904,102,300
Equalized Value (TID Out)	971,066,300	971,066,300
Interim Tax Rate	6.712	6.548
Equalized Value (TID In)	995,941,900	995,941,900
Tax Increment	24,875,600	24,875,600
TID Levy	166,953	162,894
Total Levy including TID	6,684,270	6,521,767
Proposed Tax Rate	7.393	7.214
2018 Budget - Adopted Tax Rate	7.214	7.214
Increase	0.179	(0.000)
% increase	2.48%	0.00%
Estimated tax increase on a \$150,000 home - Village portion	\$26.85	(\$0.00)

*** Board consensus was to reduce the street repairs budget in the general fund and charge the stadium tax fund (for tax relief) by the same amount to maintain the 2017 payable 2018 tax rate of \$7.21. This will be accomplished by retaining the full street repairs budget of \$500,000 in the general fund and transferring the amount needed to maintain the \$7.21 tax rate from the excess stadium sales tax fund to allow for tax relief. This amount equates to \$120,000 as shown above.

PROPOSED SUMMARY BUDGET FOR 2019
General, Special Revenue, Debt Service and Capital Projects Levy Funds

Description	2017 Actual	2018 Adopted Budget	2018 Estimated Actual	2019 Proposed Budget	Budget Change
GENERAL FUND REVENUES					
Beginning Fund Balance	\$ 2,857,981	\$ 3,089,809	\$ 3,089,809	\$ 2,937,692	\$ (152,117)
Taxes (Other Than Property Taxes)	299,545	299,320	298,977	294,820	(4,500)
Intergovernmental	1,092,051	1,113,997	1,113,159	1,096,090	(17,907)
Licenses and Permits	241,473	224,885	230,999	219,145	(5,740)
Fines & Forfeitures	94,864	117,200	98,200	98,200	(19,000)
Public Charges for Services	170,744	184,500	183,785	191,525	7,025
Intergovernmental Charges for Services	11,174	15,000	-	-	(15,000)
Miscellaneous	110,790	107,551	125,949	135,051	27,500
Transfers In	-	-	14,250	120,000	120,000
Total General Fund Resources	4,878,622	5,152,262	5,155,128	5,092,523	(59,739)
GENERAL FUND EXPENDITURES					
General Government	929,506	1,043,471	1,043,178	1,061,388	17,917
Public Safety	3,014,314	2,898,550	2,891,437	2,946,132	47,582
Other Services	43,254	39,532	29,560	37,516	(2,016)
Public Works	2,175,949	2,322,510	2,369,247	2,388,460	65,950
Parks, Recreation & Forestry	730,424	760,059	876,618	759,821	(238)
Conservation & Development	31,861	60,233	55,041	58,614	(1,619)
Ending Fund Balance	3,089,809	3,075,562	2,937,692	2,901,192	(174,370)
Total General Fund Allocations	10,015,117	10,199,917	10,202,773	10,153,123	(46,794)
General Fund Property Tax Levy	\$ 5,136,495	\$ 5,047,655	\$ 5,047,645	\$ 5,060,600	\$ 12,945
SPECIAL REVENUE FUNDS PROPERTY TAX LEVY					
Public Bus Services	\$ 6,000	\$ 65,000	\$ 65,000	\$ 50,000	\$ (15,000)
Compensated Absences Reserve	10,000	10,000	10,000	10,000	-
Special Revenue Funds Property Tax Levy	\$ 16,000	\$ 75,000	\$ 75,000	\$ 60,000	\$ (15,000)
DEBT SERVICE FUND REVENUES					
Beginning Fund Balance	\$ 99,490	\$ 162,398	\$ 162,398	\$ 122,273	\$ (40,125)
Miscellaneous	86,867	-	-	-	-
Total Debt Service Fund Resources	186,357	162,398	162,398	122,273	(40,125)
DEBT SERVICE FUND EXPENDITURES					
Principal Retirement	924,138	1,011,138	1,011,138	1,018,475	7,337
Interest and Fiscal Charges	270,697	265,109	265,109	242,917	(22,192)
Ending Fund Balance	162,398	122,273	122,273	99,154	(23,119)
Total Debt Service Fund Allocations	1,357,233	1,398,520	1,398,520	1,360,546	(37,974)
Debt Service Fund Property Tax Levy	\$ 1,170,876	\$ 1,236,122	\$ 1,236,122	\$ 1,238,273	\$ 2,151
Parks Capital Projects Fund Property Tax Levy	\$ 63,000	\$ 13,000	\$ 13,000	\$ -	\$ (13,000)
TOTAL VILLAGE PROPERTY TAX LEVY	\$ 6,386,371	\$ 6,371,777	\$ 6,371,767	\$ 6,358,873	\$ (12,904)
Tax Increment Financing District #1 Levy	104,193	141,495	141,495	162,894	21,399
TOTAL PROPERTY TAX LEVY	\$ 6,490,564	\$ 6,513,272	\$ 6,513,262	\$ 6,521,767	\$ 8,495
Assessed Value	898,622,200	902,849,900	902,849,900	904,102,300	
TOTAL PROPERTY TAX RATE	\$ 7.22	\$ 7.21	\$ 7.21	\$ 7.21	\$ (0.00)

NOTICE OF PUBLIC BUDGET HEARING FOR VILLAGE OF ALLOUEZ, WISCONSIN

Notice is hereby given that on Tuesday, November 20, 2018, at 6:30 PM at the Allouez Village Hall, 1900 Libal Street, a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Allouez will be held. The proposed budget in detail is available for inspection at the clerk's office from 7:30 AM to 4:00 PM on Monday through Friday. The following is a summary of the proposed 2019 budget.

	2018 Budget	Proposed 2019 Budget	Percentage Change
GENERAL FUND			
REVENUES			
Taxes			
General property taxes	\$ 5,047,655	\$ 5,060,600	0.26%
Other taxes	299,320	294,820	-1.50%
Special assessments	2,000	3,500	75.00%
Intergovernmental revenues	1,113,997	1,096,090	-1.61%
Licenses and permits	224,885	219,145	-2.55%
Fines, forfeitures and penalties	117,200	98,200	-16.21%
Public charges for services	184,500	191,525	3.81%
Intergovernmental charges	15,000	-	-100.00%
Miscellaneous revenues	105,551	251,551	138.32%
TOTAL REVENUES	7,110,108	7,215,431	1.48%
EXPENDITURES			
General government	1,043,706	1,061,388	1.69%
Public safety	2,930,605	2,976,848	1.58%
Public works	2,322,829	2,388,460	2.83%
Health and human services	7,422	6,800	-8.38%
Culture, recreation and education	661,405	661,954	0.08%
Conservation and development	158,391	156,481	-1.21%
TOTAL EXPENDITURES	\$ 7,124,358	\$ 7,251,931	1.79%

	Projected				
	Fund Balance 01/01/2019	Total Revenues	Total Expenditures	Fund Balance 12/31/2019	Property Tax Contribution
General Fund	\$ 2,937,692	\$ 7,215,431	\$ 7,251,931	\$ 2,901,192	\$ 5,060,600
Special Revenue Funds	662,351	60,000	250,000	472,351	60,000
Debt Service Fund	122,273	1,238,273	1,261,392	99,154	1,238,273
Capital Projects Funds	833,763	587,811	184,526	1,237,048	-
Enterprise Funds	19,454,750	7,106,109	6,774,305	19,786,554	-
Internal Service Fund	3,954,442	743,500	829,979	3,867,963	-
Total	\$ 27,965,271	\$ 16,951,124	\$ 16,552,133	\$ 28,364,262	\$ 6,358,873

Dated this 5th day of November, 2018

Debra Baenen, Clerk-Treasurer