



Village of Weston, Wisconsin
ATTENTION – NOTICE OF PUBLIC MEETING

Joint Meeting of: **BOARD OF TRUSTEES (BOT) & FINANCE COMMITTEE (FC)**

BOT Members: **Ermeling {c}, Sparks {vc}, Maloney, Ostrowski, Xiong, Zeyghami, and Ziegler**

FC Members: **Maloney (chairperson), Ziegler, Sukup, Yaeger, Bender, and Ermeling (ex-officio)**

Date/Time: **Monday, November 5, 2018 @ 6:00 P.M.**

Location: **Everest Municipal Court (5301 Mesker Street) – Court Room**

Agenda: The agenda packet will be emailed out 3 days prior to the meeting and posted on the Village website at www.westonwi.gov.

Attendance: All Village officials are encouraged to attend. Trustees, Committee members, and Department Directors, please indicate if you will, or will not, be attending so we may determine in advance if there will be a quorum.

Questions: **Jessica Trautman**
jtrautman@westonwi.gov
715-359-6114

This notice was posted at the Municipal Center and was e-mailed to local media outlets (Print, TV, and Radio) on 10/30/2018 @ 3:30 p.m.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Board of Trustees and Finance Committee. Should a quorum of other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553, 494 N.W.2d 408 (1993).

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting.

Any person who has a qualifying disability as defined by the Americans with Disabilities Act requires that meeting or material to be in accessible location or format must contact the Weston Municipal Center, by 12 noon the Friday prior to the meeting so any necessary arrangements can be made to accommodate each request.



VILLAGE OF WESTON, MARATHON COUNTY, WISCONSIN OFFICIAL MEETING AGENDA OF THE BOARD OF TRUSTEES & FINANCE COMMITTEE

The Board & Committee will hold a joint meeting on the date, time and location listed.

TO THE HONORABLE PRESIDENT ERMELING AND SIX (6) OTHER ELECTED MEMBERS OF THE BOARD OF TRUSTEES AND TO THE HONORABLE TRUSTEE MARK MALONEY AND FOUR (4) APPOINTED MEMBERS OF THE FINANCE COMMITTEE: The following items were listed on the agenda in the Village Clerk's Office, in accordance with Chapter 2 of the Village's Municipal Code and will be ready for your consideration at the joint meeting of the Board of Trustees and Finance Committee on **Monday, November 5, 2018 at 6:00 p.m.**, in the **Municipal Court Room, at the Weston Public Safety Building (5301 Mesker Street).**

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may/might attend the above-noticed meeting to gather information. If a quorum of other government bodies is present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993). No official actions other than those of the Board of Trustees and Finance Committee shall take place.

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting. All items listed on this agenda may be acted upon by the Board of Trustees and Finance Committee.

AGENDA ITEMS.

1. Board of Trustees Call to Order & Welcome by President Ermeling
2. Finance Committee Call to Order & Welcome by Chairperson Maloney.
3. Roll Call by Recording Secretary.
 - Board of Trustees: Ermeling {p}, Sparks {vp}, Ostrowski, Maloney, Xiong, Zeyghami, Ziegler
 - Finance Committee: Maloney {c}, Ziegler {vc}, Bender, Sukup, Yaeger
4. Finance Committee approval of minutes from previous meeting: [October 8, 2018](#)
5. Public Comments.

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

(Work products identified in this section are for education and information purposes. Items listed in this section should be moved as "Acknowledge receipt of presentation/report and place in file".)

EDUCATIONAL PRESENTATIONS & REPORTS.

(Work products identified in this section ask the government body a policy questions. Items listed in this section should be moved as "Approve/Not approve . . .")

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.

(Work products identified in this section ask the government body a policy questions. Items listed in this section should be moved as "Approve/Not approve . . .")

6. [2019 Budget Discussion and Public Hearing Notice](#)
7. 2019 CIP Plan Discussion/Update
8. [2018 Budget Adjustments](#)
 - Finance Committee: Recommendation to approve 2018 budget adjustments
 - Board of Trustees: Approval of 2018 budget adjustments
9. [Accounts Receivable Write-Offs](#)
 - Finance Committee: Recommendation to approve accounts receivable write-offs
 - Board of Trustees: Approval of accounts receivable write-offs

RESOLUTIONS/ORDINANCES.

(Work products identified in this section require action by the governmental body.)

10. [2019 Refuse/Recycling Fee – Resolution #2018-050](#)
 - Finance Committee: Recommendation to approve Resolution #2018-050, 2019 refuse/recycling fee
 - Board of Trustees: Approve Resolution #2018-050, 2019 refuse/recycling fee

FUTURE ITEMS.

11. Next meeting date(s):
 - Mon, Nov 19, 2018 @ 6:00 p.m. Regular Board Meeting
 - Mon, Nov 26, 2018 @ 5:45 p.m. Budget Public Hearing/Adoption
 - Mon, Dec 03, 2018 @ 6:00 p.m. Regular Finance Meeting
12. Topics for future meetings.
13. Remarks from Staff.
14. Remarks from Board Members
15. Remarks from Committee Members
16. Announcements.
 - November 14, 2018 @ 11:30 a.m. All Staff Luncheon

ADJOURNMENT OF BOARD OF TRUSTEES.

ADJOURNMENT OF FINANCE COMMITTEE.

Village of Weston, Wisconsin

OFFICIAL PROCEEDINGS OF THE FINANCE COMMITTEE

held on Monday, October 8, 2018 at 6:15 p.m. and/or immediately following Tourism Commission; in the Board Room at the Municipal Center, Chairperson Maloney presiding.

AGENDA ITEMS.

1. Call to Order & Welcome by Chairperson Maloney.

Meeting called to order at 6:37 p.m. by Finance Committee Chairperson Maloney.

2. Roll Call by Recording Secretary.

Roll call indicated 6 members present

<u>Member</u>	<u>Present</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	YES
Yaeger, Richard	YES
Ziegler, Jon	YES

Village Staff in attendance: Donner, Osterbrink, Trautman, Trittin, and Wodalski. There were several audience members.

3. Approval of minutes from previous meetings: September 4, 2018

Motion by Ziegler, second by Bender, to approve previous meeting minutes from September 4, 2018.

Yes Vote: 5 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	---
Maloney, Mark	YES
Sukup, Carrie	YES
Yaeger, Richard	YES
Ziegler, Jon	YES

4. Public Comments.

None.

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

5. Acknowledge Preliminary August 2018 Financials- All Funds

Yaeger questioned if there will be surplus funds at the end of the year – Trautman said she thinks there will be.

Motion by Sukup, second by Ziegler, to acknowledge August 2018 Financials- All Funds

Yes Vote: 5 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	---
Maloney, Mark	YES
Sukup, Carrie	YES
Yaeger, Richard	YES
Ziegler, Jon	YES

EDUCATIONAL PRESENTATIONS & REPORTS.

6. 2019 Budget Presentation & Discussion

Trautman went over the 2019 budget presentation. An overview was given of the main departmental changes.

Trautman went over the revenue changes for 2019. The net decrease in revenues is \$272,409, with \$150,000 related to not applying fund balance in 2019.

Trautman then went through the expenditure summaries for 2019. The preliminary request of increases in expenditures is \$553,729. Trautman stated that there is the possibility of moving some expenditures to the capital improvement fund as well as some opportunities to fund one-time expenditures using fund balance. Staff will comb through the departments to see what expenditures could be allocated elsewhere. Staff will also evaluate the debt service levy to see if we can reallocate some of those funds to the general fund since our debt is dropping off in 2020.

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.

RESOLUTIONS/ORDINANCES.

FUTURE ITEMS.

7. Next meeting date(s):

- Mon, Oct 15, 2018 @ 6:00 p.m. BOT Budget Meeting
 - Mon, Oct 29, 2018 @ 6:00 p.m. BOT Budget Meeting (tent.)
 - Mon, Nov 05, 2018 @ 6:00 p.m.* Regular Meeting
 - Mon, Dec 03, 2018 @ 6:00 p.m.* Regular Meeting
- * Meeting time will be adjusted to 6:00 p.m. going forward on dates without a Tourism Commission Meeting

8. Topics for future meetings.

9. Remarks from Staff

10. Remarks from Committee Members

11. Announcements.

- a. All Staff Luncheon- Wednesday, October 10 @ 11:30 a.m.

ADJOURNMENT

Motion by Bender, second by Ziegler, to adjourn the Finance Committee meeting

Yes Vote: 5 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	---
Maloney, Mark	YES
Sukup, Carrie	YES
Yaeger, Richard	YES
Ziegler, Jon	YES

Maloney adjourned the Finance Committee meeting at 7:51 p.m.

Next meeting is scheduled for Monday, November 5, 2018.

Jenna Trittin, Recording Secretary

REQUEST FOR CONSIDERATION

Public Mtg/Date: Board of Trustees, November 5, 2018
Finance Committee, November 5, 2018

Description: 2019 Budget Discussion and Pubic Hearing Notice

From: Jessica Trautman, Finance Director

Question: None

Background

Village staff have been working on the 2019 for a few months now. Staff will need to send the proposed budget to Gannett on Thursday November 8th to get it published November 11th. When we prepared the final documents we had a couple of large changes. The manufacturing assessed value decreased by 3 million and SAFER's increase came in over what was anticipated. I will have the tax rate workpaper at the meeting to go through the changes.

Attached Docs: None

Committee Action: None

FISCAL IMPACT: None

Recommendation: None

Recommended Language for Official Action

None

Additional action: I do not need any formal action, I just want the board to have some say and knowledge of the budget information that will be submitted to the paper on November 8th for publication November 11th.

Below is the link to the detail for all funds.

https://villageofweston-my.sharepoint.com/:f/g/personal/jtrittin_westonwi_gov/Er8YVvX9DbVGpgoxVjulrawBJg-aLRjeXKKaAt8r4eqS8Q?e=UAfgFQ

VILLAGE OF WESTON
NOTICE OF 2019 BUDGET PUBLIC HEARING
Weston Municipal Center, 5500 Schofield Avenue, Weston WI 54476

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for Monday, November 26, 2018, at 5:45 P.M. on the VILLAGE OF WESTON PROPOSED 2019 OPERATING BUDGET. Village of Weston citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

2019 OPERATING BUDGET SUMMARY - General Fund

REVENUES	2017 ACTUAL	2018 BUDGET	2018 ESTIMATED	2019 PROPOSED	BUDGET CHANGE
Property Taxes	\$3,623,858	\$4,000,047	\$4,000,047	\$4,598,123	14.95%
Other Taxes	615,980	611,138	606,949	604,138	-1.15%
Special Assessments	6,412	5,500	5,600	5,500	0.00%
Intergovernmental Revenues	1,879,842	1,799,051	1,801,102	1,706,192	-5.16%
Licenses & Permits	421,167	369,240	354,945	373,620	1.19%
Fines, Forfeitures & Penalties	58,121	96,200	95,800	96,200	0.00%
Public Charges for Services	28,529	318,980	317,400	18,550	-94.18%
Intergovernmental Charges for Services	85,865	76,600	75,920	75,600	-1.31%
Miscellaneous Revenue	76,187	94,300	67,350	69,300	-26.51%
Other Financing Sources	3,257	1,000	0	500	-50.00%
Applied Fund Balances	0	150,000	150,000	46,000	-69.33%
Total Revenues	\$6,799,218	\$7,522,056	\$7,475,113	\$7,593,723	0.95%

EXPENDITURES					
General Government	\$1,068,628	\$1,275,873	\$1,307,172	\$1,219,484	-4.42%
Public Safety	3,161,561	3,490,806	3,487,904	3,664,234	4.97%
Public Works	1,790,795	1,903,402	1,879,657	1,960,277	2.99%
Health & Human Services	13,423	15,275	15,000	15,275	0.00%
Culture & Recreation	334,768	364,588	386,540	413,196	13.33%
Conservation & Development	303,973	187,288	195,148	204,248	9.06%
Miscellaneous	0	0	0	0	0.00%
Other Financing Uses	112,113	31,653	30,208	32,758	0.00%
Contingency Reserve	0	253,171	0	84,251	-66.72%
Total Expenditures	\$6,785,261	\$7,522,056	\$7,301,629	\$7,593,723	0.95%

	TOTAL PROPERTY TAX LEVY REQUIRED		VILLAGE OF WESTON TAX RATE		
	2018 BUDGET	2019 PROPOSED	Budget Year	Assessed Rate	Equalized Rate
Expenditures	7,522,056	7,593,723	2019 Proposed	6.66	6.38
Less: Revenues	3,522,009	2,995,600	2018	6.35	6.40
Operating Levy (TID Out)	4,000,047	4,598,123	2017	5.99	6.13
Debt Service Fund Levy	1,550,000	1,250,000	2016	5.76	6.21
Other Funds Levy	133,326	133,326	2015	5.57	6.09
Village Share Tax Increment			2014	5.31	5.80
District Levy	1,522,874	1,646,275	2013	5.16	5.68
Total Levy (TID IN)	7,206,247	7,627,724	2012	5.10	5.33
			2011	5.08	5.38
Assessed Value (TID Out)	\$ 889,170,200	\$ 893,867,100	2010	5.08	5.13
TID Assessed Value	246,289,500	248,428,800	2009	5.08	4.97
Assessed Value (TID IN)	\$ 1,135,459,700	\$ 1,142,295,900	2008	4.91	5.09
Assessed Tax Rate	\$ 6.34655	\$ 6.67754			
(Village portion of Tax Rate)	% Change	5.22%			

2019 BUDGET SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

	General	Debt Service	Special Revenue	Capital Projects	Enterprise/ Utilities	Summary Total
Est. Fund balance January 1	2,790,288	(495,263)	3,740,199	(77,253)	60,390,485	66,348,456
Operating Levy	4,598,123	1,250,000	40,000	93,326	0	5,981,449
Tax Increment District Levy	-	0	5,830,000	0	0	5,830,000
Other Revenue	2,949,600	4,627,792	3,359,632	648,572	5,609,058	17,194,654
Total Revenue	7,547,723	5,877,792	9,229,632	741,898	5,609,058	29,006,103
Less Expenditures	7,593,723	5,382,529	6,751,374	678,322	5,345,697	25,751,645
Revenue Over/Under Expenditures	(46,000)	495,263	2,478,258	63,576	263,361	3,254,458
Est. Fund balance December 31	2,744,288	-	6,218,457	(13,677)	60,653,846	69,602,914

Proposed Budget are available for inspection at the Village of Weston Municipal Center 8: A.M. - 4:30 P.M. Monday through Friday or on the Village of Weston website located at www.westonwi.gov

Jessica Trautman, CPA
Finance Director

**VILLAGE OF WESTON
REVENUE SUMMARY
2019 OPERATING BUDGET - General Fund only**

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 Y-T-D 9/30/2018</u>	<u>2018 ESTIMATE</u>	<u>2018 BUDGET</u>	<u>2019 DEPT. REQUEST</u>	<u>2019 ADOPTED BUDGET</u>	<u>2019 BUDGET CHANGE</u>
Property Taxes	3,623,858	4,000,047	4,000,047	4,000,047	4,598,123	4,598,123	598,076
Other Taxes	615,980	31,964	606,949	611,138	604,138	604,138	(7,000)
Special Assessments	6,412	5,580	5,600	5,500	5,500	5,500	0
Intergovernmental Revenues	1,879,842	755,412	1,801,102	1,799,051	1,706,192	1,706,192	(92,859)
Licenses & Permits	421,167	235,360	354,945	369,240	373,620	373,620	4,380
Fines and Forfeitures	58,121	79,351	95,800	96,200	96,200	96,200	0
Public Charges for Services	28,529	312,484	317,400	318,980	18,550	18,550	(300,430)
Intergov't Charges for Services	85,865	57,255	75,920	76,600	75,600	75,600	(1,000)
Miscellaneous Revenue	76,187	56,707	67,350	94,300	69,300	69,300	(25,000)
Other Financing Sources	3,257	0	0	1,000	500	500	(500)
Applied Fund Balances	0	150,000	150,000	150,000	46,000	46,000	(104,000)
<i>TOTAL REVENUES</i>	<u>6,799,218</u>	<u>5,684,160</u>	<u>7,475,113</u>	<u>7,522,056</u>	<u>7,593,723</u>	<u>7,593,723</u>	<u>71,667</u>
					Percent Budget Change		0.95%

Village of Weston General Fund Expenditures Comparison

Department	Original 2018 Budget	Amended 2018 Budget*	2019 Proposed	Increase (Decrease) over 2018 Original	% Change from Orig	Increase (Decrease) over 2018 Amended
Village Board	\$ 48,709	\$ 48,709	\$ 48,633	\$ (76)	-0.16%	\$ (76)
Gen Govt-Committees	1,967	1,967	1,967	-	0.00%	-
Municipal Court	60,013	60,013	57,226	(2,787)	-4.64%	(2,787)
2 Village Attorney	25,000	75,000	40,000	15,000	60.00%	(35,000)
Administrator	75,969	75,969	76,422	453	0.60%	453
Clerk/HR	401,534	401,534	392,747	(8,787)	-2.19%	(8,787)
Information Technology	231,623	231,623	219,520	(12,103)	-5.23%	(12,103)
3 Finance	286,708	286,708	291,329	4,621	1.61%	4,621
Assessor	34,000	34,000	31,533	(2,467)	-7.26%	(2,467)
Municipal Building	58,350	58,350	58,107	(243)	-0.42%	(243)
Illegal Taxes/Tax Refunds	2,000	2,000	2,000	-	0.00%	-
4 EMPD	2,541,521	2,541,521	2,617,693	76,172	3.00%	76,172
SAFER	743,585	743,585	831,175	87,590	11.78%	87,590
5 Building Inspections	193,019	193,019	203,818	10,799	5.59%	10,799
Other Public Safety	12,681	12,681	11,548	(1,133)	-8.93%	(1,133)
6 Public Works-Operations	1,818,308	1,902,308	1,959,670	141,362	7.77%	57,362
Public Works-Other	1,094	1,094	607	(487)	-44.52%	(487)
Public Health Services	15,275	15,275	15,275	-	0.00%	-
1 Parks & Rec-Operations	363,071	363,071	411,706	48,635	13.40%	48,635
Parks & Rec-Other	1,517	1,517	1,490	(27)	-1.78%	(27)
7 Planning & Development	187,288	187,288	204,248	16,960	9.06%	16,960
Other Financing Uses	31,653	31,653	32,758	1,105	3.49%	1,105
Contingency	87,171	253,171	84,251	(2,920)	-3.35%	(168,920)
	\$ 7,222,056	\$ 7,522,056	\$ 7,593,723	\$ 371,667	5.15%	\$ 71,667

* 2018 Amended Budget includes \$300,000 from Foremost

- 1 \$43,895 of the total increase of \$69,135 is parks admin wages and benefits due to a new employee that was budgeted all in PW in 2018
- 2 increase in \$15,000 to bring budget closer to actual
- 3 increase in health ins (\$6,344)- change from single to family, increase in insurance (\$4,520)
- 4 increase in contractual wage increase plus an additional person for 3 months (\$37,171), contractual services (\$10,000), capital equip (\$17,500)
- 5 \$10,309 increase in wages and benefits
- 6 increase surface maint, (\$148,309), the 2018 budget was decreased by \$48,309 from 2017, total request is returning to 2017 budget plus \$100,000 increase to salt (\$54,800), the 2018 original salt budget was reduced by \$20,000 from 2017, total request is returning to 2017 budget plus \$34,000 increase in electricity \$17,000 to bring closer to actual
- 7 increase of \$15,617, more wages/benefits allocated to Plan Dev in 2019, increase of comprehensive planning exp \$3,000

**VILLAGE OF WESTON
2019 BUDGET SUMMARY**

<u>Budget Account</u>	2017 Actual	2018 Y-T-D (at 9/30/2018)	2018 Estimate	2018 Amended Budget	2019 Dept. Request	2019 % Budget Change
GENERAL GOVERNMENT						
<u>Village Board</u>						
Board Trustees	\$ 43,933	\$ 26,850	\$ 39,956	\$ 40,679	\$ 40,703	
Municipality Dues	5,572	2,740	7,930	8,030	7,930	
	\$ 49,505	\$ 29,590	\$ 47,886	\$ 48,709	\$ 48,633	-0.16%
<u>General Government Committees</u>						
Personnel Committee	\$ 670	-	1,554	1,567	1,567	
Board of Review	122	21	25	400	400	
	\$ 792	\$ 21	\$ 1,579	\$ 1,967	\$ 1,967	0.00%
<u>Municipal Court</u>						
Everest Metro Municipal Court	\$ 57,248	\$ 45,010	\$ 60,014	\$ 60,013	\$ 57,226	
	\$ 57,248	\$ 45,010	\$ 60,014	\$ 60,013	\$ 57,226	-4.64%
<u>Village Attorney</u>						
Operations	\$ 52,473	\$ 67,999	\$ 75,000	\$ 75,000	\$ 40,000	
	\$ 52,473	\$ 67,999	\$ 75,000	\$ 75,000	\$ 40,000	-46.67%
<u>Administrator</u>						
Operations	\$ 88,987	\$ 147,724	\$ 147,211	\$ 75,969	\$ 76,422	
	\$ 88,987	\$ 147,724	\$ 147,211	\$ 75,969	\$ 76,422	0.60%
<u>Clerk's Office / Human Resources</u>						
Clerk's Office	\$ 175,320	\$ 224,674	\$ 319,694	\$ 313,980	\$ 323,778	
Personnel/Human Resources	3,807	2,333	5,360	7,500	13,200	
Elections	9,631	23,825	41,173	55,554	37,269	
Newsletter	-	23,184	28,582	24,500	18,500	
	\$ 188,758	\$ 274,016	\$ 394,809	\$ 401,534	\$ 392,747	-2.19%
<u>Information Technology</u>						
IT Director	\$ 60,134	\$ 42,315	\$ 58,369	\$ 60,303	\$ 60,302	
Data Processing/Central Services	177,785	150,449	174,545	171,320	159,218	
	\$ 237,919	\$ 192,764	\$ 232,914	\$ 231,623	\$ 219,520	-5.23%
<u>Finance</u>						
Administration	\$ 180,761	\$ 127,612	\$ 142,415	\$ 163,541	\$ 166,411	
Financial Audit/Budget Expenses	10,031	6,197	12,836	12,886	13,365	
Tax Collection	16,626	5,587	15,491	18,790	16,356	
Risk Management/Insurance	68,664	72,433	72,455	89,080	93,600	
Finance Committee	1,209	-	1,574	2,411	1,597	
	\$ 277,291	\$ 211,829	\$ 244,771	\$ 286,708	\$ 291,329	1.61%
<u>Village Assessor</u>						
Operations	\$ 30,754	\$ 31,565	\$ 31,133	\$ 34,000	\$ 31,533	
	\$ 30,754	\$ 31,565	\$ 31,133	\$ 34,000	\$ 31,533	-7.26%
<u>Municipal Building</u>						
Operations	\$ 64,456	\$ 28,995	\$ 50,560	\$ 58,350	\$ 58,107	
	\$ 64,456	\$ 28,995	\$ 50,560	\$ 58,350	\$ 58,107	-0.42%
<u>Illegal Taxes/Tax Refunds</u>						
Tax Refunds	\$ 20,445	\$ 21,295	\$ 21,295	\$ 2,000	\$ 2,000	
	\$ 20,445	\$ 21,295	\$ 21,295	\$ 2,000	\$ 2,000	0.00%
Total General Government	\$ 1,068,628	\$ 1,050,808	\$ 1,307,172	\$ 1,275,873	\$ 1,219,484	-4.42%

**VILLAGE OF WESTON
2019 BUDGET SUMMARY**

<u>Budget Account</u>	2017 Actual	2018 Y-T-D (at 9/30/2018)	2018 Estimate	2018 Amended Budget	2019 Dept. Request	2019 % Budget Change
<u>PUBLIC SAFETY</u>						
<u>Everest Metro Police</u>						
Operations	\$ 2,382,008	\$ 1,935,373	\$ 2,541,521	\$ 2,541,521	\$ 2,617,693	
	\$ 2,382,008	\$ 1,935,373	\$ 2,541,521	\$ 2,541,521	\$ 2,617,693	3.00%
<u>Fire / Ambulance (SAFER District)</u>						
Operations	\$ 571,209	\$ 743,585	\$ 743,585	\$ 743,585	\$ 831,175	
	\$ 571,209	\$ 743,585	\$ 743,585	\$ 743,585	\$ 831,175	11.78%
<u>Building Inspections</u>						
Building Inspector	\$ 171,754	\$ 134,634	\$ 194,794	\$ 189,619	\$ 200,418	
Weights & Measures	3,200	3,200	3,400	3,400	3,400	
	\$ 174,954	\$ 137,834	\$ 198,194	\$ 193,019	\$ 203,818	5.59%
<u>Other Public Safety</u>						
Repairs/Maint.- Pub. Safety Building	\$ 30,707	\$ 567	\$ 1,100	\$ 7,500	\$ 3,000	
Village - Fire/EMS Operations	135	94	150	1,300	4,250	
Community Life/Public Safety Committee	896	-	1,654	1,181	1,998	
Warning Sirens	1,652	658	1,700	2,700	2,300	
	\$ 33,390	\$ 1,319	\$ 4,604	\$ 12,681	\$ 11,548	-8.93%
<u>Total Public Safety</u>	\$ 3,161,561	\$ 2,818,111	\$ 3,487,904	\$ 3,490,806	\$ 3,664,234	4.97%
<u>PUBLIC WORKS</u>						
<u>Operations</u>						
Director of Public Works	\$ 33,194	\$ 17,325	\$ 19,376	\$ 21,972	\$ 19,626	
Deputy Public Works Director	34,643	21,143	28,357	29,955	29,136	
Street Operations	1,035,814	669,829	1,090,850	1,143,877	1,212,024	
Traffic Control	27,686	12,481	27,200	32,500	32,500	
Winter Maintenance	356,934	387,042	421,220	410,884	388,273	
Hard Materials Handling	25,142	11,879	39,747	35,244	32,754	
Street Irrigation Maintenance	57,150	14,743	47,975	36,111	38,181	
Street Sweeping	16,611		Moved to Stormwater for 2018			
Street Operations-Town of Weston	3,883	3,906	4,600	4,702	4,487	
Winter Maintenance-Town of Weston	6,112	6,073	7,825	9,063	7,689	
Street Lighting	193,100	126,045	191,700	178,000	195,000	
	\$ 1,790,269	\$ 1,270,466	\$ 1,878,850	\$ 1,902,308	\$ 1,959,670	3.02%
<u>Other Public Works</u>						
Public Works/Utilities Committee	\$ 526	\$ 508	\$ 807	\$ 1,094	\$ 607	
	\$ 526	\$ 508	\$ 807	\$ 1,094	\$ 607	
<u>Total Public Works</u>	\$ 1,790,795	\$ 1,270,974	\$ 1,879,657	\$ 1,903,402	\$ 1,960,277	2.99%
<u>HEALTH & HUMAN SERVICES</u>						
<u>Public Health Services</u>						
County Humane Animal Shelter	\$ 13,423	\$ 12,214	\$ 15,000	\$ 15,275	\$ 15,275	
	\$ 13,423	\$ 12,214	\$ 15,000	\$ 15,275	\$ 15,275	0.00%
<u>Total Health & Human Services</u>	\$ 13,423	\$ 12,214	\$ 15,000	\$ 15,275	\$ 15,275	0.00%

**VILLAGE OF WESTON
2019 BUDGET SUMMARY**

<u>Budget Account</u>	2017 Actual	2018 Y-T-D (at 9/30/2018)	2018 Estimate	2018 Amended Budget	2019 Dept. Request	2019 % Budget Change
<u>CULTURE AND RECREATION</u>						
<u>Park & Recreation - Operations</u>						
Administration	\$ 191,202	\$ 152,795	\$ 238,124	\$ 206,017	\$ 249,857	
Parks Maintenance	117,423	94,889	119,366	123,960	133,498	
Mowing	13,953	18,539	20,098	25,677	20,859	
Landscaping/Accident Maintenance	6,648	-	-	-	-	
Tree Pruning	-	7,301	-	-	-	
Tree Planting	316	203	-	-	-	
Tree Other	786	875	-	-	-	
Tree City	-	2,016	-	-	-	
Ice Rinks	3,264	3,888	7,414	7,417	7,492	
	\$ 333,592	\$ 280,506	\$ 385,002	\$ 363,071	\$ 411,706	13.40%
<u>Other Park & Recreation</u>						
Park & Recreation Committee	\$ 1,176	\$ 344	\$ 1,538	\$ 1,517	\$ 1,490	
	\$ 1,176	\$ 344	\$ 1,538	\$ 1,517	\$ 1,490	-1.78%
<u>Total Culture and Recreation</u>	\$ 334,768	\$ 280,850	\$ 386,540	\$ 364,588	\$ 413,196	13.33%
<u>CONSERVATION AND DEVELOPMENT</u>						
<u>Community Development</u>						
Planning & Development	\$ 172,342	\$ 127,197	\$ 173,951	\$ 162,865	\$ 180,047	10.55%
Planning Commission	2,711	1,058	6,799	9,648	6,713	
Zoning Board of Appeals	349	99	2,071	2,572	2,387	
Extraterritorial Zoning Committee	1,263	344	1,427	1,803	1,701	
Comprehensive Planning	10,920	5,167	10,900	10,400	13,400	28.85%
	\$ 187,585	\$ 133,865	\$ 195,148	\$ 187,288	\$ 204,248	9.06%
<u>Taxpayer Relations</u>						
Taxpayer Relations	\$ 116,388	Moved to Clerks Department in 2018				
	\$ 116,388	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<u>Total Conservation & Develop.</u>	\$ 303,973	\$ 133,865	\$ 195,148	\$ 187,288	\$ 204,248	9.06%
<u>MISCELLANEOUS / OTHER</u>						
<u>Miscellaneous</u>						
Accrued Vacation Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous/All Other	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<u>Other Financing Uses</u>						
Transfers to Other Funds	112,113	1,664	30,208	31,653	32,758	
	\$ 112,113	\$ 1,664	\$ 30,208	\$ 31,653	\$ 32,758	3.49%
<u>Total Miscellaneous / Other</u>	\$ 112,113	\$ 1,664	\$ 30,208	\$ 31,653	\$ 32,758	3.49%
<u>CONTINGENCY RESERVE</u>	\$ -	\$ -	\$ -	\$ 253,171	\$ 84,251	-66.72%
<u>TOTAL GENERAL FUND BUDGET</u>	\$ 6,785,261	\$ 5,568,485	\$ 7,301,629	\$ 7,522,056	\$ 7,593,723	0.95%

Budget Increase or (Decrease) **\$ 71,667**

Administrator

of that 76,422.00 Total Budget
(59,264.00) is wages and benefits

17,158.00

items over \$5,000 in Admin budget
(5,918.00) contractual services

11,240.00 are line items below \$5,000

Clerk (includes election, personnel and newsletters)

of that 392,747.00 Total Budget
(321,747.00) is wages and benefits

71,000.00

items over \$5,000 in Clerk budget

(18,500.00) news letter

(21,000.00) electronic poll books - pd. with fund bal

(6,100.00) background checks

25,400.00 are line items below \$5,000

significant changes from last year

increase 4,500.00 train the trainer program

increase 2,000.00 wellness incentives

decrease 39,245.00 fewer elections in 2019

increase 21,000.00 electronic poll books

decrease 6,000.00 fewer mailings of newsletter

increase 6,100.00 background checks

IT and Central Services

of that 219,520.00 Total Budget
 (58,062.00) is wages and benefits

161,458.00

 items over \$5,000 in IT budget
 (6,850.00) telephone
 (5,500.00) copier maint
 (75,228.00) various software license fee - see detail
 (7,250.00) CivicPlus and Constant Contact
 (12,000.00) purch services/it support/server replace labor
 (6,000.00) office supplies
 (25,000.00) new server

 23,630.00 are line items below \$5,000

 significant changes from last year
decrease 14,500.00 land records
increase 10,000.00 server
decrease 14,000.00 software
increase 9,228.00 software license fees

Finance (includes budget, tax collection, insurance & Finance Committee)

of that 291,329.00 Total Budget
 (168,638.00) is wages and benefits

122,691.00

 items over \$5,000 in Finance budget
(93,600.00) insurance
(12,000.00) audit contract

 17,091.00 are line items below \$5,000

 significant changes from last year

none

Inspections

of that 203,818.00 Total Budget
(178,208.00) is wages and benefits

25,610.00

items over \$5,000 in Inspector budget
(5,000.00) Gas

20,610.00 are line items below \$5,000

none significant changes from last year

EMPD AND SAFER

EMPD Increase of \$76,172

SAFER Proposed increase of \$87,590; not finalized yet

Public Works

of that 1,959,670.00 Total Budget
(677,040.00) is wages and benefits

1,282,630.00

items over \$5,000 in PW budget

(40,000.00) Centerline painting
(450,000.00) surface maintenance
(7,500.00) shoulder maintenance
(30,000.00) repair/maint machinery
(10,000.00) uniform / misc cleaning (Cintas)
(5,450.00) clothing allowance
(75,000.00) gas/diesel
(60,000.00) parts
(7,500.00) signage
(7,500.00) equipment
(10,000.00) electricity
(20,000.00) traffic light repair
(210,000.00) salt
(30,000.00) repair winter equip
(25,000.00) sand/gravel
(20,000.00) water/sewer
(10,000.00) landscape repair
(192,000.00) street light electricity

72,680.00 are items below \$5,000

significant changes from 2018

- increase in street maint	48,309.00
-increase for electricity - street lights	<u>17,000.00</u>
	<u>65,309.00</u>

Parks

of that 411,706.00 Total Budget
(324,312.00) is wages and benefits

87,394.00
items over \$5,000 in Park budget
(16,000.00) water/sewer

(10,000.00) Painting of Shelters and restrooms, repairs to YB and Kennedy restrooms. Weston warming house
teardown, new foul posts on 4 diamonds (2 Kennedy, Robinwood and Machmueller), dugouts at
Robinwood w/roofs and roofs on dugouts at Machmueller

(12,000.00) Warming House and Prohaska appraisal for conversion process in 2019. Not completed in 2018 due to
budget. Also includes portable restrooms at Launch and Disc Golf Course has since 2016. Will be way
over budget for 2018 as the cutting on the Eau Claire River was not budgeted in parks budget but it
was paid for out of this account. Added in \$10,000 for boulevard and median tree trimming in the future.

(7,000.00) Parks maint. gas

Landscaping/Tree

(9,500.00) Supplies

Parks maint-other

(6,500.00) supplies

26,394.00 are items below \$5,000

significant changes from 2018

- decrease grounds/turf (3,000.00)

-increase for building maint 6,000.00

- increase for warming house and prohaska
property

10,000.00

13,000.00

Planning

of that 204,248.00 Total Budget
(174,538.00) is wages and benefits

29,710.00
items over \$5,000 in Planning budget

2018 - Act 67 Zoning Changes. 2019 & 2020 - increase to \$10,000 for MDRoffers
Current Planning Services for Development Review and/or zoning code updates if
needed
(10,000.00)

19,710.00 are items below \$5,000

significant changes from 2018

- increase in other prof services	5,000.00
-decrease outside printing	<u>(2,000.00)</u>
	<u><u>3,000.00</u></u>

VILLAGE OF WESTON
2019 Operating Budget
SPECIAL REVENUE FUNDS - Budget Summary

<u>Fund Name</u>	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2018 Amended Budget</u>	<u>2019 Proposed Budget</u>
<u>Refuse / Recycling (Fund 18)</u>				
Fund Balance (Deficit), Jan. 1st	\$ 24,195	\$ 1,765	\$ 1,765	\$ 30,105
Revenues	899,909	905,765	904,375	916,042
Expenditures	(922,339)	(877,425)	(860,391)	(915,197)
Fund Balance, Dec. 31st	<u>\$ 1,765</u>	<u>\$ 30,105</u>	<u>\$ 45,749</u>	<u>\$ 30,950</u>
<u>TIF District #1 (Fund 21)</u>				
Fund Balance (Deficit), Jan. 1st	\$ (3,700,378)	\$ (419,165)	\$ (419,165)	\$ 1,491,886
Revenues	4,917,820	5,147,740	5,099,400	5,463,110
Expenditures	(1,636,607)	(3,236,689)	(2,447,999)	(3,088,454)
Fund Balance (Deficit), Dec. 31st	<u>\$ (419,165)</u>	<u>\$ 1,491,886</u>	<u>\$ 2,232,236</u>	<u>\$ 3,866,542</u>
<u>Weston Aquatic Center (Fund 22)</u>				
Fund Balance (Deficit), Jan. 1st	\$ 24,315	\$ 37,785	\$ 37,785	\$ 39,935
Revenues	262,647	214,977	196,290	208,385
Expenditures	(249,177)	(212,827)	(188,179)	(219,034)
Fund Balance (Deficit), Dec. 31st	<u>\$ 37,785</u>	<u>\$ 39,935</u>	<u>\$ 45,896</u>	<u>\$ 29,286</u>
<u>TIF District #2 (Fund 26)</u>				
Fund Balance (Deficit), Jan. 1st	\$ 70,347	\$ 169,112	\$ 169,112	\$ 208,026
Revenues	412,258	405,954	414,607	442,243
Expenditures	(313,493)	(367,040)	(386,593)	(309,176)
Fund Balance (Deficit), Dec. 31st	<u>\$ 169,112</u>	<u>\$ 208,026</u>	<u>\$ 197,126</u>	<u>\$ 341,093</u>
<u>CDA - TIF District #1 (Fund 27)</u>				
Fund Balance, Jan. 1st	\$ 4,208,713	\$ 1,570,358	\$ 1,570,358	\$ 1,570,358
Revenues	19,965,500	1,561,110	1,566,863	1,552,738
Expenditures	(22,603,855)	(1,561,110)	(1,566,863)	(1,552,738)
Fund Balance, Dec. 31st	<u>\$ 1,570,358</u>	<u>\$ 1,570,358</u>	<u>\$ 1,570,358</u>	<u>\$ 1,570,358</u>
<u>CDA - TIF District #2 (Fund 28)</u>				
Fund Balance, Jan. 1st	\$ 251,256	\$ 251,256	\$ 251,256	\$ 251,256
Revenues	251,731	247,810	251,107	249,511
Expenditures	(251,731)	(247,810)	(251,107)	(249,511)
Fund Balance, Dec. 31st	<u>\$ 251,256</u>	<u>\$ 251,256</u>	<u>\$ 251,256</u>	<u>\$ 251,256</u>

VILLAGE OF WESTON
2019 Operating Budget
SPECIAL REVENUE FUNDS - Budget Summary

<u>Fund Name</u>	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2018 Amended Budget</u>	<u>2019 Proposed Budget</u>
<u>Room Taxes (Fund 29)</u>				
Fund Balance, Jan. 1st	\$ -	\$ 178,281	\$ 178,281	\$ 118,959
Revenues	409,072	367,654	394,730	388,823
Expenditures	(230,791)	(426,976)	(394,730)	(409,573)
Fund Balance, Dec. 31st	<u>\$ 178,281</u>	<u>\$ 118,959</u>	<u>\$ 178,281</u>	<u>\$ 98,209</u>
<u>Civic and Social (Fund 81)</u>				
Fund Balance, Jan. 1st	\$ 5,596	\$ 5,617	\$ 5,617	\$ 9,233
Revenues	42,849	7,595	5,730	7,930
Expenditures	(42,828)	(3,979)	(5,500)	(7,191)
Fund Balance, Dec. 31st	<u>\$ 5,617</u>	<u>\$ 9,233</u>	<u>\$ 5,847</u>	<u>\$ 9,972</u>
<u>Park and Recreation (Fund 82)</u>				
Fund Balance, Jan. 1st	\$ 57,235	\$ 10,685	\$ 10,685	\$ 20,441
Revenues	14,196	10,142	850	850
Expenditures	(60,746)	(386)	(650)	(500)
Fund Balance, Dec. 31st	<u>\$ 10,685</u>	<u>\$ 20,441</u>	<u>\$ 10,885</u>	<u>\$ 20,791</u>
<u>GRAND TOTAL</u>				
Fund Balance, Jan. 1st	\$ 941,279	\$ 1,805,694	\$ 1,805,694	\$ 3,740,199
Revenues	27,175,982	8,868,747	8,833,952	9,229,632
Expenditures	(26,311,567)	(6,934,242)	(6,102,012)	(6,751,374)
Fund Balance, Dec. 31st	<u>\$ 1,805,694</u>	<u>\$ 3,740,199</u>	<u>\$ 4,537,634</u>	<u>\$ 6,218,457</u>

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Refuse / Recycling Fund
Program: Special Revenue Funds	Submitted by: Community Development and Finance Departments

**REFUSE / RECYCLING FUND
2019 Operating Budget**

The Village of Weston administers a village-wide program for handling refuse and various types of recyclables in a cost-effective manner with a view toward conserving resources and reducing volume of landfill materials. The Village of Weston is also responsible for the refuse/recycling program in the Town of Weston. Some expenditures are partially reimbursed by the State-recycling grant that has been applied for on an annual basis. The funding for this program comes from the State recycling grant and special charges collected from Village and Town residents.

The Village/Town contract for refuse/recycling services ends on December 31, 2018. The Village sent out a request for proposals from area refuse/recycling providers. The Village Board has chosen to accept the proposal from Advanced Disposal. With the new contract, the fee will increase \$2/year for the taxpayer. The new fee will be \$167/year. In the 2019 budget, the recycling grant is projected to be the same as the 2018 amount.

In 2017, an intern was hired to conduct several special projects, this position is budgeted again for 2019.

	2017 <u>Actual</u>	2018 <u>Estimate</u>	2018 <u>Budget</u>	2019 Proposed <u>Budget</u>	<u>Change</u>
Fund Balance (Deficit), January 1	\$ 24,195	\$ 1,765	\$ 1,765	\$ 30,105	
<u>REVENUES</u>					
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	
Intergovernmental Revenues – Recycling Grant	78,575	78,735	78,600	78,735	
Public Charges for Services – Refuse/Fees	402,328	409,825	403,350	412,626	
Public Charges for Services – Recycling/Fees	352,059	348,880	353,000	353,340	
Intergov't Charges for Services – Town of Weston	40,620	41,445	41,100	41,911	
Transfer from General Fund	26,327	26,880	28,325	29,430	
Total Revenues	<u>\$ 899,909</u>	<u>\$ 905,765</u>	<u>\$ 904,375</u>	<u>\$ 916,042</u>	<u>\$ 11,667</u>
<u>EXPENDITURES</u>					
<i>Recycling Program:</i>					
Curbside – Village of Weston	\$ 230,430	\$ 247,077	\$ 254,573	\$ 261,278	
Curbside – Town of Weston	22	-	420	-	
Yard Waste Handling	50,132	48,743	43,763	50,394	
Program Administration	33,459	38,483	35,458	38,538	
Education Program	12,579	150	9,350	12,200	
Total Recycling Program	<u>326,622</u>	<u>334,453</u>	<u>343,564</u>	<u>362,410</u>	
<i>Other Programs:</i>					
Refuse Collection / Spring Clean-up	414,769	424,530	429,000	433,925	
Landfill	26,328	28,430	28,850	28,850	
Total Expenditures	<u>767,719</u>	<u>787,413</u>	<u>801,414</u>	<u>825,185</u>	<u>\$ 23,771</u>
Excess Revenues Over (Under) Expenditures	\$ 132,190	\$ 118,352	\$ 102,961	\$ 90,857	
Transfers to Debt Service Fund - Leased Equip.	<u>(154,620)</u>	<u>(90,012)</u>	<u>(58,977)</u>	<u>(90,012)</u>	
Change in Fund Balance (Deficit)	<u>(22,430)</u>	<u>28,340</u>	<u>43,984</u>	<u>845</u>	
Fund Balance (Deficit), December 31	<u>\$ 1,765</u>	<u>\$ 30,105</u>	<u>\$ 45,749</u>	<u>\$ 30,950</u>	

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Finance	Budget: TIF District #1
Program: Special Revenue Funds	Submitted by: Finance Department

TAX INCREMENTAL FINANCING (TIF) DISTRICT #1
2019 Operating Budget

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J".

A special revenue fund has been created to accumulate the district "incremental" property tax dollars during the duration of the TIF district. This fund will then make rental payments to the Special Revenue Fund – CDA/TIF District #1 in the amount of the annual debt service payments on previously issued CDA Lease Revenue Bonds, including interest costs, for TIF District #1. The debt service payments for all previously issued general obligation debt will be made directly to the Village's debt service fund. Corresponding program/administrative expenditures will also be paid from this special revenue fund. Capital borrowing funds (both general obligation debt and revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

The TIF District's original project plan life would have ended in Year 23 (in March 2021). However, the Village of Weston has successfully submitted testimony and documentation for Special TIF legislation before the Wisconsin Legislature, which has passed both chambers in Madison as of November 6, 2015 and received Governor Walker's signature to grant the Village of Weston an additional 10-year extension onto the life of this TIF District to Year 33 (now out to March 2031). With the special legislation all eligible debt obligations were considered for refinancing. In July 2017 the Community Development Authority refinanced all revenue debt. The TIF project plan was amended during 2018.

	2017	2018	2018	2019
	Actual	Estimate	Budget	Proposed Budget
Fund Balance (Deficit), January 1	\$ (3,700,378)	\$ (419,165)	\$ (419,165)	\$ 1,491,886
<u>REVENUES</u>				
Property Tax Increments	\$ 4,787,918	\$ 5,082,333	\$ 5,000,000	\$ 5,400,000
Intergovt Revenue - Build America Bonds Rebate	38,096	35,930	35,930	32,526
Intergovt. Revenue – Computer Exemption Aid	29,050	29,477	28,470	30,190
Special Assessments	14,697	-	-	-
Transfer from Special Rev. Fund – CDA/TIF #1	47,213	-	35,000	394
Transfer from CAP Proj - TIF #1	-	-	-	-
Proceeds from Issuance of Debt	-	-	-	-
Interest Income - Special Assessments	846	-	-	-
Interest Income - All Other	-	-	-	-
Total Revenues	\$ 4,917,820	\$ 5,147,740	\$ 5,099,400	\$ 5,463,110
<u>EXPENDITURES</u>				
Economic Development /Admin	\$ 137,205	\$ 240,503	\$ 226,060	\$ 288,819
Repayments of LOC Agreements	141,920	125,000	125,000	150,000
Interest Expense	3,112	-	-	-
Bond Issuance	2,259	-	-	-
Transfer to Special Rev. Fund - CDA/TIF #1	-	24,247	-	-
Transfer to Capital Proj Fund - TIF #1	-	750,000	-	127,425
Transfer to Debt Service Fund	448,440	540,076	540,076	974,472
Rental Expenses to CDA Special Revenue Fund	903,671	1,556,863	1,556,863	1,547,738
Total Expenditures	\$ 1,636,607	\$ 3,236,689	\$ 2,447,999	\$ 3,088,454
Excess Revenues Over (Under) Expenditures	\$ 3,281,213	\$ 1,911,051	\$ 2,651,401	\$ 2,374,656
Fund Balance (Deficit), December 31	\$ (419,165)	\$ 1,491,886	\$ 2,232,236	\$ 3,866,542

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Park & Recreation	Budget: Aquatic Center Fund
Program: Special Revenue Funds	Submitted by: Shawn Osterbrink / Brad Mroczenski

AQUATIC CENTER FUND
2019 Operating Budget

The Pool is open June through August. The pool offers something for everyone. There are waterslides, a sandy area for children and water toys for all ages. Concessions are offered by a third party vendor with lease payments paid to the Aquatic Center monthly.

Annual maintenance costs for the pool will be expended out of this fund. However, if major renovations are needed at some time in the future, the annual Village Capital Improvements Program (CIP) Budget may be used to help assist in financing and borrowing for those more substantial needs of the pool. Between 2007 and 2012, Room Tax Fund dollars were requested to finance annual repairs/maintenance costs and capital equipment purchases for the aquatic center. However, the Room Tax Fund transfer was \$0 in 2013 and 2014. Then beginning in 2015, a Property Tax Levy was requested of \$40,000 to finance maintenance repairs for the Aquatic Center. The property tax levy is requested to be \$40,000 for 2019.

Revenues include swimming lessons and daily fees, swimming pool passes, group parties, and concession revenue. Expenses include wages and fringe benefits for the seasonal staff, utilities, repair expenses, chemicals, and capital outlay equipment purchases. The Park & Recreation Committee has the responsibility to recommend all revenue fee schedules and capital outlay/facility improvements for the Weston Aquatic Center.

	2017	2018	2018	2019
	Actual	Estimate	Budget	Proposed Budget
Fund Balance, January 1	\$ 24,315	\$ 37,785	\$ 37,785	\$ 39,935
<u>REVENUES</u>				
Pool Revenues	125,611	134,917	116,230	128,320
Interest Income	75	60	60	65
Rents/Leases – Cell Tower Payments	-	-	-	-
Insurance Recoveries	-	-	-	-
Transfer from CIP	40,000	40,000	40,000	40,000
Transfer from Parkland Dedication Fund	56,961	-	-	-
Property Tax Levy	40,000	40,000	40,000	40,000
Total Revenues	\$ 262,647	\$ 214,977	\$ 196,290	\$ 208,385
<u>EXPENDITURES</u>				
<u>Weston Aquatic Center:</u>				
Wages & Fringe Benefits	\$ 104,774	\$ 118,835	\$ 114,754	\$ 119,239
Utilities	28,595	36,000	36,000	38,750
Other Contracted Services/Repairs	28,871	37,225	10,600	37,250
Supplies & Materials	19,498	18,611	24,425	21,595
Capital Outlay	67,439	2,156	2,400	2,200
Total - Weston Aquatic Center only	249,177	212,827	188,179	219,034
Unreserved-Fund Balance, December 31	\$ 37,785	\$ 39,935	\$ 45,896	\$ 29,286

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Finance	Budget: TIF District #2
Program: Special Revenue Funds	Submitted by: Finance Department

TAX INCREMENTAL FINANCING (TIF) DISTRICT #2
(Schofield Avenue Business Corridor – from Birch Street to Business Highway 51)
2019 Operating Budget

The Weston Tax Incremental Financing (TIF) District #2 was created in June 2004 and amended/expanded in January 2005. It encompasses the Schofield Avenue Business Corridor from Birch Street to Business Highway 51. This TIF District is structured to encourage the redevelopment of blighted properties along Schofield Avenue. The Village's investment in this TIF District will be used for improving the streetscape/infrastructure in this primarily commercial use area of the Village. A portion of funds have also been set aside for business grants that are available for landscaping on those properties where blight has been identified.

A special revenue fund has been created to accumulate the district "incremental" property tax dollars during the duration of the TIF district. This fund will then make rental payments to the Special Revenue Fund – CDA/TIF District #2 in the amount of the annual debt service payments, including interest costs, for TIF District #2. Corresponding program/administrative expenditures will also be paid from this special revenue fund. In 2018 funds were spent on landscaping of Schofield Avenue.

If the TIF special revenue fund does not have sufficient funds to meet the debt service payment schedule, the Village's general fund will be required to advance funds to this TIF district fund.

	2017 Actual	2018 Estimate	2018 Budget	2019 Proposed Budget
Fund Balance (Deficit), January 1	\$ 70,347	\$ 169,112	\$ 169,112	\$ 208,026
<u>REVENUES</u>				
Property Tax Increments	\$ 398,660	\$ 393,993	\$ 400,000	\$ 430,000
Intergov't. Revenue – Computer Exemption Aid	11,492	11,661	11,492	11,943
Transfer from Special Revenue Fund–CDA/TIF #2	1,397	-	2,815	-
Interest Income	709	300	300	300
Total Revenues	\$ 412,258	\$ 405,954	\$ 414,607	\$ 442,243
<u>EXPENDITURES</u>				
Economic Development	\$ 25,535	\$ 120,230	\$ 142,260	\$ 62,321
CDA Lease	247,133	244,333	244,333	246,080
Transfer to Debt Service Fund	40,825	-	-	-
Transfer to CDA TIF #2 Fund	-	2,477	-	775
Total Expenditures	\$ 313,493	\$ 367,040	\$ 386,593	\$ 309,176
Excess Revenues Over (Under) Expenditures	\$ 98,765	\$ 38,914	\$ 28,014	\$ 133,067
Fund Balance, December 31	\$ 169,112	\$ 208,026	\$ 197,126	\$ 341,093

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: CDA - TIF District #1
Program: Special Revenue Funds	Submitted by: Finance Department

COMMUNITY DEVELOPMENT AUTHORITY – TIF DISTRICT #1
(Includes the Weston Business Technology Park and the Putnam Development Area)
2019 Operating Budget

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Stone Ridge Business Development.

A special revenue fund has been created to account for the receipt of Community Development Authority (CDA) Lease Revenue Bond proceeds issued by the CDA on the behalf of the Village of Weston. These proceeds are then transferred out to the Tax Incremental Financing (TIF) District #1 – Capital Projects Fund. Corresponding program expenditures and bond issuance costs are recorded in this fund. This fund also collects rental income payments from the Special Revenue Fund – TIF District #1 and transfers those payments to the Debt Service Fund, to make the annual debt service payments for TIF District #1. This fund will make all debt service payments, including interest costs, directly to the Village's debt service fund.

In 2017 the Community Development Authority issued \$19,255,000 Community Development Lease Revenue Bonds. This allowed the CDA to refund old debt and structure a new debt schedule that aligns with the increment received by the TIF.

A positive fund balance will always exist in this fund for the following: 1) debt service reserve requirement on all previously issued CDA Lease Revenue Bonds that must remain intact during the life of the bonds, and 2) capitalized interest funds which will be applied towards future annual debt service payments during the first several years of the life of the TIF District.

	2017 Actual	2018 Estimate	2018 Budget	2019 Proposed Budget
Fund Balance, January 1	\$4,208,713	\$1,570,358	\$1,570,358	\$1,570,358
<u>REVENUES</u>				
Interest Income	56,978	(20,000)	10,000	5,000
Rental Income – from TIF District #1	903,671	1,556,863	1,556,863	1,547,738
Transfer from Special Revenue Fund - TIF	-	24,247	-	-
Proceeds from Refunding Bonds	19,004,851	-	-	-
Total Revenues	19,965,500	1,561,110	1,566,863	1,552,738
<u>EXPENDITURES</u>				
Personal Services	1,206	1,427	2,000	1,431
Contractual Services	1,970	1,770	2,500	1,825
Bond Issuance Expenses	395,449	-	-	-
Trustee Fees	7,289	1,050	4,000	1,350
Transfer to TIF #1	47,213	-	1,500	394
Transfer to debt Services	22,150,728	1,556,863	1,556,863	1,547,738
Total Expenditures	22,603,855	1,561,110	1,566,863	1,552,738
Excess Revenues Over (Under)	(2,638,355)	-	-	-
Fund Balance, December 31	\$1,570,358	\$1,570,358	\$1,570,358	\$1,570,358

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: CDA - TIF District #2
Program: Special Revenue Funds	Submitted by: Finance Department

COMMUNITY DEVELOPMENT AUTHORITY – TIF DISTRICT #2
(Schofield Avenue Business Corridor – from Birch Street to Business Highway 51)
2019 Operating Budget

The Weston Tax Incremental Financing (TIF) District #2 was created in June 2004 and amended/expanded in January 2005. It encompasses the Schofield Avenue Business Corridor from Birch Street to Business Highway 51. This TIF District is structured to encourage the redevelopment of blighted properties along Schofield Avenue. The Village's investment in this TIF District will be used for improving the streetscape/infrastructure in this primarily commercial use area of the Village. A portion of funds have also been set aside for business grants that are available for landscaping on those properties where blight has been identified.

A special revenue fund has been created to account for the receipt of Community Development Authority (CDA) Lease Revenue Bond proceeds issued by the CDA on the behalf of the Village of Weston. These proceeds are then transferred out to the Tax Incremental Financing (TIF) District #2 – Capital Projects Fund. Corresponding program expenditures and bond issuance costs are recorded in this fund. This fund also collects rental income payments from the Special Revenue Fund – TIF District #2 and transfers those payments to the Debt Service Fund, to make the annual debt service payments for TIF District #2. This fund will make all debt service payments, including interest costs, directly to the Village's debt service fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget. The streetscape design/engineering costs were expended in 2004, while the major infrastructure expenditures for the Schofield Avenue Business Corridor were completed in 2005.

A positive fund balance will always exist in this fund for the following: 1) debt service reserve requirement on all previously issued CDA Lease Revenue Bonds that must remain intact during the life of the bonds, and 2) capitalized interest funds which will be applied towards future annual debt service payments during the first several years of the life of the TIF District.

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Estimate</u>	<u>2018</u> <u>Budget</u>	<u>2019</u> <u>Proposed</u> <u>Budget</u>
Fund Balance, January 1	\$ 251,256	\$ 251,256	\$ 251,256	\$ 251,256
<u>REVENUES</u>				
Transfer from Special Revenue Fund - TIF #2	\$ -	\$ 2,477	\$ 274	\$ 431
Rental Income - from TIF District #2	247,133	244,333	244,333	246,080
Interest Income	4,598	1,000	6,500	3,000
Total Revenues	<u>\$ 251,731</u>	<u>\$ 247,810</u>	<u>\$ 251,107</u>	<u>\$ 249,511</u>
<u>EXPENDITURES</u>				
Personal Services	1,032	1,427	1,733	1,431
Contractual Services	1,131	900	1,025	950
Trustee Fees	1,038	1,150	1,050	1,050
Transfer to Special Revenue Fund - TIF #2	1,397	-	2,966	-
Transfer to Debt Service Fund	247,133	244,333	244,333	246,080
Total Expenditures	<u>\$ 251,731</u>	<u>\$ 247,810</u>	<u>\$ 251,107</u>	<u>\$ 249,511</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u>\$ 251,256</u>	<u>\$ 251,256</u>	<u>\$ 251,256</u>	<u>\$ 251,256</u>

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Finance	Budget: Room Taxes Fund
Program: Special Revenue Funds	Submitted by: Finance Department

ROOM TAXES FUND
2019 Operating Budget

A special revenue fund has been created to accumulate room tax dollars collected from the hotel/motel establishments located within the Village of Weston.

A room tax of 8% is collected by Weston motels and turned over to the Tourism Commission. The commission is comprised of two Board members and four community members, including one from the hotel/motel industry.

Per state statutes, 70% of the monies collected must be used to support tourism activities; the other 30% can be used by the Village as directed by the Village Board.

2019 room tax fund distribution:

- 70% to the Wausau Central Wisconsin Convention & Visitors Bureau (CVB) for tourism activities
- 30% split between the Village's Capital Projects Fund – Park Facilities/Capital Equipment and the Special Revenue Fund – Weston Aquatic Center

	2017 Actual	2018 Budget	2018 Estimate	2019 Proposed Budget
Fund Balance, January 1	-	178,281	178,281	118,959
<u>REVENUES</u>				
Room Taxes	409,072	394,730	367,654	388,823
Total Revenues	409,072	394,730	367,654	388,823
<u>EXPENDITURES</u>				
Promotion/Tourism Payment – Convention Bureau	81,138	10,000	212,034	271,141
Tourism Promotion	6,336	10,000	14,778	1,035
Membership Dues – Chamber of Commerce/Other	595	-	-	-
Events	20,000	20,000	50,868	20,750
Tourism Development	-	236,311	39,000	-
Transfer Out to Capital Projects Fund - WAC	40,000	40,000	40,000	40,000
Transfer Out to Capital Projects Fund - CIP	82,722	78,419	70,296	76,647
Total Expenditures	230,791	394,730	426,976	409,573
Excess Revenues Over (Under) Expenditures	178,281	-	(59,322)	(20,750)
Fund Balance, December 31	178,281	178,281	118,959	98,209

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST**

Department/Office: Finance	Budget: Civic and Social Funds
Program: Special Revenue Funds	Submitted by: Finance Department

WESTON CENTENNIAL HOMECOMING ("Scholarships") FUND
2019 Operating Budget

The Weston Centennial Homecoming Fund was formed after the 1976 National Bi-Centennial celebration. The funds left over from the 1976 celebration were placed into a certificate of deposit to earn interest on the balance and to have a fund established in which to place all future contributions. The special revenue fund is used to award scholarships to graduating Weston high school students that will be entering college. The scholarships are paid directly to D.C. Everest Senior High School. The school will forward the scholarship to the Weston resident student from the school's scholarship fund. The goal is to award a biennial scholarship amount in an amount that is not exceeding the interest income earned on the certificate of deposit, while maintaining a \$5,000 minimum balance in this fund. This special revenue fund is not financed from the Village tax levy or the general fund-operating budget. Instead, the Village encourages private contributions from local residents and businesses, to be added to the principal of the certificate of deposit.

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Proposed Budget</u>
Fund Balance, January 1	\$ 5,596	\$ 5,617	\$ 5,617	\$ 5,647
<u>REVENUES</u>				
Interest Income	\$ 21	\$ 30	\$ 30	\$ 30
Total Revenues	\$ 21	\$ 30	\$ 30	\$ 30
<u>EXPENDITURES</u>				
Scholarship Awards	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 21	\$ 30	\$ 30	\$ 30
Fund Balance, December 31	<u>\$ 5,617</u>	<u>\$ 5,647</u>	<u>\$ 5,647</u>	<u>\$ 5,677</u>

FARMERS MARKET FUND
2019 Operating Budget

The Farmers Market was broken out of the General Fund in 2017. The purpose was to keep all revenues dedicated to the market together. The Farmers Market Runs from May to October.

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Proposed Budget</u>
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ 3,586
<u>REVENUES</u>				
Fees	\$ 6,055	\$ 5,700	\$ 5,565	\$ 5,900
Interest	10	-	-	-
Contributions	350	-	-	-
Misc - EBT Reimburse	2,868	-	2,000	2,000
Transfer In	889	-	-	-
Total Revenues	\$ 10,172	\$ 5,700	\$ 7,565	\$ 7,900
<u>EXPENDITURES</u>				
Farmers market	\$ 10,172	\$ 5,500	\$ 3,979	\$ 7,191
Total Expenditures	\$ 10,172	\$ 5,500	\$ 3,979	\$ 7,191
Excess Revenues Over (Under) Expenditures	\$ -	\$ 200	\$ 3,586	\$ 709
Fund Balance, December 31	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 3,586</u>	<u>\$ 4,295</u>

NEWSLETTER FUND
2019 Operating Budget

The newsletter was broken out of the General Fund in 2017. The purpose was to keep all revenues dedicated to the newsletter together. In 2018 the newsletter is back in the General Fund.

	<u>2017</u> Actual	<u>2018</u> Budget	<u>2018</u> Estimate	<u>2019</u> Proposed Budget
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -
<u>REVENUES</u>				
Intergovernmental	\$ 522	\$ -	\$ -	\$ -
Newsletter Ads	4,595	moved to General Fund		
Transfer In	<u>27,539</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	\$ 32,656	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
News Letter	<u>\$ 32,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	\$ 32,656	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST**

Department/Office: Finance	Budget: Park and Recreation Funds
Program: Special Revenue Funds	Submitted by: Finance Department

PARKLAND DEDICATION FEES FUND
2019 Operating Budget

The Parkland Dedication Fees Fund was formed to accumulate contributions required from private developers, to finance future parkland acquisitions and specific capital improvements made to the Village of Weston park system. The Village maintains seven parks that offer a variety of activities for residents. People of all ages enjoy the Village park system, which includes everything from play-sets to a fitness course to a disc golf course. The Village's Kennedy Park is home to Weston's ever-popular Weston Aquatic Center.

	<u>2017</u> Actual	<u>2018</u> Budget	<u>2018</u> Estimate	<u>2019</u> Proposed Budget
Fund Balance, January 1	\$ 55,875	\$ 8,816	\$ 8,816	\$ 18,808
<u>REVENUES</u>				
Parkland Dedication Fees	\$ 13,244	\$ 500	\$ 9,792	\$ 500
Contributions	-	-	-	-
Interest Income	163	200	200	200
Total Revenues	<u>\$ 13,407</u>	<u>\$ 700</u>	<u>\$ 9,992</u>	<u>\$ 700</u>
<u>EXPENDITURES</u>				
Capital Equipment	\$ -	\$ -	\$ -	\$ -
Property Acquisition	3,505	-	-	-
Equipment Maintenance Expense	-	-	-	-
Landscaping / Trees	-	500	-	-
Transfer to Other Funds	56,961	-	-	-
Total Expenditures	<u>\$ 60,466</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (47,059)</u>	<u>\$ 200</u>	<u>\$ 9,992</u>	<u>\$ 700</u>
Fund Balance, December 31	<u>\$ 8,816</u>	<u>\$ 9,016</u>	<u>\$ 18,808</u>	<u>\$ 19,508</u>

EAU CLAIRE RIVER TRAIL MAINTENANCE FUND
2019 Operating Budget

In 2004, this special revenue fund was opened to accumulate funds received from private donations to offset part of the cost for the trail maintenance upkeep in future years.

	<u>2017</u> Actual	<u>2018</u> Budget	<u>2018</u> Estimate	<u>2019</u> Proposed Budget
Fund Balance, January 1	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,047
<u>REVENUES</u>				
Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES</u>				
Trail Maintenance Expenses	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u>\$ 1,047</u>	<u>\$ 1,047</u>	<u>\$ 1,047</u>	<u>\$ 1,047</u>

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST**

Department/Office: Finance	Budget: Park and Recreation Funds
Program: Special Revenue Funds	Submitted by: Finance Department

**DOG PARK FUND
2019 Operating Budget**

The Dog Park Fund was formed in 2004 to accumulate contributions received from private donations to offset 100% cost for the creation of a dog park located at the Weston Landfill Site. Fencing, gates, benches, and trash receptacles were installed, and the park was open in 2005. The park allows canines to roam free under owner-supervision on a 40-acre site. The Village relies on contributions to purchase supplies for maintenance of the park.

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Estimate</u>	<u>2019 Proposed Budget</u>
Fund Balance, January 1	\$ 313	\$ 822	\$ 822	\$ 586
<u>REVENUES</u>				
Contributions	<u>\$ 789</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 150</u>
Total Revenues	\$ 789	\$ 150	\$ 150	\$ 150
<u>EXPENDITURES</u>				
Maintenance Expenses	<u>\$ 280</u>	<u>\$ 150</u>	<u>\$ 386</u>	<u>\$ 500</u>
Total Expenditures	\$ 280	\$ 150	\$ 386	\$ 500
Excess Revenues Over (Under) Expenditures	<u>\$ 509</u>	<u>\$ -</u>	<u>\$ (236)</u>	<u>\$ (350)</u>
Fund Balance, December 31	<u><u>\$ 822</u></u>	<u><u>\$ 822</u></u>	<u><u>\$ 586</u></u>	<u><u>\$ 236</u></u>

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
AND 2020 FINANCIAL PLAN**

Department/Office: Finance	Budget: Debt Service Fund
Program: Debt Service Fund	Submitted by: Finance Department

**DEBT SERVICE FUND
2019 Operating Budget – 2020 Financial Plan**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation borrowing long-term principal, interest, and related costs. All of the Village purpose long-term debt is general obligation debt, and thus is secured by the full faith and credit of the Village, and consists of installment notes, bonds, and other governmental loans.

The Village debt service obligation may also include general obligation debt and revenue bond debt issued for the benefit of the Weston Water, Sewer, and Stormwater Utilities and for Tax Incremental Financing (TIF) Districts #1 and #2. Should any of these entities fail to meet their obligations on this debt, the Village is ultimately responsible. However, it is very unlikely that the Village of Weston would have to “step in” to meet the debt service payments for the Weston Utilities and the TIF Districts. The Weston Utilities can increase user rates (or apply for an increase in the rates) in the case that the debt service payments are not being met. In addition, TIF District #1 has a number of letters of credit (LOC’s) on file with various developers to assist the Village in meeting its debt service payments for TIF District #1, while the developers are generating new tax increment value. The LOC’s will be drawn upon only when the new tax increments do not meet the annual debt service payments for each developer project area.

	2017 Actual	2018 Budget	2018 Estimate	2019 Proposed Budget	2020 Financial Plan
Fund Balance, January 1	\$ (62,584)	\$ (379,569)	\$ (379,569)	\$ (495,263)	\$ 0
REVENUES					
Property Tax Levy	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000	\$ 1,250,000	\$ 1,250,000
Special Assessments	118,055	53,800	49,971	47,154	27,339
Intergov't Revenue - Build America Bonds Rebate	26,448	14,054	14,054	4,676	-
Intergovernmental Revenue - Everest Metro:	20,420	-	-	-	-
Transfer from Tax Increment District #1 Fund	448,440	540,076	540,075	974,472	2,578,514
Transfer from Tax Increment District #2 Fund	40,825	-	-	-	-
Transfer from CDA/TIF District #1 Fund	22,150,728	1,556,863	1,556,863	1,547,738	1,541,848
Transfer from CDA/TIF District #2 Fund	247,133	244,333	244,333	246,080	247,185
Transfer from CIP Fund	379,346	282,197	282,197	190,529	149,921
Transfer from Refuse/Recycling Fund	154,620	58,977	90,012	90,012	56,103
Transfer from Water Utility Fund	6,431	21,948	6,431	6,431	6,431
Transfer from Sewer Utility Fund	6,431	21,949	6,431	6,431	6,431
Transfer from Stormwater Utility Fund	3,328	3,328	3,328	3,328	3,328
Transfer from General Fund	3,328	3,328	3,328	3,328	3,328
Proceeds from Refunding Bonds	-	-	-	1,500,000	-
Interest Income	12,539	7,613	7,613	7,613	5,930
Total Revenues	\$25,168,072	\$ 4,358,466	\$ 4,354,636	\$ 5,877,792	\$ 5,876,358
EXPENDITURES					
<u>Village Purpose Debt Service:</u>					
Principal	1,986,924	\$ 1,983,873	\$ 1,623,866	\$ 2,052,059	\$ 152,906
Interest & Admin. Charges	172,681	142,185	113,466	48,740	14,389
Subtotal	2,159,605	2,126,058	1,737,332	2,100,799	167,295
New Debt					
Principal				213,382	
Interest					
				213,382	
Capital Lease Payments					
Principal	411,259	combined with	360,068	278,067	212,223
Interest & Admin. Charges	26,514	Gen purpose	31,659	21,992	13,319
Subtotal	437,773	Debt	391,727	300,059	225,542
<u>Tax Increment District #1 Debt Service:</u>					
Principal	21,523,376	1,541,961	1,541,961	1,930,705	3,557,158
Interest & Admin. Charges	1,075,792	554,976	554,977	591,504	563,203
Subtotal	22,599,168	2,096,937	2,096,938	2,522,209	4,120,361
<u>Tax Increment District #2 Debt Service:</u>					
Principal	220,000	185,000	185,000	195,000	205,000
Interest & Admin. Charges	67,958	59,333	59,333	51,080	42,185
Subtotal	287,958	244,333	244,333	246,080	247,185
<u>All Other Expenditures:</u>					
Bond Issuance Expenses	553	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Subtotal	553	-	-	-	-
Total Expenditures	\$25,485,057	\$ 4,467,328	\$ 4,470,330	\$ 5,382,529	\$ 4,760,383
Excess Revenues Over (Under) Expenditures	\$ (316,985)	\$ (108,862)	\$ (115,694)	\$ 495,263	\$ 1,115,975
Fund Balance, Dec. 31	\$ (379,569)	\$ (488,431)	\$ (495,263)	\$ 0	\$ 1,115,975

VILLAGE OF WESTON
2019 CIP Budget
CAPITAL PROJECTS FUNDS - Budget Summary

<u>Fund Name</u>	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2018 Budget</u>	<u>2019 Proposed Budget</u>
<u>TIF District #1 (Fund 40)</u>				
Fund Balance (Deficit), Jan. 1st	\$ (71,780)	\$ (27,775)	\$ (27,775)	\$ 10,075
Revenues	316,484	2,750,000	-	127,425
Expenditures	<u>(272,479)</u>	<u>(2,712,150)</u>	<u>(123,000)</u>	<u>(137,500)</u>
Fund Balance (Deficit), Dec. 31st	<u>\$ (27,775)</u>	<u>\$ 10,075</u>	<u>\$ (150,775)</u>	<u>\$ -</u>
<u>Capital Improvements</u>				
Fund Balance (Deficit), Jan. 1st	\$ 389,195	\$ 65,668	\$ 65,668	\$ (87,328)
Revenues	892,481	334,544	376,526	614,473
Expenditures	<u>(1,216,008)</u>	<u>(487,540)</u>	<u>(583,172)</u>	<u>(540,822)</u>
Fund Balance (Deficit), Dec. 31st	<u>\$ 65,668</u>	<u>\$ (87,328)</u>	<u>\$ (140,978)</u>	<u>\$ (13,677)</u>
<u>GRAND TOTAL - Capital Project Funds</u>				
Fund Balance (Deficit), Jan. 1st	\$ 317,415	\$ 37,893	\$ 37,893	\$ (77,253)
Revenues	1,208,965	3,084,544	376,526	741,898
Expenditures	<u>(1,488,487)</u>	<u>(3,199,690)</u>	<u>(706,172)</u>	<u>(678,322)</u>
Fund Balance (Deficit), Dec. 31st	<u>\$ 37,893</u>	<u>\$ (77,253)</u>	<u>\$ (291,753)</u>	<u>\$ (13,677)</u>

**VILLAGE OF WESTON
2019 CIP BUDGET REQUEST**

Department/Office: Public Works	Budget: TIF District #1 Fund
Program: Capital Projects Funds	Submitted by: Finance

TAX INCREMENTAL FINANCING (TIF) DISTRICT #1 FUND
2019 Capital Improvements Program (CIP) Budget

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Putnam Capital Management ("PCM") Development.

A capital projects fund has been created to account for the financing and project costs for public improvement and private development within the area of TIF District #1 as provided for in the Tax District's project plan. Capital borrowing funds (revenue bonds or general obligation/bank notes) are being used to finance the capital improvements. A separate special revenue fund has been established to record the receipt of district incremental property taxes and other revenues and the corresponding program administrative expenditures for this TIF District.

Since the Village has received the Special TIF Legislation in November 2015, JSD has been hired to complete a Neighborhood Planning Project for the Camp Phillips Road/Weston Avenue area. In 2018, the plan for TIF #1 was amended for additional budgetary expenditures that will be planned for the TIF.

	2017 <u>Actual</u>	2018 <u>Estimate</u>	2018 <u>Budget</u>	2019 <u>Proposed Budget</u>	
Fund Balance (Deficit), January 1	\$ (71,780)	\$ (27,775)	\$ (27,775)	\$ 10,075	
<u>REVENUES</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	
Sale of Village Properties	66,335	-	-	-	
Capital Borrowing Proceeds	250,149	2,000,000	-	-	
Transfer from Special Revenue TIF #1	-	750,000	-	127,425	
Miscellaneous / Other Revenue	-	-	-	-	
Total Revenues	<u>\$ 316,484</u>	<u>\$ 2,750,000</u>	<u>\$ -</u>	<u>\$ 127,425</u>	
<u>EXPENDITURES</u>					
Administration	\$ 13,478	\$ 6,000	\$ -	\$ -	
Business Park - Entrance	995	1,000	-	-	
Business Park - General	9,190	8,000	23,000	27,500	
Business Park South	980	-	-	-	
Camp Phillips Road/Weston Avenue - Neighborhood Planning Project (JSD)	101,506	15,000	-	-	
Transport Way Extension	6,561	6,000	-	10,000	2019: Appraisals for ROW
Camp Phillips Centre	133,154	2,676,150	100,000	100,000	
Weston Ave	6,615	-	-	-	
Total Expenditures	<u>\$ 272,479</u>	<u>\$ 2,712,150</u>	<u>\$ 123,000</u>	<u>\$ 137,500</u>	
Excess Revenues Over (Under) Expenditures	<u>\$ 44,005</u>	<u>\$ 37,850</u>	<u>\$ (123,000)</u>	<u>\$ (10,075)</u>	
Fund Balance (Deficit), December 31	<u><u>\$ (27,775)</u></u>	<u><u>\$ 10,075</u></u>	<u><u>\$ (150,775)</u></u>	<u><u>\$ -</u></u>	

**VILLAGE OF WESTON
2019 CIP BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Finance	Budget: Capital Improvements Fund
Program: Capital Projects Funds	Submitted by: Public Works/Parks

CAPITAL IMPROVEMENTS FUND
2019 Capital Improvements Program (CIP) Budget

A capital projects fund has been created to account for the financing and acquisition of certain equipment for the Public Works, Park and Recreation, Fire, Police, Utilities, and Administration Departments of the Village of Weston and Everest Metro Police Department. In addition, this capital projects fund has been created to account for the financing and project costs for the construction and major repairs of specific Village building facilities and for the purchase and development of Village parkland areas. Finally, this capital projects fund has been created to account for the financing and project costs for the construction of new streets, sidewalks, curb/gutters, stormwater infrastructure, and for major improvements to existing streets that are designated in the Village's annual Capital Improvements Program (CIP) Budget.

The primary financial resources of this fund are the proceeds of general obligation debt, special assessments that are assessed to benefited property owners, contributions/donations, transfers from room tax or other funds, and state/federal grants. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

	2017 <u>Actual</u>	2018 <u>Estimate</u>	2018 <u>Budget</u>	2019 <u>Proposed Budget</u>
Fund Balance (Deficit), January 1	\$ 389,195	\$ 65,668	\$ 65,668	\$ (87,328)
<u>REVENUES</u>				
Property Tax Levy	\$ 93,326	\$ 93,326	\$ 93,326	\$ 93,326
Intergovernmental Revenue - Urban Forestry Grant	-	25,000	-	-
Equipment Rental - Refuse / Recycling Fund	106,685	105,000	116,700	105,000
Proceeds for Debt	-	-	-	315,000
Capital Leases	508,868	-	-	-
Transfer from Other Funds:				
General Fund - Urban Forestry Grant & SAFER	54,030	-	-	-
Room Taxes Fund	82,722	80,000	120,000	76,647
Equipment Sales/Trade-In Value - Village of Weston	46,850	31,218	46,500	24,500
Total Revenues	<u>\$ 892,481</u>	<u>\$ 334,544</u>	<u>\$ 376,526</u>	<u>\$ 614,473</u>

**VILLAGE OF WESTON
2019 CIP BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Finance	Budget: Capital Improvements Fund
Program: Capital Projects Funds	Submitted by: Public Works/Parks

EXPENDITURES

	2017	2018	2018	2019
	Actual	Estimate	Budget	Proposed Budget
SAFER				
Fire	39,530	-	-	-
EMS	113,230	117,260	-	-
TOTAL - SAFER	\$ 152,760	\$ 117,260	\$ 235,682	\$ 315,000
PUBLIC WORKS & PARKS				
2017 KS Bank 2017 Mack Tri-axle	350,917	-	-	-
2017 KS Bank Trakless Tractor	157,951	-	-	-
Public Works - New Street Sweeper (operating lease)	35,293	35,293	35,293	35,293
Public Works - Transport Way Reconstruction	486	-	-	-
Parks - Mower	31,194	-	-	-
Misty Pines	24,824	5,110	-	-
Sports Complex	4,725	2,650	-	-
Municipal Center Facilities Assessment Study	9,815	3,140	-	-
Aquatic Center Facilities Assessment Study	730	-	-	-
Kennedy Park - Facilities Assessment Study	220	-	-	-
Yellow Banks Park - Facilities Assessment Study	6,265	825	-	-
Eau Calire Boat Launch Cty J	1,685	-	-	-
Urban Forestry Grant	47,444	-	-	-
Skatepark Maint	12,353	-	-	-
Village Municipal Center Sign	-	41,065	-	-
Pool Heater	-	-	30,000	-
TOTAL - Public Works/Parks Departments	\$ 683,902	\$ 88,083	\$ 65,293	\$ 35,293
OTHER FINANCING USES				
Transfer to Debt Services (lease payments)	379,346	282,197	282,197	190,529
Total Expenditures	\$ 1,216,008	\$ 487,540	\$ 583,172	\$ 540,822
Excess Revenues Over (Under) Expenditures	\$ (323,527)	\$ (152,996)	\$ (206,646)	\$ 73,651
Fund Balance (Deficit), December 31	\$ 65,668	\$ (87,328)	\$ (140,978)	\$ (13,677)

VILLAGE OF WESTON
2019 Operating Budget
ENTERPRISE FUNDS - Budget Summary

Fund Name	2017 Actual	2018 Estimate	2018 Budget	2019 Proposed Budget
<i>NET ASSETS BALANCES - including Infrastructure</i>				
<i>Water Utility (Fund 60)</i>				
Net Assets, January 1st	\$ 24,247,270	\$ 24,430,753	\$ 24,430,753	\$ 24,487,506
Revenues	2,361,767	2,383,900	2,528,917	2,543,208
Expenses	(2,178,284)	(2,327,147)	(2,584,483)	(2,359,825)
Net Assets, December 31st	<u>\$ 24,430,753</u>	<u>\$ 24,487,506</u>	<u>\$ 24,375,187</u>	<u>\$ 24,670,889</u>
<i>Sewer Utility (Fund 61)</i>				
Net Assets, January 1st	\$ 26,091,806	\$ 26,234,441	\$ 26,234,441	\$ 26,262,620
Revenues	2,309,117	2,236,460	2,386,988	2,421,650
Expenses	(2,166,482)	(2,208,281)	(2,374,326)	(2,390,137)
Net Assets, December 31st	<u>\$ 26,234,441</u>	<u>\$ 26,262,620</u>	<u>\$ 26,247,103</u>	<u>\$ 26,294,133</u>
<i>Stormwater Utility (Fund 63)</i>				
Net Assets, January 1st	\$ 9,492,415	\$ 9,692,872	\$ 9,692,872	\$ 9,640,359
Revenues	789,959	647,850	641,580	644,200
Expenses	(589,502)	(700,363)	(608,447)	(595,735)
Net Assets, December 31st	<u>\$ 9,692,872</u>	<u>\$ 9,640,359</u>	<u>\$ 9,726,005</u>	<u>\$ 9,688,824</u>
<i>GRAND TOTAL</i>				
Net Assets, January 1st	\$ 59,831,491	\$ 60,358,066	\$ 60,358,066	\$ 60,390,485
Revenues	5,460,843	5,268,210	5,557,485	5,609,058
Expenses	(4,934,268)	(5,235,791)	(5,567,256)	(5,345,697)
Net Assets, December 31st	<u>\$ 60,358,066</u>	<u>\$ 60,390,485</u>	<u>\$ 60,348,295</u>	<u>\$ 60,653,846</u>

**VILLAGE OF WESTON
2019 PROPOSED OPERATING BUDGET**

Department/Office: Public Works	Budget: Water Utility Fund
Program: Enterprise Funds	Submitted by: Keith Donner

WATER UTILITY FUND
2019 Operating Budget

The Weston Water Utility Fund was created, as required and monitored by the Wisconsin Public Service Commission (PSC), to account for the provision of water supply services to the residents, business entities, and public authorities of the Village of Weston and the adjacent communities of the City of Schofield and the Village of Rothschild, where it is necessary. All revenues and expenses necessary to provide such services are accounted for in this fund.

Revenues include water user fees, public fire protection fees, interest income, water tower lease income from cellular phone towers, and special charges. Expenses include source of supply, pumping, water treatment, transmission/distribution, customer collection, depreciation, property taxes paid to the Village, debt service payments, statutory and discretionary reserves, and administration charges.

In 2018, the Public Service Commission of Wisconsin approved the Utility's application for an increase in rates that results in an overall revenue increase of 22.5%, in 2 steps. Step I of the rate increase became effective on September 1, 2018. Step II of the rate increase is expected to be implemented approximately April 1, 2019. The purpose of the increase was to increase the Utility's rate of return and accommodate increased operational and capital expenses such as, respectively, a master planning study and a non-routine meter replacement project which included implementation of an automated meter reading system.

	2017 Actual	2018 Estimate	2018 Budget	2019 Proposed Budget	Change
Net Assets, January 1	\$24,247,270	\$24,430,753	\$24,430,753	\$24,487,506	
<u>REVENUES</u>					
Water Sales	\$ 1,591,404	\$ 1,788,700	\$ 1,876,132	\$ 1,945,498	
Private Fire Protection Fees	45,040	46,000	53,420	46,000	
Public Fire Protection Fees	457,904	458,000	458,715	467,210	
Other Water Revenue	25,660	21,190	23,900	14,500	
Interest Income	67,998	50,000	100,200	50,000	
Rental Income	30	10	-	-	
Property Sales	7,121	-	-	-	
Miscellaneous Revenue	21,983	20,000	16,550	20,000	
Gain (Loss) on Sale of Capital Assets	(90,168)	-	-	-	
Total Revenues	\$ 2,126,972	\$ 2,383,900	\$ 2,528,917	\$ 2,543,208	\$ 14,291
<u>EXPENSES</u>					
Source of Supply	\$ 45,822	\$ 49,840	\$ 89,585	\$ 67,660	
Pumping	137,262	149,816	199,868	152,016	
Water Treatment	180,983	218,170	213,411	198,200	
Transmission/Distribution	284,331	304,443	379,111	256,190	
Customer Accounts	71,400	90,730	117,661	82,508	
Private Well Permit Program	12,176	5,562	7,600	5,562	
Administrative & General	327,246	390,655	480,606	453,783	
Depreciation	598,837	600,000	580,000	600,000	
Property Taxes	460,337	465,000	462,361	465,000	
Interest Expense & Fiscal Charges	52,113	46,500	46,503	72,475	
Other Debt Service	1,346	-	1,346	-	
Other Financing Uses/Transfers	6,431	6,431	6,431	6,431	
Total Expenditures	\$ 2,178,284	\$ 2,327,147	\$ 2,584,483	\$ 2,359,825	\$ (224,658)
Net Income (Loss) – before Capital Contributions	\$ (51,312)	\$ 56,753	\$ (55,566)	\$ 183,383	
Plus: Capital Contributions	234,795	-	-	-	
Net Income (Loss) – after Capital Contributions	\$ 183,483	\$ 56,753	\$ (55,566)	\$ 183,383	
Net Assets, December 31	<u>\$ 24,430,753</u>	<u>\$ 24,487,506</u>	<u>\$ 24,375,187</u>	<u>\$ 24,670,889</u>	

**VILLAGE OF WESTON
2019 OPERATING BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Sewer Utility Fund
Program: Enterprise Funds	Submitted by: Keith Donner

SEWER UTILITY FUND
2019 Operating Budget

The Weston Sewer Utility Fund was created to account for the provision of wastewater collection and treatment services to the residents, business entities, and public authorities of the Village of Weston and the adjacent communities of the City of Schofield and the Village of Rothschild, where it is necessary. All revenues and expenses necessary to provide such services are accounted for in this fund.

Revenues include sewer user fees, hook-up charges, RCA/REU special assessments, property tax levy, interest income, and special charges. Expenses include City of Schofield sewerage treatment costs, Rib Mountain Metropolitan Sewerage District plant operating costs, transmission system maintenance, customer collection, depreciation, debt service payments, statutory and discretionary reserves, and administration charges.

A 15% rate increase was implemented effective September 1, 2018. This increase will offset the increase in expenses paid to Rib Mountain Metro Sewerage District and other operational expense increases.

	2017 <u>Actual</u>	2018 <u>Estimate</u>	2018 <u>Budget</u>	2019 <u>Budget</u>	<u>Change</u>
Net Assets, January 1	\$ 26,091,806	\$ 26,234,441	\$ 26,234,441	\$ 26,262,620	
<u>REVENUES</u>					
Customer Sales	\$ 1,983,697	\$ 2,100,000	\$ 2,249,000	\$ 2,322,150	
Hook-up Charges	27,750	46,000	23,000	25,000	
Other Sewer Revenue	9,274	9,400	9,713	8,900	
Intergovernmental Charges for Services	-	-	-	-	
Interest Income	101,735	50,610	100,200	50,600	
Gain (Loss) on Sale of Capital Assets	-	-	-	-	
Total Revenues	<u>\$ 2,122,456</u>	<u>\$ 2,206,010</u>	<u>\$ 2,381,913</u>	<u>\$ 2,406,650</u>	<u>\$ 24,737</u>
<u>EXPENSES</u>					
Operating	\$ 236,705	\$ 256,450	\$ 222,382	\$ 270,550	
Maintenance	233,078	173,366	277,984	201,666	
Rib Mt. Metro – O&M	680,610	690,000	707,133	702,000	
Customer Accounts	37,708	48,454	35,356	47,413	
Administrative & General	203,810	275,410	372,470	293,407	
Depreciation	671,822	675,000	670,000	677,000	
Property Taxes	9,581	9,600	9,000	9,600	
Rib Mt. Metro – Debt Service	-	-	-	125,000	
Interest Expense & Fiscal Charges	64,727	51,560	51,560	35,060	
Other Debt Service	22,010	22,010	22,010	22,010	
Other Financing Uses/Transfers	6,431	6,431	6,431	6,431	
Total Expenditures	<u>\$ 2,166,482</u>	<u>\$ 2,208,281</u>	<u>\$ 2,374,326</u>	<u>\$ 2,390,137</u>	<u>\$ 15,811</u>
Net Income (Loss) – before Capital Contributions	\$ (44,026)	\$ (2,271)	\$ 7,587	\$ 16,514	
Plus: Capital Contributions	<u>186,661</u>	<u>30,450</u>	<u>5,075</u>	<u>15,000</u>	
Net Income (Loss) – after Capital Contributions	\$ 142,635	\$ 28,179	\$ 12,662	\$ 31,514	
Net Assets, December 31	<u>\$ 26,234,441</u>	<u>\$ 26,262,620</u>	<u>\$ 26,247,103</u>	<u>\$ 26,294,134</u>	

**VILLAGE OF WESTON
2018 OPERATING BUDGET REQUEST
AND PROGRAM COMMENTS**

Department/Office: Public Works	Budget: Stormwater Utility Fund
Program: Enterprise Funds	Submitted by: Keith Donner

STORMWATER UTILITY FUND
2018 Operating Budget – 2019 Financial Plan

The Weston Stormwater Utility Fund was created to account for the management of stormwater and other surface water discharges to the residents, business entities, and public authorities of the Village of Weston. The utility will also provide for the maintenance of existing stormwater appurtenances and recommend drainage modifications where it is deemed appropriate. All revenues and expenses necessary to provide such services are accounted for in this fund. The ordinance for the creation of the new Stormwater Utility was adopted in March 2004. The first billing cycle to utility customers began in June 2004.

Revenues include stormwater user fees, stormwater drainage review permits, and interest income. Expenses include regulation compliance costs, stormwater system maintenance, mowing, customer collection, depreciation, debt service payments, statutory and discretionary reserves, and administration charges.

The \$48 ERU rate (equivalent runoff unit) was established in 2004. As the community continues to grow in size and the stormwater system area expands in the coming years, the expenses of the Utility may exceed revenues requiring consideration of fee adjustments. The user fee rates will continue to be reviewed annually.

As of January 1, 2016, the ERU rate increased from \$48 to \$50. The fee increase was recommended by Moody's Rating Service, in order for this stormwater utility to increase its cash reserves, which are too low at this time. The Weston Village Board of Trustees concurred with Moody's recommendation and adopted the first rate increase for the Stormwater Utility Fund to take effect in 2016.

	2017 Actual	2018 Estimate	2018 Budget	2019 Adopted Budget	Change
Net Assets, January 1	\$ 9,492,415	\$ 9,692,872	\$ 9,692,872	\$ 9,640,359	
<u>REVENUES</u>					
Stormwater User Fees	\$ 637,348	\$ 636,700	\$ 628,880	\$ 636,700	
Stormwater Permits	1,200	1,000	2,600	1,000	
Stormwater Services	-	-	100	-	
Other Operating Revenue	1,280	1,000	1,000	1,000	
Build America Bonds Rebate	1,683	1,150	1,000	500	
Interest Income	4,547	8,000	8,000	5,000	
Gain (Loss) on Sale of Capital Assets	-	-	-	-	
Total Revenues	<u>\$ 646,058</u>	<u>\$ 647,850</u>	<u>\$ 641,580</u>	<u>\$ 644,200</u>	<u>\$ 2,620</u>
<u>EXPENSES</u>					
Program Management	\$ 26,645	\$ 25,131	\$ 24,822	\$ 26,618	
Street Sweeping	-	22,207	20,087	22,313	
Storm Sewer Maintenance	114,908	120,776	88,539	119,543	
Depreciation	335,248	370,000	370,000	370,000	
Public Education/Outreach	-	-	-	-	
Interest Expense & Fiscal Charges	109,373	158,921	101,671	53,933	
Other Financing Uses/Transfers	3,328	3,328	3,328	3,328	
Total Expenditures	<u>\$ 589,502</u>	<u>\$ 700,363</u>	<u>\$ 608,447</u>	<u>\$ 595,735</u>	<u>\$ (12,712)</u>
Net Income (Loss) before capital Contributions	\$ 56,556	\$ (52,513)	\$ 33,133	\$ 48,465	
Plus: Capital Contributions	<u>143,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Income – after Capital Contributions	<u>\$ 200,457</u>	<u>\$ (52,513)</u>	<u>\$ 33,133</u>	<u>\$ 48,465</u>	
Net Assets, December 31	<u><u>\$ 9,692,872</u></u>	<u><u>\$ 9,640,359</u></u>	<u><u>\$ 9,726,005</u></u>	<u><u>\$ 9,688,824</u></u>	

REQUEST FOR CONSIDERATION

Public Mtg/Date: Board of Trustees, November 5, 2018
Finance Committee, November 5, 2018

Description: 2018 Budget Adjustment

From: Jessica Trautman, Finance Director

Question: Should the Finance Committee recommend to the Board of Trustees approval of the 2018 budget adjustment as presented.

Background

When preparing the 2018 budget, wage increases were unknown and \$50,000 was put in a Contingency account. During 2018, wage increases were awarded and longevity was reinstated. The requested adjustment is \$24,201.30 for wages and \$5,110 for longevity.

Attached Docs: Spreadsheet detailing recommended adjustment

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends

Recommended Language for Official Action

Finance Committee: I recommend that the Board of Trustees Approve the 2018 budget adjustments as presented.

Board of Trustees: I approved the 2018 budget adjustments as presented.

Additional action: None.

Account Number	Department	Title	2018		
			Budget	2%	Budget Adj
10-01-51410-101-000	VILLAGE ADMINISTRATOR	SALARIES-ADMINISTRATOR	42,685.00	853.7	853.7
10-01-51410-133-000	VILLAGE ADMINISTRATOR	LONGEVITY PAY	0	0	88.00
10-01-51420-110-000	VILLAGE CLERK	SALARIES-REGULAR	122,639.00	2452.78	2452.78
10-01-51420-120-000	VILLAGE CLERK	HOURLY WAGES-REGULAR	47,654.00	953.08	953.08
10-01-51420-133-000	VILLAGE CLERK	LONGEVITY PAY	0	0	743.00
10-01-51440-120-000	ELECTIONS	HOURLY WAGES-REGULAR	16,140.00	322.8	322.8
10-01-51460-110-000	INFORMATION TECHNOLOGY	SALARIES	40,597.00	811.94	811.94
10-01-51520-110-000	FINANCE DIRECTOR	SALARIES-REGULAR	80,390.00	1607.8	1607.8
10-01-51520-120-000	FINANCE DIRECTOR	HOURLY WAGES-REGULAR	37,062.00	741.24	741.24
10-01-51520-133-000	FINANCE DIRECTOR	LONGEVITY PAY	0	0	257.00
10-01-51522-120-000	TAX COLLECTION	HOURLY WAGES-REGULAR	8,384.00	167.68	167.68
10-02-52400-110-000	BUILDING INSPECTIONS	SALARIES-REGULAR	117,571.00	2351.42	2351.42
10-02-52400-133-000	BUILDING INSPECTIONS	LONGEVITY PAY	0	0	200.00
10-03-53100-110-000	DPW ADMIN-DIR OF PUBLIC WORKS	SALARIES-REGULAR	12,147.00	242.94	242.94
10-03-53100-120-000	DPW ADMIN-DIR OF PUBLIC WORKS	HOURLY WAGES-REGULAR	1,110.00	22.2	22.2
10-03-53100-133-000	DPW ADMIN-DIR OF PUBLIC WORKS	LONGEVITY PAY	0	0	312.00
10-03-53170-110-000	DPW-DEPUTY DIRECTOR PUBLIC WKS	SALARIES-REGULAR	18,453.00	369.06	369.06
10-03-53170-133-000	DPW-DEPUTY DIRECTOR PUBLIC WKS	LONGEVITY PAY	0	0	0
10-03-53310-120-000	DPW-STREET/HIGHWAY MAINTENANCE	HOURLY WAGES-REGULAR	301,678.00	6033.56	6033.56
10-03-53310-133-000	DPW-STREET/HIGHWAY MAINTENANCE	LONGEVITY PAY	0	0	2,179.00
10-03-53312-120-000	DPW-WINTER MAINTENANCE-LO	HOURLY WAGES-REGULAR	65,000.00	1300	1300
10-03-53316-120-000	DPW-HARD MATERIALS HANDLING	HOURLY WAGES-REGULAR	6,000.00	120	120
10-03-53317-120-000	DPW-STREET IRRIGATION MAI	HOURLY WAGES-REGULAR	3,000.00	60	60
10-03-53330-120-000	DPW-OTHER GOVTS-STREET/HI	HOURLY WAGES-REGULAR	3,000.00	60	60
10-03-53332-120-000	DPW-OTHER GOVTS-WINTER MA	HOURLY WAGES-REGULAR	3,000.00	60	60
10-05-53656-120-000	DPW / PARKS - MOWING	HOURLY WAGES-REGULAR	15,592.00	311.84	311.84
10-05-55200-110-000	PARKS-ADMINISTRATION	SALARIES-REGULAR	73,811.00	1476.22	1476.22
10-05-55200-120-000	PARKS-ADMINISTRATION	HOURLY WAGES-REGULAR	64,233.00	1284.66	1284.66
10-05-55200-133-000	PARKS-ADMINISTRATION	LONGEVITY PAY	0	0	763.00
10-05-55210-120-000	PARKS-GROUNDS MAINTENANCE	HOURLY WAGES-REGULAR	26,000.00	520	520
10-06-56900-106-000	COMMUNITY DEVELOPMENT-ADM	SALARIES-PLANNING AND DEVELOPM	49,347.00	986.94	986.94
10-06-56900-110-000	COMMUNITY DEVELOPMENT-ADM	SALARIES-REGULAR	26,571.00	531.42	531.42
10-06-56900-120-000	COMMUNITY DEVELOPMENT-ADM	HOURLY WAGES-REGULAR	28,001.00	560.02	560.02
10-06-56900-133-000	COMMUNITY DEVELOPMENT-ADM	LONGEVITY PAY	0	-	568.00
Totals				24,201.30	29,311.30

Total Budget Allocation for Wage increases and Longevity

REQUEST FOR CONSIDERATION

Public Mtg/Date: Board of Trustees, November 5, 2018
Finance Committee, November 5, 2018

Description: Accounts Receivable Write-Offs

From: Jessica Trautman, Finance Director

Question: Should the Finance Committee recommend to the Board of Trustees approval of the proposed accounts receivable write offs?

Background

The accounts receivable subsidiary was reviewed for potential write-offs that fit the criteria of our write-off policy. The spreadsheet of write-offs (attached) is what the Finance Department is proposing to write off. The amounts to be written of with Finance Director approval are \$144.73; the amounts to be written off with Finance Committee/Board approval are \$26,019.35; total write-offs of \$26,164.08.

Attached Docs: Spreadsheet detailing write-offs

Committee Action: None.

FISCAL IMPACT: \$26,164.08 in write-offs

Recommendation: Finance Director recommends.

Recommended Language for Official Action

Finance Committee: I recommend that the Board of Trustees approve the accounts receivable write-offs as presented.

Board of Trustees: I approve the accounts receivable write-offs as presented.

Additional action: None.

Accounts Receivable Subsidiary Write-Offs

Cust #	Name	Balance	Billing Date(s)	Description	Write-off Amt	Write-off Method	Write-Off Reason
695	ENGMAN, LYNN	\$ 10.60	1/13/2012	Assessor real estate lookup plus penalties	\$ 10.60	FD Approval	Older than 6 years
718	GORSKI, PETER J	\$ 43.85	4/11/2012	Labor and equip fees	\$ 43.85	FD Approval	Older than 6 years
25	CORELOGIC COMMERCIAL TAX	\$ 5.99	12/16/2013	Tax bill lookup/penalties	\$ 5.99	FD Approval	Not worth pursuing
170	COLONIAL SAVINGS	\$ 0.86	12/16/2013	Tax bill lookup/penalties	\$ 0.86	FD Approval	Not worth pursuing
974	ELLIOTT, JOSHUA	\$ 1.02	4/30/2014	Penalties	\$ 1.02	FD Approval	Not worth pursuing
1187	JACOBS, BRIANNA	\$ 0.01	8/31/2014	\$0.01 unpaid inv - write off	\$ 0.01	FD Approval	Not worth pursuing
120	VILLAGE OF KRONENWETTER	\$ 2.45	10/31/2014	Penalties	\$ 2.45	FD Approval	Not worth pursuing
890	COLDWELL BANKER	\$ 10.00	11/14/2014	Assessor real estate lookup	\$ 10.00	FD Approval	Not worth pursuing
334	PLANSKY, CHRISTOPHER	\$ 1.73	11/30/2014	Water penalty	\$ 1.73	FD Approval	Not worth pursuing
1	GUARANTY TITLE SERVICE, INC.	\$ 0.15	1/31/2015	Water penalty	\$ 0.15	FD Approval	Not worth pursuing
365	LERETA LLC	\$ 31.42	12/16/13; 12/5/14	Tax bill lookup/penalties	\$ 31.42	FD Approval	Not worth pursuing
1135	KEARNS, PENNY	\$ 36.65	12/16/2013	EE clothing allowance	\$ 36.65	FD Approval	Should have been w/o in 2017
1272	J. GUMBO'S	\$ 500.00	11/5/2015	WestonDirect Ad	\$ 500.00	Finance Committee	Was not supposed to be billed
1107	ASSET DEVELOPMENT GROUP INC	\$ 82.98	12/27/2013	Dec 2013 MH Taxes; refuse; recycling + penalties	\$ 82.98	Finance Committee	Business no longer exists - looks like it was bought out
1338	BODIES IN MOTION	\$ 450.00	12/9/2016	Nov/Dec 2016 WestonDirect Ad	\$ 450.00	Finance Committee	Out of business
1331	YANG, TOU P	\$ 158.42	10/3/2016	Car accident: Street sign repairs	\$ 158.42	Finance Committee	Mailing address on file is rental that person no longer lives at.
337	MBMD INVESTMENTS LLC	\$ 2,001.00	12/31/2010	Repairs to CBRF 3405 Spring Crest Cir	\$ 2,001.00	Finance Committee	Older than 6 years
706	TRAVIS, TAMARA	\$ 340.53	3/13/2012	Traffic Signal repairs	\$ 340.53	Finance Committee	Older than 6 years
928	YANG, MAI VANG	\$ 155.67	11/20/2012	Street sign repairs	\$ 155.67	Finance Committee	Older than 6 years
1134	EVAN MC BAIN	\$ 107.01	12/16/2013	EE clothing allowance	\$ 107.01	Finance Committee	Should have been w/o in 2017
1204	HERNANDEZ, DAWN	\$ 4,177.29	10/22/14; 11/19/14	Car accident damage + penalties	\$ 4,177.29	Finance Committee	Believe we rec'd pmt for these invoices in 2014; do not have valid contact info to confirm
973	ZELL, JUSTIN	\$ 4,782.05	4/10/13 & 12/6/13	Street sign/street light repairs + penalties	\$ 4,782.05	Finance Committee	Billed 5/29/13 to insurance Inv# 7989 (this is dupl inv)
975	KOLPACKI, KATIE	\$ 4,558.00	4/10/13 & 12/6/13	Street sign/street light repairs + penalties	\$ 4,558.00	Finance Committee	Billed 5/29/13 to Insurance Inv# 7988 (this is dupl inv)
1138	LIEDBERG, CYNTHIA	\$ 7,726.37	2/5/2014	Car accident damage + penalties	\$ 7,726.37	Finance Committee	No insurance at time of accident - likely uncollectible; do not have valid contact info
978	CAMPOS, GUILLERMO	\$ 980.03	4/24/2013	Miscellaneous street work + penalties	\$ 980.03	Finance Committee	Home address we have shows house sold in 2017 - no other contact info

\$	144.73	FD Approval
\$	26,019.35	Finance Committee
<u>\$</u>	<u>26,164.08</u>	Total Write-Offs

REQUEST FOR CONSIDERATION

Public Mtg/Date: Board of Trustees, November 5, 2018
Finance Committee, November 5, 2018

Description: 2019 Refuse/Recycling Fee, Resolution #2018-050

From: Jessica Trautman, Finance Director

Question: Should the Finance Committee recommend to the Board of Trustees approval of the 2019 budget refuse/recycling fee

Background

The Village recently received proposals for a 7-year contract for refuse and recycling services. The Village Board has voted to stay with Advanced Disposal. To fund the increase in costs, the Village will need to increase the refuse/recycling fee two dollars, to \$167. This fee appears as a special charge on the tax bill.

Attached Docs: None

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends.

Recommended Language for Official Action

Finance Committee: Recommend that the Board of Trustees Approve Resolution #2018-050, to increase the refuse/recycling fee to \$167.

Board of Trustees: Approve Resolution #2018-050, to increase the refuse/recycling fee to \$167.

Additional action: None.

**VILLAGE OF WESTON, WISCONSIN
RESOLUTION NO. 2018-050**

- A RESOLUTION,** setting the 2019 Refuse/Recycling Fee
- WHEREAS,** Section 2.100 *Fees and charges*, allows the Village Board to set and amend a Fee Schedule for all fees and charges required by the Village through its Municipal Code of Ordinances.
- WHEREAS,** from time to time this fee schedule needs to be amended to add new fees or change existing fees.
- WHEREAS,** Village staff has received proposals for refuse/recycling services.
- WHEREAS,** the staff has determined that a fee increase of two dollars needs to be implemented to cover the services under the new contract.
- BE IT RESOLVED** by the Board of Trustee for the Village of Weston hereby approves increasing the refuse recycling fee from \$165 to \$167, an increase of two dollars

PASSED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF WESTON, at a special board meeting thereof, this 5th day of the month of November 2018.

VILLAGE OF WESTON, a Municipal Corporation of the State of Wisconsin.

By: _____
BARBARA ERMELING, President

ATTEST:

By: _____
SHERRY WEINKAUF, Clerk