



VILLAGE OF WEBSTER

# BUDGET WORKSHOP MEETING MINUTES

Tuesday – October 27, 2020 @ 6:00 p.m.  
Webster Community Center  
7421 Main Street West, Webster, WI

- I. **CALL TO ORDER** – Village President, Jeff Roberts called the meeting to order at 6:00 p.m.
- II. **PRESENT** – Village President, Jeff Roberts; Trustees, Kelsey Gustafson; Tim Maloney; Darrell Sears; and Bill Summer. Others: Auditor, Jonathon Sherwood – CliftonLarsonAllen; Public Works Director, Jay Heyer; Police Chief, Stephenie Wedin and Clerk-Treasurer, Debra Doriott-Kuhnly. Absent: Trustees Charlie Weis and Greg Widiker.
- III. **2021 BUDGET DISCUSSION:** Village President, Roberts gave the floor to Auditor, Jonathon Sherwood. He reviewed the 2021 Municipal Levy Limit Worksheet with the board. He directed the board to look at line 6 - Net new construction. This is a positive thing and advised to take advantage of the .442% to bump up the levy. Less the adjustment of \$6,527.78 for personal property aid (this amount is now reflected as a revenue line item as State Aid so not losing out on this money), resulting in Allowable Levy of \$387,823. And this is the amount to start building the budget. There is another thing available on line 9; total adjustments. This common adjustment is for any new general obligation debt. In 2021, the Village has a debt payment due for the skid steer. This will increase the levy by \$4,070, resulting in \$391,893 for the Levy. Jonathon informed the Board that the other thing to consider is the Expenditure Restraint Program (ERP). This is a State program that looks at expenditures that we budgeted and allows us to increase by another formula (based off from the prior year's budget compared to this year's budget) to get State Aid for keeping our expenses down. The Village qualifies and allows for a 1.665% increase in expenses: about \$4,000.

The board then went line by line on the budgeted Revenue accounts. Clerk/Treasurer asked if the land use permit fees should be increased; especially adding a charge for fences, garages, and signs. She provided a spreadsheet comparing Webster with the other two villages and Burnett County. Decision was made to discuss this further in the next month's regular board meeting.

Next, the expenditures were discussed. Jonathon stated that he and Clerk/Treasurer, Kuhnly already made changes to the initial 2021 budget for wages and benefits for all departments.

### **General Government Expenses:**

Kuhnly will follow up with Jonathan on the percentage splits between General Fund, Water and Sewer Funds for Clerk/Treasurer Wages and FB (Fringe Benefits). Jonathan explained how Public Works wages and FB are allocated and broken down (which is under Public Works section.) Jonathon pointed out the office building amount is only the current village office building and expenses may increase with the addition of the new building in 2021. Kuhnly will also follow up on why Property/Liability Insurance expenses are projected to be \$6,000 over budget for 2020. Trustee, Maloney suggested we may want to shop around for different insurance.

**Public Safety Expenses:**

Police Health Insurance premiums are decreasing for 2021. Full Time Officers' Salary budget is intentionally low compared to actual because of the school reimbursement. In 2020, Clothing Allowance is over budget due to new tasers.

**Public Works:**

The Street Repair line item is for recording Jay and Dean's time, minor street repairs (patching, pothole filling, etc.), smaller type projects. For 2020, the major repairs to Main Street and Hickory Street are currently coded here in workhorse and Jonathan will move the expenses to Street Replacement Fund.

**Health and Social Services:**

Budget is set the same as last year.

**Culture, Recreation, Education:**

For 2020, Community Center is over budget because the air conditioner unit broke and needed to be replaced. Also, Parks and Playgrounds are over budget due to the amount of painting, staining and labor in 2020. Discussion took place on the need for the tennis court to be resurfaced soon, will revisit this when discussing Capital Replacement and or talk to Mason Getts about using donations he obtained. Budget is set the same as last year.

**Conservation & Development:**

Budget is set the same as last year.

**Debt Service:**

The first payment for the new Skid Steer will be due in 2021; expires in 2025.

Contribution to the Library Fund will remain at \$42,147.

Total Proposed Expenditures for 2021 Budget are as follows:

- General Government - \$151,819
- Public Safety - \$274,110
- Public Works - \$137,450
- Health and Human Services - \$3,050
- Library Levy - \$42,147
- Other Culture, Recreation and Education - \$41,405
- Conservation and Development - \$2,140
- Debt Service - \$4,070

Total 2021 Expenditures - \$656,191 for a 1.47% change from 2020.

Total Proposed Revenues for 2021 Budget are as follows:

- General Property Taxes - \$341,208
- Other Taxes - \$14,990
- Intergovernmental - \$255,318
- Licenses and Permits - \$7,535
- Fines and Forfeitures - \$12,000
- Public Charges for Services - \$3,630
- Intergovernmental Charges for Service - \$0
- Miscellaneous - \$21,510
- Transfers from Water Utility - \$0

Total 2021 Revenues - \$656,191 for a 1.47% change from 2020.

Jonathon explained unassigned fund balance which is located on the audit report. The goal is to have this 33%-50% of total general fund expenditures. We are on our way with \$72,364 reported on the 2019 audit but the village will want to start building it up even more in the next couple of years.

**Capital Replacement Fund:**

The Capital Replacement Fund ending balance is \$75,678. There is \$38,240 already allocated, resulting in unallocated funds of \$37,438.

The \$6,000 that previously had been earmarked for Cold Storage will be *reallocated* to Public Works Equipment. \$6,000 will be earmarked for Police Squad Car. \$1,600 allocated for Main Street Flowers/Landscaping Main Street. The remaining \$29,838 of unallocated funds will go into Village Office Building- Remodeling.

Listed below is the 2021 Capital Replacement Fund earmarked by the board:

- Squad Car - \$6,000
- Office Building - \$29,838
- Computer (PD) - \$1,500
- Computer (Village Clerk-Treasurer) - \$1,500
- Property Razing - \$10,000
- Police Vest - \$3,000
- Landscaping Main Street - \$1,600
- Public Works Equipment - \$6,000
- Pedestrian Signs - \$4,000
- Sidewalks - \$12,240

The allocated dollars for 2021 Capital Replacement Fund are \$75,678.

**Street Construction Fund (Capital Projects Fund):**

The allocated dollars for 2021 Street Construction Fund are \$57,085.

The new General Fund Tax Levy will be \$341,208. The total Property Tax Levy will be \$391,893 (*general fund \$341,208 + capital replacement fund \$30,685 + \$20,000 street construction fund*).

- IV. **ADJOURNMENT.** Motion was made by Trustee, Maloney to adjourn the Budget Workshop Meeting at 7:45 p.m., seconded by Trustee, Sears. **Motion carried 5-0.**

Respectfully submitted,

*Debra Doriott-Kuhnly*

Debra Doriott-Kuhnly, Clerk-Treasurer

October 27, 2020

\*\*\*These minutes are subject to approval at next month's Regular Meeting.