

**VILLAGE OF ARENA  
2023 PROPOSED BUDGET**

Notice is hereby given that a Public Hearing on the Proposed 2023 Budget for the Village of Arena will be held at 6:00 p.m. on  
Tuesday, November 15, 2022 at the Village Hall located at 345 West Street, Arena, WI

Detailed copies of proposed budget will be available for review at Village Office during regular office hours.

The following is a summary of the proposed 2023 budget:

GENERAL FUND	2021 ACTUAL	2022 BUDGET	9/30/22 YTD	2022 EST	2023 BUDGET	%	CHANGE
<b>REVENUES:</b>							
TAXES, GENERAL PROPERTY	\$439,316	\$439,244	\$439,244	\$439,244	\$455,470	3.69%	
TAXES, OTHER	\$28,295	\$27,750	\$0	\$28,300	\$28,300		
INTERGOVERNMENTAL REVENUES	\$410,507	\$182,548	\$87,305	\$182,461	\$172,075		
LICENSES AND PERMITS	\$24,040	\$10,488	\$10,827	\$11,720	\$4,810		
FINES AND FORFEITURES	\$9,052	\$12,341	\$6,997	\$9,000	\$7,500		
PUBLIC CHARGES FOR SERVICES	\$20,082	\$17,373	\$15,831	\$18,773	\$15,600		
MISCELLANEOUS REVENUES	\$29,551	\$28,034	\$24,018	\$29,156	\$25,720		
OTHER FINANCING SOURCES	\$0	\$250,000	\$0	\$250,000	\$0		
CASH ON HAND	\$0	\$47,673	\$47,673	\$47,673	\$7,800		
<b>TOTAL REV. &amp; CASH BALANCE APPL.</b>	<b>\$960,844</b>	<b>\$1,015,451</b>	<b>\$631,895</b>	<b>\$1,016,327</b>	<b>\$717,275</b>		-29.36%
<b>EXPENDITURES:</b>							
GENERAL GOVERNMENT	\$103,676	\$114,296	\$62,358	\$97,356	\$106,911		
PUBLIC SAFETY	\$299,282	\$314,913	\$189,972	\$323,707	\$270,936		
PUBLIC WORKS	\$142,892	\$186,409	\$131,194	\$169,062	\$211,033		
CULTURE & RECREATION	\$23,649	\$35,560	\$28,092	\$30,866	\$29,661		
PLANNING & DEVELOPMENT	\$350	\$500	\$73	\$0	\$500		
CAPITAL OUTLAY	\$250,000	\$289,897	\$36,233	\$289,897	\$15,712		
DEBT SERVICE	\$77,219	\$73,876	\$73,874	\$73,876	\$82,522		
TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0		
<b>TOTAL EXPENDITURES</b>	<b>\$897,067</b>	<b>\$1,015,451</b>	<b>\$521,796</b>	<b>\$984,764</b>	<b>\$717,275</b>		-29.36%

**ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED:**

	2023 FUND BAL. 1/1/23	2023 TOTAL REVENUES	2023 TOTAL EXPEND.	PROPERTY FUND BAL 12/31/2023	PROPERTY TAX CONTRIB.	
<b>GENERAL FUND</b>	\$294,852	\$709,475	\$717,275	\$287,052	\$455,470	
<b>TAX INCREMENTAL DISTRICT FUND</b>	\$657,891	2,727,056	1,423,791	\$1,961,156	226,586	estimate
<b>SPECIAL FUND - ARPA</b>	\$42,626	-	42,626	\$0	\$0	
<b>WATER UTILITY *</b>	\$324,681	\$157,846	\$151,490	\$331,037	\$0	
<b>SEWER UTILITY *</b>	\$517,176	\$270,900	\$159,005	\$629,071	\$0	
	<b>\$1,837,226</b>	<b>\$3,865,277</b>	<b>\$2,494,188</b>	<b>\$3,208,315</b>	<b>\$682,056</b>	

\*undesignated net assets

		Outstanding Debt		
		12/31/20	12/31/21	12/31/22
	General Fund	\$ 347,141	\$ 342,742	\$ 485,071
	TIF	\$ 55,066	\$ 2,993,627	\$ 2,975,826
*	Water Fund	\$ 72,053	\$ 53,625	\$ 26,351
*	Sewer Fund	\$ 24,294	\$ 10,752	\$ -
	<b>TOTAL DEBT</b>	<b>\$ 498,554</b>	<b>\$ 3,400,746</b>	<b>\$ 3,487,248</b>

NOTE: Took out \$250,000 loan for Village Edge Road project in 2022; Above levy does NOT include Referendum

	2021 ACTUAL	9/30/22 YTD	2022 EST	2022 BUDGET	2023 ADOPTED BUDGET
<b>GENERAL FUND</b>					
<b>REVENUES:</b>					
TAXES, GENERAL PROPERTY	439,316	439,244	439,244	439,244	455,470
PAYMENT IN LIEU OF TAXES	1,500	-	1,500	1,500	1,500
TAXES FROM WATER UTILITY	26,794.98	-	26,800.00	26,250.00	26,800.00
<b>TOTAL TAXES</b>	<b>\$ 467,611</b>	<b>\$ 439,244</b>	<b>\$ 467,544</b>	<b>\$ 466,994</b>	<b>\$ 483,770</b>
STATE SHARED REVENUE	\$ 114,528	\$ 30,181	\$ 114,334	\$ 114,334	\$ 115,632
STATE PERSONAL PROPERTY AID	\$ 146	\$ 297	\$ 297	\$ 296	\$ 297
STATE FIRE INSURANCE REVENUE	2,441	2,351	2,351	2,440	2,350
CABLE TV FRANCHISE FEE	2,735	2,411	2,411	2,411	2,411
STATE AID EXEMPT COMPUTERS	98	98	98	97	97
STATE TRANSPORTATION AIDS	39,450	31,928	42,689	42,689	42,938
STATE LAW ENFORCEMENT GRANT	-	-	240	240	240
STATE RECYCLING GRANT	1,110	1,107	1,110	1,110	1,110
OTHER STATE GRANTS	250,000	18,931	18,931	18,931	7,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 410,507</b>	<b>\$ 87,305</b>	<b>\$ 182,461</b>	<b>\$ 182,548</b>	<b>\$ 172,075</b>
LIQUOR & MALT BEVERAGE LICENSE	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
OPERATOR'S LICENSE	485	430	410	360	360
CIGARETTE LICENSE	200	200	200	200	200
DOG LICENSES VILLAGE SHARE	677	570	550	600	550
OTHER PERMITS/LICENSES	735	160	160	250	200
BUILDING PERMITS & INSPECTIONS	17,543	7,067	8,000	6,678	700
ZONING PERMITS & FEES	2,000	-	-	-	400
<b>TOTAL LICENSES and PERMITS</b>	<b>\$ 24,040</b>	<b>\$ 10,827</b>	<b>\$ 11,720</b>	<b>\$ 10,488</b>	<b>\$ 4,810</b>
COURT PENALTIES & COSTS	\$ 9,052	\$ 6,997	\$ 9,000	\$ 12,341	\$ 7,500
<b>TOTAL FINES and FORFEITURES</b>	<b>\$ 9,052</b>	<b>\$ 6,997</b>	<b>\$ 9,000</b>	<b>\$ 12,341</b>	<b>\$ 7,500</b>
GENERAL GOVERNMENT/CLERK FEES	548	488	500	400	450
LAW ENFORCEMENT FEES	-	5	10	-	-
AMBULANCE FEES/TRIP	-	1,198	1,198	1,198	-
RECYCLING FEES	13,723	10,181	13,000	13,000	13,000
PARK & RECREATION FEES	5,486	3,409	3,515	2,575	1,950
PARK SHELTER RENTAL FEES	325	550	550	200	200
<b>TOTAL PUBLIC CHARGES FOR SERVICE</b>	<b>\$ 20,082</b>	<b>\$ 15,831</b>	<b>\$ 18,773</b>	<b>\$ 17,373</b>	<b>\$ 15,600</b>
INTEREST INCOME	\$ 298	\$ 1,647	\$ 1,600	\$ 400	\$ 3,120
INTEREST ON SPECIAL ASSESSMENT	673	338	422	-	-
CELL TOWER RENT	22,054	16,799	21,800	21,800	22,100
INSURANCE RECOVERIES	-	348	348	348	-
SALE OF EQUIPMENT	-	-	-	-	-
DONATIONS	2,035	1,533	1,533	1,533	-
INSURANCE DIVIDENDS	4,474	2,953	2,953	2,953	-
MISC REVENUE	18	400	500	1,000	500
OTHER FINANCING SOURCES	-	-	250,000	250,000	-
<b>TOTAL MISC REVENUE</b>	<b>\$ 29,551</b>	<b>\$ 24,018</b>	<b>\$ 279,156</b>	<b>\$ 278,034</b>	<b>\$ 25,720</b>
<b>CASH BALANCE APPLIED</b>	<b>\$ -</b>	<b>\$ 47,673</b>	<b>\$ 47,673</b>	<b>\$ 47,673</b>	<b>\$ 7,800</b>
<b>TOTAL REV. &amp; CASH BALANCE APPL</b>	<b>\$ 960,844</b>	<b>\$ 631,895</b>	<b>\$ 1,016,327</b>	<b>\$ 1,015,451</b>	<b>\$ 717,275</b>

**EXPENDITURES:**

BOARD & COMMITTEE SALARIES/TRAIN	\$ 5,700	\$ 3,417	\$ 4,296	\$ 6,332	\$ 7,944
LEGAL	4,724	1,079	2,500	9,831	5,000
CLERK	31,387	22,597	33,720	34,120	35,614
ELECTIONS	1,722	852	1,405	2,550	1,810
ACCOUNTING	10,230	9,403	10,230	11,500	11,500
ASSESSMENT OF PROPERTY	8,429	4,200	6,380	6,380	6,380
VILLAGE HALL	10,593	7,465	10,000	12,230	10,663
INSURANCE	30,891	13,344	28,825	31,353	28,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 103,676</b>	<b>\$ 62,358</b>	<b>\$ 97,356</b>	<b>\$ 114,296</b>	<b>\$ 106,911</b>
LAW ENFORCEMENT	\$ 173,069	\$ 135,257	\$ 185,104	\$ 177,415	\$ 156,390
PUBLIC FIRE PROTECTION-HYDRANT	56,896	-	56,896	56,896	56,896
FIRE PROTECTION	27,904	13,650	24,948	24,949	27,650
AMBULANCE/EMS	25,632	34,642	49,759	49,759	30,000
INSPECTIONS - BUILDING	15,781	6,423	7,000	5,894	-
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 299,282</b>	<b>\$ 189,972</b>	<b>\$ 323,707</b>	<b>\$ 314,913</b>	<b>\$ 270,936</b>
ENGINEERING	-	-	-	1,000.00	1,000.00
PUBLIC WORKS GARAGE	\$ 6,144	\$ 4,528	\$ 6,500	\$ 4,448	\$ 5,500
STREET MAINT.	54,188	70,350	79,230	92,458	111,925
SNOW & ICE REMOVAL	3,977	4,006	4,200	6,120	5,020
STREET CONSTRUCTION	1,046	532	562	573	2,128
STREET LIGHTING	13,365	8,529	13,400	13,400	13,400
STREET SIGNS	182	121	300	300	1,000
SIDEWALKS	0	800	800	0	2,000
REFUSE&GARBAGE COLLECTION	38,192	27,470	38,675	39,050	38,731
RECYCLING EXPENDITURES	13,101	9,986	13,175	13,400	13,570
YARD WASTE	12,698	4,872	12,220	15,660	16,759
WEED&NUISANCE CONTROL	0	0	0	0	0
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 142,892</b>	<b>\$ 131,194</b>	<b>\$ 169,062</b>	<b>\$ 186,409</b>	<b>\$ 211,033</b>
PARK MAINTENANCE	\$ 23,649	\$ 28,092	\$ 30,866	\$ 35,560	\$ 29,661
<b>TOTAL CULTURE and REC</b>	<b>\$ 23,649</b>	<b>\$ 28,092</b>	<b>\$ 30,866</b>	<b>\$ 35,560</b>	<b>\$ 29,661</b>
PLANNING - LONG RANGE	\$ 350	\$ 73	\$ -	\$ 500	\$ 500
<b>TOTAL PLANNING and DEVELOPMENT</b>	<b>\$ 350</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
PRINCIPAL ON LOANS	\$ 68,338	\$ 63,982	\$ 63,983	\$ 63,983	\$ 74,424
INTEREST ON LOANS	8,880	9,892	9,893	9,893	8,098
<b>TOTAL DEBT SERVICE</b>	<b>\$ 77,219</b>	<b>\$ 73,874</b>	<b>\$ 73,876</b>	<b>\$ 73,876</b>	<b>\$ 82,522</b>
TECHNOLOGY CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE DEPT - Cap Outlay	\$ -	\$ -	\$ 3,664	\$ 3,664	\$ 2,164
STREET MACHINERY - Capital	\$ -	\$ -	\$ -	\$ -	\$ 1,928
STREETS - Capital	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 10,000
EQUIPMENT/BLDG- Capital Acct	\$ -	\$ 36,233	\$ 36,233	\$ 36,233	\$ 1,620
PARK EQUIPMENT - Capital	\$ -	\$ -	\$ -	\$ -	\$ -
LRP Capital Improvements	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 250,000</b>	<b>\$ 36,233</b>	<b>\$ 289,897</b>	<b>\$ 289,897</b>	<b>\$ 15,712</b>
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FIRE PROTECTION	27,904	13,650	24,948	24,949	27,650
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INSPECTIONS - BUILDING	15,781	6,423	7,000	5,894	-
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 299,282</b>	<b>\$ 189,972</b>	<b>\$ 323,707</b>	<b>\$ 314,913</b>	<b>\$ 270,936</b>
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STREET LIGHTING	13,365	8,529	13,400	13,400	13,400
STREET SIGNS	182	121	300	300	1,000
SIDEWALKS	0	800	800	0	2,000
REFUSE&GARBAGE COLLECTION	38,192	27,470	38,675	39,050	38,731
RECYCLING EXPENDITURES	13,101	9,986	13,175	13,400	13,570
YARD WASTE	12,698	4,872	12,220	15,660	16,759
WEED&NUISANCE CONTROL	0	0	0	0	0
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 142,892</b>	<b>\$ 131,194</b>	<b>\$ 169,062</b>	<b>\$ 186,409</b>	<b>\$ 211,033</b>
PARK MAINTENANCE	\$ 23,649	\$ 28,092	\$ 30,866	\$ 35,560	\$ 29,661
<b>TOTAL CULTURE and REC</b>	<b>\$ 23,649</b>	<b>\$ 28,092</b>	<b>\$ 30,866</b>	<b>\$ 35,560</b>	<b>\$ 29,661</b>
PLANNING - LONG RANGE	\$ 350	\$ 73	\$ -	\$ 500	\$ 500
<b>TOTAL PLANNING and DEVELOPMENT</b>	<b>\$ 350</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
PRINCIPAL ON LOANS	\$ 68,338	\$ 63,982	\$ 63,983	\$ 63,983	\$ 74,424
INTEREST ON LOANS	8,880	9,892	9,893	9,893	8,098
<b>TOTAL DEBT SERVICE</b>	<b>\$ 77,219</b>	<b>\$ 73,874</b>	<b>\$ 73,876</b>	<b>\$ 73,876</b>	<b>\$ 82,522</b>
TECHNOLOGY CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE DEPT - Cap Outlay	\$ -	\$ -	\$ 3,664	\$ 3,664	\$ 2,164
STREET MACHINERY - Capital	\$ -	\$ -	\$ -	\$ -	\$ 1,928
STREETS - Capital	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 10,000
EQUIPMENT/BLDG- Capital Acct	\$ -	\$ 36,233	\$ 36,233	\$ 36,233	\$ 1,620
PARK EQUIPMENT - Captial	\$ -	\$ -	\$ -	\$ -	\$ -
LRP Capital Improvements	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 250,000</b>	<b>\$ 36,233</b>	<b>\$ 289,897</b>	<b>\$ 289,897</b>	<b>\$ 15,712</b>
TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 897,067</b>	<b>\$ 521,796</b>	<b>\$ 984,764</b>	<b>\$ 1,015,451</b>	<b>\$ 717,275</b>



## Village of Arena

### 2023 Proposed Budget

The Village of Arena presents a balanced 2023 Proposed budget and in accordance with Wisconsin State Statutes. The submitted budget makes the difficult decisions on which priorities to fund, and which must be delayed to future years, in order to maintain a balanced and financially sound budget.

The 2023 Budget represents four important purposes:

- It is a policy document that is developed by the Village Board to provide direction on where the Village is moving and what it prioritizes.
- It is a financial plan that defines the various sources of funds to be collected, both internal and external to the community, as well as the services, programs, and activities that the citizens can expect to be provided.
- It is an operational guide for staff on how programs and activities are structured.
- It is a communication tool providing the public and other entities with a better understanding of how the Village's finances are structured and what those finances pay for.

#### Looking Back at 2022

- Completed the West Park ramp to the fishpond for which the Village received a Recreational Trails Program (RTP) grant in the amount of \$3,952 along with donations.
- Completed seal coating on Dalogasa Dr, David Circle, Prairie Street and Meadow St.
- Placed a new roof on Village Hall.
- Received a total of \$86,560.90 in American Rescue Plan Act (ARPA) in the past two years to be used for designated items per U.S. Treasury. Currently spent \$12,350 on essential workers that worked during the pandemic and \$31,900 on new playground equipment at the Community Park.
- Johnson Inspection, LLC launched the online Johnson Inspection Permit Application Portal, where Permits and Inspections can be requested. This process will allow permitting, payments, and inspection requests to be streamlined and processed immediately for owners and contractors. Applicants can apply and pay for their permits online through the website: [www.jiportal.com](http://www.jiportal.com) The applicant will be issued a permit immediately upon the completed payment submission using Credit Card or ACH. This process will allow work to start promptly, avoiding delays.
- The Village took out TIF interim financing in 2021 – water utility anticipation revenue notes in the amount of \$1,994,000 to construct a second well. This was recommended by the DNR, to promote economic growth and to ensure the village isn't without water due to equipment failure of first well. Bids came in higher than estimated for a total project increase to \$2.382 million (20.6% increase). Applied for Safe Water Drinking Loan to pay off interim financing and the project qualified for 35% principal forgiveness (up to \$833,700) and a low interest loan of 55% of the market rate. Project to be completed in 2024 with a potential rate increase of 3%.
- The Village took out TIF interim financing in 2021– sewer utility anticipation revenue notes in the amount of \$964,500 to construct new gravity sewer to Pine Street Lift Station & Abandon/Remove

South Street Lift Station and to line the sewer mains to help decrease infiltration of ground water. Village has applied for a Clean Water Fund loan to pay off interim financing. Manhole work was completed in 2022 with lining and lateral grouting to be completed in the spring of 2023. Village did not get any bids for gravity sewer and lift station improvements and will be rebidding out the project in late 2022, for project to be completed end of 2023 with a potential rate increase of 5%.

State Funding Limitations

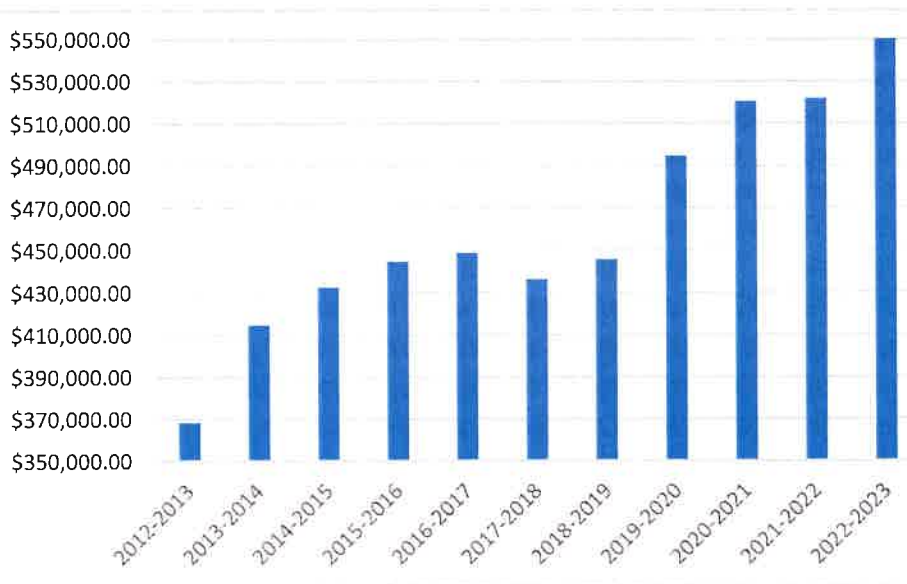
The 2023 Budget presents similar funding challenges to those experienced in 2022. The Village has limitations when paying for capital projects on a pay-as-we-go basis. Under the levy limit statutes in the state, the Village is not able to exceed the levy limit to pay for ongoing capital improvements. Instead, annual expenditures for streets, parks and equipment must either be financed by drawing down limited fund balance or through the issuance of debt.

Net new construction for the Village is 2.614% (up 2.254% from 2022). Based on growth, the total allowable tax levy for 2023 is \$382,118 or a 25.5% increase compared to the 2022 levy amount. As such, the total allowable levy increase for the Village in the 2023 Budget is \$9,741 (not accounting for debt service). Table 1 and Figure 1 compare the Village's tax levies history, without tax increment financing (TIF)/Debt service and with TIF included, respectively.

Table 1: Total Village Tax Levy 2019-2023

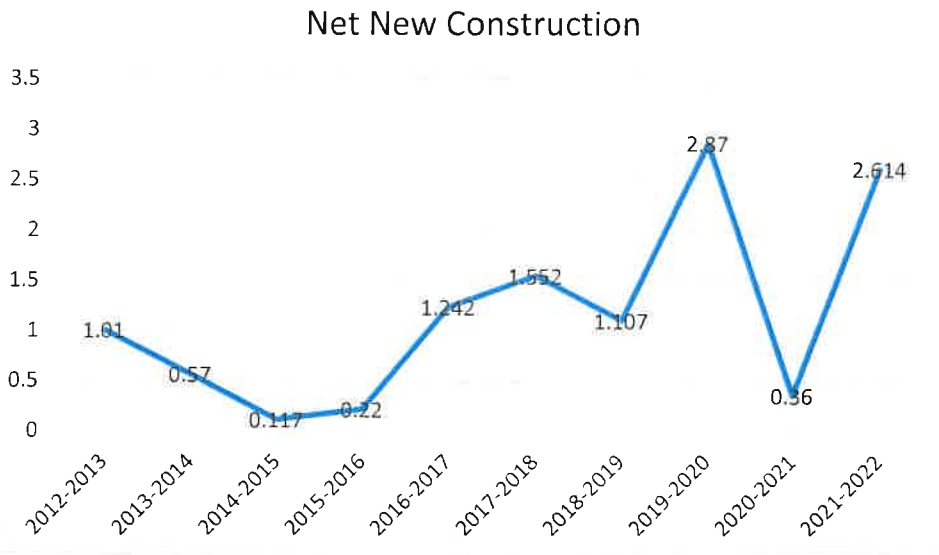
Total Tax Levy (w/o) TIF	2019	2020	2021	2022	2023	2023 Change over 2022
	\$356,577.00	\$360,977.00	\$371,191.00	\$372,377.00	\$382,118.00	\$9,741.00
						25.5%
Levy Increase (w/o debt)	\$5,456.00	\$3,952.00	\$10,214.00	\$1,186.00	\$9,741.00	\$8,555.00
						88%

Figure 1: Village Tax Levy History with TIF 2012 - 2023



**Levy Limits:** A community's growth in a new business or homes from the prior year, which is called Net New Construction, determines the max property tax levy increase. The Village experienced increase in net new construction over the past year. Below, you will find a historical trend of net new construction in the Village. The Village captures additional revenue once the structures or projects are completed, and their values are included on the tax rolls.

Figure 2: Net New Construction 2012 – 2022 (Summary of trends of growth)



**Property Valuation:** Tax values are described in terms of assessed and equalized values for taxation purposes. Assessed values are used to distribute a municipality's tax burden amount individual property owners. Last re-assessment was completed in 2021. An equalized value determines the value of the village compared to other entities within a defined area. Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes, and for distributing State aid. A positive change in equalized value indicates the community's share of the total value in a county is growing.

The equalized value ratio depicts the actual total property value of property in the Village compared to the locally assessed real property value. A lower ratio means that the Village's actual property value is higher than the locally assessed value.



Figure 3: Village Assessed vs Equalized Values

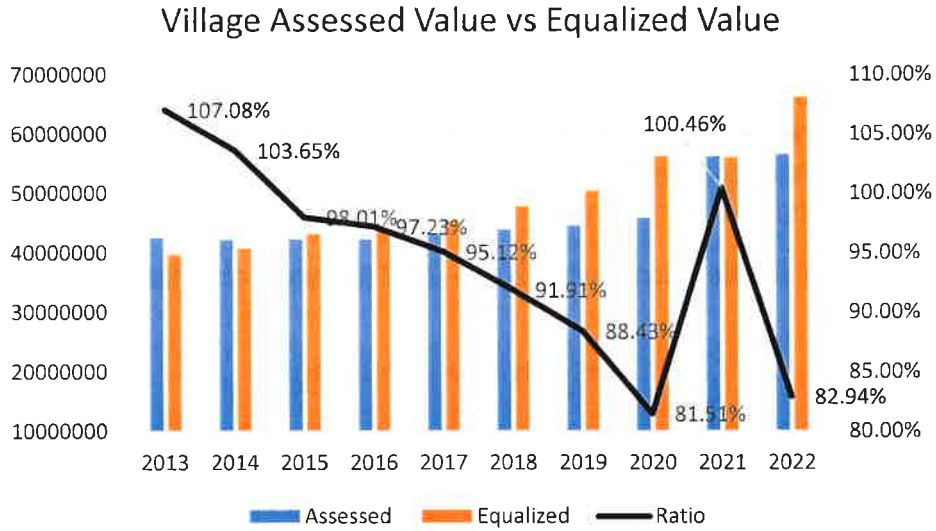


Figure 4: Debt Service Levy 2018-2023

In FY 2023, the Village's debt service levy will increase 16.3%. The Village plans to redo Village Edge Road with a walking path. Grants have been applied for the past two years for this project and have been declined.

Debt Service Levy	2018	2019	2020	2021	2022	2023
	\$73,553.00	\$40,548.00	\$78,170.00	\$69,030.00	\$69,030.00	\$82,521.00

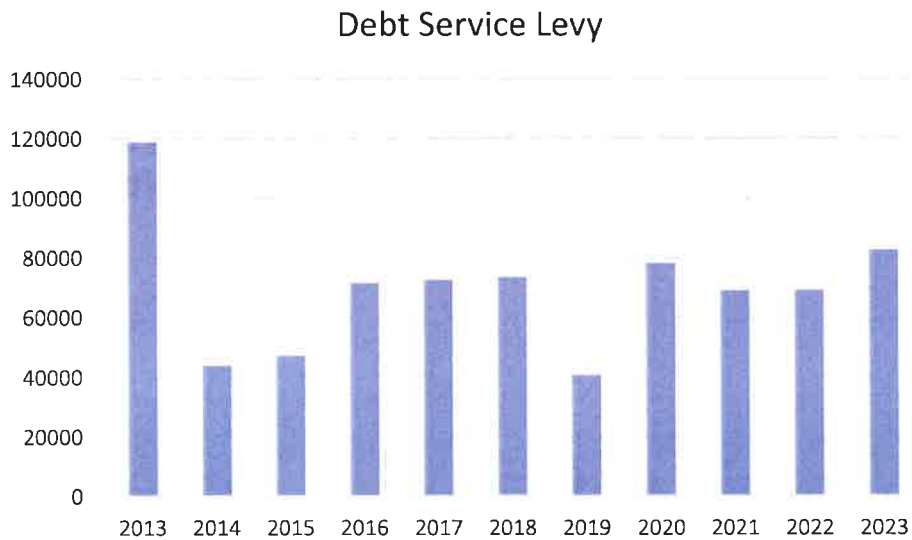


Figure 5: 2021 Community Comparison of Mill rates

The Village continues to hear taxes are way too high in Arena. Below is a comparison of similar population in the Southwest Area of Wisconsin. As you can see, Arena is in the average of other smaller communities. Keep in mind everyone's community varies in services offered locally, through the county and school districts.

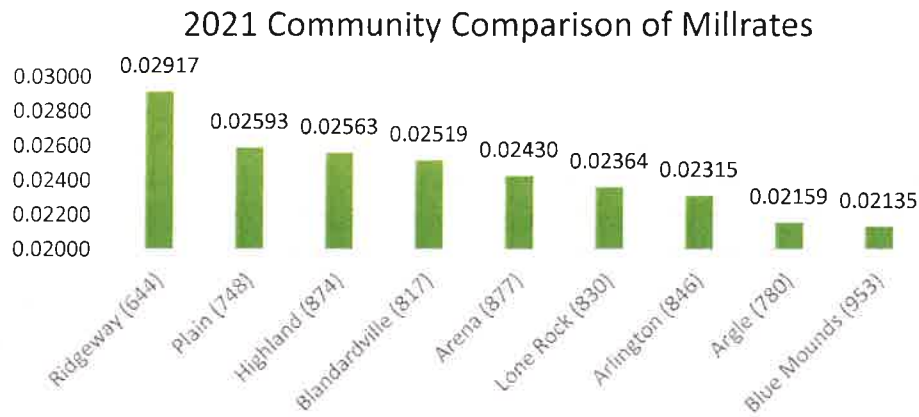


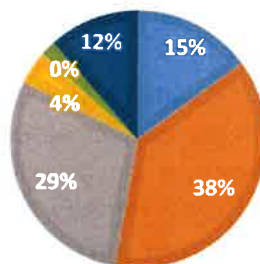
Figure 6: 2023 Budget Expenditure Breakout

The General Fund provides for Village services most familiar to residents, with the primary source of revenue being the property tax. Police and Fire/EMS protection, snow plowing, street maintenance, maintenance of parks and ball fields, along with support services, are all paid for through the General Fund.

The 2023 Proposed Budget for the General Fund proposes expenditures totaling \$715,347. Compared to the 2022 General Fund Adopted Budget (without amendments) of \$698,849, expenditures increased \$16,498 or 2.36%. Most of the services provided via the General Fund depend upon people. Personnel represent 37.6% of the General Budget. The largest program within the proposed General Fund budget is Public Safety, representing 38% of the expenditures.

### 2023 BUDGET EXPENDITURES

- General Government
- Public Safety
- Public Works
- Recreation
- Planning Development
- Capital Outlay
- Debt Service



The Village Board adopted a policy that minimum fund balance shall be 20% of the current annual general fund operating expenditures, excluding capital outlay and debt service to preserve working funds for cash flow purposes and to adequately prepare for unforeseen events which require ready access to funds.

The 2023 minimum fund balance amount calculation is:

2023 GF operating expenditures as defined by policy	\$715,347
Minimum Fund Balance %	x 20%
Minimum Fund Balance Amount	\$143,069

The Village's budgeted General Fund estimated balance at the end of 2022 is \$212,818 is above the minimum fund balance amount.

#### Budget Highlights – Taxes and Rates

- The tax levy (excluding debt) increased \$9,741 compared to 2022.
- Debt service levy increased by \$6,485 (7.8%) compared to 2022 due to Village Edge Road reconstruction project to be completed in 2023.
- The proposed budget includes the following for capital purchases: \$2,164 Police; \$1,620 buildings/equipment; \$1,928 Street Machinery and \$10,000 for Streets. Due to levy limits, it is impractical for the Village to save adequate funds each year to fund the purchase of vehicles/facility improvements. This would transition to funding such purchases through shorter term borrows.
- **Expenditure Restraint Program (ERP):** State finance law limits how much municipalities may increase their budget each year. If the municipality exceeds this increase, it loses significant State funding. Due to high inflation, which has caused a high CPI, the Village's allowable increase is higher than usual this year - 9.3%. This allows the Village room to implement the referendum, while maintaining the ERP funding. The 2023 Budget is under the required ERP threshold at 1.89% without the referendum. Will receive ERP in the amount of \$16,629 in 2023.
- State Shared Revenue stayed the same from 2019 at \$99,001.
- State Highway Aid is up \$249 from 2022 at \$42,938.
- The Assessed Value for the community is \$56,601,100, up \$284,450 from 2021.
- Equalized Value is \$66,255,900, up \$10,192,000 or 18% from 2021. The difference between assessed and equalized value = ratio of 82.94%.

#### Budget Highlights – General Fund

- Wisconsin Retirement System contribution rate increased to 6.8% from 6.5% for general employees and 12.04% to 13.22% for police.
- Excellent public service can only be made available by dedicated and talented staff. Employees received a 0% increase for 2023. However, funding of health insurance for employees was included in the compensation package of a stipend of \$250/month for full-time employees. Survey was done that indicated the area around Arena and population all offer health insurance or stipend for health insurance. To be keep and recruit adequate staff, must continue to make compensation package attractive.
- Approved Pellitteri refuse and recycling contract for another 10 years effective July 1, 2023. Rates went down slightly for 2023 and then gradually increase. Will continue with weekly refuse pick up and every other recycling pick up. You may contract with Pellitteri for another cart for recycling or to pick up larger items. Items above the carts or outside of the carts WILL NOT be picked up.
- New this year will be trading in the skid steer and paying \$5,000 for a new one. Each year will trade it in and pay \$2500. Will be getting a new lawn mower, planned for 2022 but costs increased above budgeted amount. Plan on crack filling/chip sealing High Street, Oak St – from Brown St to Railroad, West Street, South St – from West St to Oak St, and part of Brown St.
- Budgeted to get a new park entrance sign to Arena Community Park on Sharon St.

- Decreased police hour coverage from 122 hours per week to 80 hours per week to balance budget.
- The Village's contribution to the Arena Fire Department's operating budget of 24% of total 2023 budget was estimated at \$25,300, increase from 2022 of \$2,703.
- **AWAITING RESULTS OF REFERENDUM.** Budgeted two full-time staff EMS, at 40% with a 5% wage increase or \$30,000 of the total wages/benefits. (Based on call volume)

#### Budget Highlights – Utilities

- Review of current rates for water and sewer services were completed in 2022. Increase in both will be needed in 2024 to help cover loans for the water & sewer projects.
- Lining of the sewer mains will help with the Inflow & Infiltration of water into the sewer system to help decrease amount of water that must be treated to assist with lowering rates.
- Continue residential and commercial cross-control inspection program.
- Continue to purchase, change out and/or test meters given they are ten years old.
- Will contract a leak locator company to come in and look for water main leaks to help get our percentage of water loss below 15%. (Water loss = amount of water pumped vs metered)

#### Conclusion

The 2023 Budget effectively supports the community's goals with the context of the existing funding limitations. The 2023 Budget allows the Village to continue to efficiently provide essential services for the citizens of Arena.