



## Village of Arena

### 2021 Proposed Budget

The Village of Arena presents a balanced 2021 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 2021 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 2020

- The Village took out a loan in the amount \$31,372 to pave the Village Garage/Shop.
- Cleaned out the Army Cor of Engineering ditch to help with water flow from village streets.
- Due to continually repairs on the 2013 police squad, the Village took out a loan for a 2020 squad and utilized capital outlay funds to equip it.
- Completed the ten-year Comprehensive Plan.
- Developed a five-year Comprehensive Outdoor Recreation Plan which will be used to assist for grants to improve the parks.
- Completed the dog park located at West Park. New mulch and lime were added to Arena Park on Sharon St.
- Updated Accounting software to aid in internal controls.
- Updated Village website and implemented text messaging to better inform the citizens.
- Police Department received a \$4,000 grant which went to purchase a squad computer, reflective police vests and two portable radios.
- Police and Fire purchased a drone to assist with rescues.
- No street maintenance was completed in 2020, funds were utilized to staff three full-time EMT's (Sept. – Dec.).

Figure 2: Net New Construction 2011 – 2020 (Summary of trends of growth)

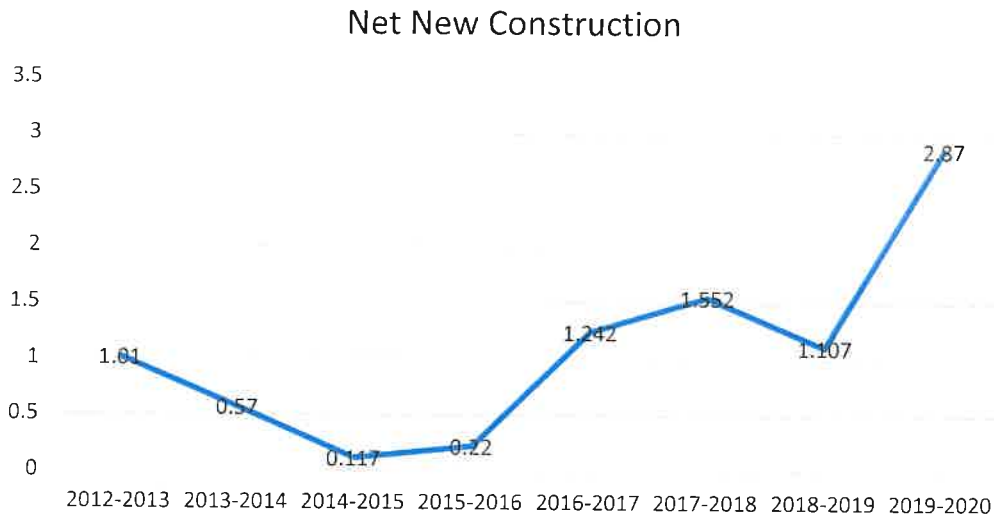
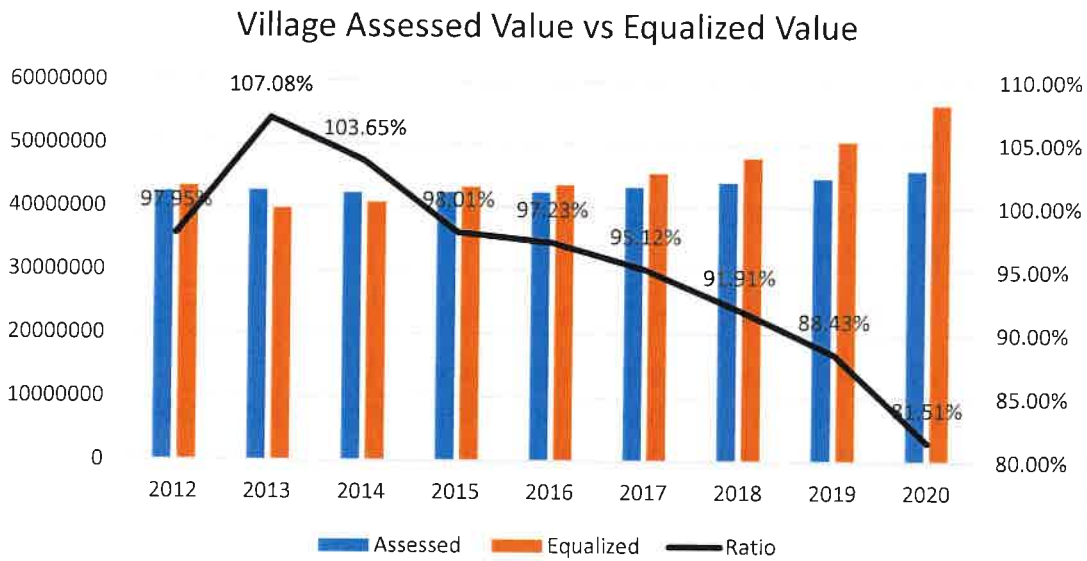


Figure 3 below compares the Village's Assessed versus Equalized Values, which is a determining factor in the amount of property taxes the Village can levy in a given year.

Figure 3: Village Assessed vs Equalized Values



### Budget Highlights – Taxes and Rates

- The tax levy (excluding debt) increased \$10,214 compared to 2020.
- Debt service levy increased by \$3,942 (5%) compared to 2020 due to Village Garage/Shop and police squad loan.

**VILLAGE OF ARENA  
2021 PROPOSED BUDGET**

Notice is hereby given that a Public Hearing on the Proposed 2021 Budget for the Village of Arena will be held at 7:00 p.m. on  
Tuesday, December 1, 2020 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 2021 budget:

<b>GENERAL FUND</b>	<b>2019 ACTUAL</b>	<b>2020 BUDGET</b>	<b>9/30/20 YTD</b>	<b>2020 EST</b>	<b>2021 BUDGET</b>	<b>% CHANGE</b>
<b>REVENUES:</b>						
TAXES, GENERAL PROPERTY	\$397,125	\$433,960	438,905	\$433,960	\$439,243	1.22%
TAXES, OTHER	\$27,916	\$27,797	297	\$27,797	\$27,895	
INTERGOVERNMENTAL REVENUES	\$150,575	\$155,140	48,695	\$151,107	\$157,606	
LICENSES AND PERMITS	\$14,100	\$15,650	14,384	\$11,714	\$12,111	
FINES AND FORFEITURES	\$9,557	\$10,000	5,479	\$6,000	\$10,000	
PUBLIC CHARGES FOR SERVICES	\$7,647	\$16,716	12,539	\$15,549	\$15,550	
MISCELLANEOUS REVENUES	\$44,248	\$41,027	33,615	\$44,547	\$27,300	
OTHER FINANCING SOURCES	\$330,000	\$65,979	65,979	\$65,978	\$0	
CASH ON HAND		85,210	84,906	\$85,210	\$0	
TOTAL REV. & CASH BALANCE APPL.	<u>\$981,167</u>	<u>\$851,479</u>	<u>\$704,799</u>	<u>\$841,862</u>	<u>\$689,705</u>	-19.00%
<b>EXPENDITURES:</b>						
GENERAL GOVERNMENT	\$122,907	\$128,393	\$84,967	\$125,307	\$117,494	
PUBLIC SAFETY	\$296,651	\$298,763	\$216,859	\$301,489	\$300,842	
PUBLIC WORKS	\$151,237	\$151,530	\$107,530	\$151,957	\$167,105	
CULTURE & RECREATION	\$17,594	\$31,307	\$24,490	\$32,609	\$23,540	
PLANNING & DEVELOPMENT	\$21,531	\$876	\$246	\$500	\$500	
CAPITAL OUTLAY	\$251,727	\$167,330	\$156,329	\$124,958	\$3,000	
DEBT SERVICE	\$34,265	\$73,280	\$73,280	\$73,281	\$77,224	
TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	<u>\$895,913</u>	<u>\$851,479</u>	<u>\$663,701</u>	<u>\$810,101</u>	<u>\$689,705</u>	-19.00%

**ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED:**

	<b>2021 FUND BAL. 1/1/21</b>	<b>2021 TOTAL REVENUES</b>	<b>2021 TOTAL EXPEND.</b>	<b>PROPERTY FUND BAL 12/31/2021</b>	<b>PROPERTY TAX CONTRIB.</b>	
<b>GENERAL FUND</b>	\$290,460	\$689,705	\$689,705	\$290,460	\$439,243	
<b>TAX INCREMENTAL DISTRICT FUND</b>	\$452,187	176,700	56,456	\$572,431	174,500	estimate
<b>WATER UTILITY *</b>	\$230,678	\$163,946	\$155,746	\$238,878	\$0	
<b>SEWER UTILITY *</b>	\$318,475	\$247,950	\$247,845	\$318,580	\$0	
	<u>\$1,291,800</u>	<u>\$1,278,301</u>	<u>\$1,149,752</u>	<u>\$1,420,349</u>	<u>\$613,743</u>	

\*undesignated net assets

	<b>Outstanding Debt</b>		
	<b>12/31/19</b>	<b>12/31/20</b>	<b>12/31/21</b>
General Fund	\$ 407,796	\$ 462,357	\$ 385,134
TIF	\$ 82,571	\$ 58,038	\$ 36,582
* Water Fund	\$ 89,547	\$ 76,796	\$ 56,626
* Sewer Fund	\$ 45,001	\$ 25,260	\$ 11,047
<b>TOTAL DEBT</b>	<b>\$ 624,915</b>	<b>\$ 622,451</b>	<b>\$ 489,389</b>

NOTE: 2020-took out loan for police squad & shop pavement

	2019 ACTUAL	9/30/20 YTD	2020 EST	2020 BUDGET	2021 PROPOSED BUDGET
<b>GENERAL FUND</b>					
<b>REVENUES:</b>					
TAXES, GENERAL PROPERTY	423,541	439,202	434,257	434,257	439,388
PAYMENT IN LIEU OF TAXES	1,500	-	1,500	1,500	1,500
TAXES FROM WATER UTILITY	25,967.72	-	26,000.00	26,000.00	26,250
<b>TOTAL TAXES</b>	<b>\$ 451,008</b>	<b>\$ 439,202</b>	<b>\$ 461,757</b>	<b>\$ 461,757</b>	<b>\$ 467,138</b>
STATE SHARED REVENUE	\$ 112,601	\$ 14,851	\$ 99,006	\$ 99,006	\$ 114,527
STATE FIRE INSURANCE REVENUE	2,141	2,187	2,187	2,141	2,187
STATE AID EXEMPT COMPUTERS	98	98	98	97	97
STATE TRANSPORTATION AIDS	32,949	25,728	34,350	34,350	39,449
STATE LAW ENFORCEMENT GRANT	480	4,000	240	4,320	240
STATE RECYCLING GRANT	1,106	1,106	1,106	1,106	1,106
OTHER STATE GRANTS	1,200	725	14,120	14,120	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 150,575</b>	<b>\$ 48,695</b>	<b>\$ 151,107</b>	<b>\$ 155,140</b>	<b>\$ 157,606</b>
LIQUOR & MALT BEVERAGE LICENSE	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,000	\$ 2,400
OPERATOR'S LICENSE	320	305	290	300	300
CIGARETTE LICENSE	200	200	200	200	200
CABLE TV FRANCHISE FEE	2,460	2,413	2,400	2,400	2,411
DOG LICENSES VILLAGE SHARE	296	793	424	350	400
BUILDING PERMITS & INSPECTIONS	5,804	8,273	6,000	9,000	6,000
ZONING PERMITS & FEES	2,620	-	-	400	400
<b>TOTAL LICENSES and PERMITS</b>	<b>\$ 14,100</b>	<b>\$ 14,384</b>	<b>\$ 11,714</b>	<b>\$ 15,650</b>	<b>\$ 12,111</b>
COURT PENALTIES & COSTS	\$ 9,557	\$ 5,479	\$ 6,000	\$ 10,000	\$ 10,000
<b>TOTAL FINES and FORFEITURES</b>	<b>\$ 9,557</b>	<b>\$ 5,479</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
GENERAL GOVERNMENT/CLERK FEES	16	112	26	16	400
RECYCLING FEES	-	9,715	13,200	13,200	13,000
PARK & RECREATION FEES	7,506	2,287	1,923	3,300	1,950
PARK SHELTER RENTAL FEES	125	425	400	200	200
<b>TOTAL PUBLIC CHARGES FOR SERVICE</b>	<b>\$ 7,647</b>	<b>\$ 12,539</b>	<b>\$ 15,549</b>	<b>\$ 16,716</b>	<b>\$ 15,550</b>
INTEREST INCOME	\$ 9,311	\$ 3,392	\$ 5,700	\$ 7,000	\$ 3,500
INTEREST ON SPECIAL ASSESSMENT	1,502	60	60	160	-
CELL TOWER RENT	21,288	16,209	21,500	20,280	21,800
SALE OF EQUIPMENT	1,214	7,493	7,493	7,493	-
DONATIONS	-	900	100	100	-
INSURANCE DIVIDENDS	5,336	3,994	3,994	3,994	-
MISC REVENUE	5,597	1,568	5,700	2,000	2,000
OTHER FINANCING SOURCES	330,000	65,979	65,978	65,979	-
<b>TOTAL MISC REVENUE</b>	<b>\$ 374,248</b>	<b>\$ 99,593</b>	<b>\$ 110,525</b>	<b>\$ 107,006</b>	<b>\$ 27,300</b>
<b>CASH BALANCE APPLIED</b>	<b>\$ 47,028</b>	<b>\$ 84,906</b>	<b>\$ 85,210</b>	<b>\$ 85,210</b>	<b>\$ -</b>
<b>TOTAL REV. &amp; CASH BALANCE APPL</b>	<b>\$ 1,054,163</b>	<b>\$ 704,799</b>	<b>\$ 841,862</b>	<b>\$ 851,479</b>	<b>\$ 689,705</b>