



2015 Budget

Village of Shorewood, Wisconsin



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2015 Budget

Budget Message



TO: Village President Guy Johnson
Members of the Board of Trustees
And Village of Shorewood Residents

FROM: Chris Swartz, Village Manager

DATE: November 17, 2014

SUBJECT: 2015 Annual Budget

It is my privilege to present to you the Village of Shorewood Budget for the Fiscal Year beginning January 1, 2015. The annual budget document is the policy document that communicates the financial initiatives of the Village for the next year. The budget is prepared each year with the support and hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

The 2015 budget process continued to bring challenges and opportunities. The Village has significant capital and infrastructure maintenance needs which must be balanced with operational improvements. Staff, with the direction of the Village Board the has continued to look for ways to “right-size” our local government, in order to provide the right mix of services for our residents while maintaining a sustainable improved infrastructure. . In some cases this means contracting with other municipalities for operational efficiencies and cost savings, and in other cases it results in bringing services back in-house to provide excellent customer service. Staff has evaluated several of our annual service contracts and has found ways via competitive bids or service modifications to lower annual costs. We believe that reviewing how we offer our services and looking for ways to improve our services is an integral part of our everyday jobs.

On September 17th of 2014, staff presented the 2015-2024 Long-range financial plans. The plan is reviewed prior to the annual budget process because it's helpful to understanding the long-term consequences of annual decision making. During the long range planning discussions we review the impact of the State's property tax levy limits on both the current budget and future budgets, as well as on the long-term debt service and capital needs of the Village. The long-range financial plan showed that the continuation of levy limits will impact funding of program and services. In 2014, the Village completed the 2025 vision plan establishing the goals and objectives that will guide us moving forward. During the budget process, it is imperative that we review the 2015 budget with an eye toward the future, to assure the vision of the residents of Shorewood is realized. The 2015 budget has maintained or exceeded service levels, programs, and projects that will help achieve the vision that the Village Board has adopted.



Budget Workshops and Highlights

After the long range planning meeting, the Village held six budget workshops to review in detail each departmental budget request. Each workshop focused on different departments and reviewed different pages of the budget document. After review and discussion by the Finance Committee and elected officials, the following changes were incorporated into the proposed 2015 budget:

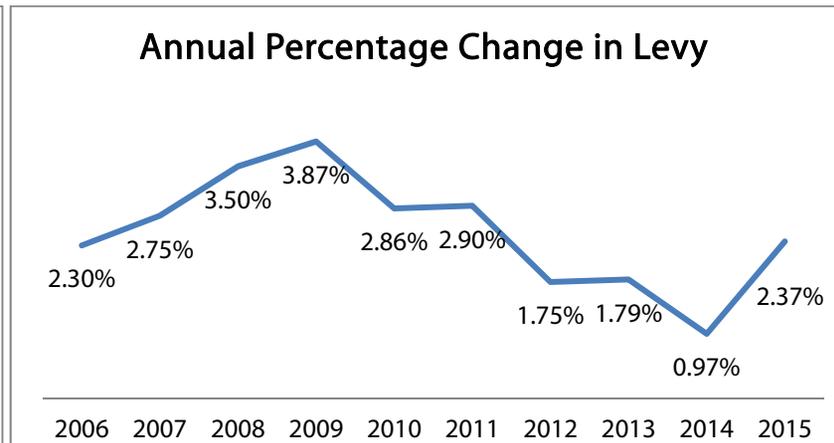
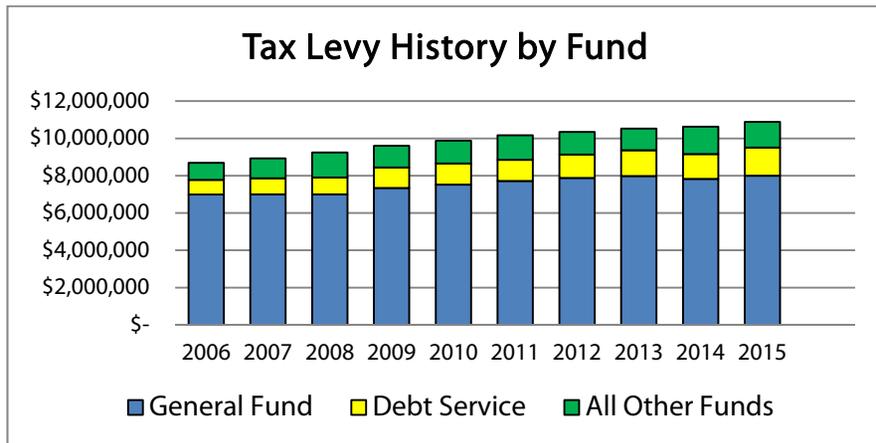
- The Village realigned the responsibility for the coordination of most village wide events and the welcoming neighbors program to the Marketing Fund's budget in 2015. Funding was also shifted from various other areas in order to consolidate the various marketing and communications activities of the village, and to achieve improved communications and enhanced coordination of marketing efforts.
- Funding for Sustainability / Conservation was reduced from \$3,000 to \$2,000 in the Village Manager's budget.
- Funding of \$1,800 for a service contract to help clear sidewalks that are not getting shoveled was added to the DPW budget.
- Funding for service contract fees in the Planning department was reduced from \$10,000 to \$5,000 for supplemental inspection services.
- Funding for Senior Resource Center assistant was returned from 18 hours to 12 hours per week which resulted in a \$4,599 budget reduction.
- Funding of \$1,000 for National Night Out was added to the Village Celebrations budget.
- Capital funding of \$20,000 for additional village wide signs, \$24,435 for a police squad and \$18,000 for an inspectors vehicle was also added to the 2015 capital budget.

During the months of September and October the Village also received the final state aid numbers, employee health insurance costs, Wisconsin Retirement System contribution amounts, and other additional supplemental information. Based on this additional information, staff also updated the applicable 2015 budget request amounts. The changes made during the budget workshop sessions and this revised information resulted in an overall tax levy increase of 2.37% for the 2015 budget.



Budget Highlights – Taxes and Rates

- The tax levy increase for non-debt is 0.82%, or \$76,221, over the prior year tax levy. The debt service levy increased by 13.12%, or \$175,244, from the prior year for a total adopted tax levy increase of 2.37%, or \$251,465. The proposed increase would increase the Village portion of a property tax bill for a \$300,000 home by \$26 over last year. (This excludes the effect of the adjustment for the valuation error discussed above.)
- The tax levy increase for debt service was due primarily to the village issuing \$1.7 million of debt for road improvements in 2014.
- The tax levy for the Library fund was increased by \$16,530 to offset increased staff costs.
- The Senior Services fund increased slightly due to an increase in overall costs.
- The Shorewood Today fund was unchanged in 2015.
- The Capital Fund levy decreased by \$410,406 or 24% in 2015 due to the completion of several major initiatives in 2014 that did not require funding in the 2015 budget. Residual funding from the 2014 debt issue made this decrease in the 2015 capital project budget possible without major impacts on the overall property tax levy.





Budget Highlights – Expenditures

- Levy Limits. As discussed as part of the Village’s long-range financial plan, the levy limit law provides that municipalities cannot increase their annual levy for operating costs, except for an amount equal to their growth in new construction, and an amount equal to their decrease in pre-2005 debt. The latter amount can be instituted in a lump sum, or spread over a period determined by the Village Board. Staff has recommended that allowable usable amounts be spread over 5 years, which is estimated at a maximum of 3% annually through 2020. The 2015 budget recommends an operating levy increase of 0.72%.
- Most departmental expenditures for the General Fund were fairly static and generally increased less than inflation. The 2.5% increase in budgeted expenditures from 2014 does include an increase in health insurance of approximately 7.1%. In addition to health insurance premium increases, departmental salaries generally increased by 1.5%. Retirement contribution decreased from 7.0% of salary to 6.8% of salaries as required by the Wisconsin Retirement fund.
- In addition, specific budget highlights of note include:
 - The Hydrant rental fees that the Village pays to the Water Utility increased by \$84,320 in the Other Public Safety department due to increased utility costs and a the new utility rates approved by the Public Service Commission (PSC) which will go into effect on 1/1/15.
 - Other service contract costs of \$95,000 were added to the Police department budget as part of the implementation of a new parking enforcement system. Fees for parking fines and overnight parking permissions were also increased to offset these additional costs.
 - The Village Manager’s budget includes an additional \$17,000 of costs that relate to the decision to upgrade the position of Special Projects Coordinator to the position of Assistant Village Manager.
 - The Elections budget decreased by \$26,169 for 2015. This budget will fluctuate depending on the number of elections each year.
 - The Village Celebrations budget also decreased by \$26,426 due to the realigned the responsibility for the coordination of most village wide events to the Marketing Fund’s budget in 2015.



- During the long range financial plan development staff reviewed the retirement eligibility of the Village’s current employee base. The table below summarizes the number of employees that are estimated to be eligible to retire in the coming years.

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Total Eligible Employees	14	15	18	23	26	28	30	30	30	31	
Total Village Employees											83

- The table illustrates that 17% of our employees will be eligible for retirement in 2015 and 37% will be eligible in the next ten years. This is important both due to the potential cost of benefit funding and due to the future potential loss of institutional knowledge. Not every employee will retire as of their minimum eligibility date; however the Village has begun monitoring these potential costs on an annual basis.
- On average, the Village incurs \$15,000 in costs the first year after an employee retires on retiree health insurance and sick leave bank payout. In the years following a retirement, until the retiree reaches age 65, it is estimated it will cost an additional \$10,000 per retiree. Given the significant cost of a retirement accompanied with the large number of potential retirees in the future the Village added funding for four retirees to the 2015 budget. The Village is in the process of reducing these benefits for employees with fewer years of service and eliminating the retiree health insurance benefit for new employees in order to ensure our operations are sustainable into the future.

Budget Highlights - Capital

Significant capital expenditures included in the 2015 budget are:

- \$28,000 for the replacement of the Village’s voting machines. This is part of a county wide undertaking which includes incentives from Milwaukee County for participating communities.
- \$77,322 for the replacement of two fully equipped new police vehicles. The department has a total of ten vehicles with a useable life of about 4-5 years. The replacement cost includes the equipment in the vehicle some of which is only replaced on a ten year cycle.
- \$169,497 in fire department funding for the Village’s annual contribution towards debt taken out for fire assets (\$91,844) and the Village’s share of the three year cost of a new ladder truck (\$77,653).
- \$89,500 for the replacement of one (1) DPW truck and one (1) forklift.

2015 Budget

Budget Message



- \$35,000 for Emerald Ash Borer (EAB) treatments for selected municipal trees.
- \$125,000 for the replacement of the playground equipment at the Atwater Park Playground.
- \$28,000 for the installation of a fire alarm system at the Hubbard Park Lodge.
- \$325,000 for 2015 annual road maintenance work.
- \$200,000 for the engineering costs for the 2016 roads projects.
- \$160,000 for the 2015 sidewalk replacement project.

The proposed budget was presented to the Village Board of Trustees and we believe effectively supports the goals outlined by that body and the 2015 Vision Plan. I appreciate the support of all of the department heads in preparing this document and the Village Board for their vision and dedication to the Village of Shorewood.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Chris Swartz".

M. Chris Swartz
Village Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Shorewood
Wisconsin**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

For the 2014 Budget the Village of Shorewood, Wisconsin received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award. In order to receive this award the Village had to satisfy nationally recognized guidelines for effective budget presentation.

These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide and a communication device.

This award is valid for a period of one year and reflects the commitment of the Village and our staff to meeting the highest principles of governmental budgeting. The Village has received this award for two years. We believe our current budget continues to conform to the program requirements and we are submitting it to the GFOA to determine its continued eligibility.



Members of the Village Board

Guy Johnson
Tammy Bockhorst
Jeff Hanewall
Patrick Linnane
Michael Maher
Ann McKaig
Thad Nation

Village President
Village Trustee
Village Trustee
Village Trustee
Village Trustee
Village Trustee
Village Trustee

Administrators

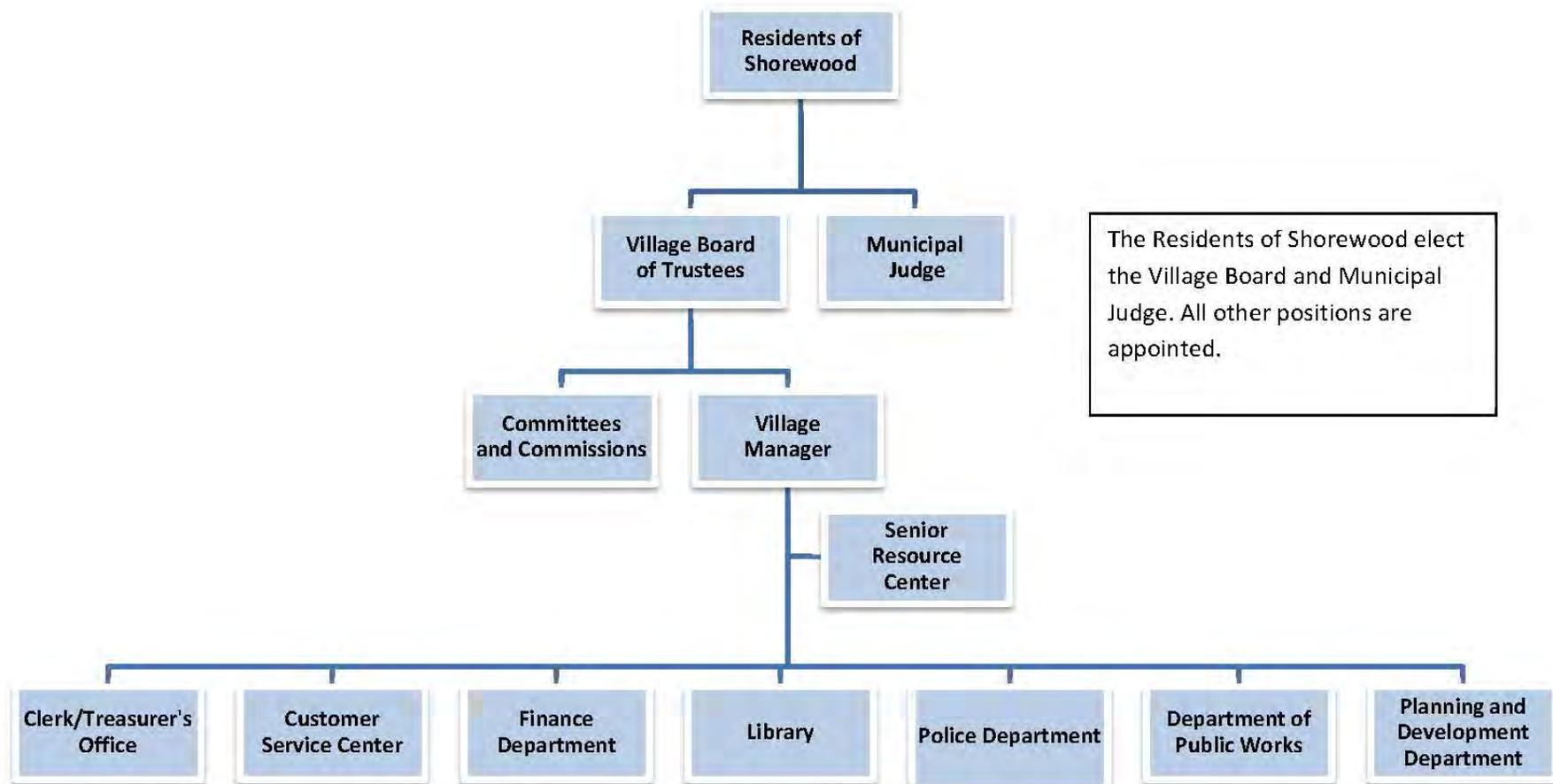
M. Chris Swartz
David Banaszynski
Leeann Butschlick
Beth Carey
Diane DeWindt-Hall
Sherry Grant, WCMC, CMC
Ericka Lang
Paul Wasemiller
Mark Emanuelson, CPFO

Village Manager
Chief of Police
Director of Public Works
Director of Public Library
Assistant to the Village Manager / Customer Service Director
Village Clerk/Treasurer
Planning and Zoning Administrator
Assistant Public Works Director
Finance Director



Village Organizational Chart

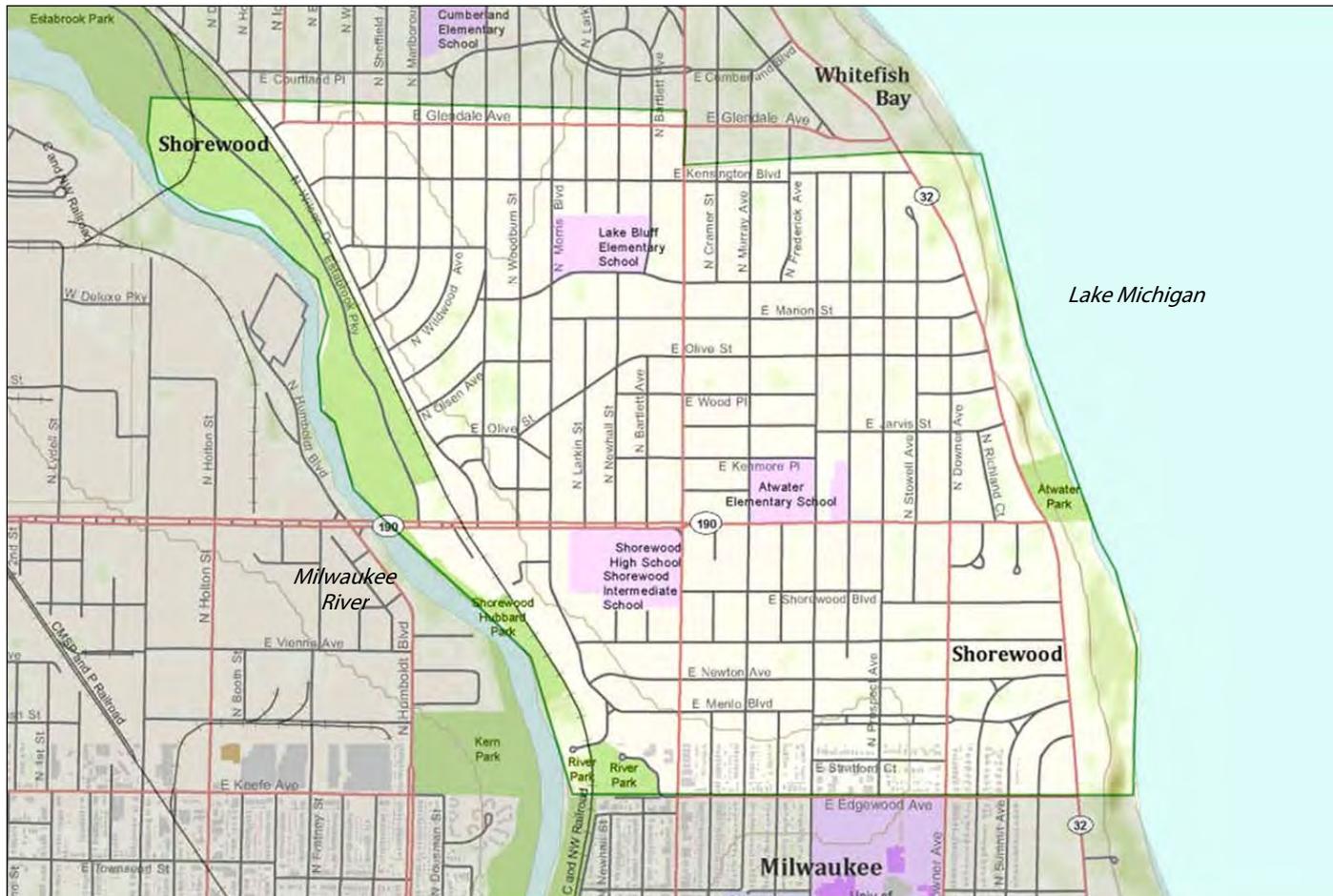
The Village is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Manager, who is responsible for the day to day operation of the Village, as well as implementation of Board policies. Many residents take an active role in the community, indicated by the large number of volunteers who serve on various boards, commissions and committees.





Location

The Village of Shorewood is located in Milwaukee County and is the first suburb north of the City of Milwaukee on Lake Michigan. Shorewood, at just over 1.5 square miles, is bounded by the Milwaukee River on the west and the Village of Whitefish Bay to the north. The Village is serviced by major arterial roads such as Interstate 43, State Highways 190 (Capitol Drive) and 32 (Lake Drive), and Oakland Avenue.



Village of Shorewood, Wisconsin boundaries. Source: ESRI



Community Demographic and Statistical Overview

<p>Date Incorporated: August, 1900 Area in Square Miles: 1.6 sq. mi. Population: 13,183</p> <p>Population by Gender:</p> <ul style="list-style-type: none"> ▪ Male: 46.8% ▪ Female: 53.2% <p>Number of housing units (%):</p> <ul style="list-style-type: none"> ▪ Owner-occupied: 46.9% ▪ Renter-occupied: 53.1% <p>Population by Race:</p> <ul style="list-style-type: none"> ▪ White: 85.8% ▪ Black: 2.9% ▪ American Indian: 0.2% ▪ Asian/Pacific Islander: 5.6% ▪ Hispanic: 3.4% ▪ Two +/-Other: 2.1% 	<p>Population by Age:</p> <ul style="list-style-type: none"> ▪ 0-4 years: 5.0% ▪ 5-9 years: 4.9% ▪ 10-14 years: 5.9% ▪ 15-19 years: 5.3% ▪ 20-24 years: 11.1% ▪ 25-34 years: 15.2% ▪ 35-44 years: 12.8% ▪ 45-54 years: 13.4% ▪ 55-64 years: 13.2% ▪ 65-74 years: 6.6% ▪ 75-84 years: 4.4% ▪ 85+ years: 2.0% <p>Community Recreation:</p> <ul style="list-style-type: none"> ▪ Acres of Parkland: 63 ▪ Number of Village Parks: 4 ▪ Number of County Parks: 1 	<p>Employed Population 16+ by Industry:</p> <ul style="list-style-type: none"> ▪ Construction: 1.7% ▪ Manufacturing: 6.6% ▪ Wholesale Trade: 2.2% ▪ Retail Trade: 9.8% ▪ Transportation/Utilities: 1.9% ▪ Information: 3.2% ▪ Finance/Insurance/Real Estate: 9.8% ▪ Services: 63.6% ▪ Public Administration: 1.2% <p>Personal Income</p> <ul style="list-style-type: none"> ▪ Median household income: \$61,408 ▪ Average household income: \$79,489 ▪ Per capita income: \$38,824 <p>Source: 2010 Census, ESRI (2009), http://www.esri.com</p>
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Major Taxpayers

Taxpayer	Type of Property / Business	2014 Assessed Value	% of Total Value
Estabrook Homes	Apartments	\$15,200,000	1.03%
Eastmore Real Estate/Sobczak LLC	Commercial	\$12,712,500	0.86%
Katz Properties	Commercial	\$12,053,100	0.81%
River Park Development	Commercial	\$11,046,000	0.75%
Fountain View	Apartments	\$8,100,000	0.55%
Exchequer LLC	Commercial/Mix	\$7,500,000	0.51%
Oakland Ave Properties LP	Commercial	\$6,018,200	0.41%
Blankstein Enterprises	Commercial	\$6,008,900	0.41%
Shoreline Properties	Commercial	\$5,936,100	0.40%
Wisconsin Robinson Family	Commercial	\$4,529,300	0.31%
Total 2014 Assessed Value		\$1,501,627,000	100%

Largest Employers

Employer	Type of Business	Estimated No. of Employees
School District of Shorewood	Elementary and Secondary Education	300
Village of Shorewood	Municipal	83
St. Roberts Parish	Education	60
Walgreens	Retail/Pharmacy	40
Baker's Square Restaurant	Restaurant	33
Ladea Medical Aesthetics-Laser	Medical	25
Shorewood Animal Hospital	Veterinary Care	22
Sendik's	Retail/Grocery	20
Culver's	Restaurant	20
City Market	Restaurant	20





History

The area of land currently known as the Village of Shorewood was acquired by the United States government in 1832, and originally grew as a part of the Town of Milwaukee, attracting settlers who strived to establish industries and communities in this area rich with the natural resources of water power and valuable timber. Residents of what is now the Village of Shorewood, eager to create their own unique community apart from Milwaukee, established a new entity through collaborative efforts at the polls.

Incorporated as the Village of East Milwaukee (with a population of 300) in August of 1900, Shorewood is the fourth oldest suburb in the Milwaukee area. The small unique Village grew to a population of 1,215 by 1913; cement sidewalks were added in 1910, street signs and gas mains in 1913. Richland Court became the first paved street in the Village in 1913. In 1917, the name of the Village was changed to Shorewood to more accurately reflect the beautifully unique environment that bordered Lake Michigan on the east, which attracted both business and professional people to the Village of Shorewood; an exclusive community separated from the City of Milwaukee, but close to its many convenient resources. The community prospered, reaching a population of 13,479 by 1930, with a peak population of 16,199 in 1950. Today, with a stable population of 13,544, the 1.6 square mile community, the Village of Shorewood, is the most densely populated community in the State of Wisconsin.



Shorewood Train Station (1920s era)



Shorewood Village Hall, originally a four-room school (1920s era).

The Village is primarily residential, with about eighty percent of its area zoned for that purpose. Much of the area consists of one and two family homes, although the major residential development in recent years has been in the form of condominiums. The Village's business district is centered on the main streets of Oakland Avenue and Capitol Drive which roughly divide the Village into four quarters.

Education plays an important role in the Village. The Shorewood School District ranks among the best in metropolitan Milwaukee, and is one of the main attractions to the Village. The University of Wisconsin-Milwaukee, located just south of the border in the City of Milwaukee, is the largest in the area. The Milwaukee Area Technical College also offers a wide range of adult education classes at Shorewood High School during the evenings.



Parks and green space are an important part of life in Shorewood. Hubbard Park, located in a picturesque setting along the Milwaukee River, is home to the Hubbard Park Lodge and the River Club. Milwaukee County's North Shore bicycle trail runs through Hubbard Park.

Atwater Park, located on the shores of Lake Michigan, boasts one of the finer beaches in the area and is a popular place during the summer. The observation deck on top of the beach gate house provides a fine view of the lake and shoreline. The densely wooded Village Nature Preserve, located three blocks south of Atwater Park on the lake, helps preserve the natural beauty of the area.

The Shorewood Foundation, founded in 1964, was one of the first foundations in the country formed to accept tax-deductible contributions for allocation to community betterment efforts.

Government



The Village provides a range of services including police, library, public works, water and sewer services. In order to utilize economies of scale, the Village has entered into several intergovernmental agreements with other North Shore communities. The North Shore Fire Department was formed on January 1, 1995 by a cooperative agreement with six other North Shore communities (Bayside, Fox Point, Glendale, River Hills, Brown Deer, and Whitefish Bay), which operates economically by sharing staff, equipment, and resources. The North Shore Dispatch Center was formed on April 2, 1991 through a cooperative agreement with two other communities (Whitefish Bay and Glendale) in efforts to both centralize operations and increase efficiency through the shared use of a facility, staff, equipment and other resources. The North Shore Cable Commission was formed on July 6, 1998 by a cooperative agreement with six other North Shore communities (Bayside, Fox Point, Glendale, River Hills, Brown Deer, and Whitefish Bay) to jointly provide public access television and public information. The Shorewood Health Department entered into a cooperative agreement with Whitefish Bay on January 18, 1993, with the intent that Shorewood is able to provide a wide range of public health services to the residents of Whitefish Bay more economically than those which could be provided by the individual community.



Vision 2025

“Visioning” is a term used to describe a strategic planning process that develops an image of what a community would like to be in the future and an implementation plan to get there. It uses information gathered in order to understand the answers to four important questions: “Where are we now?” “Where are we going?” “Where do we want to be?” and, “How do we get there?”

In 2014, the Village Board and Village Manager completed a Village-wide visioning project. A leadership team solicited community input through focus groups and open-invitation community workshops. Facilitators asked what each participant values about living in Shorewood, what concerns them about changes now and foreseen in the future, what action areas are top priority, and what they envision as a successful future. As a culmination of this process, the following strategies were established:

In 2025, Shorewood will be a vibrant urban community with:

- Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages in life;
- Opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood;
- Attractive and thriving local service; retail and hospitality businesses;
- Excellent local schools and easy access to world-class centers of culture and higher education;
- A welcoming community embracing new people and innovative ideas, engaging with others to continuously improve Shorewood and the Milwaukee Metro Area;
- A healthy community with clean air and water; access to excellent medical services; and businesses, facilities and programs that promote personal health and wellness;
- An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability;
- A financially responsible community with suitable and well-maintained public buildings and infrastructure, strong property values, a competitive tax rate, and a commitment to public service excellence;
- A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range and disciplined view of the future.

These strategies were developed into six core implementation elements: (a) Public Services; (b) Promote vibrant urban housing; (c) Maintain a high-quality urban living experience with a “small town” feel; (d) Protect and enhance property values; (e) Remain committed to open, interactive communication and involvement; and, (f) Protect and enhance our environment.

Over the next several pages we discuss each of the Vision goals and have identified a number of performance measurements and indicators that we believe relate to the Vision Plan element. Because the Village began implementing performance measures during 2012, not all years and data points are available, shown as “na” in the tables. The individual department goals help form the foundation of our budgeting process and can also be summarized and aligned to our Vision plan as outlined on the following pages.

2015 Budget

Visioning and Long Range Planning



A. Public Services

Goal: Be a financially responsible community
 Serve the community with well-maintained public buildings and infrastructure

Measurements and Indicators for this Vision Element					
Measurements	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Target 2015
Financial Measures					
Tax levy per capita	843	805	798	809	800
Bond rating	Aa2	Aa2	Aa2	Aa2	Aa2
Annual change in General Fund expenditures	2.31%	-0.18%	3.5%	0.97%	2.45%
General Fund expenditures vs. original budget () = over	212,158	289,158	191,345	215,000	0
General Fund budget spent	98.0%	97.4%	99.1%	98.3%	100.0%
General Fund - fund balance as a % of revenues	53.8%	49.5%	46.0%	52.0%	50.0%
Estimated investment earnings over State Pool	45,350	60,732	23,325	95,553	75,000
Service Efficiency					
% of tax bills processed at North Shore Bank	N/A	4.55%	7%	10%	10.00%
% of tax bills paid online	N/A	1%	3%	3%	5.00%
Labor hours per ton of refuse collected	0.85	0.93	0.80	1.30	1.00

Notes: expenditures do not include other financing uses.

*Note - Fund balance target is to maintain a minimum of 30% unassigned fund balance. Percentages shown are based on total fund balance as unassigned is not determinable mid-year.



2015 Initiatives

Vision Plan (A) – Public Services.

- Certify debts with the Department of Revenue
- Look at options regarding incarceration at the House of Corrections
- Evaluate Joint Services with Shorewood and the North Shore Communities including Shorewood School District.
- Use LEAN processes to improve existing practices
- Finalize south eastern combined sewer study
- Finalize North Shore alternative water study
- Complete conversion process of assessment data with new assessment company
- Enter into intergovernmental agreement with Milwaukee County and the City of Milwaukee for election programming costs and uniform voting equipment
- Research possibility of entering into an intergovernmental agreement with Milwaukee County Treasurer for five (5) years of support for tax software maintenance
- Carry on work with Police Department to implement new parking technology
- Continue to review and update our financial policies for Board consideration
- Improve the documentation of our financial process by continuing to produce an accounting procedures manual. It would be our goal for 2015 to cover at least two (2) areas from accounts receivable, utility billing, year-end closing and journal entries
- Encourage other departments to document their processes over cash receipting and payroll
- Encode accounting software with account identifiers to assist in State Report C reporting processes
- Continue to provide 24/7 Police Department coverage within the provided budget
- Review wireless provider services, improving inspectors' infield productivity and permit maintenance
- Continued implementation of reduced paper records, create customer kiosk and accept permit payments online
- Complete DPW collections audit in order to provide recommendation regarding future service position
- Pursue additional opportunities within the Library to share costs of services with the MCFLS, the State and other libraries
- Library will work with other agencies to explore grant options
- Senior Resource Center will continue to promote home safety assessments and the home repair grant program in order to provide assistance to seniors.



B. Promote vibrant urban housing

Goal: Maintain a wide variety of housing options that meet the housing needs of people of all ages and stages of life in single-family homes, duplexes, condominiums, and apartments that are both attractive and well-maintained.

Measurements and Indicators for this Vision Element					
Measurements	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Target 2015
Demographics					
Equalized value per capita	109,106	107,735	98,602	100,954	108,070
Population	13,177	13,174	13,189	13,183	13,250
Population change percentage	1.30%	-0.02%	0.11%	-0.05%	0.51%
Number of school aged children	2,309	2,299	2,414	2,489	2,500
Public school enrollment	2,010	2,026	2,059	2,161	2,200
Private school enrollment	331	357	355	328	300
Housing					
Building improvement values (\$1,000's)	13,368	47,446	9,905	26,000	25,000
No. of building permits	663	606	671	818	n/a
No. of inspections on all permits	3,916	3,562	4,278	3,107	n/a
Single family home - ave days on market	132	149	87	142	n/a
Single family homes sold	90	121	129	100	n/a
Duplexes - ave days on market to sale	200	104	105	123	n/a
Duplexes sold	22	25	34	26	n/a
Participants in loan program	25	26	27	31	n/a
No. of property enforcement orders	136	156	97	133	n/a
Property enforcement orders closed	82%	72%	60%	79%	n/a

2015 Initiatives

*Update the court website and return telephone calls within 24 hours.

* Evaluate Neighborhood Improvement Loan Program

*Research Beautification Program, examine existing tools, regulations and impact; update assessment analysis data

*Build partnership with Milwaukee County and other organizations on providing information and resources related to neighborhood and property improvement



C. Maintain a high-quality urban living experience with a “small town” feel

Goal: Strive to retain and attract residents who value education, culture, and a high quality of life.

Measures and Indicators for this Vision Element					
Measurements	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Target 2015
Marketing/Development					
Retail vacancies	7%	5%	9%	7%	5%
Office vacancies	10%	12%	11%	9%	5%
Community Interaction					
Police labor hours for community events	N/A	84	139	64	100
Attendance at senior programs	6,840	4,434	7,200	7,317	7,000
Block party permits issued	45	42	48	51	50
New residents contacted and welcomed	N/A	155	135	552	200
Library program attendance	7,318	8,053	7,725	7,427	7,000
Public Safety					
Police community event attendance	N/A	12	12	42	50
Hours on foot/bike patrol	N/A	150/125	150/150	180/42	200/200
Percent of crimes cleared	N/A	28%	27%	19%	50%
Business/school checks/vacation checks completed	N/A	309	1,300	1,683	1,500
Crimes reported	355	408	410	210	n/a
Accidents reported	202	225	211	240	n/a
Citations issued	2,497	2,300	2,281	2,065	n/a



2015 Initiatives

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Continue to encourage block parties, neighborhood associations, neighborhood team-based competitions, etc.
- Actively promote the use of Village resources such as the Library, Fitness Center, Recreation programs, etc.
- Implement plan for development of parking lot at Edgewood and Oakland
- Provide support to the Design Review Board in their efforts to establish goals, objectives and policies
- Continue developing skills and knowledge to move toward the goal of a “one-stop-shopping” experience for our customers
- Continued skill development for all staff
- Have monthly “Coffee with a Cop” meetings to provide resident input
- Police Department to maintain high visibility and professionalism in both walking, biking and driving patrols
- Add directed Police patrols to all areas of the Village for pedestrian safety, speed control, parking issues and crime trend analysis
- Coordination of implementation of bike-share system as extension of Milwaukee BikeShare and award of WisDOT/Federal Transportation Alternative Program Grant
- Support numerous community celebrations through traffic control, refuse/recycling clean-up and general beautification
- Support neighborhood block parties through supply, delivery and collection of barricades
- Implement street name sign project
- Retro-fit Oakland Ave. crosswalk signals with pedestrian timers to mirror Capital Drive
- Evaluate the use of physical spaces within the Library to determine the right configuration for changing community needs
- Organize Library collections to provide the best possible access for the public
- Cross train staff to improve customer service and eliminate the possibility of service reduction due to absence, vacations or emergencies
- Senior Resource Center will implement programs in order to increase intergenerational programming, help the cognitively impaired and help the senior community with various home-based projects



D. Protect and enhance property values

Goal: Maintain and improve private property and public infrastructure to maximize assessed value of all real estate.

Measurements and Indicators for this Vision Element					
	Actual	Actual	Actual	Projected	Target
Measurements	2011	2012	2013	2014	2015
Infrastructure					
Feet of sewer pipe cleaned & inspected	1,241	6,013	12,000	20,573	10,000
Number manholes inspected/repaired	251	190	22	150	100
Basement backups from Village sewers	-	-	-	10	-
Lineal feet pavement replaced	7,185	13,130	-	10,285	-
Square feet concrete sidewalk installed	12,664	-	41,665	-	20,000
Economic Development					
\$ of spending on economic development	13,949,576	3,896,170	2,090,451	3,457,786	8,000,000

2015 Initiatives

- Make recommendations to implement rental inspection program
- Continue to identify outdated and obsolete Village codes or codes that do not parallel existing State, regional and local standards including revision of land division chapter
- Administer 2015 Street Resurfacing and Sidewalk Replacement Programs
- Administer Proposed 2015 Alley Improvement Program



E. Remain committed to open, interactive communication and involvement

Goal: Remain committed to open, interactive communication and involvement of all residents and property owners in the civic duties.

Measurements and Indicators for this Vision Element					
Measurements	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Target 2015
Village Communications					
Manager's Memo subscribers	N/A	1,010	1,108	1,195	1,300
Manager's Memo ave. open	N/A	48.3%	48%	51.4%	55%
Facebook Likes	N/A	944	1,097	1,307	1,600
Twitter Followers	N/A	509	588	639	700
Website hits	N/A	154,719	127,393	99,288	175,000
No. of Nixle messages	N/A	24	30	34	25
Community Involvement					
Committee volunteer applications	N/A	7	18	27	30
No. of Committee vacancies	N/A	4	3	7	1
Voter turnout	45.3%	46.4%	22.5%	71.6%	75.0%
Visitors to the Library	185,258	187,202	203,373	204,986	207,000



2015 Initiatives

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Continued transparency by increasing the use of social media outlets by the entire organization
- Establish work plan for Management Strategic Plan in order to implement the Vision 2025 Plan
- Support ongoing efforts by the Business Improvement District (BID)
- Establish a revised self-evaluation system
- Develop a program to support and reward innovation
- Complete mapping process in Statewide Voter Registration System
- Complete implementation of new website page for Clerk, Treasurer, Assessor, and various Boards, Committees and Commissions
- Continue to maintain convenience for our customers to handle payments for Village utility bills and accounts receivable invoices
- Continue to improve the annual budget document by incorporating feedback received from GFOA reviews through the Distinguished Budget Presentation Award Program
- Police Department will have 5th annual "Town Hall" meeting in late March or early April to provide an opportunity for interaction with residents
- Police will continue use of the "Nixle" alert system to keep residents informed as well as staffing to special events for added security
- Senior Resource center will strive to be accessible to the public during community events as well as communicating with the public through newsletter regarding these events and programs



F. Protect and enhance our environment

Goal: Promote environmental protection activity by the Village and Village residents.

Measurements and Indicators for this Vision Element					
Measurements	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Target 2015
Gas and fuel consumption in gallons	36,969	18,105	22,578	41,306	40,000
Annual paper purchases by number of cases	120	84	85	80	50
Percentage of recycling in refuse collected	43%	39%	35%	37%	40%
lbs. of sediment removed/ cleaned from catch basins annually	122,000	50,000	101,040	1,760	n/a
Electric consumption - Village buildings					
Police in kWh	194,680	200,120	158,633	204,100	200,000
Public Works in kWh	19,847	18,498	23,592	23,318	20,000
Village Hall kWh	111,640	137,360	192,531	108,401	100,000
Village Center kWh	439,500	531,200	523,800	757,800	500,000

2015 Initiatives

- Be entirely paperless for board and committee packets
- Continued promotion of public transportation, low-emission vehicles, ride-sharing and bike-sharing
- Continued support of the Village Employee Wellness Program
- Remodel Police Station to become more efficient and use less energy
- Develop implementation schedule for conversion of street light system to LED
- Continue Emerald Ash Borer (EAB) prevention efforts
- Continue to enhance Shorewood Waters Project programs
- Identify potential “green” enhancements for 2016 public construction projects



Budget Impact

Budget Risks to Achieving Vision 2025 Priorities:

- Future cost of storm and sanitary sewer enhancements to address flooding;
- Water rate increases due to infrastructure costs and increases in Milwaukee rates;
- Fuel price instability;
- State shared revenue volatility;
- Future tax levy caps; and,
- Volatile health insurance and other rising employee benefit costs.

Future Opportunities for Achieving Vision 2025 Priorities:

- North Shore Water Commission as an alternative to Milwaukee water service;
- Public Works strategic planning process may identify opportunities for improvements to ensure continued high-level operations and infrastructure maintenance;
- Continued evaluation of merging police services with Whitefish Bay for increased efficiencies and effectiveness;
- Implementation of Shorewood's Comprehensive Master Plan (Smart Growth) that was completed in 2011;
- Implementation of management strategic plan to achieve management goals;
- Completion and implementation of Comprehensive Storm and Sanitary Sewer Facility Plan.

Financial Management Plan and Financial Policies

In 2006 the Village adopted a long range Financial Management Plan. This plan is reviewed and updated annually and looks forward for the next ten years. The long range plan focuses on significant capital needs, on-going capital maintenance requirements, and projects future annual operating budgets, potential equalized and assessed property values, tax levy needs, debt service levels and future budget gaps. The Village's overall budget process begins with a look at this plan and how we stand in relation to our financial targets. Because the Village strongly believes that long range planning must impact short term decisions we have included the long range financial plan within the Appendix. Please note that because this process occurs before the annual budget review, the 2015 column does not reflect actual adopted 2015 budgeted amounts. The Village's financial policy guidelines are including within those pages.

2015 Budget

Budget Process



The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Board provide general guidelines to department heads to serve as parameters for compiling their operating budget requests. In June the Finance department compiles worksheets to be used for each department's budget requests. The prior two years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions.

In August the Finance Department then receives and consolidates the budget requests for the department heads. The Village Manager and Finance Director meet with each department to review the budget requests. At the second Village Board meeting in September, the Village Manager presents the proposed preliminary budget to the Village Board. In October the year to date actual amounts are updated to include more recent activity and the current year projections are reviewed.

From September to early November, the Budget and Finance Committee of the Village Board held a series of meetings to discuss the proposed budget. These meetings were open to the public. The process included meeting with department heads and closely reviewing the requests submitted for each department. Staff then updates the proposed budget with any adjustments that are made as a result of these deliberations, or any additional changes that are required in order to balance the budget. A balanced budget requires that the proposed expenditures shall not exceed estimated revenues and any applied fund balance.

Following the budget workshops the Village publishes a summary budget for public inspection and holds a public hearing. A balanced budget is then finalized and presented for adoption by the Village Board. The budget is adopted at the total fund level for all funds, excluding the General fund which is adopted at the department level. A full calendar summarizing the budget process can be found on the next page, followed by the budget adoption instrument.

Budget Amendments

The Village Manager is authorized to transfer amounts within a department's budget. Any revisions that alter the total expenditures of a department must be approved by the Budget and Finance Committee and by the Village Board by a three-fourth's majority.

2015 Budget

Budget Calendar



<u>Date</u>	<u>Step</u>
June 1	Budget Documents and Memo to Department Heads Distributed
June 1	Long Range Borrowing Plan reviewed and projects updated by Department Heads
July 25	Long Range Borrowing Plan updated by consultants completed
August 1	Deadline for Department Heads to submit Capital Requests to Finance Office
August 15	Deadline for Department Heads to submit Operating Requests to Finance Office
August 27	Long Range Planning Meeting Held
August 29	Deadline for Department Heads to submit Narrative files to Finance Office
August 25 – September 5	Village Manager and Departmental review of Departmental Budget requests
September 12	Printing of Village Manager’s Recommended Budget
September 15	Distribution of Village Manager’s Recommended Budget to Village Board
September 29 – October 24	Village Board budget review sessions
October 6	Public Hearing Notice turned in to the North Shore NOW
October 27	Publication of Public Hearing Notice for the Annual Budget - statutory publication 15 days prior to public hearing
November 17	Public Hearing on Annual Budget / Proposed Village Board adoption of Budget



STATE OF WISCONSIN :: MILWAUKEE COUNTY :: VILLAGE OF SHOREWOOD

RESOLUTION NO. 2014 - 36

A Resolution Adopting the 2015 Budget and Authorizing the
2014 General Property Tax Levy Against All Taxable
Property in the Village of Shorewood

WHEREAS, the Village Board did hold, on the 17th day of November, 2014, a public hearing on the proposed budget for the Village of Shorewood for the calendar year 2015; and

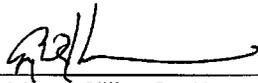
WHEREAS, the Village Board has reviewed the proposed revenues from all sources and the proposed expenditures for all purposes and has directed that the proposed budget be adjusted accordingly;

NOW, THEREFORE, at a meeting of the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, held on the 17th day of November, 2014, a quorum being present and a majority of the Board voting therefor, said Board did resolve as follows:

BE IT RESOLVED by the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, as follows:

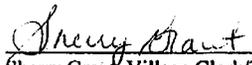
1. That the 2015 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved; and
2. That there is hereby levied and assessed upon all the taxable property, real and personal, in the Village of Shorewood, Milwaukee County, Wisconsin, for the current year, 2014, \$10,882,218. Fund details as follows: General Fund \$7,997,921, Debt Service Fund \$1,511,274, Capital Projects Fund total \$410,406, Library Fund \$812,514, Elder Services Fund \$100,003, Shorewood Today Fund \$5,100 and Marketing Fund \$45,000;

PASSED AND ADOPTED by the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, this the 17th day of November, 2014.



Guy Johnson, Village President

Countersigned:



Sherry Grant, Village Clerk/Treasurer



VILLAGE OF SHOREWOOD NOTICE OF PUBLIC HEARING PROPOSED 2015 BUDGET							
<p>Notice is hereby given that the Village Board of the Village of Shorewood will hold a PUBLIC HEARING on Monday, November 17, 2014 at 7:30 p.m. in the Court/Council Room at Shorewood Village Hall, 3930 N. Murray Avenue, Shorewood, Wisconsin, to consider the proposed 2015 Municipal Budget. The proposed budget is available for public inspection in the Clerk/Treasurer's Office in Shorewood Village Hall from 8:00 a.m. to 5:00 p.m. Monday through Friday. The following is a summary of the proposed budget. Dated this 23rd day of October, 2014.</p>							
General Fund	2013 Actual	9/30/2014 Year to date	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	Budget to Budget % Change	
Revenues							
Property Taxes	\$9,445,321	\$7,827,198	\$7,827,198	\$7,827,198	\$8,069,811	3.10%	
PILOT Revenues	\$145,945	\$ -	\$145,000	\$137,671	\$152,500	10.77%	
Intergovernmental	872,927	783,422	1,076,598	1,069,628	1,015,534	-5.06%	
Licenses and Permits	508,694	374,960	527,661	499,675	539,245	7.92%	
Fines, Forfeitures and Penalties	481,798	361,559	524,630	572,235	631,530	10.36%	
Charges for Services	350,733	254,870	366,424	343,479	372,992	8.59%	
Other Revenues	306,243	213,714	313,313	249,577	265,910	6.54%	
Other Financing Sources	12,842	-	43,000	33,000	48,000	45.45%	
Total Revenues	\$12,124,503	\$9,815,723	\$10,823,824	\$10,732,463	\$11,095,522	3.38%	
Expenditures							
General Government	975,768	804,248	1,056,373	1,069,699	1,112,060	3.96%	
Public Safety	6,690,055	5,007,335	6,646,537	6,826,620	7,055,187	3.35%	
Public Works	2,386,095	1,884,141	2,613,750	2,542,521	2,653,847	4.38%	
Health	145,477	109,568	144,192	147,068	145,712	-0.92%	
Culture and Recreation	122,204	92,621	108,477	113,555	80,716	-28.92%	
Other Financing Uses	153,237	51,476	51,476	33,000	48,000	45.45%	
Total Expenditures	10,472,836	7,949,389	10,620,805	10,732,463	11,095,522	3.38%	
Net Change in Fund Balance	1,651,667		203,019	-	-		
Beginning Fund Balance	5,633,813		7,285,480	7,285,480	7,455,499		
Less: Surplus Applied	-	-	(33,000)	(33,000)	(48,000)		
Ending Fund Balance	\$ 7,285,480	\$ -	\$ 7,455,499	\$ 7,252,480	\$ 7,407,499		

2015 Budget

Notice of Public Hearing



2015 Budget Other Funds	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Public Art Today	Debt Service	
Total Revenues	\$11,095,522	\$ 4,440	\$ 946,885	\$ 184,759	\$ 99,700	\$ 61,600	\$ -	\$ 3,829,813	
Total Expenditures	11,095,522	4,440	946,885	184,759	99,700	61,600	-	3,829,813	
Net Change in Equity	-	-	-	-	-	-	-	-	
Beginning Equity	7,455,499	18,422	126,278	498	29,457	3,930	10,000	115,202	
Less: Surplus Applied	(48,000)	-	-	-	(6,500)	-	-	(35,438)	Continued
Ending Equity	\$ 7,407,499	\$ 18,422	\$ 126,278	\$ 498	\$ 22,957	\$ 3,930	\$ 10,000	\$ 79,764	below
									Total
2015 Budget Other Funds	Capital Projects	TID No. 1	TID No. 3	TID No. 4	TID No. 5	Parking Utility	Water Utility	Sewer Utility	All Funds
Total Revenues	\$ 2,287,491	\$ 1,515,288	\$ 8,000	\$ 529,412	\$ 347,001	\$ 256,972	\$ 1,841,000	\$ 2,124,500	\$ 25,132,383
Total Expenditures	2,287,491	1,515,288	2,006,980	504,768	347,001	251,319	1,650,085	1,651,881	26,437,532
Net Change in Equity	-	-	(1,998,980)	24,644	-	5,653	190,915	472,619	(1,305,149)
Beginning Equity	608,918	1,447,866	1,607,321	3,548,562	724,127	568,322	1,033,524	6,541,322	23,839,248
Less: Surplus Applied	(118,000)	(49,288)	-	-	(347,001)	-	-	-	(604,227)
Ending Equity	\$ 490,918	\$ 1,398,578	\$ (391,659)	\$ 3,573,206	\$ 377,126	\$ 573,975	\$ 1,224,439	\$ 7,013,941	\$ 21,929,872
Property Tax Summary By Fund									
		2013	2014	2015	Budget to				
		Adopted	Adopted	Proposed	Budget %				
Fund		Budget	Budget	Budget	Change				
General Fund		\$7,985,022	\$7,827,198	\$8,069,811	3.10%				
Assessment Error		1,460,298	-	-	0.00%				
Net General Fund		9,445,320	7,827,198	8,069,811	3.10%				
Debt Service Fund		1,382,006	1,336,030	1,511,274	13.12%				
Capital Projects Fund		251,292	539,960	338,516	-37.31%				
Library Fund		784,205	795,984	812,514	2.08%				
Elder Services Fund		86,578	96,481	100,003	3.65%				
Shorewood Today Fund		4,500	5,100	5,100	0.00%				
Marketing Fund		35,000	30,000	45,000	50.00%				
Village Tax Levy		\$ 11,988,901	\$ 10,630,753	\$ 10,882,218	2.37%				
Excluding Assessment Error		\$ 10,528,603	\$ 10,630,753	\$ 10,882,218	2.37%				

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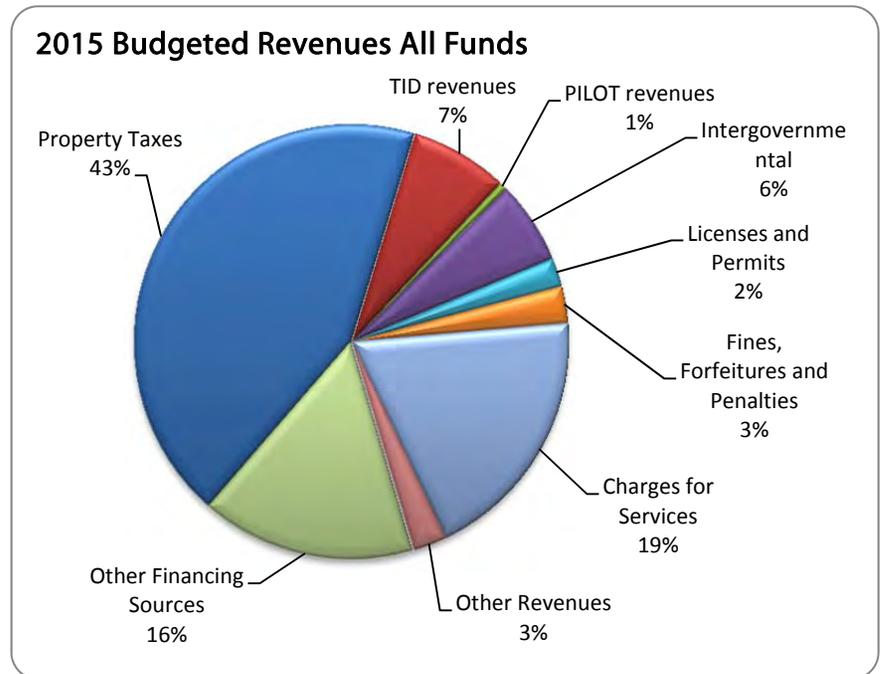
2015 Budget

Distribution of Revenues and Expenditures



The following schedule shows the budget summary for all funds with Village-wide revenues by source and expenditures/expenses by function. Revenue sources include the following:

- Taxes – this source includes property tax revenues, payments in lieu of taxes, and tax increment revenue.
- Intergovernmental Revenues – are those provided by other governments usually in the form of grants or revenue sharing.
- Licenses and Permits – fees assessed as part of the process of tracking or otherwise regulating the number of an activity.
- Fines, Forfeitures and Penalties – charges assessed for not following Village rules or regulations.
- Charges for Services – fees which are intended to cover the cost of the service provided. These include utility charges, permit fees, and other various charges for services
- Other Revenues – generally revenues which do not fall into one of the other categories, examples include interest income, donations, or small dollar amounts for which it is not cost effective to track individually.



- Other Financing Sources – transfers from other funds, debt proceeds or the budgeted use of fund balance reserves. This revenue source tends to fluctuate significantly from year to year depending on whether the Village issues debt or not.

Expenditure/expense functions include:

- General Government – those incurred for administration of the Village as a whole or whose function does not fit into other categories.
- Public Safety – includes costs for police, fire, dispatch, school crossing guards and capital purchases for those uses.
- Health – costs for flu/infection/disease prevention and awareness and improvement in physical condition of Village residents.

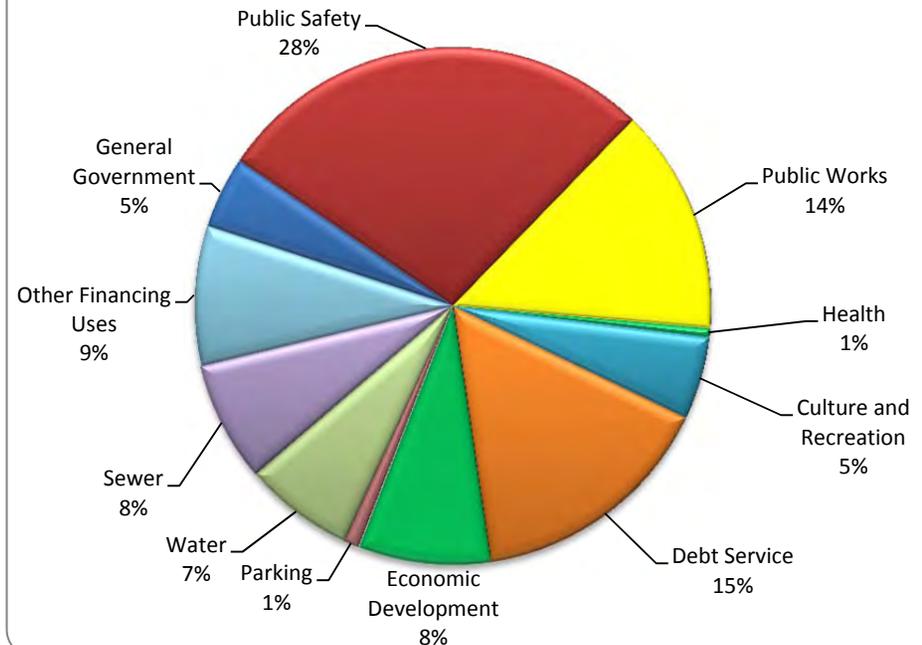
2015 Budget

Distribution of Revenues and Expenditures



- Public Works – maintenance and repair of Village assets and infrastructure.
- Culture and Recreation – costs of providing a sense of community to residents including the costs of events, marketing and maintenance of shared community areas.
- Debt – principal and interest payments on outstanding debt or costs incurred during the issuance of debt.
- Economic development – spending done to increase the property values within the Village oftentimes in the form of capital improvements.
- Parking – expenses paid for providing services related to parking within the Village including monitoring of parking permits to ensure fair access to parking for those purchasing permits.
- Water – expenses incurred in the course of providing drinkable water to homes and businesses within the Village.
- Sewer – expenses for removing storm and sanitary sewer from homes and businesses within the Village.
- Other Financing Uses – transfers to other funds.

2015 Budgeted Expenditures/Expenses All Funds



Generally capital purchases are shown within the function that the purchase is related to, e.g. police vehicle purchases would be included within the public safety function. The exception to this is that large capital projects done within the tax increment district are reported as economic development.

2015 Budget

Budget Summary - All Funds
2012 Actual - 2015 Budget

	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg 14 Budget to 15 Budget	% Chg 14 Projected to 15 Budget
Revenues								
Property Taxes	\$ 8,883,249	\$ 11,988,902	\$ 10,630,753	\$ 10,630,753	\$ 10,931,367	\$ 10,882,218	2.4%	2.4%
TID increment	3,239,651	72,228	326,009	-	1,835,000	1,835,000	0.0%	462.9%
PILOT Revenues	133,831	145,945	140,617	137,671	152,500	152,500	10.8%	8.5%
Intergovernmental	1,813,044	1,441,473	1,690,135	1,667,398	1,563,979	1,542,467	-7.5%	-8.7%
Licenses and Permits	573,123	508,694	547,428	499,675	539,245	539,245	7.9%	-1.5%
Fines, Forfeitures and Penalties	568,665	533,705	590,492	710,210	683,530	683,530	-3.8%	15.8%
Charges for Services	3,542,039	4,050,201	4,141,975	4,241,206	4,804,649	4,827,461	13.8%	16.5%
Other Revenues	1,714,554	608,251	1,295,579	746,823	605,564	630,564	-15.6%	-51.3%
Other Financing Sources	13,839,457	13,039,364	5,782,459	8,117,930	5,495,853	5,490,295	-32.4%	-5.1%
Total Revenues	34,307,613	32,388,763	25,145,447	26,751,666	26,611,687	26,583,280	-0.6%	5.7%
Expenditures by Function								
General Government	1,249,972	1,039,188	1,198,814	1,270,779	1,180,472	1,192,337	-6.2%	-0.5%
Public Safety	7,084,883	7,102,235	7,080,473	7,275,293	7,390,390	7,362,791	1.2%	4.0%
Public Works	4,333,032	3,509,880	5,170,539	6,117,109	3,684,840	3,749,397	-38.7%	-27.5%
Health	164,234	145,477	146,111	147,068	149,989	145,712	-0.9%	-0.3%
Culture and Recreation	1,408,702	1,314,340	1,310,404	1,329,222	1,375,911	1,383,958	4.1%	5.6%
Debt	2,799,749	5,085,023	6,864,192	3,216,768	4,120,350	4,118,571	28.0%	-40.0%
Economic Development	1,327,251	2,032,034	2,848,605	279,323	2,090,448	2,091,936	648.9%	-26.6%
Parking	520,842	210,657	199,074	249,679	280,040	251,319	0.7%	26.2%
Water	1,429,909	1,365,571	1,634,084	1,936,031	1,821,212	1,823,465	-5.8%	11.6%
Sewer	3,063,266	1,865,838	1,764,979	2,881,295	1,997,033	1,999,243	-30.6%	13.3%
Other Financing Uses	1,387,914	7,534,015	1,623,495	1,626,383	2,373,701	2,317,701	42.5%	42.8%
Total Expenditures	24,769,754	31,204,258	29,840,770	26,328,950	26,464,386	26,436,430	0.4%	-11.4%
Net Change in Equity	9,537,859	1,184,505	(4,695,323)	422,716	147,301	146,850		
Beginning Equity	15,256,830	26,699,836	28,067,310	28,067,310	21,579,992	21,579,992		
Less: Surplus Applied	60,687	-	(14,648)	(1,845,546)	(270,689)	(240,121)		
Ending Equity	\$ 24,855,376	\$ 27,884,341	\$ 23,357,339	\$ 26,644,480	\$ 21,456,604	\$ 21,486,721		



Revenues

The following schedule shows in more detail, the major revenue streams for the Village:

Summary of Significant Revenues					
Revenue Stream	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
Taxes					
Property Taxes	\$ 8,883,249	\$ 11,988,902	\$ 10,630,753	\$ 10,630,753	\$ 10,882,218
TIF Levy Tax Adjustment	1,460,298	(1,460,298)	-	-	-
Total Property Taxes	10,343,547	10,528,604	10,630,753	10,630,753	10,630,753
Tax Incremental Revenue	3,239,650	72,228	145,374	-	1,835,000
PILOT	133,831	145,945	145,000	147,671	152,500
Intergovernmental Revenues					
State Shared Revenues	254,016	254,304	254,455	253,502	253,605
Expenditure Restraint Prog	290,720	202,525	400,178	400,178	282,263
Transportation Aids	603,948	688,070	784,947	785,053	813,488
Charges for Services					
Parking charges	213,425	220,091	227,427	217,765	250,213
Water charges	1,367,982	1,422,094	1,416,105	1,455,936	1,817,500
Sewer charges	1,655,905	1,922,201	2,000,913	2,095,500	2,095,500
Total	\$ 18,103,024	\$ 15,456,062	\$ 16,005,152	\$ 15,986,358	\$ 18,130,822
All revenues - excluding Other					
Financing Sources	\$ 20,468,156	\$ 19,349,399	\$ 18,888,472	\$ 18,505,060	\$ 21,098,802
Significant Revenues as a % of Total	88.44%	79.88%	84.74%	86.39%	85.93%

Other Financing Sources represent the use of surplus, transfers between funds or debt proceeds which are largely one time revenues, thus we tend to exclude them when discussing revenue composition as a whole. The next several pages discuss each of these revenues in more detail.



Property Taxes

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The Village's tax levy is established during the annual budget process. Taxes are levied in December based on the value established on January 1 of that year. However these taxes are not due until the following year. As an example, the 2014 tax levy is set by the end of November, 2014. It is prorated to individual property tax bills based on the assessed value on January 1, 2014.

Property tax payments for the 2014 levy are due in full by January 31, 2015 and are recognized as revenue in the 2015 calendar year. Residents can take advantage of the Village's installment plan which allows payment of 50% of the tax bill by January 31, 25% by March 31 and 25% by May 31. Residents choosing the installment plan are not charged interest or penalties as long as all three payments are made on time.

Excluding the effect of the TIF levy adjustment, the Village's tax levy increased an average 2.54% annually from 2005 to 2014. The Village of Shorewood is subject to property tax levy limits as are all Wisconsin municipalities. The Village's tax levy (excluding debt) is limited to net new construction and any decrease in debt service on debt issued prior to 2005. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. There is no tax levy limit related to amounts needed for debt service. The table below shows the Village's compliance with this program. The Village received a special legislative exemption for the 2012 levy as it related to the assessment error.

The next pages summarize the Village's tax levy by fund for the past ten years and the estimated impact of different property tax increases on an average home value within the Village.

2015 Budget

Revenue Overview
Property Tax Levy by Fund

Tax Levy	2006 Budget	2007 Budget	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Adopted Budget	% Chg Budget '14 to '15
General Fund	\$ 6,990,057	\$ 7,003,019	\$ 6,999,993	\$ 7,344,531	\$ 7,521,390	\$ 7,715,996	\$ 7,874,719	\$ 7,985,022	\$ 7,827,198	\$7,997,921	2.18%
TIF Levy Tax Adjustment	-	-	-	-	-	-	(1,460,298)	1,460,298	-	-	
Net General Fund Levy	6,990,057	7,003,019	6,999,993	7,344,531	7,521,390	7,715,996	6,414,421	9,445,320	7,827,198	7,997,921	2.18%
Debt Service Fund	782,048	857,410	903,484	1,098,343	1,137,994	1,137,994	1,258,424	1,004,692	1,336,030	\$1,511,274	13.12%
Capital levy for debt transfer	-	-	-	-	-	-	-	377,314			
Gen. Capital Projects	172,586	299,624	487,771	291,583	320,737	406,418	301,303	251,292	539,960	410,406	-23.99%
Library Fund	702,146	714,856	754,860	768,828	784,205	784,205	784,205	784,205	795,984	812,514	2.08%
Elder Services Fund	46,579	57,861	69,309	70,334	84,283	81,246	85,396	86,578	96,481	100,003	3.65%
Shorewood Today	-	-	-	-	-	4,500	4,500	4,500	5,100	5,100	0.00%
Marketing Fund	-	-	30,000	30,000	30,000	35,000	35,000	35,000	30,000	45,000	50.00%
Total Village Tax Levy	\$ 8,693,416	\$ 8,932,770	\$ 9,245,417	\$ 9,603,619	\$ 9,878,609	\$ 10,165,359	\$ 8,883,249	\$ 11,988,901	\$ 10,630,753	\$ 10,882,218	2.37%
Tax Levy Excluding TID Adjustment			\$ 9,245,417	\$ 9,603,619	\$ 9,878,609	\$ 10,165,359	\$ 10,343,547	\$ 10,528,603	\$ 10,630,753	\$ 10,882,218	2.37%
Total Property Tax Levy											
% Change for Operations	-0.88%	0.43%	0.88%	3.89%	2.15%	2.04%	1.60%	1.26%	-1.33%	1.94%	
% Change for Debt	8.82%	0.87%	0.52%	2.11%	0.41%	0.00%	1.18%	1.39%	-0.44%	1.65%	
% Change for Capital	-5.64%	1.46%	2.11%	-2.12%	0.30%	0.87%	-1.03%	-0.56%	2.74%	-1.22%	
Total % Change	2.30%	2.75%	3.50%	3.87%	2.86%	2.90%	1.75%	2.08%	0.97%	2.37%	
Assessed Value (in thousands)	\$ 983,091	\$ 990,042	\$ 1,493,767	\$ 1,500,407	\$ 1,503,438	\$ 1,489,050	\$ 1,488,713	\$ 1,488,713	\$ 1,478,051	\$ 1,501,627	1.60%
Village Only Assessed											
Rate per \$1,000	8.842943	9.022622	6.189328	6.400677	6.570678	6.826742	6.947979	7.072285	7.192413	7.246951	0.76%
Village portion of tax bill for a \$300,000 home									\$ 2,157.72	\$ 2,174.09	\$ 16.36

2015 Budget

Revenue Overview

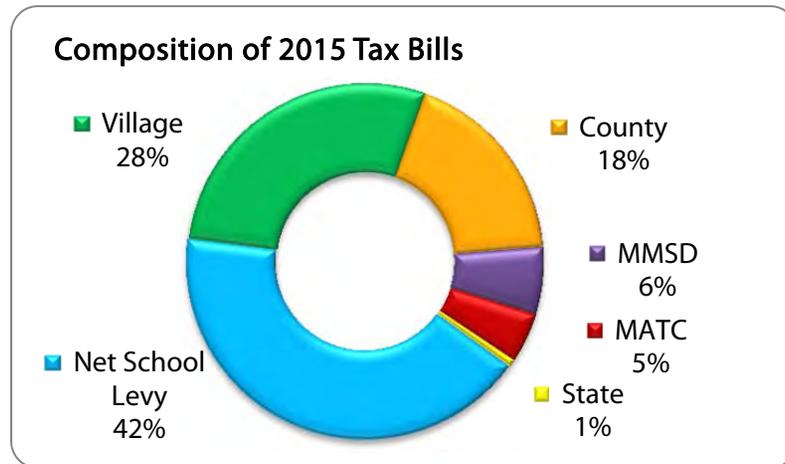
Impact of Village Property Tax Increase on a \$300,000 Home

Notes	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars \$\$	Total Assessed Value	Village Mill Rate	Home Assessed Value	Village Portion of Tax Bill	Tax Bill Change
2014 Actual	0.00%	\$ 10,630,753	\$ -	\$ 1,478,051,000	7.19241	300,000	\$ 2,157	\$ -
	0.50%	10,683,907	53,154	1,501,627,000	7.11489	300,000	2,134	(23)
	1.00%	10,737,061	106,308	1,501,627,000	7.15028	300,000	2,145	(12)
	1.50%	10,790,214	159,461	1,501,627,000	7.18568	300,000	2,156	(1)
	2.00%	10,843,368	212,615	1,501,627,000	7.22108	300,000	2,166	9
	2.25%	10,869,945	239,192	1,501,627,000	7.23878	300,000	2,172	15
Adopted	2.40%	10,885,891	255,138	1,501,627,000	7.24940	300,000	2,175	18
	2.50%	10,896,522	265,769	1,501,627,000	7.25648	300,000	2,177	20
	3.00%	10,949,676	318,923	1,501,627,000	7.29187	300,000	2,188	31
	3.50%	11,002,829	372,076	1,501,627,000	7.32727	300,000	2,198	41
	4.00%	11,055,983	425,230	1,501,627,000	7.36267	300,000	2,209	52
	4.50%	11,109,137	478,384	1,501,627,000	7.39807	300,000	2,219	62
	5.00%	11,162,291	531,538	1,501,627,000	7.43346	300,000	2,230	73

* A \$5,000 tax levy increase equates to approximately \$1.00 of property taxes on a \$300,000 home.



Other Taxing Units



Resident tax bills include taxes levied by several other governmental units called overlying taxing bodies. Within the Village of Shorewood these include the State of Wisconsin, Milwaukee County, Milwaukee Metropolitan Sewerage District (MMSD), Milwaukee Area Technical College (MATC), Shorewood School District and the Whitefish Bay School District. These are offset by some tax credits provided by the State, primarily the School Levy Credit. The School Levy Credit is a refund of property taxes for School Districts which is based on the school’s levy as a percentage of all school tax levies in the state.

The graph on the left shows the makeup of a property tax bill within the Village for 2014 levy (revenue in fiscal year 2015).

Assessed and Equalized Values

In order to understand how individual tax bills are determined it is important we discuss the concepts of assessed value and equalized values. Equalized value is the market value of all taxable property within the municipality as determined by the State of Wisconsin. The State’s Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. The equalized value represents the value of all the property within a municipality in the aggregate. The Village’s equalized value is then used to determine how much of the State, County, MMSD and MATC’s total tax levies apply to Village of Shorewood tax payers.

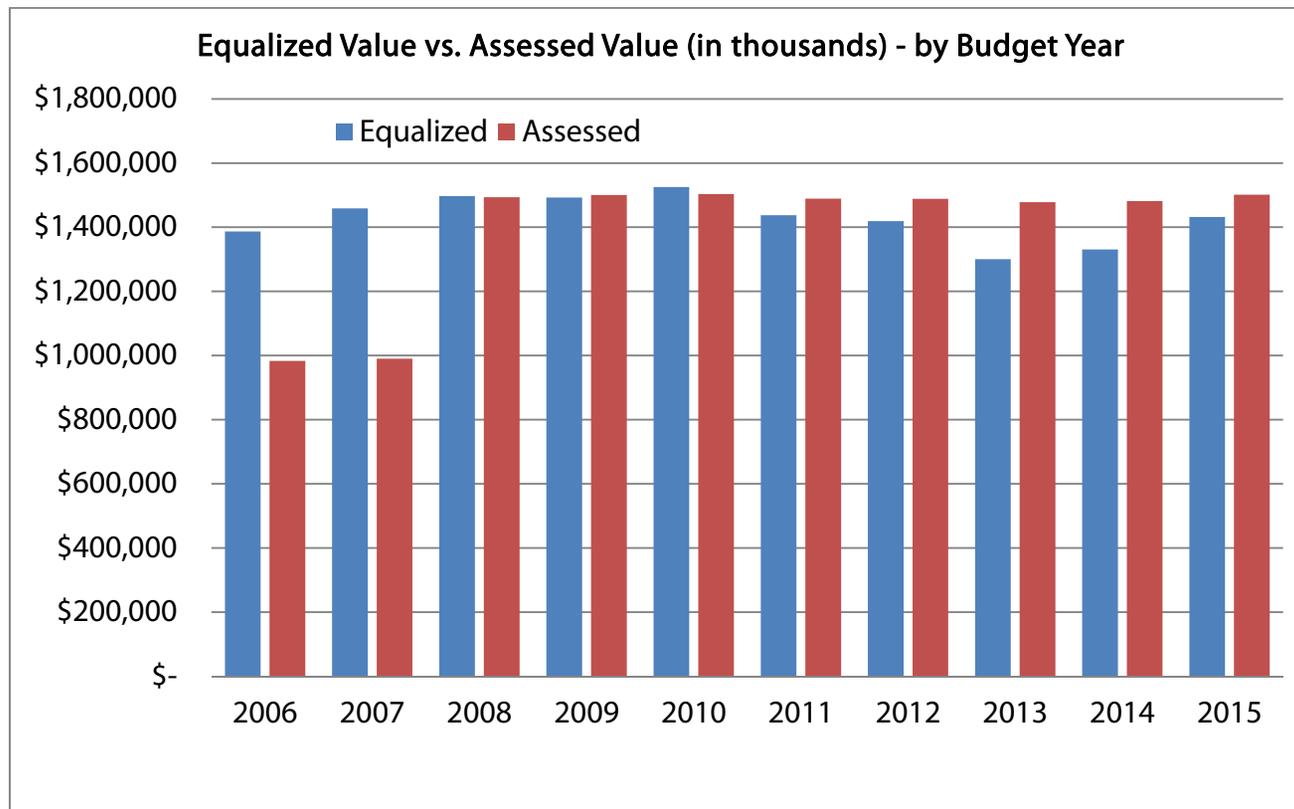
The assessed valuation represents the total of the values of all real and personal property within the Village, as determined by the Village’s assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. Each property within the Village has an assessed value, but due to the cost of conducting a revaluation (the process used to update all assessed values) this process is not done on an annual basis, thus the assessed value may not reflect the equalized market value for that given year. The Village is required to reassess properties within the Village if the assessed value differs from the equalized value by more than 10% for three years. The assessed value is used to prorate the tax levies to each individual property.

Once the annual tax levy has been established during the budget process, the Village’s levy is divided by total assessed value of the Village divided by \$1,000. This yields the assessed tax rate. Each individual property’s tax bill is then calculated by taking that property’s assessed value, divided by \$1,000 and multiplying it by assessed tax rate.



The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The Equalize tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties.

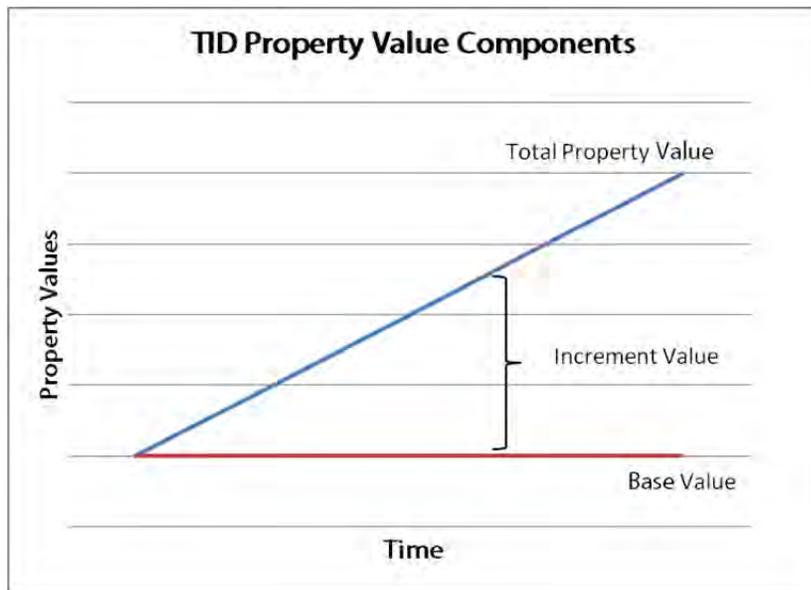
The table below shows the relationship between the equalized property value and the assessed property values for the last several years. In 2008 the Village conducted a Village-wide revaluation in which all properties are re-assessed. The Village is planning another Village-wide revaluation in 2015.





Tax Increment Financing

The final concept that one needs to understand about property taxes is the idea of tax incremental financing districts (TID's). A tax incremental financing district is a distinct geographical area whose property value appreciation is used to fund economic development and capital investment within a community. When a TID is created by a municipality, the values of the properties within the TID are frozen to all of the taxing units. This frozen value is called the TID base value. Any increase in property values of parcels within the TID is called the tax increment. The taxes generated on the increment are retained by the TID and used either to pay for economic development or for debt service payments on previously completed projects. TID's are can only be created with the permission of the other taxing units and have a definite life during which taxes can be used for projects. In practical terms, the TID tax levy is based on each of the other taxing units' levies and the increment value. The following picture is a high level way to visualize how the TID levy is calculated.



Each of the taxing units (Village, Schools, MMSD, MATC and County) receives property taxes only on the base value. However the rate for each of these taxing entities is applied to the total property value. The difference between the two is retained by the TID.

The following page shows the taxes levies by all of the taxing units on Shorewood residents, including TID for the last ten years. The schedule also shows the equalized and assessed values for each year and an estimate of the tax bill for a home with a value of \$300,000.

2015 Budget

Revenue Overview

Property Tax History - All Taxing Units

Taxing Body	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	Change	% Chg
Shorewood School	\$ 14,839,401	\$ 16,063,685	\$ 17,380,793	\$ 17,619,560	\$ 18,333,244	\$ 18,834,939	\$ 19,822,982	\$ 18,013,932	\$ 18,432,416	\$ 19,836,631	\$ 1,404,215	7.6%
Whitefish Bay School	-	-	-	-	-	4,795	34,340	32,231	35,213	33,223	(1,991)	-5.7%
School Levy Credit	(1,996,424)	(2,445,847)	(2,699,533)	(2,999,104)	(3,002,591)	(2,969,069)	(2,924,139)	(2,916,608)	(2,904,650)	(2,915,294)	(10,644)	0.4%
Net School Levy	12,842,977	13,617,838	14,681,260	14,620,456	15,330,653	15,870,665	16,933,183	15,129,555	15,562,980	16,954,560	1,391,580	8.9%
Village *	9,084,361	9,349,142	9,717,203	9,952,752	10,184,923	10,518,068	11,105,602	10,548,751	10,670,548	11,369,353	698,804	6.5%
Milwaukee County	5,898,400	5,725,009	5,822,390	5,911,497	6,327,071	6,402,070	6,695,904	6,561,038	6,828,052	7,302,940	474,888	7.0%
MMSD	1,969,188	1,897,077	1,918,477	1,927,057	2,019,862	2,074,190	2,145,133	2,118,896	2,266,389	2,455,424	189,035	8.3%
MATC	2,610,452	2,582,257	2,653,007	2,739,395	2,914,365	2,758,835	2,761,823	2,754,649	2,831,238	1,818,929	(1,012,308)	-35.8%
State	260,144	256,147	254,071	253,300	258,851	243,984	240,865	220,697	225,857	243,006	17,149	7.6%
Total	\$ 32,665,522	\$ 33,427,470	\$ 35,046,408	\$ 35,404,457	\$ 37,035,725	\$ 37,867,812	\$ 39,882,511	\$ 37,333,587	\$ 38,385,063	\$ 40,144,211	1,759,148	4.6%
TID revenue in above	1,480,480	1,586,240	1,820,292	1,338,277	1,196,375	1,361,259	3,239,650	69,434	145,375	1,826,427	1,681,052	
Value in thousands)												
Equalized Value	1,386,845	1,458,605	1,497,126	1,492,579	1,525,290	1,437,687	1,419,304	1,300,467	1,330,875	1,431,921	101,046	7.6%
Equalized Tax Rate	23.5538	22.9174	23.4091	23.7203	24.2811	26.3394	28.1001	28.7078	28.8420	28.0352	(0.81)	-2.8%
Assessed Value	983,091	990,042	1,493,767	1,500,407	1,503,438	1,489,050	1,488,713	1,478,051	1,481,542	1,501,627	20,085	1.4%
Assessed Tax Rate	33.2274	33.7637	23.4618	23.5966	24.6340	25.4309	25.8090	26.2466	25.9089	26.7338	0.82	3.2%
Tax Bill on a												
\$300,000 Home **	\$ 9,968	\$ 10,129	\$ 7,039	\$ 7,079	\$ 7,390	\$ 7,629	\$ 7,743	\$ 7,874	\$ 7,773	\$ 8,020	247	3.2%

* Displayed net of TID adjustment in 2012 and 2013

** does not include lottery or first dollar credits



Payments in Lieu of Taxes (PILOT)

Public water utilities within Wisconsin are assessed payments in lieu of taxes (PILOT) as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the Utility's plant, including infrastructure, and inventory value at the beginning of the year. This value is then multiplied by the current year's assessment ratio and by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State statutes. The 2015 budget amount was based on estimated 2014 tax rates and increased slightly to reflect and expected increase in water plant assets that were completed in 2014.

In addition to PILOT on water assets the parking utility also makes a PILOT payment to the General Fund. This amount is calculated per internal policy using the Parking Utility's individual asset listing times a CPI factor to inflate the historical costs to present day values. This value is then multiplied by the tax rate to yield a PILOT amount which is paid to the General Fund. Because both PILOT amounts are based on the capital asset values which are not known until after the completion of this year, the actual values may be different than budget. These amounts are shown as expenses in the Parking and Water Utilities.

Intergovernmental Revenues

The Village is not allowed to charge a local sales or income tax, instead these charges are collected by the State. The State then passes funding on to local governments through programs such as the State Shared Revenue, Expenditure Restraint and Transportation Aid Programs in amounts determined during their bi-annual budget process.

State Shared Revenues were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, generally speaking the payment is based on population and aid-able revenues. The annual increase or decrease in the payment the Village receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The Village receives notification annually in mid-September of our estimated revenue amount for the following year and the final amount to be received for the current year. The 2015 estimate provided by the State is \$253,605, which is similar to the 2014 amount.

The State's Expenditure Restraint Program was established to encourage local municipalities to limit their growth in spending. In order to qualify for the program a municipality must:

- Have a tax rate of at least five mills (\$5.00 per \$1,000 assessed value) and
- The General Fund's budget cannot increase more than inflation plus a growth factor. The inflation factor equals the average percentage change in the US consumer price index for all urban consumers determined by the US Department of Labor for the twelve month period from October 1 to September 30, of the year prior to the budget year. The floor for inflation is 0%. The growth factor is established based on new construction within the municipality.

2015 Budget

Revenue Overview



If a municipality's budget meets the criteria described on the previous page, then they continue to be eligible to receive the Expenditure Restrain Payment in the following year (thus the 2015 budget determines eligibility for the payment in 2016). The Village believes our 2015 budget is in compliance with this program and will qualify for the receipt of a 2016 Expenditure Restraint payment.

Once the State has determined which municipalities qualify for the program, each municipality's share is determined. The Village's factor is calculated by taking our equalized tax rate, less 5 mills, times our equalized value (including TID). The factor for all qualifying communities is added together and the Village's share of the total is multiplied by the amount the State has set aside for the Expenditure Restraint Program.

Transportation aids are provided based on a rolling six year average of spending on road construction and maintenance. The State provides funding for a percentage of these costs as determined during the State budget process. The Village is notified of this amount in mid-September. For 2015 the Village will receive \$813,488, an increase of \$28,541 over 2014. Because this revenue source is dependent to some degree on the Village's spending on road construction, the Village normally dedicates approximately 50% of this revenue to our Capital Projects fund for our bi-annual road program. This also serves to help cushion the General Fund if funding for this program declines in future years.

Over the years that these programs have existed, the State has changed the funding formulas several times and the amounts received are dependent upon the State's budgetary needs. The table shows these revenues compared to total General Fund revenues 5, 10 and 15 years ago.

Many of these programs have decreased over the years, especially when compared to the Village's overall budgets. While these payments represent specific, larger programs that the Village receives funding for, there are many smaller intergovernmental revenues that the Village has received.

Summary of State Payments to General Fund Expenditures				
Revenue	2000 Actual	2005 Actual	2010 Actual	2015 Budget
General Fund Expenditures	\$ 8,577,410	\$ 9,773,231	\$ 10,152,144	\$ 11,003,632
State Shared Revenues	527,558	371,892	331,525	253,605
% of Total Revenue	6.2%	3.8%	3.3%	2.3%
Expenditure Restraint	444,598	298,196	275,908	282,263
% of Total Revenue	5.2%	3.1%	2.7%	2.6%
Transportation Aids	462,562	495,276	642,972	813,488
% of Total Revenue	5.4%	5.1%	6.3%	7.4%



The table below lists all of the various State of Wisconsin funded intergovernmental revenues received by the Village for the last several years.

Sources and Significance of Intergovernmental State Revenues							
Source	Fund	Description	2012	2013	2014 Projected	2014 Budget	2015 Budget
State	General	State-Exempt Computer	\$ 1,248	\$ 2,321	\$ 1,126	\$ 2,000	\$ 2,000
State	General	State Shared Revenue	254,016	254,304	254,455	253,502	253,605
State	General	Expenditure Restraint Program	290,720	202,526	400,178	400,178	282,263
State	General	Fire Insurance Premium	49,583	46,292	54,160	49,500	50,000
State	General	Recycling Grant	52,813	52,884	52,825	52,762	52,819
State	General	State Highway Aids	301,974	344,035	361,342	361,448	361,448
State	Police Special	State Training Grants	3,840	3,840	3,840	3,680	3,840
State	Police Special	State DOT Grants	3,597	5,009	-	-	-
State	Capital Projects	State Highway Aids	301,973	344,035	423,473	423,605	391,822
State	Capital Projects	Local Road Improv Grant	40,275	-	-	-	-
State	TID No. 1	State-Exempt Computer	25,177	22,958	36,886	23,100	37,000
State	TID No. 3	State-Exempt Computer	18,615	13,256	8,320	18,600	8,000
Total State Provided Revenues			<u>\$ 1,343,831</u>	<u>\$1,291,460</u>	<u>\$1,596,605</u>	<u>\$1,588,375</u>	<u>\$1,442,797</u>
State Revenues as a % of Total Revenues			6.57%	6.67%	8.45%	8.58%	6.84%

The Village is not wholly dependent on State revenues and aids; however due to the uncertainty of these programs the Village monitors the State's budget process closely in order to be aware of potential changes in our revenue sources.



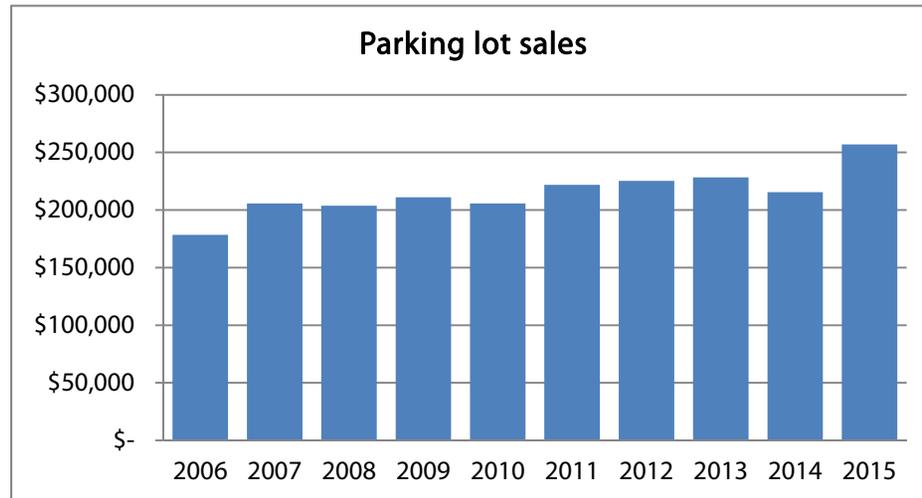
Not all of the Village's intergovernmental revenues are derived from the State. Some are passed through other local entities and others are federally funded. The table below lists the intergovernmental revenues received from other sources.

Sources and Significance of Intergovernmental Revenues - Federal and Local							
Source	Fund	Description	2012	2013	2014 Projected	2014 Budget	2015 Budget
Fed/Local	Elder Services	CDBG Revenue	10,613	12,500	8,340	10,000	6,000
Fed/Local	Sewer	GLRI and MMSD Grants	238,340	282,190	250,000	208,000	92,000
Federal	Capital Projects	Federal Public Safety Grants	3,097	-	-	-	2,000
Fed/Local	Capital Projects	CDBG Revenue	30,030	-	21,614	-	-
Federal	Debt Service	BAB Rebate	53,664	48,697	9,882	47,080	-
Federal	Police Special	Federal Equitable Sharing	4,270	5,805	-	-	-
Local	Library	Local Library Aids	80,228	84,121	72,265	71,705	78,271
Total Other Intergovernmental Revenues			<u>\$ 420,242</u>	<u>\$ 433,313</u>	<u>\$ 362,101</u>	<u>\$ 336,785</u>	<u>\$ 178,271</u>
Other Revenues as a % of Total Revenues			2.05%	2.24%	1.92%	1.82%	0.84%



Parking Utility Charges for Services

The Village receives many forms of charges for services, the most significant of which are charges for parking permits, and water and sewer service. Parking Utility charges are based on the sales of parking spaces in both publicly owned and privately owned parking lots and limited on-street parking.



Parking charges for services are primarily made up of sales of parking permits in Village and privately owned lots for overnight parking. There are 26 total parking lots or specific street areas that are permitted for overnight parking. Overnight parking permits are only sold to residents for their vehicles. This means that month to month permit sales remain relatively similar as they typically change only when residents move.

The table below shows parking lot permit revenues and the graph to the left shows a ten year history of these revenues.

Significant changes over the past ten years include the addition of a new lot in 2009 and on-street parking in 2010 and 2011. Parking fees also increase from \$40 to \$45 in 2007 and will now increase to \$50 in 2015. The parking utility has consistently been able to support all of the costs of the program. More details about this revenue stream including specific lot identification and total spaces available are provided within the Parking Utility's budget.

Parking Utility Charges for Services					
	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Budget
Parking Permit Revenue	\$ 221,903	\$ 225,238	\$ 228,309	\$ 215,434	\$ 256,972
Change from Previous	(5,498)	3,335	3,071	(12,875)	41,538
% Change	7.34%	1.50%	1.36%	-5.64%	19.28%



Water Utility Charges for Services

The Village’s Water Utility provides treated water to residents and businesses within the Village. Customers are charged a quarterly fee based on the size of the meter used and a consumption charge based on the amount of water used each quarter. Water rates are approved by the Wisconsin Public Service Commission (PSC). All rate increases must be reviewed by the PSC and customers must be notified prior to an increase being put into effect.

The Water Utility obtained PSC authorization to increase overall rates by 32% for 2015. The impact of this increase on the typical single family household is expected to be about \$10.50 per quarter. This increase was designed to help the utility absorb recent water supplier rate increases as well as more than \$2 million of capital water main repairs and improvements in the last few years. The Village purchases water from Milwaukee Water Works (MWW). MWW rates have increased by over 35% in the past 5 years. Purchased water expenses make up approximately 50% of the Water Utility’s total expenses.

Beginning in 2015, utility customers will be billed quarterly on approximately March, June, September and December 1st. Water utility staff read water meters at homes and businesses. Customers are billed for a meter connection fee based on the meter size as well as a consumption charge. The billing due in January is consistently recognized as revenue in the prior year and usage from November 16 to December 31 is consistently recognized as revenue in the following year when billed.



Usage Dates	Billing Date
11/16 - 2/15	3/1
2/16 - 5/15	6/1
5/16 - 8/15	9/1
8/16 - 11/15	12/1



Sewer Utility Charges for Services

Sewer user charges are included on the Water Utility bills and follow the billing timeline discussed above. Sewer Utility bills are made up of two components, a flat quarterly charge and a variable charge based on water consumption. The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village. The Village also incurs costs for the maintenance of sewer infrastructure assets.

While the PSC approves all water rates in the state, sewer rates are set by each utility and can be changed at any time. The adjacent table shows an average water and sewer bill for Shorewood residents, based on the Shorewood household average of 1,300 cubic feet or approximately 10,000 gallons per quarter. The rate data from several other comparable nearby communities is based on a survey done during fall of 2014. Water rates were taken from the Public Service Commission’s website. All bills were calculated using an assumed consumption of 1,300 cubic feet. Some communities bill in 1,000 gallons or on different billing cycles (monthly, bi-monthly, or tri-annually) adjustments were made in computing an estimated bills to ensure comparability. In addition, some communities also charge a separate fee for stormwater service.

Estimated Annual Utility Bill Comparison					
2014 Utility Rate Survey					
Rank	Municipality	Water	Sewer	Storm	Total
1	Fox Point	\$336.04	\$764.52	\$126.72	\$1,227.28
2	Mequon	\$547.24	\$614.86	\$0.00	\$1,162.10
3	Franklin	\$299.87	\$816.66	\$0.00	\$1,116.53
4	Bayside	\$360.08	\$564.40	\$154.00	\$1,078.48
5	Whitefish Bay	\$335.32	\$642.94	\$100.00	\$1,078.26
6	Greenfield	\$289.48	\$661.47	\$49.80	\$1,000.75
7	Brown Deer	\$274.12	\$615.90	\$106.08	\$996.10
8	Shorewood	\$225.67	\$766.29	\$0.00	\$991.97
9	West Allis	\$244.12	\$699.34	\$0.00	\$943.46
10	Cudahy	\$216.93	\$717.96	\$0.00	\$934.89
11	Wauwatosa	\$246.68	\$590.18	\$78.72	\$915.58
12	Oak Creek	\$322.04	\$576.70	\$0.00	\$898.74
13	Greendale	\$250.70	\$534.04	\$79.60	\$864.34
14	Glendale	\$267.20	\$528.77	\$57.00	\$852.97
15	Milwaukee	\$181.24	\$604.78	\$64.52	\$850.54

The discussions on the previous several pages have focused on the Village’s revenue streams. While it is important to understand how the Village is funded, attention should also be focused on how these funds are spent. So the next several pages outline the Village’s expenditures.

Expenditure Overview



The Village's expenditures/expenses can be viewed in many ways. In preceding pages we have reviewed showed Village-wide revenues and expenditures by function such as general government, public safety, health, public works, etc. The remainder of the budget breaks these functions down further into funds and departments; however, it can also be useful to examine expenditures by object. Expenditure objects include:

- Salaries and Wages – include amounts paid to employees for regular time, overtime, sick, vacation, and holiday pay.
- Fringe Benefits – included health, dental, life insurances, Wisconsin Retirement System payments, Social Security, medical and dental opt out payments, flexible spending administration, and retiree health care costs.
- Other Governmental Payments – payments made to other units of government or governmental agencies for services. Examples include payments to North Shore Fire Department, North Shore Public Safety Communications Commission, Milwaukee Water Works, and the Milwaukee Metropolitan Sewerage District.
- Contractual Payments – payments for services such as cleaning and crossing guards.
- Supplies & Office - general office costs and paper supplies, copy and printing costs, postage, shared telephone and computer software costs.
- Supplies Maintenance – costs for small parts, equipment and tools used for repairing buildings and other infrastructure.
- Supplies Vehicle - costs for small parts, equipment and tools used for maintaining vehicles, also fuel and oil costs.
- Utilities – electric, gas, and water.
- Professional Fees – payments for professional services such as attorneys, auditing, information technology and general engineering.
- Insurance – general liability, property and workmen's compensation insurance costs.
- Programming –costs specific to a particular program or activity, such as advertising within the Marketing Fund.
- Debt Service – principal, interest and debt issuance costs
- Capital – purchases of assets with an estimated useful life in excess of one year, including infrastructure assets.
- Economic Development – payments for improvements to property held by others within the Village.
- Other Financing Uses – transfers to other funds.

2015 Budget

Expenditure Overview Expenditures by Object - All Funds

	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15
Expenditures by Object								
Salaries and Wages	\$ 4,716,466	\$ 4,850,954	\$ 4,994,277	\$ 5,137,626	\$ 5,232,937	\$ 5,236,038	1.9%	4.8%
Fringe Benefits	2,296,079	2,255,775	2,152,160	2,366,459	2,381,867	2,412,087	1.9%	12.1%
Other Governments	4,205,032	4,083,042	4,137,469	4,206,703	4,348,068	4,321,950	2.7%	4.5%
Contractual Payments	849,645	800,745	870,150	842,581	960,217	964,183	14.4%	10.8%
Supplies & Office	318,568	304,174	294,458	378,960	350,574	349,074	-7.9%	18.5%
Supplies - Maintenance	290,655	345,578	396,509	325,450	352,941	354,741	9.0%	-10.5%
Supplies - Vehicle	182,655	188,001	246,478	211,501	183,899	183,899	-13.1%	-25.4%
Utilities	263,362	239,133	275,802	244,186	278,442	278,442	14.0%	1.0%
Professional Fees	306,910	279,275	457,638	417,118	334,921	337,171	-19.2%	-26.3%
Insurance	367,257	371,930	395,422	400,524	376,412	351,945	-12.1%	-11.0%
Programming	541,180	512,345	474,631	461,631	457,093	471,800	2.2%	-0.6%
Sub-total Operating	14,337,809	14,230,952	14,694,994	14,992,739	15,257,371	15,261,330	1.8%	3.9%
Debt Service	3,058,584	5,092,879	6,856,450	3,223,794	4,127,044	4,125,265	28.0%	-39.8%
Capital	5,072,374	2,468,074	5,359,592	6,281,536	2,725,542	2,754,581	-56.1%	-48.6%
Economic Development	859,600	1,863,795	2,752,837	192,100	1,955,528	1,952,353	916.3%	-29.1%
Other Financing Uses	1,352,479	7,392,778	1,582,019	1,603,383	2,033,584	2,036,084	27.0%	28.7%
Total Expenditures	\$ 24,680,846	\$ 31,048,478	\$ 31,245,892	\$ 26,293,552	\$ 26,099,069	\$ 26,129,613	-0.6%	-16.4%
Total Salaries and Benefits	\$ 7,012,545	\$ 7,106,729	\$ 7,146,437	\$ 7,504,085	\$ 7,614,804	\$ 7,648,125	1.9%	7.0%
Salaries and Benefits as a % of Operating	48.9%	49.9%	48.6%	50.1%	49.9%	50.1%		
Salaries and Benefits as a % of Total Expenditures	28.4%	22.9%	22.9%	28.5%	29.2%	29.3%		

2015 Budget

Expenditure Overview



As the preceding schedule shows the Village's major categories of expenditures include labor costs, payments to other governments, debt service and capital purchases.

Salaries and Benefits

The 2015 budget includes no significant changes in staffing levels compared to 2014. The Public Works budget assigns anticipated salary and benefit costs to the various service component areas based on a 3 year historical average, however no new positions or significant changes in positions are included in the 2015 budget. The Library staffing mix was changed slightly to reflect actual hours worked by part-time employees.

Historically, the Village has had three represented labor groups, as well as non-represented employees. Due to the new State of Wisconsin regulations, non-protected service employees may continue to bargain as a union. Bargaining for these unions is limited to base wages. These unions include the public works and library union. Although these contracts ended in 2012, wage increases have been budgeted for these employees at the same level as general, unrepresented employees in 2015, which includes a 1.5% raise.

The Village received a 7.2% increase in health premiums. All employees, excluding police protected, currently contribute 12% towards toward the monthly premium. The Wisconsin Retirement System annually provides new mandatory contribution rates. In 2015, the overall WRS rate for protected service employees dropped significantly due to a reduction in the duty disability component of the required contribution. A brief history of the rates for each employee class is shown below:

Employee and Village Contribution Rates (as a % of salary) to Wisconsin Retirement System												
	2010		2011		2012		2013		2014		2015	
	Employee Pays	Village Pays										
General municipal	0.00%	11.00%	5.80%	5.80%	5.90%	5.90%	6.65%	6.65%	7.00%	7.00%	6.80%	6.80%
Police Protected	0.00%	20.70%	0.00%	21.30%	1.00%	20.50%	2.00%	21.00%	4.50%	13.06%	4.50%	12.18%

The following page highlights full-time equivalent positions by department for the last ten years then for fifteen years ago and twenty years ago.

2015 Budget

Expenditure Overview

Summary of Full Time Equivalent - Positions Authorized

Department	1994	1998	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budgeted Positions 2015
Village Manager	2.20	2.50	2.80	2.80	3.75	1.50	1.50	1.50	1.80	2.00	2.00	2.00	2.00
Customer Service	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	-	-	-	-	-	2.44	2.44	1.94	1.94	2.00	2.00	2.00	2.00
Clerk/Treasurer	5.25	5.19	4.77	4.86	4.86	1.50	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Planning and Development	6.50	6.00	3.50	2.50	2.50	4.50	4.50	4.50	5.50	5.00	5.00	5.00	5.00
Village Attorney	1.75	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police	29.60	31.00	32.50	32.00	32.00	32.00	32.00	32.00	31.90	31.90	31.80	31.80	31.80
Fire	21.50	-	-	-	-	-	-	-	-	-	-	-	-
Health	3.25	3.33	2.59	2.59	2.59	2.59	2.59	2.59	2.81	-	-	-	-
Public Works	24.08	24.25	22.53	22.49	22.49	22.39	22.39	22.39	22.39	21.85	21.85	21.85	21.85
Library	8.87	9.25	11.25	11.50	11.50	11.50	11.50	11.50	13.46	13.46	13.25	13.25	13.25
Senior Resource Center	-	0.75	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10	1.10	1.10
Total Full Time Equivalents	<u>104.00</u>	<u>83.27</u>	<u>81.84</u>	<u>80.64</u>	<u>81.59</u>	<u>83.32</u>	<u>83.32</u>	<u>83.32</u>	<u>86.70</u>	<u>83.11</u>	<u>83.00</u>	<u>83.00</u>	<u>83.00</u>
Change from previous		<u>(2.25)</u>	<u>(2.65)</u>	<u>(1.20)</u>	<u>0.95</u>	<u>1.73</u>	<u>-</u>	<u>-</u>	<u>3.38</u>	<u>(3.59)</u>	<u>(0.11)</u>	<u>-</u>	<u>-</u>

The schedule above shows staffing totals by department for the last ten years, then a point in time for fifteen and twenty.

In 1994 the Village's Fire Department became part of the North Shore Fire Department, a consolidated entity.

Effective January 1, 2012 the Village's Joint Health Department was consolidated with the North Shore Health Department.

Public works summer temporary help is not included in the schedule above.



Other Government Payments

Over the years, the Village has formed cooperative arrangements with other governmental agencies to assist in providing services for our residents. This allows the Village to take advantage of economies of scale to provide services that we may not otherwise be able to at the current costs. Payments made to these other agencies are categorized as Other Government Payments. The most significant of which are payments to the following:

- North Shore Fire Department (NSFD) – for fire, emergency medical and fire prevention and inspection services;
- North Shore Public Safety Communications Commission (Joint dispatch)– handles police and fire dispatching services;
- North Shore Health Department (NSHD) – for health services;
- Milwaukee Water Works – provides drinkable water to the Village mains which is then transported to homes and business; and
- Milwaukee Metropolitan Sewerage District – provides sewer treatment facilities.

Cost for Service					
Agency	2012	2013	2014 Projected	2014 Budget	2015 Budget
North Shore Fire Dept	1,988,526	2,008,216	2,040,468	2,040,468	2,055,934
Annualized % Chg	0.18%	0.99%	1.61%	0.00%	0.76%
Joint dispatch	290,226	302,587	302,485	302,485	313,780
Annualized % Chg	1.50%	4.26%	-0.03%	0.00%	3.73%
North Shore Health Dept	149,480	131,157	132,501	135,489	131,212
Annualized % Chg	0.00%	-12.26%	1.02%	2.26%	-3.16%
Milw Water Works	712,947	664,312	675,000	716,962	750,000
Annualized % Chg	4.56%	-6.82%	1.61%	6.22%	4.61%
Milw Metro Sewer	656,411	645,482	656,000	664,350	679,800
Annualized % Chg	-3.23%	-1.66%	1.63%	1.27%	2.33%



Capital Expenditures

The Village capitalizes purchases over \$5,000 (\$20,000 for infrastructure) with an estimated useful life greater than one year. These purchases are included in the Capital Category. This object category also includes some small maintenance contracts which are funded by the Capital Projects Fund at this time; however these costs are not capitalized in the financial statements. The majority of the Village’s capital purchases are larger capital purchases with a relatively long life (in excess of 10 years). The specific breakout of non-utility recurring small capital and significant one-time project capital is as follows:

Recurring vs. Non-recurring Capital Purchases					
	2012	2013	2014 Projected	2014 Budget	2015 Budget
Recurring Costs:					
Code updates	\$ 5,000	\$ 4,863	\$ 2,482	\$ 3,000	\$ 3,000
GIS maintenance	17,870	16,312	10,837	13,500	4,500
Various computer replacements	9,965	26,584	30,292	33,865	31,400
Website hosting and support	900	900	21,670	20,000	3,927
Police Building Maintenance	1,932	1,415	10,474	2,000	2,000
Police Small Equipment	14,031	1,851	4,850	5,740	5,250
Fire Department Capital	164,071	163,474	165,426	240,427	195,987
Annual road maintenance	104,785	295,317	113,370	125,000	325,000
Total Recurring	318,554	510,716	359,401	443,532	571,064
All Other Capital	2,486,612	912,381	3,390,206	3,536,829	979,817
Total Capital Expenditures	\$ 2,805,166	\$ 1,423,097	\$ 3,749,607	\$ 3,980,361	\$ 1,550,881

The specifics project details for one time capital purchases are found within the Capital Projects Fund pages of this document.



Description of Funds and Accounting Structure

Although it can be somewhat useful to view revenues, expenditures and expenses at the Village-wide level, more commonly we view financial information in governments at the fund level. The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The Village's fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for all of the Village's funds, which are classified and defined as follows:

Governmental Fund Types

These are the funds through which most of the functions of the Village are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of the Village represents a measure of these resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable.

Proprietary Funds

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis, however non-accrual items are also shown for cash projection purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of payment of cash may take place in another accounting period. Budgeted expenses include depreciation.

Major and Non-major Funds

For financial reporting purposes the Village categorizes funds into categories called major and non-major funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

2015 Budget



Description of Funds and Accounting Structure

The Village reports the following major governmental funds:

General Fund - accounts for the Village's primary operating activities. It is used to account for and report all financial resources not accounted for and reported in another fund.

Debt Service Fund – is used to account for and report resources that are restricted, committed or assigned to expenditure for principal and interest.

Capital Projects Funds – are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village reports the following major Capital Projects Funds:

- General Capital Projects Fund - is used to account for and report financial resources and expenditures for Village-wide capital outlay.
- Tax Incremental Districts (TID) No. 1 – is used to account for and report financial resources and expenditures outlined in the TID project plan which are primarily capital related.
- Tax Incremental District (TID) No. 4 – is used to account for and report financial resources and expenditures outlined in the TID project plan which are primarily capital related.

The Village reports the following major proprietary funds:

Enterprise Funds – are used to account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Village reports the following major enterprise funds and has no non-major enterprise funds:

- Parking Utility - accounts for the operations of the parking system
- Water Utility - accounts for operations of the water system
- Sewer Utility - accounts for operations of the sewer system



Description of Funds and Accounting Structure

The Village reports the following non-major governmental funds:

Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The Village reports the following funds in this category:

- Library Fund
- Senior Services Fund
- Marketing & Communications Fund
- Shorewood Today Fund
- Public Art Fund
- Police Special Fund

Capital Projects Funds - is used to account for and report financial resources restricted, committed or assigned to expenditures outlined in the TID project plan which are primarily capital related. The Village reports the following non-major TID capital project funds:

- Tax Incremental Financing District Number 3 (TID No. 3)
- Tax Incremental Financing District Number 5 (TID No. 5)

Budgetary Basis of Accounting

The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document. All of the Village's funds are budgeted and included in this document.

The next page summarizes the Village's fund structure including which are considered to be major for financial reporting purposes. This budget document continues to report all funds of the Village individually, regardless of their category as major or non-major.

Following the major and non-major fund summary we also present the budget for each fund at a summary level. The remainder of the document is organized by fund and then by department within each fund.

Description of Funds and Accounting Structure
 Governmental and Proprietary Fund Types - Major and Nonmajor Fund Classification

Governmental Funds Types

Major Funds				Nonmajor Funds	
General Fund General Fund	Special Revenue Funds None	Debt Service Debt Service	Capital Projects Funds Gen. Capital Projects TID No. 1	Special Revenue Funds Police Special Library Senior Services Marketing Fund Shorewood Today Fund	Capital Projects Funds TID No. 3 TID No. 4

Proprietary Funds Types

Major Funds	
Enterprise Funds Parking Utility Water Utility Sewer Utility	Internal Service Funds None

Nonmajor Funds	
Enterprise Funds None	Internal Service Funds None

2015 Budget

Budget Summary - All Funds
2015 Proposed Budget

(continued)

	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Public Art Fund	Debt Service	Capital Projects
Revenues									
Property Taxes	\$ 7,997,921	\$ -	\$ 812,514	\$ 100,003	\$ 45,000	\$ 5,100	\$ -	\$ 1,511,274	\$ 410,406
TID increment	-	-	-	-	-	-	-	-	-
PILOT Revenues	152,500	-	-	-	-	-	-	-	-
Intergovernmental	1,015,534	3,840	78,271	6,000	-	-	-	-	393,822
Licenses and Permits	539,245	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	631,530	-	52,000	-	-	-	-	-	-
Charges for Services	372,992	-	-	35,473	49,700	44,083	-	-	150,000
Other Revenues	265,910	600	4,100	43,283	-	-	-	1,000	145,000
Other Financing Sources	28,000	-	-	-	20,215	15,100	-	2,317,539	1,260,153
Total Revenues	11,003,632	4,440	946,885	184,759	114,915	64,283	-	3,829,813	2,359,381
Expenditures by Function									
General Government	1,112,060	-	-	-	-	-	-	-	80,277
Public Safety	6,983,297	4,440	-	-	-	-	-	-	375,054
Public Works	2,653,847	-	-	-	-	-	-	-	1,095,550
Health	145,712	-	-	-	-	-	-	-	-
Culture and Recreation	80,716	-	946,885	184,759	107,315	64,283	-	-	-
Debt	-	-	-	-	-	-	-	3,829,813	-
Economic Development	-	-	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	249,000
Sewer	-	-	-	-	-	-	-	-	559,500
Other Financing Uses	28,000	-	-	-	7,600	-	-	-	-
Total Expenditures	11,003,632	4,440	946,885	184,759	114,915	64,283	-	3,829,813	2,359,381
Net Change in Equity	-	-	-	-	-	-	-	-	-
Beginning Equity	7,467,633	23,467	99,090	19,089	32,402	3,930	-	37,618	961,297
Less: Surplus Applied	(28,000)	-	-	-	(20,215)	-	30,820	(35,438)	(138,000)
Ending Equity	\$ 7,439,633	\$ 23,467	\$ 99,090	\$ 19,089	\$ 12,187	\$ 3,930	\$ 30,820	\$ 2,180	\$ 823,297

2015 Budget

Budget Summary - All Funds
2015 Proposed Budget

(concluded)

	TID No. 1	TID No. 3	TID No. 4	TID No. 5	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Revenues								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,882,218
TID increment	1,410,000	-	425,000	-	-	-	-	1,835,000
PILOT Revenues	-	-	-	-	-	-	-	152,500
Intergovernmental	37,000	8,000	-	-	-	-	-	1,542,467
Licenses and Permits	-	-	-	-	-	-	-	539,245
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	683,530
Charges for Services	-	-	-	-	249,713	1,830,000	2,095,500	4,827,461
Other Revenues	19,000	-	104,412	-	7,259	11,000	29,000	630,564
Other Financing Sources	49,288	1,800,000	-	-	-	-	-	5,490,295
Total Revenues	1,515,288	1,808,000	529,412	-	256,972	1,841,000	2,124,500	26,583,280
Expenditures by Function								
General Government	-	-	-	-	-	-	-	1,192,337
Public Safety	-	-	-	-	-	-	-	7,362,791
Public Works	-	-	-	-	-	-	-	3,749,397
Health	-	-	-	-	-	-	-	145,712
Culture and Recreation	-	-	-	-	-	-	-	1,383,958
Debt	-	-	-	-	-	76,620	212,138	4,118,571
Economic Development	137,735	1,879,493	4,524	70,184	-	-	-	2,091,936
Parking	-	-	-	-	251,319	-	-	251,319
Water	-	-	-	-	-	1,574,465	-	1,823,465
Sewer	-	-	-	-	-	-	1,439,743	1,999,243
Other Financing Uses	1,377,553	127,487	500,244	276,817	-	-	-	2,317,701
Total Expenditures	1,515,288	2,006,980	504,768	347,001	251,319	1,651,085	1,651,881	26,436,430
Net Change in Equity	-	(198,980)	24,644	(347,001)	5,653	189,915	472,619	146,850
Beginning Equity	1,560,017	(471,746)	4,044,181	(228,814)	564,488	965,462	6,501,878	21,579,992
Less: Surplus Applied	(49,288)	-	-	-	-	-	-	(240,121)
Ending Equity	\$ 1,510,729	\$ (670,726)	\$ 4,068,825	\$ (575,815)	\$ 570,141	\$ 1,155,377	\$ 6,974,497	\$ 21,486,721



Budget Summary – All Funds

The preceding pages summarized the revenues and expenditures/expenses for each fund of the Village. The Budget Summary also shows beginning and ending equity. For governmental funds this equity is called Fund Balance and for Proprietary funds this equity is called Net Assets. For both fund types, fund equity is the total of revenues and other financing sources less expenditures/expenses and other financing uses on a cumulative basis. Fund equity carries forward from the previous year and is added to or subtracted from depending on whether revenues exceeded expenditures or not. Fund equity can also be thought of as assets minus liabilities. Because Proprietary funds operate on a full accrual basis their Net Assets include equity in capital assets. It is important to remember this when reviewing budgets for proprietary funds because that equity is often not available for spending.

The following table shows the funds that are expected to experience a significant increase or decrease in fund equity for 2015.

Fund	Beginning		
	Equity	Equity Change	Change %
Capital Projects	803,879	(138,000)	-17.2%
TID No. 5	(228,814)	(346,758)	-151.5%

- Capital Projects – In 2015 \$138,000 of capital reserves will be applied to fund 2014 capital projects which will not be completed until 2015, or other one time capital expenditures.
- TID No. 5 – This newly created TID will be incurring startup costs that will not be offset by TID incremental revenues until significant construction has been completed within this district. It is anticipated that TID incremental revenues will begin to offset these costs beginning in 2016.



Department to Fund Relationship

For accounting purposes we group activities into self-balancing groups called funds. For daily operational purposes and oversight, the Village is divided into departments. Each department is run by a Department Head (as listed in the directory of Village Officials). Operational departments do not always align one-to-one with the fund structure used for accounting purposes.

For example, the Department of Public Works handles some activities, such as snow plowing or forestry, which are reported in the General Fund. The Department of Public Works is also responsible for carrying out activities related to water and sewer. The costs for water and sewer activities are reporting within the Water Utility and Sewer Utility Funds. Another example is the Capital Projects Fund which reports costs for capital purchases for all departments. Because of these differences it can sometimes be confusing to those who are not familiar with our operations how the two categories (departments and funds) interact. The chart on the following page was designed to help the reader better understand the relationship between the operational department and the funds where activities are charged.

On that table, departments are shown in blue boxes above the funds they are related to, which are shown in green. A department may be related to a fund because salaries or capital expenditures are charged to that fund. Some funds are not charged salaries but still have staff oversight of spending and programming. Those funds include:

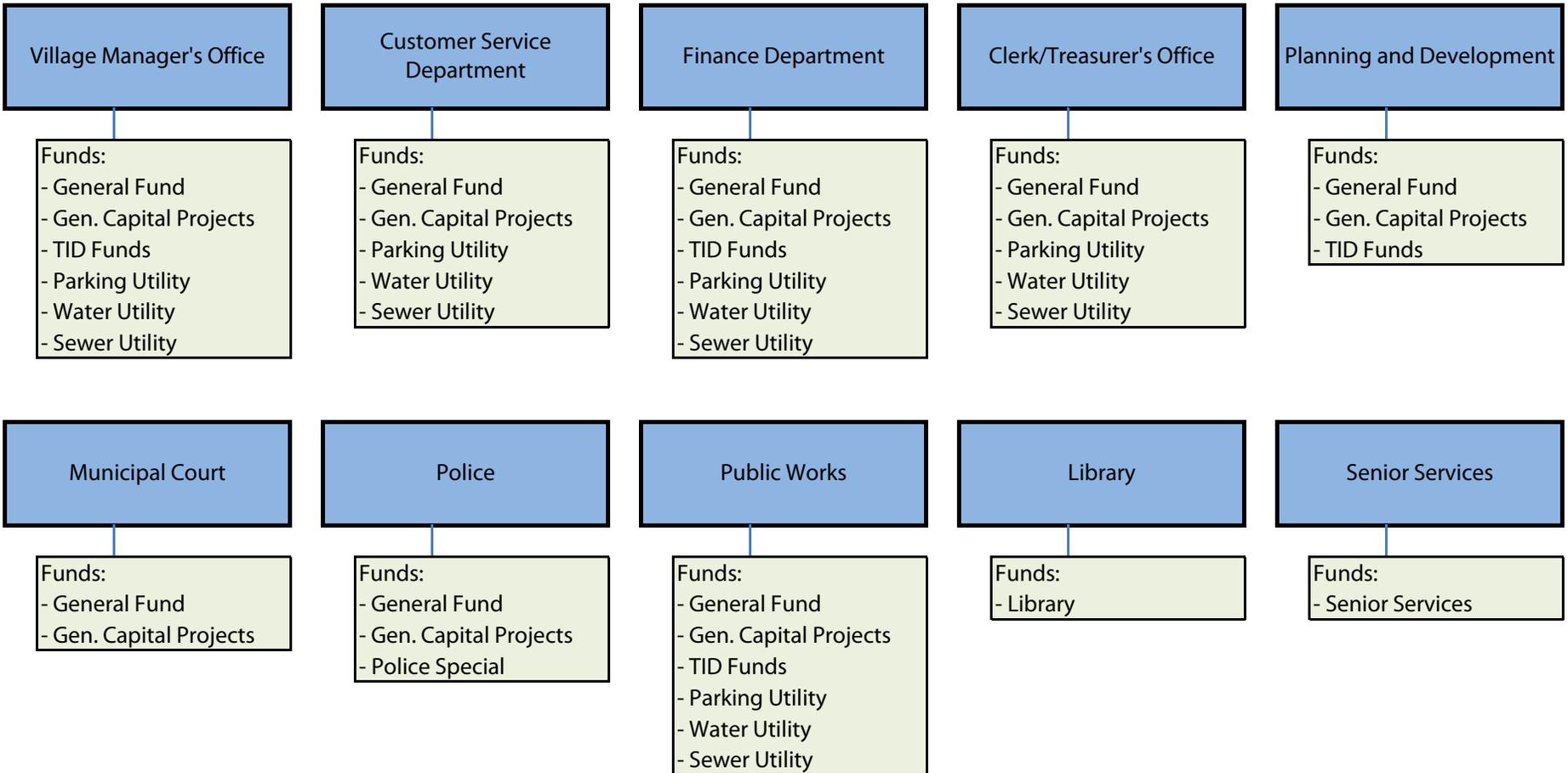
Fund	Departments Overseeing
Marketing Fund	Marketing committee, Village Manager
Shorewood Today Fund	Marketing committee, Village Manager
Public Art Fund	Public Art committee, Village Manager

All funds are additionally overseen by the Village Board.

2015 Budget

Department to Fund Relationship

The Village's operational departments do not always line-up exactly in one fund. Some operational departments report costs in more than one fund. The charts below are designed to show the reader which funds each department reports costs within. Each blue box represents an operational department while funds are shown in the green boxes. Some funds are not related to operations departments, such as the Shorewood Today Fund, Marketing Fund, and Public Art Fund. Each of those funds represent stand alone costs, without salaries for staff.



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2015 Budget

General Fund



The General Fund is the primary operating fund of the Village. This fund accounts for the financial resources of the Village which are not accounted for in any other fund. Principal revenue sources are property tax, utility taxes, licenses, permits and state shared revenues. The General Fund accounts for expenditures related to the general administration of the Village (general government), the protection and safety of people within the Village, including police, fire services and planning (public safety), the general health and welfare of our citizens (health), the maintenance and upkeep of infrastructure within the Village (public works) as well as providing for a sense of community (culture and recreation).

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function.
2. General Fund Revenues by Department – provides revenue totals for each department.
3. General Fund Detailed Revenues Budget – provides revenues by line item, in department order (also provided within each department's section).
4. General Fund Expenditures by Object - shows expenditures for the General Fund grouped by object rather than department.
5. General Fund Expenditure Summary by Department – shows expenditures for each department in the General Fund.

Those summary schedules are then followed by the departments' narratives, detail revenue budget and line item expenditure budget. Each expenditure budget is followed by a detail sheet which shows major components for expenditure accounts when multiple expenditures are grouped into one account.

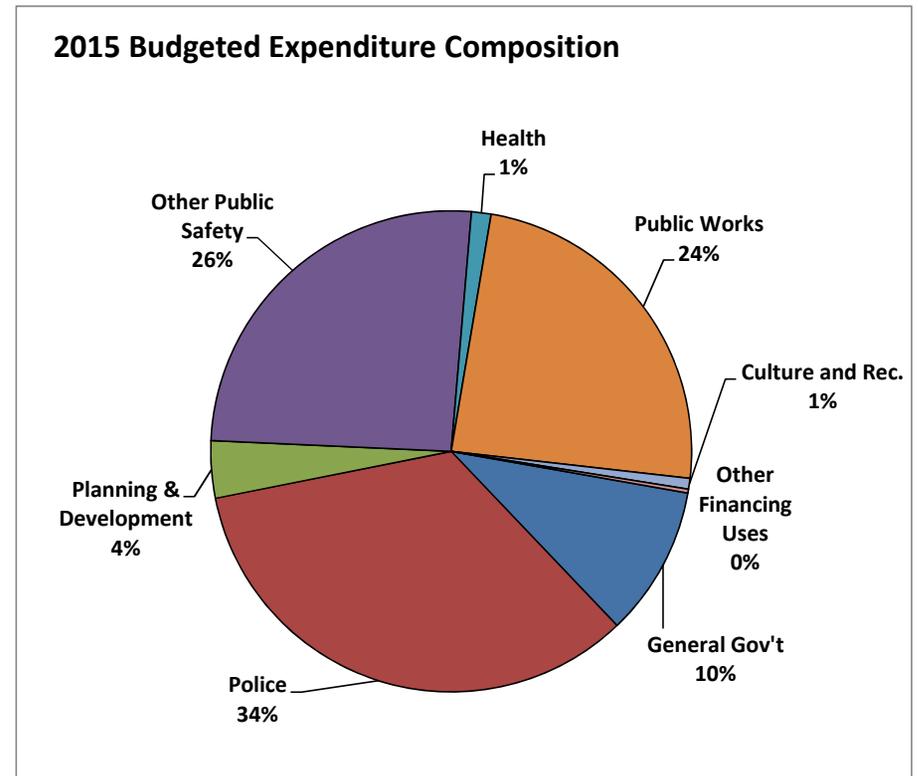
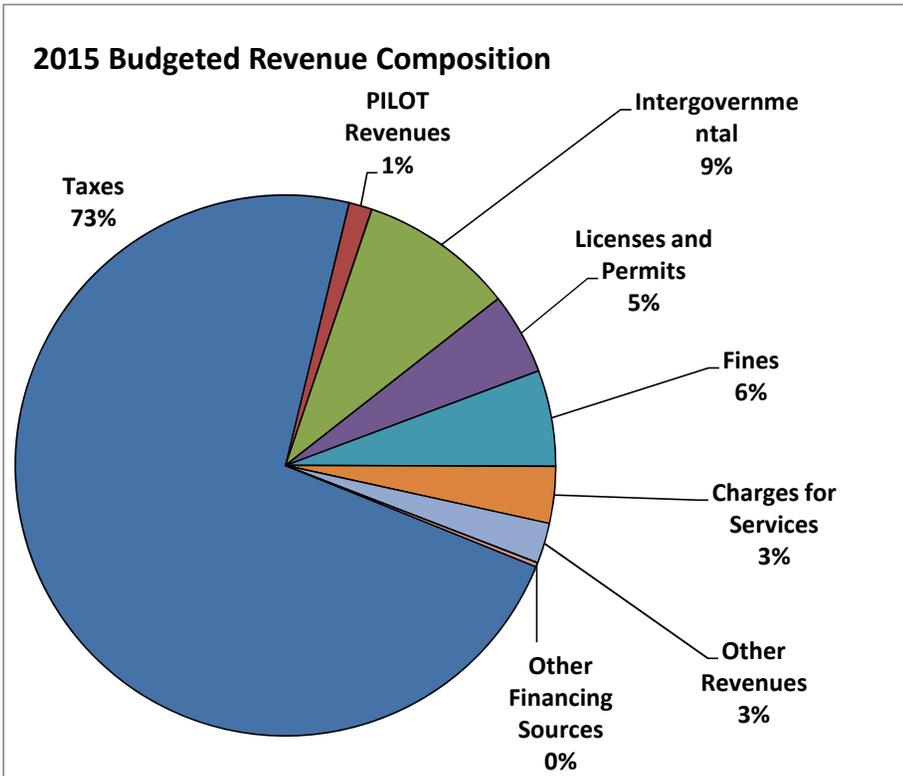
2015 Budget

General Fund Summary

	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15
Revenues								
Property Taxes	\$ 6,414,421	\$ 9,445,321	\$ 7,827,198	\$ 7,827,198	\$ 8,084,107	\$ 7,997,921	3.3%	2.2%
PILOT Revenues	\$ 133,831	\$ 145,945	\$ 140,617	\$ 137,671	\$ 152,500	\$ 152,500	10.8%	8.5%
Intergovernmental	919,284	872,927	1,083,956	1,069,628	941,481	1,015,534	-12.0%	-6.3%
Licenses and Permits	573,123	508,694	547,428	499,675	539,245	539,245	7.9%	-1.5%
Fines	518,088	481,798	458,613	572,235	631,530	631,530	10.4%	37.7%
Charges for Services	124,242	350,733	344,835	343,479	344,363	372,992	0.3%	8.2%
Other Revenues	278,214	306,243	286,150	249,577	265,910	265,910	6.5%	-7.1%
Other Financing Sources	44,021	12,842	81,974	33,000	86,500	28,000	162.1%	-65.8%
Total Revenues	9,005,224	12,124,503	10,770,771	10,732,463	11,045,636	11,003,632	2.9%	2.2%
Expenditures								
General Government	1,041,277	975,768	1,051,217	1,069,699	1,106,387	1,112,060	3.4%	5.8%
Public Safety	6,650,742	6,690,055	6,692,738	6,826,620	6,983,743	6,983,297	2.3%	4.3%
Public Works	2,153,527	2,386,095	2,513,455	2,542,521	2,639,290	2,653,847	3.8%	5.6%
Health	164,234	145,477	146,111	147,068	149,989	145,712	2.0%	-0.3%
Culture and Recreation	87,161	122,204	100,621	113,555	79,727	80,716	-29.8%	-19.8%
Other Financing Uses	87,344	153,237	51,476	33,000	86,500	28,000	162.1%	-45.6%
Total Expenditures	10,184,285	10,472,836	10,555,618	10,732,463	11,045,636	11,003,632	2.9%	4.2%
Net Change in Fund Balance	(1,179,061)	1,651,667	215,153	-	-	-		
Adjustment for Assessment Error	1,460,298	(1,460,298)	-	-	-	-		
Change in Fund Balance Excluding Error	281,237	191,369	215,153	-	-	-		
Beginning Fund Balance	4,973,462	5,633,813	7,285,480	7,285,480	7,467,633	7,467,633		
Less: Surplus Applied	-	-	(33,000)	(33,000)	(86,500)	(28,000)		
Ending Fund Balance	\$ 5,633,813	\$ 7,285,480	\$ 7,467,633	\$ 7,252,480	\$ 7,381,133	\$ 7,439,633		
Fund Balance Components:								
Committed for Health purposes (Tomasello)		115,768	-					
Assigned for Neighborhood Loan Program (net loans)		107,875	190,779		150,000			
Assigned for future retirement costs		30,662	86,729		86,729			
Estimated nonspendable - prepaids and long term receivables		1,650,450	1,914,000		1,500,000			
Estimated Unassigned		3,729,058	5,276,125		5,644,404			
Total Fund Balance - excluding assessment error		\$ 5,633,813	\$ 7,467,633		\$ 7,381,133			
Unassigned as a % of Revenues		30.76%	48.99%		51.10%			

2015 Budget

General Fund Summary
Revenue and Expenditure Compositions



2015 Budget

General Fund
Revenue Summary by Department

Department	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15
General Government								
1100 - Village Board	\$ 6,550,218	\$ 9,593,587	\$ 7,968,941	\$ 7,966,869	\$ 8,238,607	\$ 8,152,421	2.3%	2.3%
1410 - Village Manager	846,456	732,871	924,879	935,880	846,801	846,801	-9.5%	-8.4%
1420 - Clerk/Treasurer	46,951	35,685	37,516	36,315	37,585	37,585	3.5%	0.2%
1421- Elections	8,582	-	-	-	-	-	0.0%	0.0%
1510 - Finance	4,603	6,107	5,637	4,940	4,580	4,580	-7.3%	-18.8%
Total General Government	7,456,810	10,368,250	8,936,973	8,944,004	9,127,573	9,041,387	1.1%	1.2%
Public Safety / Other Protective Services								
2100 - Police	546,225	515,942	511,878	606,385	671,780	671,780	10.8%	31.2%
2400 - Planning and Development	363,846	312,136	355,274	301,500	338,800	338,800	12.4%	-4.6%
2900 - Other Public Safety	49,583	46,292	54,160	49,500	50,000	50,000	1.0%	-7.7%
Total Public Safety	959,654	874,370	921,312	957,385	1,060,580	1,060,580	10.8%	15.1%
3000's - Public Works								
3000's - Public Works	511,512	777,128	767,827	769,007	756,483	859,165	11.7%	11.9%
4000 - Health								
4000 - Health	14,754	14,320	41,197	14,567	14,500	14,500	-0.5%	-64.8%
5300 - Celebrations								
5300 - Celebrations	18,473	77,593	21,488	14,500	-	-	-100.0%	-100.0%
9000 - Other Financing Uses								
9000 - Other Financing Uses	44,021	12,842	81,974	33,000	86,500	28,000	-15.2%	-65.8%
Total Revenues	\$ 9,005,224	\$ 12,124,503	\$ 10,770,771	\$ 10,732,463	\$ 11,045,636	\$ 11,003,632	2.5%	2.2%

2015 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15
1100 - Village Board									
100-1100-41110	Property Taxes	\$ 7,874,719	\$ 9,445,321	\$ 7,827,198	\$ 7,827,198	\$ 8,084,107	\$ 7,997,921	3.3%	2.2%
100-1100-41110	Property Taxes - assessment error	(1,460,298)	-	-	-	-	-	0.0%	0.0%
100-1100-41300	PILOT - Water	97,423	109,369	106,969	101,271	117,500	117,500	16.0%	9.8%
100-1100-41310	PILOT - Parking	36,408	36,576	33,648	36,400	35,000	35,000	-3.8%	4.0%
100-1100-43430	Exempt Computer Aid	1,248	2,321	1,126	2,000	2,000	2,000	0.0%	77.6%
100-1100-43610	Payments For Municipal Services	718	-	-	-	-	-	0.0%	0.0%
Total 1100 - Village Board Revenues		6,550,218	9,593,587	7,968,941	7,966,869	8,238,607	8,152,421	3.4%	2.3%
1410 - Village Manager									
100-1410-43410	State Shared Revenue	254,016	254,304	254,455	253,502	253,605	253,605	0.0%	-0.3%
100-1410-43411	Expenditure Restraint	290,721	202,526	400,178	400,178	282,263	282,263	-29.5%	-29.5%
100-1410-44140	Cable Fees - Time Warner	136,899	128,450	111,018	137,000	115,000	115,000	-16.1%	3.6%
100-1410-44141	Cable Fees - AT&T	37,080	41,898	53,285	37,000	55,000	55,000	48.6%	3.2%
100-1410-48100	Interest Income	124,035	32,707	84,551	55,000	65,000	65,000	18.2%	-23.1%
100-1410-48101	Market to Market adjustments	-	-	(87,054)	-	-	-	0.0%	-100.0%
100-1410-48110	Interest on Loans/Advances	-	31,400	43,508	16,700	40,933	40,933	145.1%	-5.9%
100-1410-48120	Interest on Taxes	-	28,545	33,323	27,500	25,000	25,000	-9.1%	-25.0%
100-1410-48150	Insurance Dividend	-	11,301	12,953	7,000	8,000	8,000	14.3%	-38.2%
100-1410-48900	Miscellaneous Revenue	3,705	1,740	18,662	2,000	2,000	2,000	0.0%	-89.3%
Total 1410 - Village Manager Revenues		846,456	732,871	924,879	935,880	846,801	846,801	-9.5%	-8.4%
1420 - Clerk/Treasurer									
100-1420-44110	Liquor Licenses (Class)	29,570	14,070	13,668	12,500	13,250	13,250	6.0%	-3.1%
100-1420-44111	Operators Licenses	-	4,880	5,830	7,110	7,770	7,770	9.3%	33.3%
100-1420-44120	Village Licenses	4,387	4,266	5,283	4,340	4,500	4,500	3.7%	-14.8%
100-1420-44130	Weights and Measures	3,325	3,397	3,301	3,250	3,250	3,250	0.0%	-1.5%
100-1420-44200	Pet Licenses	5,937	4,964	5,271	5,400	5,400	5,400	0.0%	2.4%
100-1420-44201	Rebate MADACC	175	250	460	325	325	325	0.0%	-29.3%
100-1420-44210	Bicycle and Other Licenses	490	320	440	250	250	250	0.0%	-43.2%
100-1420-46900	Other Charges for Service	640	725	445	500	500	500	0.0%	12.4%
100-1420-48900	Miscellaneous Revenue	2,427	2,813	2,818	2,640	2,340	2,340	-11.4%	-17.0%
Total 1420 - Clerk/Treasurer Revenues		46,951	35,685	37,516	36,315	37,585	37,585	3.5%	0.2%

2015 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15
1421 - Elections									
100-1421-48900	Other Local Aids	8,582	-	-	-	-	-	0.0%	0.0%
Total 1421 - Elections Revenues		8,582	-	-	-	-	-	-	-
1510 - Finance									
100-1510-44900	Security Alarm Permits	\$ 2,160	\$ 3,360	\$ 3,180	\$ 2,940	\$ 2,580	\$ 2,580	-12.2%	-18.9%
100-1510-47400	Interdepartmental Charge Parking	-	-	-	-	-	-	0.0%	0.0%
100-1510-47410	Interdepartmental Charge Water	-	-	-	-	-	-	0.0%	0.0%
100-1510-47420	Interdepartmental Charge Sewer	-	-	-	-	-	-	0.0%	0.0%
100-1510-48300	Late Payment Penalty	1,404	1,270	885	1,000	1,000	1,000	0.0%	13.0%
100-1510-48900	Miscellaneous Revenue	1,039	1,477	1,572	1,000	1,000	1,000	0.0%	-36.4%
Total 1510 - Finance Revenues		4,603	6,107	5,637	4,940	4,580	4,580	-7.3%	-18.8%
2100 - Police									
100-2100-45110	Court Costs	45,478	38,885	44,654	41,500	55,000	55,000	32.5%	23.2%
100-2100-45120	Court Fines	90,739	96,559	88,695	130,000	125,000	125,000	-3.8%	40.9%
100-2100-45130	Court Terms	5,446	1,219	-	-	-	-	0.0%	0.0%
100-2100-45200	Parking Fines	349,458	318,235	299,869	367,885	420,000	420,000	14.2%	40.1%
100-2100-45210	Parking Ticket Fee	17,872	17,855	16,930	21,850	21,850	21,850	0.0%	29.1%
100-2100-45220	Vehicle Suspension Fee	9,095	9,045	8,465	11,000	9,680	9,680	-12.0%	14.4%
100-2100-46200	False Alarm Fees	3,969	3,400	4,003	3,000	2,750	2,750	-8.3%	-31.3%
100-2100-46210	Warrant Fees	-	-	-	-	-	-	0.0%	0.0%
100-2100-46390	Overnight Parking Permission	22,632	27,481	28,911	27,500	34,000	34,000	23.6%	17.6%
100-2100-47400	Interdepartmental Charge Parking	-	-	-	-	-	-	0.0%	0.0%
100-2100-48500	Donations	-	1,270	695	1,000	1,000	1,000	0.0%	43.9%
100-2100-48900	Miscellaneous Revenue	1,536	1,993	19,656	2,650	2,500	2,500	-5.7%	-87.3%
Total 2100 - Police Revenues		546,225	515,942	511,878	606,385	671,780	671,780	10.8%	31.2%

2015 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15
2400 - Planning and Development									
100-2400-44310	Building Permits	\$ 197,693	\$ 146,732	\$ 176,019	\$ 135,000	\$ 160,000	\$ 160,000	18.5%	-9.1%
100-2400-44320	Electrical Permits	55,682	51,750	55,461	58,000	65,000	65,000	12.1%	17.2%
100-2400-44330	Plumbing Permits	45,253	46,327	54,551	52,000	55,000	55,000	5.8%	0.8%
100-2400-44340	HVAC Permits	29,907	29,015	27,511	25,500	32,500	32,500	27.5%	18.1%
100-2400-44400	Code Compliance Fees	26,725	32,375	35,330	22,000	22,000	22,000	0.0%	-37.7%
100-2400-46105	Blueprints	856	352	703	500	500	500	0.0%	-28.9%
100-2400-48900	Miscellaneous Revenue	7,730	5,585	5,699	8,500	3,800	3,800	-55.3%	-33.3%
Total 2400 - Planning and Development Revenues		363,846	312,136	355,274	301,500	338,800	338,800	12.4%	-4.6%
2900 - Other Public Safety									
100-2900-43420	Fire Insurance	49,583	46,292	54,160	49,500	50,000	50,000	1.0%	-7.7%
3000 - Public Works									
100-3100-43290	Other Federal Grants	-	-	-	-	-	-	0.0%	0.0%
100-3100-43530	State Transportation Aids	301,973	344,035	361,342	361,448	347,613	421,666	-3.8%	16.7%
100-3100-43540	Recycling Grant	52,813	52,884	52,825	52,762	52,819	52,819	0.1%	0.0%
100-3100-46420	Recycling Rebate	45,724	47,380	48,815	54,000	45,000	45,000	-16.7%	-7.8%
100-3100-46430	Special Collection Fees	6,421	12,880	12,602	7,500	12,000	12,000	60.0%	-4.8%
100-3100-46431	Disposal Fee	2,770	4,557	4,591	2,500	2,500	2,500	0.0%	-45.5%
100-3100-46432	Additional Kart Service	2,554	504	504	1,500	-	-	-100.0%	-100.0%
100-3100-46433	Kart Sales	4,815	9,309	9,210	5,200	5,200	5,200	0.0%	-43.5%
100-3100-46434	Snow Removal Charges	-	416	1,975	-	-	-	0.0%	-100.0%
100-3100-46435	Delq Prop Maint	-	2,054	320	-	-	-	-	-
100-3100-46436	Damages To Property	-	2,282	4,846	-	-	-	-	-
100-3100-47300	Charges for Service - School	-	13,070	9,269	12,341	14,669	12,588	18.9%	35.8%
100-3100-47310	Charges for Service - Whitefish Bay	2,500	200,763	191,985	195,000	191,298	222,008	-1.9%	15.6%
100-3100-47330	Charges for Service - NSFD	-	8,243	8,347	6,000	8,668	8,668	44.5%	3.8%
100-3100-47440	Equipment Rental Water	24,331	8,397	9,854	20,358	20,358	20,358	0.0%	106.6%
100-3100-47450	Equipment Rental Sewer	29,168	19,865	10,526	20,358	20,358	20,358	0.0%	93.4%
100-3100-48200	Rental Income	26,000	27,040	28,121	27,040	30,000	30,000	10.9%	6.7%
100-3100-48900	Miscellaneous Revenue	12,443	23,449	12,695	3,000	6,000	6,000	100.0%	-52.7%
Total 3000 - Public Works Revenues		511,512	777,128	767,827	769,007	756,483	859,165	-1.6%	11.9%

2015 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15
4000 - Health									
100-4000-46500	Health Fees	-	-	-	-	-	-	0.0%	0.0%
100-4000-47310	Charges for Service - Whitefish Bay	-	-	-	-	-	-	0.0%	0.0%
100-4000-48900	Miscellaneous Revenue	14,754	14,320	41,197	14,567	14,500	14,500	-0.5%	-64.8%
100-4000-48500	Grants/Donations	-	-	-	-	-	-	0.0%	0.0%
Total 4000 - Health Revenues		14,754	14,320	41,197	14,567	14,500	14,500	-0.5%	-64.8%
5300 - Village Celebrations									
100-5300-48500	Donations	18,473	22,004	21,488	14,500	-	-	-100%	-100%
100-5300-48530	Public Art Donations	-	55,589	-	-	-	-	0.0%	0.0%
Total 5300 - Village Celebrations Revenues		18,473	77,593	21,488	14,500	-	-	-100.0%	-100.0%
9000 - Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	44,021	12,842	48,974	-	-	-	0.0%	-100.0%
100-9000-49200	Transfers from Special Rev.	-	-	-	-	-	-	0.0%	0.0%
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	0.0%	0.0%
100-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	0.0%
100-9000-49900	Surplus Applied	-	-	33,000	33,000	86,500	28,000	162.1%	-15.2%
Total 9000 - Other Financing Sources		44,021	12,842	81,974	33,000	86,500	28,000	162.1%	-65.8%
Total Revenues		\$ 9,005,224	\$ 12,124,503	\$ 10,770,771	\$ 10,732,463	\$ 11,045,636	\$ 11,003,632	2.9%	2.2%

2015 Budget

General Fund
Expenditure Summary by Object

Object	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	% of 2015 Budget
Salaries and Wages	\$ 3,639,601	\$ 3,763,922	\$ 3,915,028	\$ 4,003,860	\$ 4,083,217	\$ 4,100,875	2.4%	4.7%	37.3%
Fringe Benefits	1,882,920	1,811,308	1,696,745	1,861,878	1,862,129	1,901,154	2.1%	12.0%	17.3%
Other Governments	2,794,177	2,734,978	2,776,793	2,778,255	2,876,190	2,850,072	2.6%	2.6%	25.9%
Contractual Payments	513,110	763,340	788,062	804,479	883,257	887,223	10.3%	12.6%	8.1%
Supplies & Office	135,353	118,125	126,026	146,437	126,966	129,466	-11.6%	2.7%	1.2%
Supplies - Maintenance	185,695	211,503	211,624	204,425	221,391	223,191	9.2%	5.5%	2.0%
Supplies - Vehicle	179,323	187,306	233,626	186,001	174,899	174,899	-6.0%	-25.1%	1.6%
Utilities	205,094	181,079	215,624	182,230	219,177	219,177	20.3%	1.6%	2.0%
Professional Fees	174,778	176,134	188,230	172,700	191,950	191,950	11.1%	2.0%	1.7%
Insurance	287,997	278,674	297,744	304,378	294,185	271,850	-10.7%	-8.7%	2.5%
Programming	98,893	93,230	54,640	54,820	25,775	25,775	-53.0%	-52.8%	0.2%
Other Financing Uses	87,344	153,237	51,476	33,000	86,500	28,000	-15.2%	-45.6%	0.3%
Total Expenditures	\$ 10,184,285	\$ 10,472,836	\$ 10,555,618	\$ 10,732,463	\$ 11,045,636	\$ 11,003,632	2.5%	4.2%	100.0%

2015 Budget

General Fund Expenditure Summary by Department

Department	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15
General Government								
1100 - Village Board	\$ 18,967	\$ 35,484	\$ 29,836	\$ 21,947	\$ 16,734	\$ 19,234	-12.4%	-35.5%
1200 - Municipal Court	89,020	86,962	97,002	96,883	99,933	100,663	3.9%	3.8%
1410 - Village Manager	224,500	231,896	229,233	259,273	280,037	279,819	7.9%	22.1%
1420 - Clerk/Treasurer	258,481	204,001	202,404	210,724	215,793	217,083	3.0%	7.3%
1421 - Elections	-	11,021	30,386	43,570	17,381	17,381	-60.1%	-42.8%
1430 - Customer Service	120,385	113,769	118,421	120,644	122,058	122,686	1.7%	3.6%
1510 - Finance	131,715	128,140	152,835	149,019	148,999	149,742	0.5%	-2.0%
1900 - Other General Admin	173,164	147,429	168,634	167,639	183,501	183,501	9.5%	8.8%
7100 - Village Hall Shared	25,045	17,066	22,466	-	21,951	21,951	0.0%	-2.3%
Total General Government	1,041,277	975,768	1,051,217	1,069,699	1,106,387	1,112,060	4.0%	5.8%
2000's Public Safety / Other Protective Services								
2100 - Police	3,530,551	3,625,994	3,574,233	3,686,564	3,738,318	3,740,051	1.5%	4.6%
2400 - Planning and Development	352,253	359,805	373,301	394,838	402,242	421,904	6.9%	13.0%
2900 - Other Public Safety	2,767,938	2,704,256	2,745,204	2,745,218	2,843,183	2,821,342	2.8%	2.8%
Total Public Safety	6,650,742	6,690,055	6,692,738	6,826,620	6,983,743	6,983,297	2.3%	4.3%
3000's - Public Works								
3100 - Administration	620,642	290,508	310,135	352,636	343,176	340,938	-3.3%	9.9%
3230 - Building Maintenance	143,028	212,563	254,207	210,262	209,903	211,362	0.5%	-16.9%
3300 - Municipal Garage	268,568	291,594	345,986	290,974	322,181	321,825	10.6%	-7.0%
3410 - Street and Alley	34,869	78,102	108,431	96,465	68,918	69,404	-28.1%	-36.0%
3420 - Street Sweeping	18,844	5,604	6,581	15,764	16,419	16,550	5.0%	151.5%
3430 - Street Lighting	169,521	145,843	112,843	169,276	182,577	183,352	8.3%	62.5%
3440 - Traffic Devices	31,175	16,156	16,412	25,005	23,159	23,192	-7.3%	41.3%
3450 - Signage	18,042	21,366	8,470	22,188	22,280	22,415	1.0%	164.6%
3460 - Winter Maintenance	57,923	154,636	115,354	139,593	163,159	165,460	18.5%	43.4%
3510 - Refuse Disposal	279,571	498,657	496,996	534,161	528,055	535,121	0.2%	7.7%
3520 - Recycling	154,084	173,361	179,543	178,550	170,464	170,464	-4.5%	-5.1%
3530 - Yard Waste Leaf Collection	75,899	123,856	149,104	116,461	138,409	142,168	22.1%	-4.7%
3610 - Forestry	159,505	226,530	225,120	199,058	255,407	256,406	28.8%	13.9%
3620 - Parks and Beautification	121,856	147,319	184,273	192,128	195,183	195,190	1.6%	5.9%
Total Public Works	2,153,527	2,386,095	2,513,455	2,542,521	2,639,290	2,653,847	4.4%	5.6%

2015 Budget

General Fund
Expenditure Summary by Department

Department	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15
4000 - Health	164,234	145,477	146,111	147,068	149,989	145,712	-0.9%	-0.3%
Culture and Recreation								
5140 - Village Center	6,561	5,953	6,536	8,336	8,213	8,213	-1.5%	25.7%
5200 - Beach	24,042	25,823	43,801	59,757	53,525	53,467	-10.5%	22.1%
5300 - Village Celebrations	56,558	90,428	50,284	45,462	17,989	19,036	-58.1%	-62.1%
Total Culture and Recreation	87,161	122,204	100,621	113,555	79,727	80,716	-28.9%	-19.8%
9000 - Other Financing Uses	87,344	153,237	51,476	33,000	86,500	28,000	-15.2%	-45.6%
Total Expenditures	\$ 10,184,285	\$ 10,472,836	\$ 10,555,618	\$ 10,732,463	\$ 11,045,636	\$ 11,003,632	2.5%	4.2%

2015 Budget

General Fund Village Board - 1100



Department Description

The Village Board of Trustees is an elected governmental body, made up of one elected Village President and six elected Village Trustees. Each member of the Board is elected to serve a three year term. Every year, two Trustee seats are up for re-election. Every three years the Village President seat is up for re-election. Elections are at-large and nonpartisan. The Board is responsible for appointing the Village Manager, who serves as the chief administrative officer in the Village and oversees the day-to-day operations. The Village Board is responsible to the residents of the Village of Shorewood for the provision of municipal services. To assist and provide recommendations to the Board, citizens are appointed to serve on various standing committees of the Board.

Services

- Adopt the annual budget, levy taxes, and appropriate monies for the operation of the Village;
- Adopt policies and strategic planning documents for Village operations;
- Adopt ordinances and resolutions;
- Adopt Village goals and objectives;
- Appoint and evaluate the performance of the Village Manager;
- Approve contracts for Village services and products;
- Appoint board, commission and committee members and statutory employees;
- Chair and serve on Village committees.

Budget Impact

- No funds were budgeted for Surveys/Studies & Plans in 2015.

2015 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2012 Actual	2013 Actual	2014 YTD 9/30	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues											
100-1100-41110	Property Taxes	\$ 7,874,719	\$ 9,445,321	\$ 7,827,198	\$ 7,827,198	\$ 7,827,198	\$ 8,084,107	\$ 7,997,921	3.3%	2.2%	Taxes
100-1100-41110	Property Taxes - assessment error	(1,460,298)	-	-	-	-	-	-	0.0%	0.0%	Taxes
100-1100-41300	PILOT - Water	97,423	109,369	-	106,969	101,271	117,500	117,500	16.0%	9.8%	Taxes
100-1100-41310	PILOT - Parking	36,408	36,576	-	33,648	36,400	35,000	35,000	-3.8%	4.0%	Taxes
100-1100-43430	Exempt Computer Aid	1,248	2,321	1,126	1,126	2,000	2,000	2,000	0.0%	77.6%	Intergov't
100-1100-43610	Payments For Municipal Services	718	-	-	-	-	-	-	0.0%	0.0%	Intergov't
Total Village Board Revenues		\$ 6,550,218	\$ 9,593,587	\$ 7,828,324	\$ 7,968,941	\$ 7,966,869	\$ 8,238,607	\$ 8,152,421	3.4%	2.3%	
Expenditures											
100-1100-51100	Salaries and Wages	\$ 7,329	\$ 7,108	\$ 5,278	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	0.0%	Salaries
100-1100-51310	Social Security and Medicare	558	546	403	558	558	558	558	0.0%	0.0%	Fringe
100-1100-51900	Professional Education	-	450	330	1,360	750	750	750	0.0%	-44.9%	Fringe
100-1100-52920	Surveys/Studies & Plans	-	15,403	5,500	5,500	-	-	-	0.0%	-100.0%	Professional
100-1100-53100	Office Supplies	240	185	60	95	300	300	300	0.0%	215.8%	Supplies & Office
100-1100-53101	Shared Office Costs (EE Based)	828	729	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-1100-53140	Publications & Communications	4,302	5,543	7,260	8,982	7,750	2,500	5,000	-67.7%	-44.3%	Supplies & Office
100-1100-53200	Memberships & Subscriptions	4,849	5,167	5,738	5,738	4,706	4,706	4,706	0.0%	-18.0%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	722	217	155	170	450	450	450	0.0%	164.7%	Supplies & Office
100-1100-55100	Liability & Property Insurance	106	105	98	98	100	135	135	35.0%	37.8%	Insurance
100-1100-55110	Workers Comp	33	31	35	35	33	35	35	6.1%	0.0%	Insurance
Total Village Board Expenditures		\$ 18,967	\$ 35,484	\$ 24,857	\$ 29,836	\$ 21,947	\$ 16,734	\$ 19,234	-23.8%	-35.5%	

2015 Budget
Expenditure Request Detail - Village Board

100-1100-53100	Office supplies	
Binders, new envelopes and replacement supplies		\$ 300
Total for account		<u>300</u>
100-1100-53140	Communications/publications	
General communications (mailing/printing)		1,000
Legal notices and publications		1,500
Public relations/contracted writing		-
Total for account		<u>2,500</u>
100-1100-53200	Memberships & subscriptions	
Wisconsin Municipal League Membership		4,206
Public Policy Forum Membership		500
Total for account		<u>4,706</u>
100-1100-51900	Professional education	
Economic development		250
League of Wisconsin Municipalities convention		500
Total for account		<u>750</u>
100-1100-52920	Surveys/studies and plans	
Village-wide survey		-
Total for account		<u>-</u>
100-1100-53900	Miscellaneous expenses	
Board lunches/dinners		300
Intergovernmental Cooperative Council (ICC)		150
Total for account		<u>450</u>



Department Description

The Shorewood Municipal Court has jurisdiction over alleged infractions of the Shorewood Municipal Code. These non-criminal violations are punishable by forfeiture in a presumptive amount set by the State of Wisconsin, or the Shorewood Village Board. Infractions include traffic and parking citations and other non-criminal code violations occurring in Shorewood. It is the mission of the Shorewood Municipal Court to administer justice under the authority of the judicial branch of government interpreting the law fairly, impartially, and effectively, for all citizens.

Services

- Schedule all court appearances;
- Maintain separate files and court appearances for juveniles;
- Submit court dispositions on fingerprint cards to the Criminal Investigative Bureau (CIB);
- Submit court dispositions on driving complaints to Department of Transportation (DOT);
- Prepare case files for Village Attorneys;
- Prepare appeals to Circuit Court;
- Answer questions (in person and via telephone) from the public, defendants and attorneys regarding court appearances, monies owed and general court procedures;
- If warranted, send defendants to the house of corrections, if ordered by the judge;
- Suspend and un-suspend driver's licenses through DOT;
- Apply payments efficiently and with accuracy;
- Maintain records- paper and electronic.

Budget Impact

- Continue to look for ways to decrease the budget while handling a larger case load.
- Postage allocation up over 100%

2015 Budget

General Fund Municipal Court - 1200



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Continue to operate under budget
- Provide full court service while operating at 1 FTE

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Able to assist residents in court on a one-to-one basis
- Able to return telephone calls in a timely manner

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- New clerk mentor to Milwaukee County Municipal Court clerks
- Elected Secretary/Treasurer of the Wisconsin Municipal Court Clerks Association
- Secretary to Milwaukee County Municipal Court Clerks.

Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Certify debts with the Department of Revenue
- Look at options to incarceration at the House of Corrections

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Update the website
- Return telephone calls within 24 hours

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Assist the Police Department in collection of unpaid finds
- Add new information to the website

2015 Budget

General Fund Revenues and Expenditures
Municipal Court - 1200

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Expenditures										
100-1200-51100	Salaries and Wages	\$ 49,324	\$ 49,934	\$ 51,381	\$ 50,586	\$ 51,251	\$ 51,251	1.3%	-0.3%	Salaries
100-1200-51200	Overtime Wages	1,617	-	3,683	2,152	3,197	3,197	48.6%	-13.2%	Salaries
100-1200-51300	Health Insurance	22,059	20,647	24,259	23,464	24,457	25,344	4.2%	4.5%	Fringe
100-1200-51305	Dental Insurance	924	840	867	840	840	840	0.0%	-3.1%	Fringe
100-1200-51310	Social Security and Medicare	3,569	3,523	3,835	4,111	4,165	4,165	1.3%	8.6%	Fringe
100-1200-51315	Wisconsin Retirement System	2,788	3,002	3,688	3,405	3,357	3,357	-1.4%	-9.0%	Fringe
100-1200-51320	Life Insurance	96	83	80	88	90	90	2.3%	12.5%	Fringe
100-1200-51325	Flexible Benefit Contribution	-	(15)	33	110	141	141	28.2%	327.3%	Fringe
100-1200-51900	Professional Education	1,357	1,015	1,638	1,855	1,800	1,800	-3.0%	9.9%	Fringe
100-1200-52300	Other Intergov'tal pymts	235	-	-	1,100	550	550	-50.0%	0.0%	Contractual
100-1200-52910	Software Purch/Maint	3,978	4,540	4,676	5,176	5,074	5,074	-2.0%	8.5%	Contractual
100-1200-52990	Other Service Contracts & Fees	80	-	90	300	200	200	-33.3%	122.2%	Contractual
100-1200-53100	Office Supplies	975	637	676	1,025	960	960	-6.3%	42.0%	Supplies & Office
100-1200-53101	Shared Office Costs (EE Based)	276	303	400	823	856	856	4.0%	114.0%	Supplies & Office
100-1200-53131	Shared Postage Costs (Allocated)	978	1,711	921	1,082	2,112	2,112	95.2%	129.3%	Supplies & Office
100-1200-53200	Memberships & Subscriptions	140	140	140	140	150	150	7.1%	7.1%	Supplies & Office
100-1200-55100	Liability & Property Insurance	372	360	362	374	441	441	17.9%	21.8%	Insurance
100-1200-55110	Workers Comp	252	242	273	252	292	135	15.9%	-50.5%	Insurance
Total Municipal Court Expenditures		\$ 89,020	\$ 86,962	\$ 97,002	\$ 96,883	\$ 99,933	\$ 100,663	3.1%	3.8%	

2015 Budget
Expenditure Request Detail - Municipal Court

100-1200-53100	Office supplies		100-1200-52300	Intergovernmental contracts/pymts	
	Stipulation and order forms (1500 ct box)	\$ 270		Commitment - House of Correction	\$ 550
	Court letterhead (500 ct box) 2 boxes	85		Total for account	550
	Court letterhead envelopes	180			
	Pens, post-It notes, staples and other misc office	425	100-1200-53101	Shared office costs (EE based)	
	Total for account	960		Shared paper allocation 1 box per month	408
				Shared allocation for computer virus updates and fees	174
100-1200-52910	Software contracts/maint/purchases			Shared telephone	274
	TIPSS annual support fees	5,074		Total for account	856
	Software support- add ons - recorder for trials	-			
	Total for account	5,074			
	Professional education				
100-1200-51900					
	Professional Judicial Education Cert. Prog (3 days) - Court Clerk	600			
	Annual TIPSS user group seminar	150			
	Annual Continuing Judicial Education - Judge	650			
	Annual Judicial education seminar (3 days) - Judge	400			
	Total for account	1,800			
	Other service contracts & fees				
100-1200-52990					
	Sign language @ \$1.45 / minute	100			
	English - limited @\$1.75 / 30 minutes	100			
	Total for account	200			



Department Description

The mission of the Village Manager's Office is to exercise leadership in planning, coordinating, staffing, developing and controlling the activities of all municipal functions to accomplish Village goals and policies as determined by the Village President and Board of Trustees. The Village Manager assists the Board by facilitating the establishment of goals and proposing alternative strategies for their accomplishment. The Village Manager directs the use of human and fiscal resources toward accomplishment of Village goals and appraises the Board of Trustees regarding results.

Services

- Direct the preparation of the annual budget and capital improvement plan;
- Oversees preparation of the Village Board agenda;
- Provides professional staff services to the Village Board and committee meetings;
- Serves as Personnel Director responsible for negotiation and administration of collectively bargained labor agreements; approves hiring of non-sworn personnel; recommends the appointment of department heads to the Village Board;
- Prepares information, newsletters, web page, letters, memos, and press releases as Public Information Officer;
- Responsible for all general operations of the Village;
- Conducts annual evaluation of department heads;
- Carries out policy directives of the Village Board;
- Establishes administrative policies and procedures for the conduct of Village operations;
- Conducts regular staff meetings and coordinates training opportunities for staff;
- Represents the Village in intergovernmental matters at the federal, state and county level;
- Conducts and oversees efforts to promote overall economic development and Central District revitalization;
- Facilitates the implementation of the Vision 2015 Plan and other planning documents;
- Applies for grants to fund various projects within the Village;
- Advising the Village Board on present and future financial, personnel and program needs.

2015 Budget

General Fund Village Manager - 1410



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Completed energy audit
- Evaluated water source alternatives
- Began training for Baldrige award criteria
- Began LEAN process training for all department directors and additional staff
- Continued annual update of the Village's Long-Range Financial Plan which won an award from the Public Policy Forum

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Implementation of a new Village website
- Assisted in the facilitation of a community wide Vision Plan
- Aided in the development of and update to the Central District Master Plan
- Developed a Comprehensive Management Plan for the implementation of the Village of Shorewood Vision Plan 2025.
- Facilitated the development process for three (3) potential development projects; Roundy's; Harbor Senior Development; Sherman & Associates Riverside Apartments

Vision Plan (F) - Protect and enhance our environment.

- Received grant offer from the DNR for Milwaukee River Bluff Stewardship Program
- Received Transportation Alternative Program Grant from the Department of Transportation to use in cross-community bike share program
- Developed alternative sanitary and combined sanitary sewer plans in cooperation with MMSD and the City of Milwaukee

2015 Budget

General Fund Village Manager - 1410



Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Evaluate joint services within Shorewood and the North Shore Communities including Shorewood School District.
- Use LEAN processes to improve existing practices.
- Finalize south eastern combined sewer study.
- Finalize North Shore alternative water study.

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Continue to encourage block parties, neighborhood associations, neighborhood team-based competitions, etc.
- Actively promote use of Village resources such as the Library, Fitness Center, Recreation programs, etc.
- Implement plan for development of parking lot at Edgewood and Oakland.
- Provide support to the Design Review Board in their efforts to establish goals, objectives and policies

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Continued transparency by increasing the use of social media outlets by the entire organization.
- Establish work plan for Management Strategic Plan in order to implement the Vision 2025 Plan.
- Support ongoing efforts by the Business Improvement District (BID).
- Established revised self-evaluation system.
- Develop a program to support and award innovation.

Vision Plan (F) - Protect and enhance our environment.

- Be entirely paperless for board and committee packets.
- Continued promotion of public transportation, low-emission vehicles, ride-sharing and bike sharing.
- Continued support of the Village Employment Wellness Program.
- Implement additional projects identified in the Village Sustainability Plan.

2015 Budget

General Fund
Village Manager - 1410



Performance Measurements

Measurements	2013 Actual	2014 Jan.-June	Target
Manager's Memo Subscribers	1108	1231	1400
Manager's Memo Avg. open Percentage	48.00%	48.00%	54.00%
Facebook Likes	1097	1213	1500
Twitter Followers	588	630	700
Website Visits	127,393	99,288	150,000

Budget Impact

- The Manager's Office has requested to upgrade the Special Project Coordinator position to an Assistant Village Manager for communications and human resource purposes. The 2014 budget reflect the impact of the Special Project Coordinator position which was vacated in early June 2014. The table below highlights the proposed impact of the new position in 2015 based on a \$68,000 per year salary. It should be noted that the proposed salary range for this position is \$65,000-\$75,000.

	Wages	Benefits	Total
2015-Assistant Village Manager	\$68,000	\$35,776	\$103,776
2014-Special Projects Coordinator	\$43,846	\$15,331	\$59,177
Change	\$24,154	\$20,445	\$44,599

- New Neighbors Program was moved from Manager's Office to Marketing.
- Employee Awards and Recognitions has been moved from Celebrations to Manager's Office

2015 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-1410-43410	State Shared Revenue	\$ 254,016	\$ 254,304	\$ 254,455	\$ 253,502	\$ 253,605	\$ 253,605	0.0%	-0.3%	Intergov't
100-1410-43411	Expenditure Restraint	290,721	202,526	400,178	400,178	282,263	282,263	-29.5%	-29.5%	Intergov't
100-1410-44140	Cable Fees - Time Warner	136,899	128,450	111,018	137,000	115,000	115,000	-16.1%	3.6%	Licenses
100-1410-44141	Cable Fees - AT&T	37,080	41,898	53,285	37,000	55,000	55,000	48.6%	3.2%	Licenses
100-1410-48100	Interest Income	124,035	32,707	84,551	55,000	65,000	65,000	18.2%	-23.1%	Other Rev
100-1410-48101	Market to Market adjustments	-	-	(87,054)	-	-	-	0.0%	-100.0%	Other Rev
100-1410-48110	Interest on Loans/Advances	-	31,400	43,508	16,700	40,933	40,933	145.1%	-5.9%	Other Rev
100-1410-48120	Interest on Taxes	-	28,545	33,323	27,500	25,000	25,000	-9.1%	-25.0%	Other Rev
100-1410-48150	Insurance Dividend	-	11,301	12,953	7,000	8,000	8,000	14.3%	-38.2%	Other Rev
100-1410-48900	Miscellaneous Revenue	3,705	1,740	18,662	2,000	2,000	2,000	0.0%	-89.3%	Other Rev
Total Village Manager Revenues		\$ 846,456	\$ 732,871	\$ 924,879	\$ 935,880	\$ 846,801	\$ 846,801	-9.5%	-8.4%	
Expenditures										
100-1410-51100	Salaries and Wages	\$ 96,758	\$ 98,608	\$ 93,211	\$ 99,967	\$ 114,383	\$ 114,383	14.4%	22.7%	Salaries
100-1410-51140	Auto Allowance	1,500	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-1410-51300	Health Insurance	19,272	19,046	19,027	21,495	31,182	32,313	45.1%	69.8%	Fringe
100-1410-51305	Dental Insurance	259	274	114	277	462	462	66.8%	305.3%	Fringe
100-1410-51310	Social Security and Medicare	6,874	7,360	6,963	7,648	8,750	8,750	14.4%	25.7%	Fringe
100-1410-51315	Wisconsin Retirement System	5,882	6,549	6,042	6,998	7,778	7,778	11.1%	28.7%	Fringe
100-1410-51320	Life Insurance	268	334	427	463	522	522	12.7%	22.2%	Fringe
100-1410-51325	Flexible Benefit Contribution	717	781	1,034	689	789	789	14.5%	-23.7%	Fringe
100-1410-51900	Professional Education	6,587	9,155	7,822	11,800	11,500	11,500	-2.5%	47.0%	Fringe
100-1410-52140	Professional Fees Technology	22,520	22,520	20,593	27,743	25,868	25,868	-6.8%	25.6%	Contractual
100-1410-52900	Cleaning and Pest Control	14,316	14,316	16,380	16,000	16,871	16,871	5.4%	3.0%	Contractual
100-1410-52910	Software Purch/Maint	35	432	460	510	510	510	0.0%	10.9%	Contractual
100-1410-52990	Other Service Contracts & Fees	-	-	-	500	500	500	0.0%	0.0%	Contractual
100-1410-53100	Office Supplies	1,545	1,527	1,228	1,770	1,770	1,770	0.0%	44.1%	Supplies & Office
100-1410-53101	Shared Office Costs (EE Based)	1,904	1,618	2,095	1,697	1,898	1,898	11.8%	-9.4%	Supplies & Office
100-1410-53121	Shared Copy Costs (Allocated)	1,023	720	1,229	503	521	521	3.6%	-57.6%	Supplies & Office
100-1410-53131	Shared Postage Costs (Allocated)	1,032	623	985	1,622	1,117	1,117	-31.1%	13.4%	Supplies & Office
100-1410-53200	Memberships & Subscriptions	2,718	2,421	2,690	2,460	2,460	2,460	0.0%	-8.6%	Supplies & Office
100-1410-53990	Contingency	1,200	1,198	572	2,500	2,500	2,500	0.0%	337.1%	Supplies & Office
100-1410-54000	Programming	-	1,540	7,030	8,000	3,000	3,000	-62.5%	-57.3%	Programming
100-1410-54100	Sustainability/Conservation	3,182	2,379	1,396	2,000	2,000	1,000	0.0%	-28.4%	Programming
100-1410-54130	Awards / Recognitions	-	-	-	-	5,000	5,000	0.0%	0.0%	Programming
100-1410-55100	Liability & Property Insurance	52,120	53,852	54,238	57,959	55,889	55,889	-3.6%	3.0%	Insurance
100-1410-55110	Workers Comp	505	470	532	499	652	303	30.7%	-43.0%	Insurance
100-1410-57900	Expenditure Charged to Others	(15,717)	(15,327)	(16,335)	(15,327)	(17,385)	(17,385)	13.4%	6.4%	Supplies & Office
Total Village Manager Expenditures		\$ 224,500	\$ 231,896	\$ 229,233	\$ 259,273	\$ 280,037	\$ 279,819	8.0%	22.1%	

2015 Budget

Expenditure Request Detail - Village Manager's Office

100-1410-53100	Office supplies		100-1410-51900	Professional education	
	Cellular phone	\$ 960		ICMA/WCMA Or Equivalent - Swartz	\$ 3,500
	Toner for printers \$80 per	160		ICMA / WCMA - Assistant Manager	2,500
	Computer supplies - monitor replacement, mouse, upgrade	350		Sustainability/Misc. seminars	250
	Misc office (tabs, cassettes, batteries, etc)	300		Ehler's/Economic Development	250
	Total for account	1,770		Customer Service Training - M. Whacker/Others	1,000
				360 Evaluation/Training	-
100-1410-57200	Shared copy costs (allocated)			Other-Human Resource, Technology related	1,500
	Shared allocation for copier use	521		Management Strategic Planning/Lean	2,500
	Estimate for color copies (.105 cents per copy)	-			-
	Total for account	521		Total for account	11,500
100-1410-53200	Memberships & subscriptions		100-1410-54100	Sustainability/conservation	
	Milwaukee Business Journal	125		Conservation and education	1,000
	Other resource journal/information	275		Plan review/professional energy evaluation services	-
	International City/County Management Association (ICMA)	1,000		Total for account	1,000
	Shorewood Men's Club	50			
	NPELRA Swartz	160	100-1410-54000	Programming	
	Wisconsin City/County Management Association (WCMA) - Swartz, Assistant Manager	250		Resident Mediation	1,000
	Milwaukee Area Municipal Employers Association (MAME)	100		Employee Wellness program	2,000
	MRA	500		Total for account	3,000
	Total for account	2,460	100-1410-52990	Other service contracts & fees	
				EAP Program	500
100-1410-53101	Shared office costs (EE based)			Total for account	500
	Shared allocation for computer virus updates and fees	348			
	Shared allocation for paper, envelopes, etc	727			
	Shared allocation for telephone	823			
	Total for account	1,898			
100-1410-52910	Software contracts/maint/purchases				
	Manager's Memo e-newsletter and archive hosting	510			
	Total for account	510			

2015 Budget

General Fund

Clerk/Treasurer's Office and Elections – 1420/1421



Department Description

The office of the Clerk/Treasurer has dual missions. The mission of the Clerk's office is to fulfill the statutory requirements of election administration; legal notice dissemination; license and permit issuance; and the preparation and preservation of all official minutes, documents and records of the Village. The mission of the Treasurer is to maintain the fiscal integrity of the Village through tax preparation and collection, and maintenance of the financial records of the Village. The major responsibilities of the Clerk/Treasurer's Office are described below.

Elections

Election administration incorporates funding, staffing, election inspector training, and adherence to all election laws of the State of Wisconsin and the Federal government.

Licensing and Permits

The Clerk collects information from applicants; sends yearly renewal packets to current license and permit holders; conducts background checks where applicable; provides the Village Board with information to make informed decisions when acting upon license applications; creates and issues licenses.

Document Imaging System

The document imaging system is a process for the Village, in which all contracts, minutes, ordinances and resolutions are scanned into the system for easy retrieval. Easements and Deeds will be added as time permits.

Tax Preparation

The Clerk/Treasurer's Office calculates, processes, and mails all real estate and personal property tax bills. Reminder notices are sent after each installment due date when payment has not been received. Account settlements are made with the overlapping taxing units in January, February, April, June and August of each year.

Services

- Generate tax bills for the annual levy. This process includes calculation of individual bills, mailing of delinquent notices and account settlements with the overlapping taxing units;
- Process vendor payments;
- Process bi-weekly payroll. This includes benefit administration and verification of employee pay in accordance with applicable contract or employee handbook regulations;
- Prepare and maintain Village records, to include the document imaging process;
- Respond to informational requests from the general public, including open records requests according to Statutes;

2015 Budget

General Fund Clerk/Treasurer's Office and Elections – 1420/1421



-
- Administer elections and coordinate all poll workers, polling locations;
 - Prepare and publish legal notices to the public;
 - Issue licenses and permits;
 - Act as secretary to the Village Board, Board of Appeals and Board of Review. Prepare and maintain minutes of meetings.

Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Completed installation of Business License program to monitor and issue all types of business licenses;
- Continuing education for Clerk/Treasurer to obtain Treasurer certification;
- Continuing education for Deputy Clerk/Treasurer with local and State payroll agencies;
- Began conversion process of assessment data with new assessment company.

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Continue to work with Milwaukee County to develop uniform voting equipment while reducing programming costs;
- Worked with the State to implement new election laws;
- Completed Lean process of Alcohol Beverage Licensing;
- Began Lean process for Payroll

Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Complete conversion process of assessment data with new assessment company;
- Provide continuing education and training for Deputy Clerk as it pertains to payroll processing and benefit administration;
- Enter into Intergovernmental Agreement with Milwaukee County and the City of Milwaukee for election programming costs and uniform voting equipment;
- Research possibility of entering into an intergovernmental agreement with Milwaukee County Treasurer for five years of support for tax software maintenance.

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Complete mapping process in Statewide Voter Registration System;
- Complete implementation of new website page for Clerk, Treasurer, Assessor, and various Boards, Committees and Commissions.

2015 Budget

General Fund Clerk/Treasurer's Office and Elections – 1420/1421



Measurements and Indicators

Measurements	2011 Actual	2012 Actual	2013 Actual	YTD 2014
Elections administered	4	6	2	3
Absentee ballots votes for all elections	3,414	3,741	809	1,040
Total Registered voters for all elections	39,654	60,020	21,445	28,955
Voter turnout for all elections	17,982	28,022	4,819	7,107
Voter turnout as a % of registered voters	45.3%	46.7%	22.5%	24.5%
Number of new committee volunteer applications		4	23	26
# of Committee Vacancies		3	4	3

Budget Impact

Revenues

100-1420-44110 Liquor Licenses – Additional Licenses issued to establishments.

100-1420-44111 Operator's Licenses – Additional Operators licenses issued with the increase in establishment licenses.

Expenditures

100-1420-53100 Office Supplies – Additional background checks are required for the additional licenses issued as referenced in the above revenue section

Other changes to expenses are not within the control of the Clerk/Treasurer's office.

Expenditures for the Election budget are reduced because of the type and number of elections in 2015.

2015 Budget

General Fund Revenues and Expenditures
Clerk/Treasurer's Office - 1420

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-1420-44110	Liquor Licenses (Class)	\$ 29,570	\$ 14,070	\$ 13,668	\$ 12,500	\$ 13,250	\$ 13,250	6.0%	-3.1%	Licenses
100-1420-44111	Operators Licenses	-	4,880	5,830	7,110	7,770	7,770	9.3%	33.3%	Licenses
100-1420-44120	Village Licenses	4,387	4,266	5,283	4,340	4,500	4,500	3.7%	-14.8%	Licenses
100-1420-44130	Weights and Measures	3,325	3,397	3,301	3,250	3,250	3,250	0.0%	-1.5%	Licenses
100-1420-44200	Pet Licenses	5,937	4,964	5,271	5,400	5,400	5,400	0.0%	2.4%	Licenses
100-1420-44201	Rebate MADACC	175	250	460	325	325	325	0.0%	-29.3%	Licenses
100-1420-44210	Bicycle and Other Licenses	490	320	440	250	250	250	0.0%	-43.2%	Licenses
100-1420-46900	Other Charges for Service	640	725	445	500	500	500	0.0%	12.4%	Charges
100-1420-48900	Miscellaneous Revenue	2,427	2,813	2,818	2,640	2,340	2,340	-11.4%	-17.0%	Charges
Total Clerk/Treasurer Revenues		\$ 46,951	\$ 35,685	\$ 37,516	\$ 36,315	\$ 37,585	\$ 37,585	3.5%	0.2%	
Expenditures										
100-1420-51100	Salaries and Wages	\$ 103,173	\$ 105,122	\$ 106,561	\$ 107,766	\$ 109,393	\$ 109,393	1.5%	2.7%	Salaries
100-1420-51300	Health Insurance	40,123	37,838	42,875	42,939	44,756	46,380	4.2%	8.2%	Fringe
100-1420-51305	Dental Insurance	910	1,014	1,537	840	840	840	0.0%	-45.3%	Fringe
100-1420-51310	Social Security and Medicare	7,426	7,486	7,368	8,244	8,369	8,369	1.5%	13.6%	Fringe
100-1420-51315	Wisconsin Retirement System	6,118	7,060	7,459	7,543	7,439	7,439	-1.4%	-0.3%	Fringe
100-1420-51320	Life Insurance	347	333	388	360	467	467	29.7%	20.4%	Fringe
100-1420-51325	Flexible Benefit Contribution	883	694	264	900	955	955	6.1%	261.7%	Fringe
100-1420-51900	Professional Education	1,137	3,519	2,514	3,945	3,945	3,945	0.0%	56.9%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	2,800	2,800	2,800	0.0%	0.0%	Contractual
100-1420-52910	Software Purch/Maint	-	9,138	10,704	9,220	9,920	9,920	7.6%	-7.3%	Contractual
100-1420-52990	Other Service Contracts & Fees	-	-	-	-	-	-	0.0%	0.0%	Contractual
100-1420-53100	Office Supplies	2,526	3,427	2,252	2,370	2,811	2,811	18.6%	24.8%	Supplies & Office
100-1420-53101	Shared Office Costs (EE Based)	822	1,395	1,824	1,453	1,623	1,623	11.7%	-11.0%	Supplies & Office
100-1420-53110	Computer Supplies	13,928	544	332	1,250	1,250	1,250	0.0%	276.5%	Supplies & Office
100-1420-53121	Shared Copy Costs (Allocated)	595	423	532	593	521	521	-12.1%	-2.1%	Supplies & Office
100-1420-53130	Postage/mailings	-	8,222	1,664	5,425	5,300	5,300	0.0%	0.0%	Supplies & Office
100-1420-53131	Shared Postage Costs (Allocated)	4,134	2,572	2,272	3,009	3,176	3,176	5.6%	39.8%	Supplies & Office
100-1420-53200	Memberships & Subscriptions	778	837	748	850	850	850	0.0%	13.6%	Supplies & Office
100-1420-53500	Dept/Program Supplies	52,548	-	-	-	-	-	0.0%	0.0%	Programming
100-1420-53900	Miscellaneous Expenses	9,358	311	350	275	250	250	-9.1%	-28.6%	Supplies & Office
100-1420-54000	Programming (MADAC)	11,931	11,937	10,235	11,500	11,500	11,500	0.0%	12.4%	Programming
100-1420-55100	Liability & Property Insurance	951	898	949	983	1,150	1,150	17.0%	21.2%	Insurance
100-1420-55110	Workers Comp	532	510	576	538	624	290	16.0%	-49.7%	Insurance
100-1420-57900	Expenditures Charged to Others	(2,539)	(2,079)	(1,800)	(2,079)	(2,146)	(2,146)	3.2%	19.2%	Supplies & Office
Total Clerk/Treasurer's Office Expenditures		\$ 258,481	\$ 204,001	\$ 202,404	\$ 210,724	\$ 215,793	\$ 217,083	2.4%	7.3%	

2015 Budget

Expenditure Request Detail - Clerk/Treasurer's Office

100-1420-53100	Office supplies		100-1420-52910	Software contracts/maint/purchases	
	Renew Notary (Years 2013 and 2014)	\$ -		General Code E360	\$ 1,000
	Schwaab Stamps	75		GCS support fee - tax software	4,320
	W-2 Forms	300		General code laserfiche maintenance	1,500
	Personnel Binders	51		BS&A business License support	700
	Payroll checks/envelopes	350		BS&A payroll support	2,400
	Misc Supplies - Labels, gold seals, manilla envelopes, etc	500		Total for account	9,920
	Shredding Company for 2 years destruction	450	100-1420-53130	Postage/mailings	
	Background checks (licenses at \$7.00 each)	1,085		Licensing - initial packets, reminders, licenses	200
	Total for account	2,811		Tax bills, tax bill reminders	4,000
100-1420-57200	Shared copy costs (allocated)			Processing charge for tax bills	800
	Shared allocation for copier use	521		Customer service survey card mailing	200
	Customer service survey card printing	100		Certified mail (BOA, claims, misc.)	100
	Estimate for color copies (.105 cents per copy)	11		Total for account	5,300
	Total for account	632	100-1420-51900	Professional education	
100-1420-57400	Shared postage costs (allocated)			Wisconsin Municipal Treasurer's Conf (2)	1,100
	Shared postage allocation	3,176		Annual Clerk's Conference	650
	Total for account	3,176		Payroll and general ledger training	600
100-1420-53200	Memberships & subscriptions			Software/Lean/HR/Strategic Planning	400
	Metro Clerk's Association (Grant and Farnham)	100		Metro Clerks Mtgs - Grant/Farnham	260
	International Insititute of Municipal Clerks (Grant)	150		Clerk District Mtgs	220
	Wisconsin Muni Clerks Assoc (Grant and Farnham)	100		Treasurer District Meetings	65
	Wisconsin Treasurer's Association (Grant)	50		Payroll Conference	650
	American Payroll Association	250		Total for account	3,945
	Subscriptions	150		Elections	
	Greater Milw Chapter American Payroll Assoc. (Farnham)	50	100-1420-57100	Shared office costs (EE based)	
	Total for account	850		Shared allocation for office supplies	727
100-1420-53110	Computer supplies			Shared allocation for computer virus updates and fees	348
	Comp. supplies - monitor replacements, mouse, upgrade	750		Shared allocation for telephone	548
	Toner for printer and fax machine	300		Total for account	1,623
	Equipment maintenance	200			
	Total for account	1,250			

2015 Budget

General Fund Revenues and Expenditures
Election expenses - 1421

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-1421-48900	Other Local Aids	8,582	-	-	-	-	-	0.0%	0.0%	Intergov't
Total Election Revenues		\$ 8,582	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
Expenditures										
100-1421-51100	Salaries and Wages	\$ -	\$ 5,954	\$ 19,268	\$ 27,408	\$ 7,830	\$ 7,830	-71.4%	-59.4%	Salaries
100-1421-51900	Professional Education	-	-	3,319	4,832	1,920	1,920	-60.3%	-42.2%	Fringe
100-1421-52910	Software Purch/Maint	-	1,324	480	2,000	1,000	1,000	-50.0%	108.3%	Contractual
100-1421-53131	Shared Postage Costs (Allocated)	-	920	2,068	3,500	1,136	1,136	-67.5%	-45.1%	Supplies & Office
100-1421-53300	Repairs and Maintenance	-	2,420	1,905	2,700	3,420	3,420	26.7%	79.5%	Supplies - Maintenance
100-1421-53500	Dept/Program Supplies	-	403	3,346	3,130	2,075	2,075	-33.7%	-38.0%	Programming
Total Election Expenditures		\$ -	\$ 11,021	\$ 30,386	\$ 43,570	\$ 17,381	\$ 17,381	-60.1%	-42.8%	

2015 Budget
Expenditure Request Detail - Elections

100-1421-52910 Software contracts/maint/purchases		
Machine Programming and Coding (2 elections)	\$	1,000
4-Year Maintenance Purge		-
Total for account		<u>1,000</u>
100-1421-53500 Dept/Program supplies		
Ballots		500
Publications (2 elections)		50
Absentee Envelopes (9,300)		700
Other election and machine supplies, water, snacks		<u>825</u>
Total for account		<u>2,075</u>
100-1421-53300 Repairs and maintenance		
Machine Maintenance - 3 Edge machines @ \$275		900
Machine Maintenance - 4 Eagle machines @ \$300		1,200
Replacement booths		<u>1,320</u>
Total for account		<u>3,420</u>

2015 Budget

General Fund Customer Service Department – 1430



Department Description

The Shorewood Customer Service Center commits to provide an extraordinary customer service experience to Shorewood citizens - every customer, every time.

The Customer Service Center commits to this high level of customer service by:

- Delivering consistently excellent customer service to all our customers, both external and internal. Consistently performing beyond customer expectations;
- Being sensitive to the needs and concerns of all our citizens and to be especially alert to those with special needs;
- Consciously listening to our customer's requests in order to correctly identify their needs;
- Representing the Village of Shorewood in a professional manner and in a way that earns the respect of our customers and peers;
- Making every interaction between our customers and ourselves a positive one;
- Treating every individual with respect and as the most important person in our day;
- Providing resources and assistance for other departments in carrying out excellent customer service.

Services

- Answer virtually all incoming phone calls and respond to resident inquiries;
- Function as the primary cash collection point at the Village for all general receipts, utility bills, permits and tax payments;
- Distribute parking passes and maintain log of permitted parkers including communication of permits to the police and finance departments;
- Function as the primary intake point for all voter registration and absentee voting;
- Primary input for all voter information into Statewide Voter Registration System (SVRS)
- Provides backup and support for many other departments in the Village;
- Processes all incoming and outgoing mail, assists other departments with mass mailings.

2015 Budget

General Fund Customer Service Department – 1430



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Successfully supported the Village Clerk with all election activities, including the gubernatorial election
- Successfully processed tax payments
- Successfully implemented New Employee Orientation process for all new hires
- Successfully reviewed Customer Service Guidelines with all new hires
- Continued with customer service training for staff and departments as necessary
- Continued working with the Police Department to lean the overnight parking and payment process
- Continuous achievement of high marks from customers with regard to customer service delivery
- Continued to support all departments

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Staff participated in lean training, website development and other training in order to provide a high level of service to our customers
- Successfully completed the remodel of the customer service area to provide a more intimate experience for our customers
- Worked with Welcome Neighbors program to warmly welcome new residents. i.e. provide Walking Kits; gather contact information to share with Welcome Neighbors Director, etc.

Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Staff will continue training in lean processing
- Staff will continue to work with Police Department to implement new parking technology
- Staff will assist Clerk’s Office will duties related to elections
- Continue with New Employee Orientation training for new hires
- Continue customer service orientation for new hires

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel

- Continue developing skills and knowledge to move toward the goal of a “one-stop shopping” experience for our customers.
- Customer Service staff representation at group Welcome Neighbors events
- Continued skill development for all staff

2015 Budget

General Fund Customer Service Department – 1430



Measurements and Indicators

Measurements	2010 Actual	2011 Actual	2012 Actual	2013 Actual	YTD 2014
Block party permits issued	32	45	42	46	40
Walking Kits Distributed			155	60	65
Lbs of batteries recycle			893	700	450*
Annual paper purchases		120	80	84	120

*This number is less accurate this year because instead of paying a vendor to dispose of the batteries, staff researched free options, i.e. Goodwill and a current vendor, to dispose of the batteries. Accurate counts were not provided, so these numbers are a guesstimate.

Budget Impact

- The only significant increase that is controlled by Customer Service is in the areas of computer supplies and postage.
 - This year, we are providing our Customer Service frontline staff with dual monitors. This is an important feature since frontline staff should have access to multiple screens of continuously changing information in order to provide quick, efficient responses to our customers.
 - The increase in postage is a result of sending out scheduled Customer Service Survey cards, instead of relying mainly on walk in customers and random village mailings.
 - The decrease in the Professional Education line item is a result of not attending in the Clerk's national convention in 2015.

2015 Budget

General Fund Revenues and Expenditures
Customer Service Department - 1430

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Expenditures										
100-1430-51100	Salaries and Wages	\$ 73,057	\$ 70,395	\$ 70,802	\$ 71,536	\$ 72,627	\$ 72,627	1.5%	2.6%	Salaries
100-1430-51300	Health Insurance	31,760	27,470	31,075	31,121	32,440	33,288	4.2%	7.1%	Fringe
100-1430-51305	Dental Insurance	1,410	1,210	1,205	1,210	1,210	1,210	0.0%	0.4%	Fringe
100-1430-51310	Social Security and Medicare	4,921	4,859	4,848	5,473	5,557	5,557	1.5%	14.6%	Fringe
100-1430-51315	Wisconsin Retirement System	4,422	4,650	4,956	5,008	4,938	4,938	-1.4%	-0.4%	Fringe
100-1430-51320	Life Insurance	287	261	314	279	388	388	39.1%	23.6%	Fringe
100-1430-51325	Flexible Benefit Contribution	173	113	57	179	228	228	27.4%	300.0%	Fringe
100-1430-51900	Professional Education	497	658	1,185	1,275	800	800	-37.3%	-32.5%	Fringe
100-1430-52930	Credit Card Fees	1,564	2,543	2,535	2,100	2,142	2,142	2.0%	-15.5%	Supplies & Office
100-1430-53100	Office Supplies	1,131	291	268	260	200	200	-23.1%	-25.4%	Supplies & Office
100-1430-53101	Shared Office Costs (EE Based)	955	1,539	2,588	2,009	2,262	2,262	12.6%	-12.6%	Supplies & Office
100-1430-53110	Computer Supplies	845	667	308	525	740	740	41.0%	140.3%	Supplies & Office
100-1430-53121	Shared Copy Costs (Allocated)	947	559	968	954	781	781	-18.1%	-19.3%	Supplies & Office
100-1430-53131	Shared Postage Costs (Allocated)	61	49	56	78	131	131	67.9%	133.9%	Supplies & Office
100-1430-53200	Memberships & Subscriptions	253	253	-	360	250	250	-30.6%	0.0%	Supplies & Office
100-1430-55100	Liability & Property Insurance	605	525	514	532	586	586	10.2%	14.0%	Insurance
100-1430-55110	Workers Comp	377	336	380	354	409	189	15.5%	-50.3%	Insurance
100-1430-57900	Expenditures Charged to Others	(2,880)	(2,609)	(3,638)	(2,609)	(3,631)	(3,631)	39.2%	-0.2%	Supplies & Office
Total Customer Service Expenditures		\$ 120,385	\$ 113,769	\$ 118,421	\$ 120,644	\$ 122,058	\$ 122,686	1.2%	3.6%	

2015 Budget
Expenditure Request Detail - Customer Service Department

100-1430-53100	Office supplies		100-1430-57400	Shared postage costs (allocated)	
	Customer service cards, storage boxes, file folders, etc	\$ 240		Shared allocation for postage	\$ 75
	Total for account	<u>240</u>		Direct postage - customer service survey cards	<u>56</u>
				Total for account	<u>131</u>
100-1430-57200	Shared copy costs (allocated)		100-1430-57100	Shared office costs (EE based)	
	Shared allocation for copier use	781		Shared allocation for office supplies	1,091
	Estimate for color copies (.105 cents per copy)	<u>300</u>		Shared allocation for computer virus updates and fees	348
	Total for account	<u>1,081</u>		Shared allocation for telephone	<u>823</u>
				Total for account	<u>2,262</u>
100-1430-53110	Computer supplies				
	Maintenance/Repairs (3 printers/1 fax machine)*	440			
	Toner for 2 printers and fax machine	<u>300</u>			
	Total for account	<u>740</u>			
100-1430-51900	Professional education				
	Annual Clerk conference (registration/hotel/mileage)	275			
	District Clerk conferences	270			
	Miscellaneous seminars for staff	<u>255</u>			
	Total for account	<u>800</u>			

2015 Budget

General Fund Finance Department - 1510



Department Description

The mission of the Finance Department is to provide quantitative and trend analysis, including the current, relevant financial data needed to make informed decisions about the effective use of our resources, to ensure the safety of Village resources through efficient use of internal controls, and to satisfy applicable accounting and financial regulations. As part of fulfilling our mission we are responsible for all of the accounting and financial reporting of Village operations.

Services

- Financial transaction processing such as utility billing, cash receipt posting, accounts receivable billing, accounts payable check printing and backup payroll processing;
- Financial impact analysis of salary and benefit changes for represented and non-represented employee groups;
- Review and recommendation of revenue rate adjustments;
- Cash management and investment of Village funds;
- Oversight of all financial transactions and processes to ensure compliance with Federal, State and local regulations;
- Spearhead the Village's long range financial planning process;
- Coordination of the Village's annual budget process and continued monitoring of budget to actual results;
- Responsible for ensuring Village accounting records are prepared in accordance with generally accepted accounting principles as applicable to governments;
- Preparation of the Village's financial statements;
- Administration of the annual financial statement audit and any compliance audits;
- Assist other departments in conducting efficiency reviews of financial process and recommendations for improvement;
- Preparation of financial reports and analysis for other departments, the Village Manager, elected officials, the State of Wisconsin and various other agencies.

Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Budgetary category coding setup to help in the budget and long range planning process.
- Began billing of Sidewalk Program through the new MR program rather than manually invoicing. This allows automated updating of outstanding balances and will ensure proper posting of remaining balances to the tax roll.
- Accounts Payable procedures manual was completed in 2014

2015 Budget

General Fund Finance Department - 1510



Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- E-Billing and direct debit of utility bills. Enrolling 17% of our customers.
- Received the Distinguished Budget Presentation Award for 2014

Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Continue to review and update our financial policies for Board consideration
- Improve the documentation of our financial process by continuing to produce and accounting procedures manual. It would be our goal for 2015 to cover at least two areas from accounts receivable, utility billing, year-end closing and journal entries.
- Encourage other departments to document their processes over cash receipting and payroll.
- Encode accounting software with account identifiers to assist in State Report C reporting processes

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Continue to maintain easy convenience for our customers to handle payments for Village utility bills and accounts receivable invoices.
- Continue to improve the annual Budget document by incorporating feedback received from GFOA reviewers through the Distinguished Budget Presentation Award Program.

Financial Statements

- Remain committed to ensuring that our Financial statements are provided by May 15 and without audit findings
- We will continue to provide the additional disclosure in our financial statement document that, while not required, make the document a Comprehensive Annual Financial Report (CAFR) and incorporate GFOA's feedback into the 2014 CAFR.

2015 Budget

General Fund Finance Department - 1510



Measurements and Indicators

Measurements	2011 Actual	2012 Actual	2013 Actual	2014 Projected	2015 Budget	Target
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa1
General Fund - Fund balance as a % of Revenues	49.18%	50.47%	30.76%	52.58%	50.00%	*30.00%
Average of Monthly Average Cash Balances	\$ 15,978,724	\$ 20,163,590	\$ 17,000,000	\$ 17,000,000	\$ 17,000,000	na
Interest earnings as a % of Average Cash	0.61%	0.46%	0.25%	0.50%	0.75%	na
Annualize Local Government Investment						
Pool (LGIP) interest rate	0.14%	0.15%	0.10%	0.10%	0.15%	na
Interest Rate over /(Under) LGIP Rate	0.47%	0.31%	0.15%	0.40%	0.60%	0.50%
Estimated Investment Performance						
Over (Under) LGIP	\$ 45,350	\$ 60,733	\$ 23,325	\$ 50,000	\$ 60,000	\$ 85,000

*Note - Fund balance target is to maintain a minimum of 30% unassigned fund balance. Percentages shown are based on total Fund balance as unassigned is not determinable mid-year.

Budget Impact

The Finance Department's budget request for 2015 is similar to our 2014 request in total.

2015 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-1510-44900	Security Alarm Permits	\$ 2,160	\$ 3,360	\$ 3,180	\$ 2,940	\$ 2,580	\$ 2,580	-12.2%	-18.9%	Charges
100-1510-48300	Late Payment Penalty	1,404	1,270	885	1,000	1,000	1,000	0.0%	13.0%	Charges
100-1510-48900	Miscellaneous Revenue	<u>1,039</u>	<u>1,477</u>	<u>1,572</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0%</u>	<u>-36.4%</u>	Charges
Total Finance Revenues		\$ <u>4,603</u>	\$ <u>6,107</u>	\$ <u>5,637</u>	\$ <u>4,940</u>	\$ <u>4,580</u>	\$ <u>4,580</u>	<u>-7.3%</u>	<u>-18.8%</u>	
Expenditures										
100-1510-51100	Salaries and Wages	\$ 71,599	\$ 61,060	\$ 74,895	\$ 73,200	\$ 76,166	\$ 76,166	4.1%	1.7%	Salaries
100-1510-51300	Health Insurance	23,092	18,129	25,797	25,752	26,842	27,815	4.2%	7.8%	Fringe
100-1510-51305	Dental Insurance	957	596	365	922	365	365	-60.4%	0.0%	Fringe
100-1510-51310	Social Security and Medicare	4,865	4,428	5,428	5,600	5,827	5,827	4.1%	7.4%	Fringe
100-1510-51315	Wisconsin Retirement System	4,315	4,006	5,242	5,124	5,179	5,179	1.1%	-1.2%	Fringe
100-1510-51320	Life Insurance	114	189	283	297	309	309	4.0%	9.2%	Fringe
100-1510-51325	Flexible Benefit Contribution	99	223	872	121	711	711	487.6%	-18.5%	Fringe
100-1510-51900	Professional Education	936	4,126	2,647	4,440	4,450	4,450	0.2%	68.1%	Fringe
100-1510-52100	Professional Fees	-	-	-	-	-	-	0.0%	0.0%	Professional
100-1510-52130	Professional Fees Financial	13,395	21,348	23,157	16,000	17,200	17,200	7.5%	-25.7%	Professional
100-1510-52910	Software Purch/Maint	930	9,100	9,100	7,560	9,100	9,100	20.4%	0.0%	Contractual
100-1510-52990	Other Service Contracts & Fees	1,225	-	1,410	1,300	-	-	-100.0%	-100.0%	Contractual
100-1510-53100	Office Supplies	3,244	2,112	1,554	2,810	2,690	2,690	-4.3%	73.1%	Supplies & Office
100-1510-53101	Shared Office Costs (EE Based)	784	1,129	1,757	1,594	1,449	1,449	-9.1%	-17.5%	Supplies & Office
100-1510-53121	Shared Copy Costs (Allocated)	1,612	1,058	1,363	2,173	2,191	2,191	0.8%	60.7%	Supplies & Office
100-1510-53131	Shared Postage Costs (Allocated)	78	54	80	224	67	67	-70.1%	-16.3%	Supplies & Office
100-1510-53200	Memberships & Subscriptions	1,453	510	362	860	540	540	-37.2%	49.2%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	6,894	3,035	4,039	4,000	3,000	3,000	-25.0%	-25.7%	Supplies & Office
100-1510-55100	Liability & Property Insurance	812	636	604	625	646	646	3.4%	7.0%	Insurance
100-1510-55110	Workers Comp	368	347	393	363	430	200	18.5%	-49.1%	Insurance
100-1510-57900	Expenditures Charged to Others	<u>(5,057)</u>	<u>(3,946)</u>	<u>(6,513)</u>	<u>(3,946)</u>	<u>(8,163)</u>	<u>(8,163)</u>	<u>106.9%</u>	<u>25.3%</u>	Supplies & Office
Total Finance Expenditures		\$ <u>131,715</u>	\$ <u>128,140</u>	\$ <u>152,835</u>	\$ <u>149,019</u>	\$ <u>148,999</u>	\$ <u>149,742</u>	<u>0.0%</u>	<u>-2.0%</u>	

2015 Budget
Expenditure Request Detail - Finance Department

100-1510-51900 Professional education		100-1510-53100 Office supplies	
GFOA -Finance Director (CPE credits 15)	2,000	Computer supplies and software	\$ 550
WGFOA Conference March (CPE credits 8)	350	Toner for two printers \$80 per	240
Other Conference / training (CPE credits 8)	500	Budget covers, tabs and binding	400
WGFOA Conference Sept (Cindy)	350	Budget award program fee	300
Payroll/AP training (Cindy)	900	Financial statements / Award fee	450
League Clerk Treasurers & Finance Officers Institute (Cindy)	350	AP checks	250
	-	Binder clips, storage boxes, file folders, etc	500
Total for account	4,450	Total for account	2,690
100-1510-52130 Professional Fees Financial		100-1510-57100 Shared office costs (EE based)	
Audit Fees (Sikich)	10,500	Shared allocation for computer virus updates and fees	174
Consulting - Audit (Clifton, Allen, Larson)	2,400	Shared allocation for paper, envelopes, etc	727
Consulting - LRP (Ehlers)	4,300	Shared allocation for telephone	548
Total for account	17,200	Total for account	1,449
100-1510-52910 Software contracts/maint/purchases		100-1510-57200 Shared copy costs (allocated)	
BS&A support		Shared allocation for copier use	
General ledger	\$ 1,400	Color copies for Budget document	1,260
Accounts payable/Purchase Order	2,380	Estimates for long range planning, and Ehler's analysis pages	210
Cash receipting	1,190	Estimate for other color copies (.105 cents per copy)	200
Misc. Receivables	1,190	Total for account	2,191
Human Resources	1,400		
Internet Service	1,540		
Total for account	9,100		
100-1510-53200 Memberships & subscriptions			
GFOA - Village	200		
WGFOA - Finance Director and Wierzchowski	50		
American Payroll Association - Wisconsin Chapter	40		
GFOA - Publications	250		
Total for account	540		



Department Description

This department reports costs for the Village's third party assessor, attorney and other general administrative costs. The Village Assessor's office is to provide all legally required assessment functions through the development and implementation of practices and procedures that are in accordance with: Wisconsin Statutory law, Department of Revenue regulations, and current professional standards in a manner that is cognizant of and sensitive to the concerns and considerations of Village residents. The Village Attorney provides legal opinions, drafts ordinances, reviews bankruptcy filings and other various legal services. The Village Attorney attends each Board meeting and provides legal guidance through the meeting and on an as needed basis. The Village contracts out for these services. The attorney category includes legal services for labor negotiations and other similar specialized services.

Services

- Inspections. The following inspection cycle is completed by Assessor annually:
 - New construction, annexed properties, and exempt status changes;
 - Properties affected by building removal, fire, significant remodeling (those requiring a building permit), or other major condition changes;
 - All sales properties, legal description changes, and zoning changes shall be reviewed and inspected if deemed necessary to ensure a fair assessment;
 - Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll, are physically inspected during the current assessment cycle.
- Parcel Identification. The legal description, drawing and measurements of each land parcel and improvements are contained in the existing property record cards;
- Open Book Conference. Upon completion of the Assessor's review of assessments and prior to completion of the assessment rolls, the Assessor holds open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values;
- Completion of Assessment Roll and Reports. The Assessor is responsible for the proper completion of the assessment roll in accordance with current statutes and the Wisconsin Property Assessment Manual;
- Board of Review. The Assessor or his/her authorized representative attends all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined;
- Personal Property Assessments. The Assessor prepares and distributes annual personal property statements to all businesses;
- Public Requests. The Assessor responds to all open records requests received by the assessor.

2015 Budget

General Fund Other General Administration - 1900



Initiatives 2015

- The 2015 budget includes the reassessment for all properties. A request for proposals was distributed in 2013 in order to reevaluate the costs and services of various assessment firms in order to ensure that Shorewood would be receiving the best possible services at the most competitive pricing. As a result of this, the Village changed assessors in 2014 to Accurate Appraisal, LLC. from Menasha, WI. This assessor provides services to numerous municipalities throughout the State of Wisconsin including our neighbors in the City of Glendale and the Village of Bayside. Accurate has been contracted to reassess all properties throughout Shorewood and conduct maintenance of these records through 2017. For their services, Accurate will be compensated \$69,500 per year from 2015-2017.
- The 2015 budget will reflect an increase in fees for the Village Attorney to support labor negotiations.

2015 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Expenditures										
100-1900-52120	Professional Fees Legal	\$ 113,458	\$ 91,686	\$ 108,965	\$ 110,000	\$ 115,000	\$ 115,000	4.5%	5.5%	Professional
100-1900-52150	Professional Fees Assessment	46,300	47,300	50,608	46,300	59,500	59,500	28.5%	17.6%	Professional
100-1900-53101	Shared Office Costs (EE Based)	552	546	1,764	1,877	1,920	1,920	2.3%	8.8%	Supplies & Office
100-1900-53110	Computer Supplies	1,095	1,916	1,915	3,250	2,089	2,089	-35.7%	9.1%	Supplies & Office
100-1900-53121	Shared Copy Costs (Allocated)	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-1900-53131	Shared Postage Costs (Allocated)	141	152	295	248	188	188	-24.2%	-36.3%	Supplies & Office
100-1900-53140	Communications/Publications	234	259	311	250	-	-	0.0%	-100.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	10,652	4,889	4,086	5,000	4,000	4,000	0.0%	-2.1%	Supplies & Office
100-1900-54100	Sustainability/Conservation	-	-	-	-	-	-	0.0%	0.0%	Programming
100-1900-55100	General liab. & prop. insurance	732	681	690	714	804	804	12.6%	16.5%	Insurance
Total Other Gen Admin Expenditures		\$ 173,164	\$ 147,429	\$ 168,634	\$ 167,639	\$ 183,501	\$ 183,501	9.5%	8.8%	

Expenditure Request Detail - Other General Administration

100-1900-52120	Professional Fees Legal	
	Village attorney retainer and other costs	\$ 90,000
	Labor - legal negotiations	25,000
	Total for account	115,000

100-1900-52150	Professional Fees Assessment	
	Ongoing assessment operations	34,500
	Reassessment component fees	25,000
	Total for account	59,500

2015 Budget

General Fund Revenues and Expenditures
Shared Expenditures

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Expenditures										
100-7000-52230	Phone and Internet	\$ -	\$ 20,893	\$ 20,386	\$ 21,441	\$ 24,132	\$ 24,132	12.6%	18.4%	Utilities
100-7000-53101	Shared Office Costs (EE based)	-	8,151	8,906	4,993	5,816	5,816	16.5%	-34.7%	Utilities
100-7000-53121	Shared Copy Costs (Allocated)	-	5,581	7,130	6,068	6,291	6,291	3.7%	-11.8%	Utilities
100-7000-53131	Shared Postage Costs (Allocated)	-	18,949	23,381	28,867	30,387	30,387	5.3%	30.0%	Utilities
100-7000-57900	Expenditures Charged to Others	-	(53,574)	(59,803)	(61,369)	(66,626)	(66,626)	8.6%	11.4%	Utilities
Total Shared Office Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
100-7100-52200	Electric	\$ 15,957	\$ 13,874	\$ 14,671	\$ 16,742	\$ 15,867	\$ 15,867	-5.2%	8.2%	Utilities
100-7100-52210	Gas	6,820	5,946	10,857	8,185	8,424	8,424	2.9%	-22.4%	Utilities
100-7100-52220	Water	2,268	2,132	2,299	2,726	2,898	2,898	6.3%	26.1%	Utilities
100-7100-57900	Expenditures Charged to Others	-	(4,886)	(5,361)	(27,653)	(5,238)	(5,238)	-81.1%	-2.3%	Utilities
Total Village Hall Utility Expenditures		\$ 25,045	\$ 17,066	\$ 22,466	\$ -	\$ 21,951	\$ 21,951	0.0%	-2.3%	
100-7200-52200	Electric	\$ -	\$ 52,545	\$ 52,211	\$ 52,753	\$ 53,495	\$ 53,495	1.4%	2.5%	Utilities
100-7200-52210	Gas	-	8,957	15,599	15,120	13,174	13,174	-12.9%	-15.5%	Utilities
100-7200-52220	Water	-	1,662	2,659	2,445	2,340	2,340	-4.3%	-12.0%	Utilities
100-7200-57900	Expenditures Charged to Others	-	(63,164)	(70,469)	(70,318)	(69,009)	(69,009)	-1.9%	-2.1%	Utilities
Total Village Center Shared Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
100-7300-52200	Electric	\$ -	\$ 10,653	\$ 10,324	\$ 22,119	\$ 21,490	\$ 21,490	-2.8%	108.2%	Utilities
100-7300-52210	Gas	-	5,772	8,304	10,154	18,490	18,490	82.1%	122.7%	Utilities
100-7300-52220	Water	-	-	-	1,680	1,845	1,845	9.8%	0.0%	Utilities
100-7300-57900	Expenditures Charged to Others	-	(16,425)	(18,628)	(33,953)	(41,825)	(41,825)	23.2%	124.5%	Utilities
Total Public Safety Shared Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	



Department Description

Vision Statement:

“To ensure and enhance the quality of life in the Village of Shorewood”

Mission Statement:

The Shorewood Police Department recognizes that a pro-active approach to crime prevention and crime reduction is the highest priority. To obtain this the Shorewood Police Department will partner with the community to preserve peace, reduce fear, and make Shorewood a safe place to live, work, shop and play. The Shorewood Police Department is committed to working with the community to solving problems and achieving positive outcomes.

Approach:

The Shorewood Police Department is led by Chief David Banaszynski. The sworn staff has 25 dedicated provide 24 hour, seven days week coverage. Supported by a non-sworn staff of nine, the Shorewood Police Department uses both “Problem Oriented Policing” and “Community Oriented Policing” philosophies to get to the cause of problems and deter crime along with the fear of crime. Officers can be seen patrolling in squad cars, on bicycles and on foot. Officers receive more than 32 hours of training each year to help provide the best service to the community.

Shorewood’ Strategic Plan identified several issues to help insure the Department’s mission is achieved.

1. Development and implementation of the 2014 Strategic Plan that:
 - a. Enhance the Department’s ability to prevent, reduce, or investigate and solve crimes.
 - b. Improve the Department’s ability to identify community problems and needs, and to provide proactive, effective responses.
 - c. Development of a communications system that provides the public with timely access to public safety resources, and an information system that enhances the ability of the Police Department to identify and resolve community issues and problems.

2015 Budget

General Fund Police Department - 2100



Services

- 24-hour/7-day patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state and federal laws;
- Conduct complex criminal investigation;
- Directed patrol on pedestrian and speed issues;
- Accident Investigation;
- Make recommendations to the Village Board on matters concerning public safety issues;
- Crime Prevention:
 - Neighborhood/business watch programs;
 - Vacation checks;
 - Attend all block parties; concerts and special events;
 - Park patrol;
 - Citizen's Police Academy;
 - National Night Out;
- Continue to work with other departments to make Shorewood a safer community;
- Handle the safety for all Special Events;
- Provide alerts for major crimes or other issues;

2015 Budget

General Fund Police Department - 2100



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- The Shorewood Police Department stayed under budget for the 10th straight year
- On target to use 40 to 50 gallons less gas per month in 2014
- Maintained high visibility at all events in Shorewood

Vision Plan (B) - Promote vibrant urban housing

- Patrolled the alleys
- Directed patrol to maintain a walkable community

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Attended over 40 block parties, allowing children to meet officers in a non-threatening manner
- Provided foot patrol at the summer music concert in the parks
- “First ride” conducted for over 40 first time bike riders
- Worked with the Shorewood Recreation Department to provide safe routes to their events

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Had “Coffee with a Cop” at several locations throughout the year
- Held a “Town Hall” style meeting in March, the 4 annual “Town Hall” meeting
- Provided information on Facebook and the website along with over 30 Nixle alerts in 2014

2015 Budget

General Fund Police Department - 2100



Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Continue to provide 24 hour/7 day a week coverage within the provided budget
- Look for more ways to conserve energy
- Work with the North Shore to provide joint training and mutual aid

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Have monthly “Coffee with a Cop” meetings to provide resident input
- Maintain a high visibility on the streets, the parks and alleys
- Park and walk in both the business and residential areas
- Respond to all calls for service and provide excellent service to all

Vision Plan (D) - Protect and enhance property values

- Add directed patrols to all areas of the village for:
 - Pedestrian safety
 - Speed control
 - Parking issues
 - Crime trend analysis

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Have the 5th annual “Town Hall” meeting in late March or Early April to provide an opportunity for interaction with residents
- Attend all special events for added safety and availability
- Have monthly “Coffee with a Cop” meetings to provide resident input
- Use of the “Nixle” alert system will be used to keep residents informed

2015 Budget

General Fund Police Department - 2100



Vision Plan (F) - Protect and enhance our environment

- Look for ways to enhance our sustainability
- Research electric vehicles for support staff
- Remodel police station to become more efficient and use less energy

Budget Impact

- Able to maintain a one percent increase in the budget due to cost cutting on retirement and health insurance.
- Costs associated with annual maintenance of the joint records management system increase the Software Support Line.
- Funding for a part-time Records Management Systems Administrator at Bayside Communications Center is included in the Software Support Line.
- All software maintenance agreements are in the operating budget
- Gasoline cost reduced due to better use of vehicles and foot patrol.

2015 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-2100-45110	Court Costs	\$ 45,478	\$ 38,885	\$ 44,654	\$ 41,500	\$ 55,000	\$ 55,000	32.5%	23.2%	Fines
100-2100-45120	Court Fines	90,739	96,559	88,695	130,000	125,000	125,000	-3.8%	40.9%	Fines
100-2100-45130	Court Terms	5,446	1,219	-	-	-	-	0.0%	0.0%	Fines
100-2100-45200	Parking Fines	349,458	318,235	299,869	367,885	420,000	420,000	14.2%	40.1%	Fines
100-2100-45210	Parking Ticket Fee	17,872	17,855	16,930	21,850	21,850	21,850	0.0%	29.1%	Fines
100-2100-45220	Vehicle Suspension Fee	9,095	9,045	8,465	11,000	9,680	9,680	-12.0%	14.4%	Fines
100-2100-46200	False Alarm Fees	3,969	3,400	4,003	3,000	2,750	2,750	-8.3%	-31.3%	Charges
100-2100-46210	Warrant Fees	-	-	-	-	-	-	0.0%	0.0%	Charges
100-2100-46390	Overnight Parking Permission	22,632	27,481	28,911	27,500	34,000	34,000	23.6%	17.6%	Charges
100-2100-47400	Interdepartmental Charge Parking	-	-	-	-	-	-	0.0%	0.0%	Charges
100-2100-48500	Donations	-	1,270	695	1,000	1,000	1,000	0.0%	43.9%	Other Rev
100-2100-48900	Miscellaneous Revenue	1,536	1,993	19,656	2,650	2,500	2,500	-5.7%	-87.3%	Other Rev
Total Police Revenues		\$ 546,225	\$ 515,942	\$ 511,878	\$ 606,385	\$ 671,780	\$ 671,780	10.8%	31.2%	
Expenditures										
100-2100-51100	Salaries and Wages	\$ 1,646,363	\$ 1,756,583	\$ 1,776,896	\$ 1,787,992	\$ 1,814,812	\$ 1,814,812	1.5%	2.1%	Salaries
100-2100-51110	Civilian Salaries	250,514	244,865	240,964	253,158	256,874	256,874	1.5%	6.6%	Salaries
100-2100-51130	Holiday Pay	94,046	85,026	97,041	93,380	94,781	94,781	1.5%	-2.3%	Salaries
100-2100-51150	Retiree Sick Leave Payout	-	-	-	57,000	28,500	28,500	-50.0%	0.0%	Salaries
100-2100-51160	Opt Out Ins	18,000	21,000	24,500	21,000	24,000	24,000	14.3%	-2.0%	Salaries
100-2100-51200	Overtime Wages	106,236	136,706	127,107	114,326	118,889	118,889	4.0%	-6.5%	Salaries
100-2100-51220	Civilian OT	3,491	2,226	8,671	2,408	2,444	2,444	1.5%	-71.8%	Salaries
100-2100-51300	Health Insurance	456,069	415,664	434,069	472,772	483,796	505,976	2.3%	16.6%	Fringe
100-2100-51305	Dental Insurance	21,685	19,373	18,855	19,380	20,724	20,724	6.9%	9.9%	Fringe
100-2100-51310	Social Security and Medicare	158,953	164,568	167,334	172,093	172,802	172,802	0.4%	3.3%	Fringe
100-2100-51315	Wisconsin Retirement System	394,064	423,501	271,327	274,605	235,889	235,889	-14.1%	-13.1%	Fringe
100-2100-51320	Life Insurance	3,282	3,469	3,495	3,970	3,964	3,964	-0.2%	13.4%	Fringe
100-2100-51325	Flexible Benefit Contribution	3,580	5,373	5,718	4,778	5,649	5,649	18.2%	-1.2%	Fringe
100-2100-51330	Uniform Expense	17,300	12,300	17,193	16,375	16,375	16,375	0.0%	-4.8%	Fringe
100-2100-51335	Insurance Trust	2,020	2,760	2,098	2,040	2,160	2,160	5.9%	3.0%	Fringe
100-2100-51340	Retiree Health Contribution	59,065	29,628	37,337	28,463	35,813	35,813	25.8%	-4.1%	Fringe

2015 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
100-2100-51350	Education Reimb	-	450	4,600	2,250	3,000	3,000	33.3%	-34.8%	Fringe
100-2100-51355	Other Benefits	8,741	6,037	4,993	6,037	6,037	6,037	0.0%	20.9%	Fringe
100-2100-51900	Professional Education	12,933	16,645	14,084	14,500	14,500	14,500	0.0%	3.0%	Fringe
100-2100-52200	Electric	10,763	10,653	10,324	11,060	10,745	10,745	-2.8%	4.1%	Utilities
100-2100-52210	Gas	5,417	5,772	8,304	7,252	9,245	9,245	27.5%	11.3%	Utilities
100-2100-52220	Water	924	789	952	840	923	923	9.9%	-3.0%	Utilities
100-2100-52230	Phone and Internet	9,167	4,901	5,420	6,308	5,750	5,750	-8.8%	6.1%	Utilities
100-2100-52300	Other Intergov'tal pymts	10,000	10,000	5,000	12,500	10,000	10,000	-20.0%	100.0%	Contractual
100-2100-52900	Cleaning and Pest Control	7,733	4,639	5,484	7,870	6,250	6,250	-20.6%	14.0%	Contractual
100-2100-52910	Software Purch/Maint	16,957	25,278	38,311	40,151	40,000	40,000	-0.4%	4.4%	Contractual
100-2100-52990	Other Service contracts / fees	-	-	-	-	95,000	95,000	0.0%	0.0%	Contractual
100-2100-53100	Office Supplies	-	9,787	14,036	13,495	13,500	13,500	0.0%	-3.8%	Supplies & Office
100-2100-53101	Shared Office Costs (EE Based)	(80)	5,276	5,932	7,719	8,302	8,302	7.6%	40.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	-	4,102	3,065	3,513	3,400	3,400	-3.2%	10.9%	Supplies & Office
100-2100-53131	Shared Postage Costs (Allocated)	7,380	5,309	6,386	7,512	6,556	6,556	-12.7%	2.7%	Supplies & Office
100-2100-53200	Memberships & Subscriptions	1,182	1,100	1,140	1,280	1,280	1,280	0.0%	12.3%	Supplies & Office
100-2100-53300	Repairs and Maintenance	-	-	-	-	-	-	0.0%	0.0%	Supplies-Maint.
100-2100-53400	Vehicle Maintenance	21,266	21,938	34,564	20,000	20,000	20,000	0.0%	-42.1%	Supplies - Vehicle
100-2100-53410	Fuel and Oil	51,465	46,738	42,252	59,250	57,330	57,330	-3.2%	35.7%	Supplies - Vehicle
100-2100-53420	Radio Expense	1,349	2,519	3,341	2,088	2,760	2,760	32.2%	-17.4%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies	24,035	17,644	17,945	19,145	19,250	19,250	0.5%	7.3%	Supplies & Office
100-2100-53900	Miscellaneous Expenses	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-2100-55100	Liability & Property Insurance	38,787	38,500	38,921	40,271	43,043	43,043	6.9%	10.6%	Insurance
100-2100-55110	Workers Comp	96,402	94,768	107,216	109,431	96,207	75,760	-12.1%	-29.3%	Insurance
100-2100-55120	Unemployment	-	-	-	-	-	-	0.0%	0.0%	Insurance
100-2100-57900	Expenditures Charged to Others	(28,538)	(29,893)	(30,642)	(29,648)	(52,232)	(52,232)	76.2%	70.5%	Supplies - Vehicle
Total Police Department Expenditures		\$ 3,530,551	\$ 3,625,994	\$ 3,574,233	\$ 3,686,564	\$ 3,738,318	\$ 3,740,051	1.4%	4.6%	

2015 Budget
Expenditure Request Detail - Police Department

(continued)

100-2100-52900	Cleaning contracts		100-2100-53500	Dept/Program supplies	
	Building pest management fees @\$28 per month	\$ 336		Citations	\$ 3,695
	Janitorial fees - allocated by Village Hall + special clean	5,414		Ammo, targets, and range supplies; taser cartridges	3,850
	Quarterly jail sanitation	500		Biohazard handling supplies	625
	Total for account	6,250		Evidence processing supplies	3,305
				Jail laundry and prisoner meals	250
100-2100-53200	Memberships & subscriptions			Police supplies: nitrile gloves, intoximeter tubes, etc.	2,050
	Subscription GovHound	320		Misc. other exp.: tow bills, traffic cones, batteries, etc.	1,100
	VanderSchaaf, C & Schmidt- FBI-LEEDA	100		National Night Out - all handouts/items	1,300
	Banaszynski - IACP	120		Pamphlets	750
	Banaszynski - MCLEEA	135		Miscellaneous crime prevention alert materials	405
	Lenda/Vander Schaaf - WI Assn. for Identification	50		Ped-safety signs	765
	Banaszynski/Carini/Schmidt/Liebenthal (\$75@) WCPA	300		Volunteer supplies	250
	Banaszynski - FBI-NA	80		Repairs to misc equipment:fire ext. recharge, recording system, etc.	905
	2 notary Board renewals	80			-
	Other memberships	35		Total for account	19,250
	Pfeil/Gardner - WI. Traffic Safety Officer's Association	60			
		-	100-2100-52910	Software contracts/maint/purchases	
	Total for account	1,280		Lexis Nexus - Accurint contract fee	920
				ProPhoenix interview room /Maintenance	25,480
100-2100-51330				Lexipol policy maintenance	2,600
	Replacement Unifc Uniform expense	550		Software upgrades to computers	-
	Detectives/plain clothes @\$625	1,875		Armstrong - general repairs	3,500
	Officers @\$575	12,650		Livescan - Annual Maintenance	3,650
	Other uniforms for clerks @ \$100 & bike uniforms @\$50	1,300		Shorewood shared TIME system fee	1,300
	Total for account	16,375		Program maintenance - Parking citation	-
				TIME System - DOJ Quarterly support/billing	1,750
100-2100-53400	Vehicle maintenance			SmartImport annual maintenance	-
	Squad maintenance, based on three year average	20,000		Maintenance to Scheduling program	800
		-		Total for account	40,000
	Total for account	20,000			
			100-2100-53101	Shared office costs (EE based)	
100-2100-53410	Fuel and oil			Shared allocation for copy paper	1,450
	1,225 gallons per month at \$3.90 per gallon	57,330		Shared allocation for computer virus updates and fees	1,916
	Total for account	57,330		Shared allocation for telephone	4,936
				Total for account	8,302

2015 Budget
Expenditure Request Detail - Police Department

(concluded)

100-2100-52230	Phone and internet		100-2100-51900	Professional education	
	Cellular phones in squad cars	\$ 2,405		WCPA conf - Banaszynski/Carini/Schmidt/Liebenthal	\$ 775
	Data transmission lines @ P.D.	450		Wisconsin Traffic Safety Conference - Pfeil/Gardner	325
	Misc. phone repairs expected/replace damaged cell phone	375		Field Training Conference 2 - officers	300
	VPN cards for squads \$35 @ x 6	2,520		FBINA or Northwestern Management school - 1 supervisor	1,750
	Total for account	<u>5,750</u>		Badger Tracs Conference - Simandl	250
				Association of Identification Conference	300
100-2100-53100	Office supplies			24 hour mandated re-certification	6,500
	Office supplies - Office Depot	4,595		TIME System training	500
	Misc. office sup - thru other vendors & DPW allocations	3,525		Banaszynski - IACP conference	1,500
	Stationary/forms/envelopes/brochures - printing charges	3,125		Other conferences as needed/required including mileage	2,300
	Class/training supplies/materials/handouts	320		Total for account	<u>14,500</u>
	Officer supplies: memo books, bus. cards, blank DVD/CD/media	1,205			
	teletype paper & ribbons	725	100-2100-52990	Other Service Contract fees	
	Total for account	<u>13,495</u>		Duncan - Ticket fees (1,300 x \$5.00)	65,000
				Duncan - Overnight fees (30,000 x \$1.00)	<u>30,000</u>
100-2100-53120	Copy & print costs			Total for account	<u>95,000</u>
	Copier leases and fees	3,513			
	Total for account	<u>3,513</u>			
			100-2100-57900	Expenditures Charged to others	
100-2100-53420	Radio expense			Parking Utility (.33 FTE police officer)	31,908
	Misc. repairs to existing radios	-		Parking Utility (.5 FTE police civillian)	<u>20,324</u>
	Milw. Co. radio Fee \$2 per (40 radios)	960		Total for account	<u>52,232</u>
	New template/flash fee \$45 per x 40	1,800			
	Total for account	<u>2,760</u>			



Department Description

The mission of the Planning and Development Department is to promote maintenance of property values and quality of physical environment throughout the Village through the administration of zoning, building and related codes, land use planning and the provision of technical assistance to elected and appointed boards.

Services

- Approve and inspect permits and licenses related to building, occupancies, and land use;
- Enforce village codes related to zoning, housing, and building, including nuisance items;
- Implement the pre-sale Code Compliance Program, performing inspections for all residential and multifamily dwellings and commercial properties when ownership changes;
- Oversee various boards and commissions meeting schedules, materials, and required public notices;
- Inform and assist new businesses occupancies;
- Perform long-range planning including the preparation of neighborhood plans and special planning studies;
- Maintain and archive property records, maps and miscellaneous project files.

Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Implemented new permit software in March, streamlining processes, improving infield capabilities and creating a comprehensive property-based records management system.
- Continue oversight of GIS (Geographical Information Systems) on-line mapping tool; implemented change to new provider beginning 2014.
- Continue Code Compliance Program inspecting single-family, duplexes, multifamily dwellings, mixed-use and commercial buildings when a property is placed on the market for purchase: commercial properties added in 2013.
- Continue dedicated exterior property enforcement inspections, initiated 2008 including quarterly walking audits of public way areas within the commercial districts.
- Inspector participation in cross control program for clean drinking water, implemented in 2014.
- Eliminated paper property records by scanning in new permits and encouraging electronic distribution of issued permits to contractors; evaluate new permit system in supporting additional paperless processes for records management and for active permits including plans and archiving materials.
- Continued participation in internal technology initiatives; participate in web provider change and implementation; complete LEAN project review of entering, processing and approving time records.

2015 Budget

General Fund Planning and Development Department - 2400



Vision Plan (B) - Promote vibrant urban housing.

- Continue administration of Neighborhood Improvement Loan Program established in 2009 for Down Payment Assistance, Duplex Conversion and Attic Improvement loans; as of September 2014, \$129,313 loans have been paid back and \$402,138 distributed across 29 loan recipients.
- Continue administration and reporting of resident survey started in September 2012, identifying reasons why residents move in and out of the community.
- Completed Neighborhood Assessment Report analyzing various indicators on occupancy, home sales, building improvements, property correction orders and housing foreclosures and making recommendations on existing and new programs.

Vision Plan (C) - Maintain a high-quality urban living experience with a "small town" feel.

- Continue support as department liaison for Plan Commission, Community Development Authority, Design Review Board and Board of Appeals committees.
- Continue to meet with potential businesses, promoting community and business district: business district has approximately 260 active businesses, 151 are storefront businesses; vacancies for first floor storefront business locations ranging between 4% and 10% in 2014; project 10 new businesses in 2014.
- Continue implementation of customer satisfaction surveys initiated May 2012, mailing sample of permit holders at beginning of each month: average a 27% response rate; continue collection of performance standards.
- Assistance with various redevelopment interests, process, timelines and zoning requirements; focus on River District development and 4100 block of Oakland Avenue.
- Assistance with external bike share initiative and grant receipt within business district, for implementation in 2015.
- Coordinated availability of vehicle sharing service Zipcar in Shorewood, located in two municipal lots.
- Overseeing update of 2006 Central District Master Plan and completion of parking study in business district.

Vision Plan (D) - Protect and enhance property values.

- Continue plan review of small commercial spaces upon State approval in 2012; continue commercial inspections as authorized by State in 2010.
- Continue commercial property maintenance standards and exterior property enforcement priorities.
- Perform daily commercial inspections of assisted living facility development within River District; initial inspections of additional two commercial developments for active senior apartments in River District and grocery store on Oakland Avenue.
- Continue implementation of Commercial Occupancy Five-Year Renewal Program to help maintain and ensure safety of Shorewood's aging commercial building, improve staff efficiency and verify businesses operating under an approved occupancy certificate.

2015 Budget

General Fund Planning and Development Department - 2400



- Continue to identify outdated and obsolete village codes or codes that do not parallel existing State, regional and local standards.
- Inspectors obtained necessary continued education credits to maintain State certifications; planner obtained necessary continued education credits to maintain American Planning Associations certification as a professional planner.
- Completed evaluation of LEAN project recommendations for reducing the number of permits that are placed on hold.
- Implement recommendations from Neighborhood Assessment Project and recommend necessary code amendments; complete evaluation of establishing an inspection program for rental properties.

Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Review wireless provider services, improving inspectors' infield productivity and permit maintenance.
- Continue implementation of reducing paper records by receiving, issuing and archiving all permits, applications and materials electronically, including creating a customer kiosk; implement function of accepting permit payments online.
- Increase utilization of 2014 comprehensive permit and property enforcement software.
- Continue implementation of lean principles for department operations in permitting, inspection services, code compliance and policy alignment.

Vision Plan (B) - Promote vibrant urban housing.

- Evaluate Neighborhood Improvement Loan Program and make recommendation.
- Research beautification program, examining existing tools, regulations and impact; update neighborhood assessment analysis data.
- Build partnership with County and other organizations on providing information and resources related to neighborhood and property improvement.

Vision Plan (C) - Maintain a high-quality urban living experience with a "small town" feel.

- Coordination of implementation of bike share system as extension of Milwaukee BikeShare and award of WisDOT/ Federal Transportation Alternative Program grant.

Vision Plan (D) - Protect and enhance property values.

- Make recommendation of implementing rental inspection program.
- Continue to identify outdated and obsolete village codes or codes that do not parallel existing State, regional and local standards including revision of land division chapter.

2015 Budget

General Fund Planning and Development Department - 2400



Measurements and Indicators

The Planning & Development Department will receive over 2,400 applications in 2014 and perform over 5,000 inspections.

Permit Type	2008	2009	2010	2011	2012	2013	Projected		Estimated
							2014	2015	
Building	689	655	689	663	587	671	598	628	
Electrical	729	638	910	643	597	631	549	576	
Plumbing	501	480	798	545	418	517	471	495	
HVAC	246	203	362	201	224	216	195	205	
Occupancy	16	19	50	24	32	13	12	13	
Code Compliance	172	168	178	168	198	221	267	281	
Other	421	327	345	351	381	418	351	369	
Total	2774	2490	3332	2595	2437	2687	2445	2567	

Budget Impact

The 2014 Planning & Development Budget is 1.8% more than the 2013 adopted budget. Below are some of the significant revenue and expenditure changes which are included for your review:

- The 2014 projected expenditures are under budgeted as the department had a vacant position for the first quarter of the year.
- The 2014 expenditures included higher than budgeted contractor fees due to staff changes.
- The 2014 expenditures for Vehicle Maintenance will be higher due to unexpected repairs to 2 of the 3 vehicles.
- The 2014 revenues will be higher than expected with the starts of additional commercial redevelopment projects.
- The 2015 capital includes replacement of 1 of the 3 inspector vehicles.
- The 2015 expenditures are higher, with largest increase in salaries and wages to compensate for earned inspector certifications and job responsibilities.
- For 2015 revenues, a new account number for reinspection fees was created. These fees are generated only through property enforcement activities.

2015 Budget

General Fund Revenues and Expenditures
 Planning and Development Department - 2400

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-2400-44310	Building Permits	\$ 197,693	\$ 146,732	\$ 176,019	\$ 135,000	\$ 160,000	\$ 160,000	18.5%	-9.1%	Licenses
100-2400-44320	Electrical Permits	55,682	51,750	55,461	58,000	65,000	65,000	12.1%	17.2%	Licenses
100-2400-44330	Plumbing Permits	45,253	46,327	54,551	52,000	55,000	55,000	5.8%	0.8%	Licenses
100-2400-44340	HVAC Permits	29,907	29,015	27,511	25,500	32,500	32,500	27.5%	18.1%	Licenses
100-2400-44400	Code Compliance Fees	26,725	32,375	35,330	22,000	22,000	22,000	0.0%	-37.7%	Licenses
100-2400-46105	Blueprints	856	352	703	500	500	500	0.0%	-28.9%	Charges
100-2400-48900	Miscellaneous Revenue	7,730	5,585	5,699	8,500	3,800	3,800	-55.3%	-33.3%	Other Rev
Total Planning and Development Revenues		\$ 363,846	\$ 312,136	\$ 355,274	\$ 301,500	\$ 338,800	\$ 338,800	12.4%	-4.6%	
Expenditures										
100-2400-51100	Salaries and Wages	\$ 222,819	\$ 210,641	\$ 236,735	\$ 247,395	\$ 249,344	\$ 267,002	0.8%	12.8%	Salaries
100-2400-51140	Auto Allowance	1,500	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-2400-51160	Opt Out Ins	8,500	8,250	6,562	6,000	6,000	6,000	0.0%	-8.6%	Fringe
100-2400-51300	Health Insurance	40,221	30,850	33,733	53,042	55,290	56,747	4.2%	68.2%	Fringe
100-2400-51305	Dental Insurance	2,450	1,995	2,210	2,898	2,898	2,898	0.0%	31.1%	Fringe
100-2400-51310	Social Security and Medicare	17,027	16,364	18,053	18,945	19,075	20,425	0.7%	13.1%	Fringe
100-2400-51315	Wisconsin Retirement System	12,786	13,974	16,571	17,334	16,955	18,157	-2.2%	9.6%	Fringe
100-2400-51320	Life Insurance	400	468	357	727	442	492	-39.2%	37.8%	Fringe
100-2400-51325	Flexible Benefit Contribution	1,641	1,758	1,736	413	529	529	28.1%	-69.5%	Fringe
100-2400-51900	Professional Education	2,662	3,585	3,785	3,650	4,600	4,600	26.0%	21.5%	Fringe
100-2400-52100	Professional Fees	1,625	397	-	400	250	250	-37.5%	0.0%	Professional
100-2400-52230	Phone and Internet	4,102	2,033	2,101	2,928	2,424	2,424	-17.2%	15.4%	Utilities
100-2400-52910	Software Purch/Maint	-	2,119	-	600	2,440	2,440	306.7%	0.0%	Contractual
100-2400-52990	Other Service Contracts & Fees	7,280	35,449	12,277	5,000	10,000	5,000	100.0%	-59.3%	Contractual
100-2400-53100	Office Supplies	4,609	1,772	1,170	660	650	650	-1.5%	-44.4%	Supplies & Office
100-2400-53101	Shared Office Costs (EE Based)	149	3,991	5,254	4,365	4,883	4,883	11.9%	-7.1%	Supplies & Office
100-2400-53110	Computer Supplies	1,237	377	1,781	2,550	2,450	2,450	-3.9%	37.6%	Supplies & Office
100-2400-53120	Copy & Print Costs	2,146	1,001	1,222	1,450	1,200	1,200	-17.2%	-1.8%	Supplies & Office
100-2400-53121	Shared Copy Costs (Allocated)	1,857	1,499	1,725	1,496	1,302	1,302	-13.0%	-24.5%	Supplies & Office
100-2400-53131	Shared Postage Costs (Allocated)	3,414	2,267	2,845	3,172	2,799	2,799	-11.8%	-1.6%	Supplies & Office
100-2400-53200	Memberships & Subscriptions	1,679	926	1,205	1,176	1,165	1,165	-0.9%	-3.3%	Supplies & Office
100-2400-53400	Vehicle Maintenance	-	-	5,362	1,208	1,000	1,000	-17.2%	-81.4%	Supplies - Vehicle
100-2400-53410	Fuel & Oil	-	-	2,164	3,792	2,340	2,340	-38.3%	8.1%	Supplies - Vehicle
100-2400-53900	Miscellaneous Expenses	-	241	128	250	200	200	-20.0%	56.3%	Supplies & Office
100-2400-54620	Loan Program Expenses	1,163	1,858	1,401	2,690	2,200	2,200	-18.2%	57.0%	Programming
100-2400-55100	Liability & Property Insurance	1,810	1,690	1,608	1,665	1,860	1,860	11.7%	15.7%	Insurance
100-2400-55110	Workers Comp	11,176	10,444	11,816	8,590	8,446	11,391	-1.7%	-3.6%	Insurance
100-2400-55120	Unemployment	-	4,356	-	942	-	-	-100.0%	0.0%	Insurance
Total Planning and Dev. Expenditures		\$ 352,253	\$ 359,805	\$ 373,301	\$ 394,838	\$ 402,242	\$ 421,904	1.9%	13.0%	

2015 Budget
Expenditure Request Detail - Planning and Development Department

100-2400-53100	Office supplies		100-2400-52230	Phone and internet	
	Misc office (tabs, cassettes, batteries, files, etc)	\$ 400		wireless tablet ATT-inspector \$30/M (1)	\$ 384
	Office chair	<u>250</u>		wireless laptop ATT-inspector \$51/M (2)	1,200
	Total for account	<u>650</u>		mobile smartphone USELL -inspector \$55/M (2)	<u>840</u>
				Total for account	<u>2,424</u>
100-2400-53121	Shared copy costs (allocated)		100-2400-51900	Professional education	
	Shared Allocation for copier use	1,302		Inspector Continuing education	200
	Estimate for color copies (.085 cents per copy)	<u>-</u>		Wis Planning Conference- Administrator	400
	Total for account	<u>1,302</u>		Building Inspection Conference (2)	1,000
100-2400-53200	Memberships & subscriptions			American Planning Association National Conference	2,000
	Misc Codes/Manuals	350		Day workshops (6 @ \$100 each)	600
	American Planning Association/Wis. Chptr	450		Miscellaneous Conference	400
	International Commercial Code Membership	125			<u>-</u>
	Building Inspector Association(\$50, \$40, \$40)	130		Total for account	<u>4,600</u>
	Business Journal	110	100-2400-53120	Copy & print costs	
		-		Zoning & related maps	200
		-		Brochures	300
	Total for account	<u>1,165</u>		Business cards	200
				Print map requests(and revenues)	500
100-2400-53110	Computer supplies			Total for account	<u>1,200</u>
	Equipment maintenance and replacement (Repl-scanner, camera)	500	100-2400-52100	Professional fees	
	Toner	1,700		Permit program maintenance	-
	replacement monitor	<u>250</u>		Building inspection engineering support	<u>250</u>
	Total for account	<u>2,450</u>		Total for account	<u>250</u>
100-2400-53101	Shared office costs (EE based)		100-2400-53400	Vehicle Maintenance	
	Shared Allocation for paper, envelopes, etc	1,818		Maintenance PDD Vehicles	1,000
	Shared allocation for computer virus updates and fees	871			<u>-</u>
	Shared allocation for telephone	<u>2,194</u>		Total for account	<u>1,000</u>
	Total for account	<u>4,883</u>			
100-2400-52910	Software contracts/maint/purchases		100-2400-53410	Fuel and Oil	
	Microsoft Office software upgrades (Access)	1,540		80 gallons per month @ \$3.95 per gallon	<u>2,340</u>
	Adobe Software (3)	<u>900</u>		Total for account	<u>2,340</u>
	Total for account	<u>2,440</u>			



Department Description

The Other Public Safety Department at the Village includes costs for fire, ambulance, dispatch services and school crossing guard expenditures. The Village contracts with third parties or participates in joint service districts for these services.

Fire and ambulance services are provided by the North Shore Fire Department (NSFD). The NSFD was formed on January 1, 1995 by a cooperative agreement between seven North Shore communities, Brown Deer, Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay. The NSFD's Board is comprised of one representative from each of the seven member communities. The role of the Board of Directors is to set policy, approve the budget, assist in long range planning and negotiate labor and management contracts. The goal of the NSFD is to operate more economically by sharing staff, equipment, and resources than each community would be able to achieve individually. NSFD operates five fire stations, one of which is physically located within the Village boundaries and shares a building with the Shorewood Police Department. As part of the agreement the Village pays for the water utility's hydrant rental charge and fire department retirees who retired prior to the merger.

The Other Public Safety Department costs also include joint dispatch center costs. The Village participates in the North Shore Public Safety Communications Commission (NSPSCC). The Commission was formed in 1991 and handles the dispatching services for the Villages of Shorewood, Whitefish Bay and the City of Glendale. The Village of Whitefish Bay is the fiscal agent for this Commission. During 2011, the North Shore Public Safety Communications Commission contracted with the Village of Bayside to purchase dispatching services. The Village of Bayside began providing dispatch services in 2012.

The Village contracts out for crossing guard services. Crossing guards are present at 9 intersections on regular school days in both the morning and the afternoon. One intersection retains crossing guard services during the summer when school and programming are in session.

2015 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-2900-43420	Fire Insurance	\$ 49,583	\$ 46,292	\$ 54,160	\$ 49,500	\$ 50,000	\$ 50,000	1.0%	-7.7%	Intergov't
Expenditures										
100-2900-51355	Other Benefits	\$ 49,904	\$ 49,904	\$ 49,903	\$ 49,908	\$ 49,908	\$ 49,908	0.0%	0.0%	Fringe
100-2900-52300	Tri-Comm (dispatch)	393,326	302,587	309,873	308,000	319,871	282,347	3.9%	-8.9%	Other Gov't
100-2900-52310	North Shore Fire	1,988,526	2,008,216	2,045,512	2,040,468	2,068,358	2,055,934	1.4%	0.5%	Other Gov't
100-2900-52990	Other Service Contracts & Fees	62,933	62,483	58,850	65,776	67,767	67,767	3.0%	15.2%	Contractual
100-2900-54730	Hydrant Rental	273,249	281,066	281,066	281,066	337,279	365,386	20.0%	30.0%	Other Gov't
Total Other Public Safety Expenditures		\$ 2,767,938	\$ 2,704,256	\$ 2,745,204	\$ 2,745,218	\$ 2,843,183	\$ 2,821,342	3.6%	2.8%	

2015 Budget

Expenditure Request Detail - Other Public Safety

	<u>2015</u>	<u>2014</u>
100-2900-51355 - Other Benefits		
3.5 Retirees charged by WRS \$4,159 / month	\$ 49,908	\$ 49,908
100-2900-52300 - Intergovernmental contracts/pymts		
Bayside operating contribution Tri-Comm Total	1,019,944	993,888
Bayside capital contribution Tri-Comm Total	<u>45,400</u>	<u>18,000</u>
Tri-Comm total	<u>1,065,344</u>	<u>1,011,888</u>
Shorewood Share - EV 26.05%	92,507	84,762
Shorewood Share - Population 32.91%	116,868	110,768
Shorewood Share - 1/3	<u>118,372</u>	<u>112,432</u>
Total for account	<u>327,747</u>	<u>307,962</u>
	<u>282,347</u>	\$45,400 moved to capital fund in 2015
100-2900-52310 - North Shore Fire		
Operating	2,068,358	2,027,804
Capital share	26,490	25,588
Rent credit	(62,424)	(62,424)
Fire dues	<u>50,000</u>	<u>49,500</u>
Total for account	<u>2,082,424</u>	<u>2,040,468</u>
	2,055,934	\$26,490 moved to capital fund in 2015
100-2900-52990 - Other service contracts & fees		
Crossing guards		
9 guards for 2 hours each for 194 school days at \$18.38 per hour	64,183	64,183
1 guard for 5 hours each for 39 days summer at \$18.38 per hour	<u>3,584</u>	<u>3,584</u>
Total for account	<u>67,767</u>	<u>67,767</u>

2015 Budget

General Fund Department of Public Works – 3000's



Department Description

The vision of the Shorewood Department of Public Works is to ensure and enhance the quality of life in the Village of Shorewood.

The mission of the Department of Public Works is to provide the highest level of public service possible to Shorewood residents and to keep all Village property, pertinent infrastructure and vehicles in proper maintenance and repair. This mission is accomplished through the judicious use of department personnel and equipment.

The Shorewood DPW provides a diverse and varied assortment of services to the community ranging from collections and street maintenance to maintenance of the Village's parks and urban forest, its buildings and vehicle fleet. The Department of Public Works includes the Shorewood Water Works and the Shorewood Sewer Utility. DPW staff also administers contracts for all public construction programs and the annual provision of recycling, pest control services, lawn maintenance, Capitol Drive landscape maintenance, street maintenance (crack fill and large area patching) and construction services to the Village.

Services

The DPW is comprised of three separate divisions:

- The Services Division provides services including refuse collection; yard waste, brush and leaf collection; Saturday drop off and recycling; street maintenance; street sweeping; winter maintenance; forestry, plantings, park and beach maintenance; streetscape maintenance and beautification efforts;
- The Fleet & Facilities Division provides services including building maintenance, streetlight system maintenance, traffic control system maintenance, sign maintenance, and all DPW, PDD and Police Department equipment and vehicle maintenance;
- The Utilities Division provides all water and sewer-related services, including meter reading and replacement, water system maintenance and repair, drinking water sampling, sanitary and storm sewer system maintenance, cleaning and repair.

2015 Budget

General Fund Department of Public Works – 3000's



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Completed successful small scale experiment with soil additive designed to reduce watering requirements in container plantings.
- Implemented lean process improvements in annual forestry planting improving efficiencies.
- Combated heavy winter road damage by effectively utilizing asphalt trailer to reduce waste by storing un-used asphalt product overnight at proper temperature, allowing for re-use and reducing material waste.
- Began audit of refuse, yard waste and recycling service provision in preparation for expiration of current transfer station/recycling services contract on December 31, 2015.
- Utilized available grant funding to construct rainwater collection system on DPW upper garage roof, significantly reducing future water costs for streetscape and landscape plantings.

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Implemented “customer care” tags on refuse and recycling collection routes providing residents information on collections procedures and policies.
- Supported numerous community celebrations through traffic control, refuse/recycling clean-up and general beautification.
- Supported 35 neighborhood block parties through supply, delivery and collection of barricades.
- Orchestrated installation of LiveWall vertical garden at Village Center, partnering DPW with Senior Resource Center to provide fresh produce for Senior Center lunch program.

Vision Plan (D) - Protect and enhance property values, maintaining up-to-date public works infrastructure.

- Administered public infrastructure improvement contracts:
 - Murray Avenue Street Reconstruction Program;
 - Basin 6 Phase II Sewer Improvement Program street improvements.
- Administered building and facility improvement contracts:
 - DPW Upper Garage roof;
 - Hubbard Lodge Scout Cabin roof;
 - Window replacement (Public Safety Building);
 - Masonry repair (DPW yard and Menlo wall);
 - Village Hall ceiling tile replacement;
 - DPW facility master plan;

2015 Budget

General Fund Department of Public Works – 3000's



- Spector Field concrete replacement.

Vision Plan (F) - Protect and enhance our environment.

- Incorporated green system at select curb locations on the Murray project to improve water quality and control storm sewer flow.
- Reconstructed Atwater School parking lot with green stormwater control features included in 2013 Village Hall parking lot reconstruction.
- Began evaluation of conversion of Village street light system to LED.
- Implemented ash tree replacement program in construction areas as a component of on-going EAB prevention activities.
- Coordinated improved Shorewood Waters Project stormwater education activities, including planning and support of inaugural Fish & Feather Festival combining water activities with Conservation Committee's Bird City designation efforts.

Measurements and Indicators

Measurements	2012 Actual	2013 Actual	Projected 2014	Target 2015
Lineal feet pavement installed	13,130	-	10,285	-
Square feet concrete sidewalk installed	-	41,665	-	40,000
Labor hours per ton of refuse collected	1.88	1.41	1.65	1.50
Recycling as a % of refuse collected	39%	35%	35%	50%

2015 Budget

General Fund Department of Public Works – 3000's



Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Complete collections audit, providing recommendation(s) for future service provision.
- Conduct and implement additional lean process reviews of various department tasks, including fleet maintenance and utilities.

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Support numerous community celebrations through traffic control, refuse/recycling clean-up and general beautification.
- Support neighborhood block parties through supply, delivery and collection of barricades.
- Implement street name sign replacement project.
- Retro-fit remaining Oakland Avenue cross walk pedestrian timers with countdown feature to match Capitol Drive signals.

Vision Plan (D) - Protect and enhance property values, maintaining up-to-date public works infrastructure.

- Administer 2015 Street Resurfacing Program.
- Administer 2015 Sidewalk Replacement Program.
- Administer proposed 2015 Alley Improvement Program.

Vision Plan (F) - Protect and enhance our environment.

- Develop implementation schedule for conversion of street light system to LED.
- Continue EAB prevention efforts.
- Continue and enhance Shorewood Waters Project programs.
- Identify potential “green” enhancements for 2016 public construction projects.

Budget Impact

2015 Budget

Summary of All General Fund - Public Works
By Object

Category	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15
Revenues	\$ 511,512	\$ 777,128	\$ 767,827	\$ 769,007	\$ 756,483	\$ 859,165	-1.6%	11.9%
Expenditures								
Salaries Total	\$ 864,379	\$ 896,067	\$ 950,849	\$ 963,067	\$ 1,025,102	\$ 1,025,102	6.4%	7.8%
Fringe Total	380,949	372,392	345,081	442,580	441,468	448,704	-0.3%	30.0%
Contractual Total	353,209	550,366	582,914	570,433	558,746	567,712	-2.0%	-2.6%
Supplies & Office Total	17,901	17,065	19,520	18,604	18,379	18,379	-1.2%	-5.8%
Supplies - Maintenance Total	185,695	209,083	209,719	201,725	217,971	219,771	8.1%	4.8%
Supplies - Vehicle Total	133,781	146,004	176,585	129,311	143,701	143,701	11.1%	-18.6%
Utilities Total	137,803	127,888	152,972	141,011	155,442	155,442	10.2%	1.6%
Insurance Total	79,810	67,230	75,815	75,790	78,481	75,036	3.6%	-1.0%
Total Expenditures Public Works	2,153,527	2,386,095	2,513,455	2,542,521	2,639,290	2,653,847	3.8%	5.6%

2015 Budget

General Fund Revenues and Expenditures
Department of Public Works - 3000's

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-3100-43530	State Transportation Aids	301,973	344,035	361,342	361,448	347,613	421,666	-3.8%	16.7%	Intergov't
100-3100-43540	Recycling Grant	52,813	52,884	52,825	52,762	52,819	52,819	0.1%	0.0%	Intergov't
100-3100-46420	Recycling Rebate	45,724	47,380	48,815	54,000	45,000	45,000	-16.7%	-7.8%	Other Rev
100-3100-46430	Special Collection Fees	6,421	12,880	12,602	7,500	12,000	12,000	60.0%	-4.8%	Charges
100-3100-46431	Disposal Fee	2,770	4,557	4,591	2,500	2,500	2,500	0.0%	-45.5%	Charges
100-3100-46432	Additional Kart Service	2,554	504	504	1,500	-	-	-100.0%	-100.0%	Charges
100-3100-46433	Kart Sales	4,815	9,309	9,210	5,200	5,200	5,200	0.0%	-43.5%	Charges
100-3100-46434	Snow Removal Charges	-	416	1,975	-	-	-	0.0%	-100.0%	Charges
100-3100-46435	Delq Prop Maint	-	2,054	320	-	-	-	0.0%	-100.0%	Charges
100-3100-46436	Damages To Property	-	2,282	4,846	-	-	-	0.0%	-100.0%	Charges
100-3100-47300	Charges for Service - School	-	13,070	9,269	12,341	14,669	12,588	18.9%	35.8%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	2,500	200,763	191,985	195,000	191,298	222,008	-1.9%	15.6%	Charges
100-3100-47330	Charges for Service - NSFD	-	8,243	8,347	6,000	8,668	8,668	44.5%	3.8%	Charges
100-3100-47440	Equipment Rental Water	24,331	8,397	9,854	20,358	20,358	20,358	0.0%	106.6%	Charges
100-3100-47450	Equipment Rental Sewer	29,168	19,865	10,526	20,358	20,358	20,358	0.0%	93.4%	Charges
100-3100-48200	Rental Income	26,000	27,040	28,121	27,040	30,000	30,000	10.9%	6.7%	Other Rev
100-3100-48900	Miscellaneous Revenue	12,443	23,449	12,695	3,000	6,000	6,000	100.0%	-52.7%	Other Rev
Total Public Works Revenues		\$ 511,512	\$ 777,128	\$ 767,827	\$ 769,007	\$ 756,483	\$ 859,165	-1.6%	11.9%	
Expenditures										
<i>Administration</i>										
100-3100-51100	Salaries and Wages	\$ 130,178	\$ 111,414	\$ 118,902	\$ 139,789	\$ 133,543	\$ 133,543	-4.5%	12.3%	Salaries
100-3100-51140	Auto Allowance	1,064	1,798	1,800	1,800	1,800	1,800	0.0%	0.0%	Salaries
100-3100-51150	Retiree Sick Leave Payout	-	-	-	28,500	28,500	28,500	0.0%	0.0%	Salaries
100-3100-51160	Opt Out Ins	10,740	12,180	3,180	1,500	1,500	1,500	0.0%	-52.8%	Salaries
100-3100-51300	Health Insurance	215,775	29,653	33,228	31,911	33,261	34,468	4.2%	3.7%	Fringe
100-3100-51305	Dental Insurance	8,651	1,542	1,224	1,562	1,562	1,562	0.0%	27.6%	Fringe
100-3100-51310	Social Security and Medicare	67,041	9,533	9,249	10,694	10,102	10,102	-5.5%	9.2%	Fringe
100-3100-51315	Wisconsin Retirement System	55,125	7,505	8,390	9,786	8,980	8,980	-8.2%	7.0%	Fringe
100-3100-51320	Life Insurance	3,591	371	262	272	271	271	-0.4%	3.4%	Fringe
100-3100-51325	Flexible Benefit Contribution	2,169	862	838	209	269	269	28.7%	-67.9%	Fringe
100-3100-51330	Uniform Expense	6,486	5,555	5,569	5,360	5,360	5,360	0.0%	-3.8%	Fringe

2015 Budget

General Fund Revenues and Expenditures
Department of Public Works - 3000's

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
100-3100-51340	Retiree Health Contribution	18,913	21,925	26,760	23,859	19,168	19,168	-19.7%	-28.4%	Fringe
100-3100-51900	Professional Education	3,198	3,837	2,092	3,000	2,000	2,000	-33.3%	-4.4%	Fringe
100-3100-52230	Phone and Internet	7,947	2,226	2,917	3,075	3,210	3,210	4.4%	10.0%	Supplies & Office
100-3100-52990	Other Service contracts / fees	-	-	3,306	-	-	-	0.0%	-100.0%	Supplies - Maint.
100-3100-53100	Office Supplies	1,493	3,002	2,559	2,500	2,500	2,500	0.0%	-2.3%	Supplies & Office
100-3100-53101	Shared Office Costs (EE Based)	522	3,881	5,174	5,512	6,056	6,056	9.9%	17.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	1,000	1,155	1,130	1,200	1,200	1,200	0.0%	6.2%	Supplies & Office
100-3100-53131	Shared Postage Costs (Allocated)	919	1,027	1,033	689	1,269	1,269	84.2%	22.8%	Supplies & Office
100-3100-53200	Memberships & Subscriptions	532	608	644	628	644	644	2.5%	0.0%	Supplies & Office
100-3100-54150	Safety Expenses	5,388	5,166	6,063	5,000	3,500	3,500	-30.0%	-42.3%	Supplies & Office
100-3100-55100	Liability & Property Insurance	14,392	14,844	17,952	18,583	22,203	22,203	19.5%	23.7%	Insurance
100-3100-55110	Workers Comp	53,112	51,146	57,863	57,123	56,278	52,833	-1.5%	-8.7%	Insurance
100-3100-55120	Unemployment	12,306	1,240	-	84	-	-	-100.0%	0.0%	Insurance
Total Administration Expenditures		620,642	290,508	310,135	352,636	343,176	340,938	-2.7%	9.9%	
<i>Building Maintenance</i>										
100-3230-51100	Salaries and Wages	91,450	110,029	130,753	95,348	92,790	92,790	-2.7%	-29.0%	Salaries
100-3230-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3230-51200	Overtime Wages	-	5,829	9,559	7,627	7,422	7,422	-2.7%	-22.4%	Salaries
100-3230-51300	Health Insurance	-	36,316	48,629	38,868	40,287	41,746	3.7%	-14.2%	Fringe
100-3230-51305	Dental Insurance	-	1,216	972	1,166	831	831	-28.7%	-14.5%	Fringe
100-3230-51310	Social Security and Medicare	-	8,401	9,988	7,878	7,666	7,666	-2.7%	-23.2%	Fringe
100-3230-51315	Wisconsin Retirement System	-	7,398	9,302	7,209	6,815	6,815	-5.5%	-26.7%	Fringe
100-3230-51320	Life Insurance	-	371	609	349	581	581	66.5%	-4.6%	Fringe
100-3230-51325	Flexible Benefit Contribution	-	90	847	104	759	759	629.8%	-10.4%	Fringe
100-3230-53500	Dept/Program Supplies	50,319	65,188	67,161	75,252	73,250	73,250	-2.7%	9.1%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club	1,259	3,190	654	2,500	2,200	2,200	-12.0%	236.4%	Supplies - Maint.
100-3230-57900	Expenditure Charged to Others	-	(25,465)	(24,267)	(26,039)	(22,698)	(22,698)	-12.8%	-6.5%	Supplies - Maint.
Total Building Maintenance Expenditures		143,028	212,563	254,207	210,262	209,903	211,362	-0.2%	-16.9%	

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Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
<i>Municipal Garage</i>										
100-3300-51100	Salaries and Wages	107,146	94,147	102,512	81,745	106,227	106,227	29.9%	3.6%	Salaries
100-3300-51160	Opt Out Ins	-	-	2,919	-	2,808	2,808	0.0%	-3.8%	Salaries
100-3300-51170	Tool Allowance	1,575	1,889	1,934	2,400	2,400	2,400	0.0%	24.1%	Salaries
100-3300-51200	Overtime Wages	-	1,879	1,032	6,540	8,498	8,498	29.9%	723.4%	Salaries
100-3300-51300	Health Insurance	-	7,425	7,918	27,621	9,716	9,360	-64.8%	18.2%	Fringe
100-3300-51305	Dental Insurance	-	425	470	883	1,011	1,011	14.5%	115.1%	Fringe
100-3300-51310	Social Security and Medicare	-	7,343	7,910	6,754	8,777	8,777	30.0%	11.0%	Fringe
100-3300-51315	Wisconsin Retirement System	-	6,489	7,465	6,180	7,802	7,802	26.2%	4.5%	Fringe
100-3300-51320	Life Insurance	-	185	197	222	259	259	16.7%	31.5%	Fringe
100-3300-51325	Flexible Benefit Contribution	-	116	51	179	269	269	50.3%	427.5%	Fringe
100-3300-52200	Electric	17,875	17,998	20,653	16,292	16,781	16,781	3.0%	-18.7%	Utilities
100-3300-52210	Gas	6,929	6,970	14,031	10,601	11,237	11,237	6.0%	-19.9%	Utilities
100-3300-52220	Water	1,262	724	2,309	2,246	2,695	2,695	20.0%	16.7%	Utilities
100-3300-53400	Vehicle Maintenance	55,893	71,325	91,959	56,000	55,000	55,000	-1.8%	-40.2%	Supplies - Vehicle
100-3300-53410	Fuel and Oil	80,980	156,474	155,361	174,567	177,267	177,267	1.5%	14.1%	Supplies - Vehicle
100-3300-57900	Expenditures Charged To Others	(3,092)	(81,795)	(70,735)	(101,256)	(88,566)	(88,566)	-12.5%	25.2%	Supplies - Vehicle
Total Municipal Garage Expenditures		268,568	291,594	345,986	290,974	322,181	321,825	10.7%	-7.0%	
<i>Street & Alley</i>										
100-3410-51100	Salaries and Wages	28,386	45,564	60,412	50,059	32,913	32,913	-34.3%	-45.5%	Salaries
100-3410-51160	Opt Out Ins	-	-	253	142	-	-	-100.0%	-100.0%	Salaries
100-3410-51200	Overtime Wages	-	262	597	4,005	2,633	2,633	-34.3%	341.0%	Salaries
100-3410-51300	Health Insurance	-	16,325	24,274	21,222	14,465	14,951	-31.8%	-38.4%	Fringe
100-3410-51305	Dental Insurance	-	655	892	716	462	462	-35.5%	-48.2%	Fringe
100-3410-51310	Social Security and Medicare	-	3,174	4,190	4,135	2,719	2,719	-34.2%	-35.1%	Fringe
100-3410-51315	Wisconsin Retirement System	-	2,994	4,241	3,784	2,417	2,417	-36.1%	-43.0%	Fringe
100-3410-51320	Life Insurance	-	232	305	236	177	177	-25.0%	-42.0%	Fringe
100-3410-51325	Flexible Benefit Contribution	-	22	55	166	132	132	-20.5%	140.0%	Fringe
100-3410-53500	Dept/Program Supplies	5,156	8,829	13,212	12,000	13,000	13,000	8.3%	-1.6%	Supplies - Maint.
100-3410-57420	Equipment Usage	1,327	45	-	-	-	-	0.0%	0.0%	Supplies - Maint.
Total Street & Alley Expenditures		34,869	78,102	108,431	96,465	68,918	69,404	-28.6%	-36.0%	

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<i>Street Sweeping</i>										
100-3420-51100	Salaries and Wages	14,998	1,512	4,124	7,387	7,728	7,728	4.6%	87.4%	Salaries
100-3420-51200	Overtime Wages	-	260	-	591	618	618	4.6%	0.0%	Salaries
100-3420-51300	Health Insurance	-	1,079	480	3,341	3,581	3,712	7.2%	673.3%	Fringe
100-3420-51305	Dental Insurance	-	44	17	103	108	108	4.9%	535.3%	Fringe
100-3420-51310	Social Security and Medicare	-	115	313	611	638	638	4.4%	103.8%	Fringe
100-3420-51315	Wisconsin Retirement System	-	124	288	558	567	567	1.6%	96.9%	Fringe
100-3420-51320	Life Insurance	-	14	1	41	44	44	7.3%	4300.0%	Fringe
100-3420-51325	Flexible Benefit Contribution	-	7	9	32	35	35	9.4%	288.9%	Fringe
100-3420-53500	Dept/Program Supplies	3,846	2,449	1,349	3,100	3,100	3,100	0.0%	129.8%	Supplies - Maint.
Total Street Sweeping Expenditures		18,844	5,604	6,581	15,764	16,419	16,550	4.2%	151.5%	
<i>Street Lighting</i>										
100-3430-51100	Salaries and Wages	67,949	42,028	66,106	53,471	50,660	50,660	-5.3%	-23.4%	Salaries
100-3430-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3430-51200	Overtime Wages	-	850	4,012	4,278	4,053	4,053	-5.3%	1.0%	Salaries
100-3430-51300	Health Insurance	-	7,894	20,010	10,680	21,365	22,140	100.0%	10.6%	Fringe
100-3430-51305	Dental Insurance	-	400	454	479	366	366	-23.6%	-19.4%	Fringe
100-3430-51310	Social Security and Medicare	-	3,346	5,983	4,418	4,185	4,185	-5.3%	-30.1%	Fringe
100-3430-51315	Wisconsin Retirement System	-	2,986	4,334	4,042	3,721	3,721	-7.9%	-14.1%	Fringe
100-3430-51320	Life Insurance	-	226	183	310	205	205	-33.9%	12.0%	Fringe
100-3430-51325	Flexible Benefit Contribution	-	-	-	-	145	145	0.0%	0.0%	Fringe
100-3430-52200	Electric	78,160	68,356	77,203	77,398	85,377	85,377	10.3%	10.6%	Utilities
100-3430-53500	Dept/Program Supplies	23,412	19,757	15,525	14,200	12,500	12,500	-12.0%	-19.5%	Supplies - Maint.
100-3430-57900	Expenditures Charged To Others	-	-	(80,967)	-	-	-	0.0%	-100.0%	Fringe
Total Street Lighting Expenditures		169,521	145,843	112,843	169,276	182,577	183,352	7.9%	62.5%	
<i>Traffic Devices</i>										
100-3440-51100	Salaries and Wages	4,592	501	-	2,804	2,069	2,069	-26.2%	0.0%	Salaries
100-3440-51200	Overtime Wages	-	-	-	224	166	166	-25.9%	0.0%	Salaries
100-3440-51300	Health Insurance	-	69	-	709	881	914	24.3%	0.0%	Fringe
100-3440-51305	Dental Insurance	-	5	-	25	12	12	-52.0%	0.0%	Fringe
100-3440-51310	Social Security and Medicare	-	37	-	231	171	171	-26.0%	0.0%	Fringe
100-3440-51315	Wisconsin Retirement System	-	33	-	212	152	152	-28.3%	0.0%	Fringe

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100-3440-51320	Life Insurance	-	3	-	15	9	9	-40.0%	0.0%	Fringe
100-3440-51325	Flexible Benefit Contribution	-	-	-	-	12	12	0.0%	0.0%	Fringe
100-3440-52200	Electric	14,634	13,777	15,994	15,785	17,687	17,687	12.0%	10.6%	Utilities
100-3440-53500	Dept/Program Supplies	11,949	1,731	418	5,000	2,000	2,000	-60.0%	378.5%	Supplies - Maint.
Total Traffic Devices Expenditures		31,175	16,156	16,412	25,005	23,159	23,192	-7.4%	41.3%	
<i>Signage / Street marking</i>										
100-3450-51100	Salaries and Wages	7,720	10,634	955	9,571	8,857	8,857	-7.5%	827.4%	Salaries
100-3450-51200	Overtime Wages	-	260	32	765	709	709	-7.3%	2115.6%	Salaries
100-3450-51300	Health Insurance	-	1,608	388	1,695	3,717	3,852	119.3%	892.8%	Fringe
100-3450-51305	Dental Insurance	-	85	8	86	70	70	-18.6%	775.0%	Fringe
100-3450-51310	Social Security and Medicare	-	813	70	790	732	732	-7.3%	945.7%	Fringe
100-3450-51315	Wisconsin Retirement System	-	725	69	723	650	650	-10.1%	842.0%	Fringe
100-3450-51320	Life Insurance	-	50	3	58	33	33	-43.1%	1000.0%	Fringe
100-3450-51325	Flexible Benefit Contribution	-	-	-	-	12	12	0.0%	0.0%	Fringe
100-3450-53500	Dept/Program Supplies	10,322	7,191	6,945	8,500	7,500	7,500	-11.8%	8.0%	Supplies - Maint.
Total Signage Expenditures		18,042	21,366	8,470	22,188	22,280	22,415	0.4%	164.6%	
<i>Winter Maintenance</i>										
100-3460-51100	Salaries and Wages	23,714	45,900	27,241	63,348	52,831	52,831	-16.6%	93.9%	Salaries
100-3460-51160	Opt Out Ins	-	-	592	513	336	336	-34.5%	-43.2%	Salaries
100-3460-51200	Overtime Wages	-	29,782	20,070	5,065	24,226	24,226	378.3%	20.7%	Salaries
100-3460-51300	Health Insurance	-	18,051	16,376	21,559	18,097	18,598	-16.1%	13.6%	Fringe
100-3460-51305	Dental Insurance	-	760	552	740	660	660	-10.8%	19.6%	Fringe
100-3460-51310	Social Security and Medicare	-	5,482	3,449	5,233	5,864	5,864	12.1%	70.0%	Fringe
100-3460-51315	Wisconsin Retirement System	-	5,093	3,219	4,788	5,379	5,379	12.3%	67.1%	Fringe
100-3460-51320	Life Insurance	-	205	196	260	219	219	-15.8%	11.7%	Fringe
100-3460-51325	Flexible Benefit Contribution	-	12	79	275	178	178	-35.3%	125.3%	Fringe
100-3460-52990	Other Service contracts / fees	-	1,478	-	-	-	1,800	0.0%	0.0%	Supplies - Maint.
100-3460-53500	Dept/Program Supplies	4,555	9,626	9,206	6,600	4,800	4,800	-27.3%	-47.9%	Supplies - Maint.
100-3460-53520	Salt Contract	40,434	49,027	40,445	41,992	57,946	57,946	38.0%	43.3%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others	(10,780)	(10,780)	(6,071)	(10,780)	(7,377)	(7,377)	-31.6%	21.5%	Supplies - Maint.
Total Winter Maintenance Expenditures		57,923	154,636	115,354	139,593	163,159	165,460	16.9%	43.4%	

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<i>Refuse Disposal</i>										
100-3510-51100	Salaries and Wages	122,168	108,441	117,028	108,417	130,192	130,192	20.1%	11.2%	Salaries
100-3510-51120	Special Collection Wages - Sat Recycl	5,332	10,462	4,400	18,551	14,176	14,176	-23.6%	222.2%	Salaries
100-3510-51160	Opt Out Ins	-	-	2,003	2,004	1,993	1,993	-0.5%	-0.5%	Salaries
100-3510-51200	Overtime Wages	-	1,329	1,065	10,159	1,550	1,550	-84.7%	45.5%	Salaries
100-3510-51300	Health Insurance	-	37,521	36,609	48,639	47,676	49,148	-2.0%	34.3%	Fringe
100-3510-51305	Dental Insurance	-	1,236	1,378	1,728	1,660	1,660	-3.9%	20.5%	Fringe
100-3510-51310	Social Security and Medicare	-	8,908	8,944	10,491	11,177	11,177	6.5%	25.0%	Fringe
100-3510-51315	Wisconsin Retirement System	-	8,221	8,212	9,616	9,853	9,853	2.5%	20.0%	Fringe
100-3510-51320	Life Insurance	-	438	329	468	482	482	3.0%	46.5%	Fringe
100-3510-51325	Flexible Benefit Contribution	-	(119)	196	678	781	781	15.2%	298.5%	Fringe
100-3510-52950	Disposal Contracts	146,982	311,400	315,393	315,710	300,815	306,409	-4.7%	-2.8%	Contractual
100-3510-53500	Dept/Program Supplies/Study	5,089	10,820	1,439	7,700	7,700	7,700	0.0%	435.1%	Supplies - Maint.
Total Refuse Disposal Expenditures		279,571	498,657	496,996	534,161	528,055	535,121	-1.1%	7.7%	
<i>Recycling</i>										
100-3520-51100	Salaries and Wages	3,011	96	-	3,115	-	-	-100.0%	0.0%	Salaries
100-3520-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3520-51200	Overtime Wages	-	-	-	249	-	-	-100.0%	0.0%	Salaries
100-3520-51300	Health Insurance	-	93	-	1,394	-	-	-100.0%	0.0%	Fringe
100-3520-51305	Dental Insurance	-	4	-	50	-	-	-100.0%	0.0%	Fringe
100-3520-51310	Social Security and Medicare	-	7	-	257	-	-	-100.0%	0.0%	Fringe
100-3520-51315	Wisconsin Retirement System	-	7	-	235	-	-	-100.0%	0.0%	Fringe
100-3520-51320	Life Insurance	-	2	-	25	-	-	-100.0%	0.0%	Fringe
100-3520-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-52950	Disposal Contracts	139,736	161,771	165,654	166,675	163,914	163,914	-1.7%	-1.1%	Contractual
100-3520-53500	Dept/Program Supplies	11,337	11,381	13,889	6,550	6,550	6,550	0.0%	-52.8%	Supplies - Maint.
Total Recycling Expenditures		154,084	173,361	179,543	178,550	170,464	170,464	-4.5%	-5.1%	

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<i>Yard Waste/Leaf Collection</i>										
100-3530-51100	Salaries and Wages	26,558	56,869	65,457	38,347	51,712	51,712	34.9%	-21.0%	Salaries
100-3530-51120	Special Collection Wages - Sat Comp.	29,287	6,739	3,809	6,996	7,100	7,100	1.5%	86.4%	Salaries
100-3530-51160	Opt Out Ins	-	-	807	808	922	922	14.1%	14.3%	Salaries
100-3530-51200	Overtime Wages	-	1,119	2,646	3,627	4,706	4,706	29.7%	77.9%	Salaries
100-3530-51300	Health Insurance	-	12,296	16,594	16,985	16,112	16,499	-5.1%	-0.6%	Fringe
100-3530-51305	Dental Insurance	-	533	682	608	663	663	9.0%	-2.8%	Fringe
100-3530-51310	Social Security and Medicare	-	4,302	5,259	3,745	4,861	4,861	29.8%	-7.6%	Fringe
100-3530-51315	Wisconsin Retirement System	-	3,682	4,394	3,429	4,317	4,317	25.9%	-1.8%	Fringe
100-3530-51320	Life Insurance	-	150	181	102	219	219	114.7%	21.0%	Fringe
100-3530-51325	Flexible Benefit Contribution	-	(24)	76	266	280	280	5.3%	268.4%	Fringe
100-3530-52950	Disposal Contracts	19,278	37,320	47,275	40,548	46,517	49,889	14.7%	5.5%	Contractual
100-3530-53500	Dept/Program Supplies	776	870	1,924	1,000	1,000	1,000	0.0%	-48.0%	Supplies - Maint.
Total Yard Waste/Leaf Collection Expenditures		75,899	123,856	149,104	116,461	138,409	142,168	18.8%	-4.7%	
<i>Forestry</i>										
100-3610-51100	Salaries and Wages	142,189	143,717	140,599	112,763	155,486	155,486	37.9%	10.6%	Salaries
100-3610-51160	Opt Out Ins	-	-	330	330	634	634	92.1%	92.1%	Salaries
100-3610-51200	Overtime Wages	-	889	2,000	9,021	2,440	2,440	-73.0%	22.0%	Salaries
100-3610-51300	Health Insurance	-	37,660	41,380	36,153	49,095	50,094	35.8%	21.1%	Fringe
100-3610-51305	Dental Insurance	-	1,836	1,673	1,442	1,979	1,979	37.2%	18.3%	Fringe
100-3610-51310	Social Security and Medicare	-	10,507	10,310	9,317	12,096	12,096	29.8%	17.3%	Fringe
100-3610-51315	Wisconsin Retirement System	-	9,217	9,477	8,524	10,670	10,670	25.2%	12.6%	Fringe
100-3610-51320	Life Insurance	-	561	499	559	603	603	7.9%	20.8%	Fringe
100-3610-51325	Flexible Benefit Contribution	-	58	86	299	404	404	35.1%	369.8%	Fringe
100-3610-53500	Dept/Program Supplies	8,441	10,201	10,282	8,500	8,500	8,500	0.0%	-17.3%	Supplies - Maint.
100-3610-53510	Landscape/Forestry Plantings	8,875	11,884	8,484	12,150	13,500	13,500	11.1%	59.1%	Supplies - Maint.
Total Forestry Expenditures		159,505	226,530	225,120	199,058	255,407	256,406	28.3%	13.9%	

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<i>Parks & Beautification</i>										
100-3620-51100	Salaries and Wages	46,322	49,577	51,725	76,242	76,190	76,190	-0.1%	47.3%	Salaries
100-3620-51160	Opt Out Ins	-	-	1,921	1,922	1,826	1,826	-5.0%	-4.9%	Salaries
100-3620-51200	Overtime Wages	-	73	74	3,044	2,888	2,888	-5.1%	3802.7%	Salaries
100-3620-51300	Health Insurance	-	83	103	1,443	1,118	1,125	-22.5%	992.2%	Fringe
100-3620-51305	Dental Insurance	-	370	553	599	559	559	-6.7%	1.1%	Fringe
100-3620-51310	Social Security and Medicare	-	3,783	3,996	6,065	6,051	6,051	-0.2%	51.4%	Fringe
100-3620-51315	Wisconsin Retirement System	-	1,693	2,509	2,877	2,651	2,651	-7.9%	5.7%	Fringe
100-3620-51320	Life Insurance	-	135	198	237	225	225	-5.1%	13.6%	Fringe
100-3620-51325	Flexible Benefit Contribution	-	6	2	10	10	10	0.0%	400.0%	Fringe
100-3620-52200	Electric	2,440	2,392	2,942	2,533	2,609	2,609	3.0%	-11.3%	Utilities
100-3620-52210	Gas	1,518	117	230	2,368	2,510	2,510	6.0%	991.3%	Utilities
100-3620-52220	Water	14,985	17,554	19,610	13,788	16,546	16,546	20.0%	-15.6%	Utilities
100-3620-52940	Landscaping Contracts/Turf	47,213	39,875	54,592	47,500	47,500	47,500	0.0%	-13.0%	Contractual
100-3620-52990	Other Service Contracts & Fees	-	20,631	32,180	25,000	25,000	25,000	0.0%	-22.3%	Supplies - Maint.
100-3620-53300	Repairs and Maintenance	-	13	592	1,000	1,000	1,000	0.0%	68.9%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies	5,857	6,466	4,791	4,500	4,500	4,500	0.0%	-6.1%	Supplies - Maint.
100-3620-53510	Landscape/Forestry Plantings	3,521	4,551	8,255	3,000	4,000	4,000	33.3%	-51.5%	Supplies - Maint.
	Grant Support-Beach	-	-	-	-	-	-	0.0%	0.0%	Contractual
Total Parks & Beautification Expenditures		121,856	147,319	184,273	192,128	195,183	195,190	1.6%	5.9%	
Total Public Works Expenditures		\$ 2,153,527	\$ 2,386,095	\$ 2,513,455	\$ 2,542,521	\$ 2,639,290	\$ 2,653,847	3.8%	5.6%	

2015 Budget
Expenditure Request Detail - Department of Public Works

(continued)

100-3100-53100	Office supplies		100-3100-54150	Safety expenses	
	Folders, pens, tape, staples, binders, etc.	\$ 975		WisDOT CDL Drug Testing (DPW only)	\$ 1,300
	Time clock maintenance fees	275		APWA Supervisory Academy: Mueller, Wasemiller	700
	Printer ink	1,000		Safety Training	1,500
	Work logs/time sheets	250		Safety Awards	550
	Total for account	2,500		CDL Reimbursements (DPW only)	450
				Medical cabinet and safety items	500
100-3100-53200	Memberships & subscriptions			Total for account	5,000
	Group APWA membership:	644			
	Total for account	644	100-3300-53400	Vehicle maintenance	
				Vehicle parts	45,615
100-3100-53101	Shared office costs (EE based)			Tires	11,000
	Village phone system allocation	4,662		Welding gasses	2,500
	Shared allocation for computer virus updates and fees	1,394		Soap for vehicle wash bay	1,250
	Total for account	6,056		2 way radio maintenance	250
				Shop rags	385
100-3100-51330	Uniform expense			Total for account	61,000
	Contract: 13 DPW emp @ \$400	5,200	100-3300-53410	Fuel and oil	
	Summer help reimbursements	160		DPW Diesel fuel 16,000 gal @ \$3.80/gal	60,800
	Total for account	5,360		DPW Unleaded fuel: 5500 gal @ \$3.90/gal	21,450
100-3100-52230	Phone and internet			Fuel by others	83,017
	Cell phone (DPW only)	2,475		Automotive oil & transmissison fluid	12,000
	Pager Fees (DPW share)	600		Total for account	177,267
	Total for account	3,075			
			100-3300-57900	Expenditures charged to others	
100-3100-51900	Professional education			Police/PDD vehicle labor	(21,208)
	APWA National Conference: Butschlick	1,000		Fuel charged to other departments	(59,680)
	State Forestry Conference: Mueller, Dondlinger, Kaiser	750		Interdepartmental charges water/sewer	(7,678)
	Various other seminars	1,250		Total for account	(88,566)
	Total for account	3,000			
			100-3300-51170	Tool allowance	
100-3460-57900	Expenditures to Others			Contract tool allocation	1,800
	Parking lots Winter Maintenance	(7,377)		Garage tools	600
	Total for account	(7,377)		Total for account	2,400

2015 Budget

Expenditure Request Detail - Department of Public Works

(continued)

100-3510-53500	Dept/Program supplies		100-3520-53500	Dept/Program supplies	
	replacement garbage karts: out of warranty	\$ 6,500		annual recycling calendar - printing	\$ 350
	scale tickets	400		annual recycling calendar - delivery	450
	billing forms/scale tickets	200		Anti-freeze recycling collection	150
	tire/appliance disposal	200		recycling kart purchase for resale	5,200
	licenses	400		misc. publications/posters/info pieces	400
	Total for account	<u>7,700</u>		Total for account	<u>6,550</u>
100-3230-54160	Hubbard Lodge/ River Club		100-3520-52950	Disposal contracts	
	Extermination services monthly charges	850		curbside contract \$2.28 per unit/month	116,094
	Alarm system phone line	450		drop off center/VH/PD	32,769
	River club supplies/repairs	700		street & park cans	5,349
	misc. supplies	500		schools	9,703
	Total for account	<u>2,500</u>		Total for account	<u>163,915</u>
100-3230-53500	Dept/Program supplies		100-3510-52950	Disposal contracts	
	DPW cleaning supplies	2,500		Disposal fees: 2655 tons @ \$32.49/ton	86,261
	DPW paper supplies	3,250		Tipping fees: 2655 tons @ \$13/ton	34,515
	All Buildings supplies	20,215		WFB disposal: 3760 tons @ \$45.49/ton	171,042
	Misc supplies	1,250		fuel surcharges	-
	Building maintenance tools	600		Village/Library refuse	1,287
	HVAC maintenance	16,290		School refuse	13,304
	Bi-annual carpet cleaning: Hall, Village Center	5,600		Total for account	<u>306,409</u>
	Lumber and building materials	4,700	100-3530-52950	Disposal contracts	
	Hardware and parts	4,375		Yard waste contract: 1100 tons @ \$21.79/ton	23,969
	Elevator maintenance	5,000		WFB yard disposal: 1190 tons @ 21.79/ton	25,930
	Fire protection: all buildings	2,400		Total for account	<u>49,899</u>
	Paint/painting supplies	2,520	100-3440-53500	Dept/Program supplies	
	Miscellaneous supplies: all departments	2,000		signal timing adjustments: contract work	2,500
	Keys/locks: all buildings	750		lenses, parts, etc.	1,500
	Alarm system maintenance	500		Total for account	<u>4,000</u>
	Pest control contract - DPW & Village Hall	2,400	100-3440-52200	Electric	
	Building electric supplies	900		traffic signal power:	
	Total for account	<u>75,250</u>		Wilson, Morris, Capitol/Oakland, Murray, Downer, Lake	
100-3530-53500	Dept/Program supplies			Menlo, Kenmore, Lake Bluff, Kensington	85,377
	parts for leaf vacs	800		Total for account	<u>85,377</u>
	rakes	200			
	Total for account	<u>1,000</u>			

2015 Budget
Expenditure Request Detail - Department of Public Works

(concluded)

100-3430-53500	Dept/Program supplies		100-3610-53500	Dept/Program supplies	
Replacement poles		\$ 8,000	topsoil		\$ 4,250
Digger Hotline		3,200	seed		1,750
Cable, misc parts		<u>3,000</u>	chainsaw maintenance: blades, sharpening, etc.		1,200
Total for account		<u>14,200</u>	gas for saws		500
			supplies: gloves, pruners, rakes, etc.		<u>800</u>
100-3410-53500	Dept/Program supplies		Total for account		<u>8,500</u>
asphalt: cold patch/hot mix		<u>13,000</u>			
Total for account		<u>13,000</u>	100-3610-53510	Landscape/forestry plantings	
			Plant 100 street trees @ \$135/tree		<u>13,500</u>
100-3450-53500	Dept/Program supplies		Total for account		<u>13,500</u>
Sign material: blanks, sheeting, etc		3,000			
custom signs		2,500	100-3620-53500	Dept/Program supplies	
other traffic control: barricades, flashers, etc.		<u>3,000</u>	Mulch, topsoil, seed		3,500
Total for account		<u>8,500</u>	Hand tools, yard waste bags, misc. supplies		<u>1,000</u>
			Total for account		<u>4,500</u>
100-3420-53500	Dept/Program supplies				
sweeper brooms		1,800	100-3620-52940	Landscaping contracts	
NR 216 annual permit fee		500	turf maintenance contract		47,500
stormwater educational materials (Shorewood Waters Project)		<u>800</u>	Total for account		<u>47,500</u>
Total for account		<u>3,100</u>			
			100-3100-47310	Charges for Service WFB	
100-3460-53500	Dept/Program supplies		Disposal Fees		171,042
Sidewalk snow program		-	Yard Waste Fees		25,930
Cutting edges for plows		3,500	Admin Fee - DPW		2,500
Parts/maintenance snow blowers		800	Elec exp Incinerator		1,236
Coffee/food plowing operations		<u>500</u>	Shared Repairs		<u>21,300</u>
Total for account		<u>4,800</u>	Total for account		<u>222,008</u>
100-3460-53520	Salt contract		100-3620-52990	Other Service Contracts & Fees	
annual road salt contract: 600 tons @ \$52.49		57,946	Capital Dr Streetscape		<u>25,000</u>
salt contingency		-	Total for account		<u>25,000</u>
Total for account		<u>57,946</u>			
100-3230-57900	Expenditures to Others				
Paper/Cleaning Products - Library		(4,885)			
Paper/Cleaning Products - Police		(1,999)			
Paper/Cleaning Products - Village Hall		(1,133)			
Interdepartmental Charges Water/Sewer		(14,681)			
Total for account		<u>(22,698)</u>			



Department Description

The North Shore Health Department (NSHD) was formed on January 1, 1996 with five North Shore communities (Bayside, River Hills, Fox Point, Glendale and Brown Deer). As of January 1, 2012, the Villages of Shorewood and Whitefish Bay joined the North Shore Health Department, therefore serving seven communities with a total population of over 65,000 people. The Department provides a wide range of health and wellness services more economically than those which could be provided by the individual communities. The Village of Brown Deer is the fiscal and administrative agent for the NSHD, which has its own fund as part of the Village.

The NSHD provides a variety of state mandated, grant supported, and fee supported public health services to seven communities. The Department's primary purpose is to improve the communities' health, prevent disease and safeguard the environment. The Department also provides inspection, consultation, and licensing for restaurants, food sellers, hotels and swimming pools in Bayside, Brown Deer, Fox Point, River Hills, Shorewood, and Whitefish Bay.

Services

General Health Department Services:

- Communicable disease control and prevention
- Immunizations
- Environmental health surveillance and mitigation
- Grant programs (public health preparedness, physical activity and nutrition, tobacco control, radon, beach water and lead testing).
- Health promotion
- Chronic disease control and prevention
- Community assessment and health planning

Inspection and Licensing Program Services:

- Inspection of licensed facilities
- Consultation with operators
- Plan review
- Issuing licenses

2015 Budget

General Fund Revenues and Expenditures
Health Department - 4000

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-4000-46500	Health Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Charges
100-4000-47310	Charges for Service - Whitefish Bay	-	-	-	-	-	-	0.0%	0.0%	Charges
100-4000-48900	Miscellaneous Revenue	14,754	14,320	41,197	14,567	14,500	14,500	-0.5%	-64.8%	Other Rev
100-4000-48500	Grants/Donations	-	-	-	-	-	-	0.0%	0.0%	Other Rev
Total Health Revenues		\$ 14,754	\$ 14,320	\$ 41,197	\$ 14,567	\$ 14,500	\$ 14,500	-0.5%	-64.8%	
Expenditures										
100-4000-51100	Salaries and Wages	\$ 2,888	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Salaries
100-4000-51340	Retiree Health Contribution	18,622	2,180	523	-	-	-	0.0%	-100.0%	Fringe
100-4000-51900	Professional Education	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-52200	Electric	4,569	4,519	4,490	4,537	4,601	4,601	1.4%	2.5%	Utilities
100-4000-52210	Gas	1,009	1,064	1,341	1,300	1,133	1,133	-12.8%	-15.5%	Utilities
100-4000-52220	Water	175	189	228	210	234	234	11.4%	2.6%	Utilities
100-4000-52300	Other Intergov'tal pymts	128,405	128,405	128,405	130,721	132,682	128,405	1.5%	0.0%	Other Gov't
100-4000-52900	Cleaning and Pest Control	1,979	3,043	4,827	2,321	3,500	3,500	50.8%	-27.5%	Contractual
100-4000-52990	Other Service Contracts and Fees	-	-	-	2,500	1,000	1,000	-60.0%	0.0%	Contractual
100-4000-53101	Shared Office Costs (EE Based)	3,732	3,401	3,921	2,943	4,038	4,038	37.2%	3.0%	Supplies & Office
100-4000-53121	Shared Copy Costs (Allocated)	880	603	459	503	521	521	3.6%	13.5%	Supplies & Office
100-4000-53131	Shared Postage Costs (Allocated)	225	216	171	225	266	266	18.2%	55.6%	Supplies & Office
100-4000-53200	Memberships and Subscriptions	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-4000-53500	Dept/Program Supplies	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-4000-54000	Programming	-	-	-	-	-	-	0.0%	0.0%	Contractual
100-4000-55100	Liability & Property Insurance	1,750	1,857	1,746	1,808	2,014	2,014	11.4%	15.3%	Insurance
100-4000-55110	Workers Comp	-	-	-	-	-	-	0.0%	0.0%	Fringe
Total Health Department Expenditures		\$ 164,234	\$ 145,477	\$ 146,111	\$ 147,068	\$ 149,989	\$ 145,712	2.0%	-0.3%	

2015 Budget

General Fund Village Center - 5140



Department Description

The Village Center is located on the lower level of the Library building and is a large open room which can be rented out or used for general Village functions. The entire building is shared by the Library, Health Department and Senior Resource Center. While many of the building costs are specific to one of the other three areas some additional costs for maintenance and utilities are incurred for general use of this facility. This department represents costs necessary to operate this space.

Staffing

- No employee time is assigned to Village Center as time spent by Village staff for general upkeep of this room is typically minimal. DPW provides most minor repairs and maintenance while a cleaning company provides daily custodial services.
- The capital budget includes funds for a new automatic door divider.

2015 Budget

General Fund Revenues and Expenditures
Village Center - 5140

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Expenditures										
100-5140-52200	Electric	\$ 3,188	\$ 3,153	\$ 3,132	\$ 3,165	\$ 3,210	\$ 3,210	1.4%	2.5%	Utilities
100-5140-52210	Gas	704	742	935	907	790	790	-12.9%	-15.5%	Utilities
100-5140-52220	Water	122	132	159	147	164	164	11.6%	3.1%	Utilities
100-5140-52230	Phone	-	61	56	65	65	65	0.0%	16.1%	Utilities
100-5140-52900	Cleaning and Maintenance	2,106	1,425	1,715	3,119	3,661	3,661	17.4%	113.5%	Contractual
100-5140-53900	Miscellaneous Expenses	416	416	514	215	293	293	36.3%	-43.0%	Supplies & Office
100-5140-55100	Liability & Property Insurance	25	24	25	718	30	30	-95.8%	20.0%	Insurance
Total Village Center Expenditures		\$ 6,561	\$ 5,953	\$ 6,536	\$ 8,336	\$ 8,213	\$ 8,213	-1.5%	25.7%	

Expenditure Request Detail - Village Center

100-5140-52900	Cleaning contracts									
	Shared allocation of cleaning services, includes pest control			\$ 1,661						
	General repairs and maintenance			2,000						
	Total for account - Mod			3,661						
100-5140-53900	Miscellaneous expenses									
	Shared allocation of bathroom and general supplies			293						
	Scheduling software			-						
	Total for account - Mod			293						

2015 Budget

General Fund Atwater Beach and Park - 5200



Department Description

The Village is fortunate to encompass a beach along Lake Michigan called Atwater Park and Beach. This scenic five acre park is home to the annual Memorial Day celebration, a summer concert band series, 4th of July fireworks and the annual Shorewood Men's Club Chicken BBQ.

Budget Impact

- Staff is requesting \$12,500 in funding for Atwater Bluff/ restoration. These funds will be used to continue to update the plantings on the bluff to maintain the habitat, stabilize the bluff slope and improve the bluff aesthetics.
- Lifeguards will be funded again in 2015. The Lifeguards will be on duty from 11am to 4pm, from the second Saturday in June to the fourth Saturday in August.
- The Village will provide open restrooms in the permanent bathrooms area in the existing "bunker" building in addition to the portable bathrooms.

Staffing

- Full-time and seasonal staff will continue to maintain the beach as a prime Lake Michigan local beach destination, including the eradication of Cladophora
- The amounts shown as labor wages on the next page represent estimated summer, temporary labor hours, as well as full-time DPW support.

2015 Budget

General Fund Revenues and Expenditures
Atwater Beach - 5200

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Expenditures										
100-5200-51100	Salaries and Wages	\$ 3,604	\$ 1,617	\$ 12,250	\$ 14,321	\$ 15,236	\$ 15,236	6.4%	24.4%	Salaries
100-5200-51200	Overtime Wages	-	222	242	-	16	16	0.0%	-93.4%	Salaries
100-5200-51300	Health Insurance	166	535	532	-	32	30	0.0%	-94.4%	Fringe
100-5200-51305	Dental Insurance	-	27	24	-	2	2	0.0%	-91.7%	Fringe
100-5200-51310	Social Security and Medicare	85	221	925	1,096	1,166	1,166	6.4%	26.1%	Fringe
100-5200-51315	Wisconsin Retirement System	11	137	172	-	15	15	0.0%	-91.3%	Fringe
100-5200-51320	Life Insurance	3	10	17	-	2	2	0.0%	-88.2%	Fringe
100-5200-52200	Electric	2,106	2,117	2,744	2,500	2,500	2,500	0.0%	-8.9%	Utilities
100-5200-52300	Other Intergov'tal / Lifeguards	10,671	14,704	11,937	18,000	18,000	18,000	0.0%	50.8%	Other Gov't
100-5200-52940	Landscaping Contracts	4,794	4,368	11,991	20,000	12,500	12,500	-37.5%	4.2%	Contractual
100-5200-53900	Miscellaneous Expenses	2,594	1,855	2,930	2,800	3,000	3,000	7.1%	2.4%	Supplies & Office
100-5200-55100	Liability & Property Insurance	8	10	37	1,040	1,056	1,000	1.5%	2602.7%	Insurance
Total Atwater Beach Expenditures		\$ 24,042	\$ 25,823	\$ 43,801	\$ 59,757	\$ 53,525	\$ 53,467	-10.4%	22.1%	

2015 Budget

General Fund Village Celebrations - 5300



Department Description

Village Celebrations includes events such as the annual 4th of July Celebrations along with future events as they come to fruition. The majority of this department deals with the expenditures faced in the set-up and clean-up of events by the Village's Department of Public Works. While this department has tracked revenues and expenditures from the 4th of July Celebration, Plein Air, and Awards and Recognitions in the past, some have been moved as is stated below.

Budget Impact

- 4th of July Celebrations, Plein Air and Other Special Events have been moved to Marketing.

2015 Budget

General Fund Revenues and Expenditures
Village Celebrations - 5300

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
100-5300-48500	Donations	\$ 18,473	\$ 22,004	\$ 21,488	\$ 14,500	\$ -	\$ -	-100.0%	-100.0%	Other Rev
100-5300-48530	Public Art Donations	-	55,589	-	-	-	-	-	0	Other Rev
Expenditures										
100-5300-51100	Salaries and Wages	\$ 24,404	\$ 8,676	\$ 6,380	\$ 9,898	\$ 10,253	\$ 10,253	3.6%	60.7%	Salaries
100-5300-51200	Overtime Wages	-	2,112	6,292	-	819	819	0.0%	-87.0%	Salaries
100-5300-51300	Health Insurance	511	1,901	2,890	2,494	3,163	3,252	26.8%	12.5%	Fringe
100-5300-51305	Dental Insurance	15	91	102	107	86	86	-19.6%	-15.7%	Fringe
100-5300-51310	Social Security and Medicare	146	782	952	735	846	846	15.1%	-11.1%	Fringe
100-5300-51315	Wisconsin Retirement System	121	623	728	672	753	753	12.1%	3.4%	Fringe
100-5300-51320	Life Insurance	6	39	39	51	51	51	0.0%	30.8%	Fringe
100-5300-51325	Flex Benefit Contribution	-	2	2	8	63	63	687.5%	3050.0%	Fringe
100-5300-53900	Miscellaneous Expenses	822	287	751	3,200	1,000	1,000	-68.8%	33.2%	Supplies & Office
100-5300-54110	Fourth Of July	24,448	28,234	27,018	20,000	-	-	-100.0%	-100.0%	Programming
100-5300-54120	Other Special Events	-	42,112	-	2,500	-	1,000	-100.0%	0.0%	Programming
100-5300-54130	Awards/Recog	5,621	4,767	4,214	5,000	-	-	-100.0%	-100.0%	Programming
100-5300-55100	Liability & Property Insurance	464	802	916	797	955	913	19.8%	-0.3%	Insurance
Total Village Celebrations Expenditures		\$ 56,558	\$ 90,428	\$ 50,284	\$ 45,462	\$ 17,989	\$ 19,036	-60.4%	-62.1%	

2015 Budget

General Fund

Other Financing Sources / (Uses) - 9000



Department Description

Other Financing Sources and Uses represent non-annual items which are similar to expenditures, but for accounting purposes are segregated due to their special nature. Typical General Fund transactions classified as Other Financing Sources and Uses for the Village include transfers to other funds.

Budget Impact

Other Financing Sources

- Please use this section to describe in detail any significant changes between last year's budget and this year's.

Other Financing Uses

- Transfer to CPF- this account represents the transfer to the Capital Projects Funds. The specific projects funded by this transfer are shown within those budgeted sections. This transfer is funded through the use of General Fund Reserves. It has been the Village's practice to utilize excess General Fund, fund balance for some on-time capital purchases.

2015 Budget

General Fund Revenues and Expenditures
Other Financing Sources and Uses - 9000

Account Number	Account Name	2012 Actual	2013 Actual	2014 YTD 9/30	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Other Financing Sources											
100-9000-49200	Transfers from Special Rev.	\$ 44,021	\$ 12,842	\$ -	\$ 48,974	\$ -	\$ -	\$ -	0.0%	-100.0%	OFS
100-9000-49200	Transfers from Special Rev.	-	-	-	-	-	-	-	0.0%	0.0%	OFS
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	-	0.0%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	33,000	33,000	86,500	28,000	162.1%	-15.2%	OFS
Total Other Financing Sources		\$ 44,021	\$ 12,842	\$ -	\$ 81,974	\$ 33,000	\$ 86,500	\$ 28,000	162.1%	-65.8%	
Other Financing Uses											
100-9000-59200	Transfers to Special Rev.	\$ -	\$ -	\$ 18,476	\$ 18,476	\$ -	\$ -	\$ -	0.0%	-100.0%	OFU
100-9000-59200	Transfers to Special Rev.	5,048	-	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59300	Transfers to Debt Service	-	-	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59400	Transfers to Capital Projects	82,296	153,237	33,000	33,000	33,000	86,500	28,000	162.1%	-15.2%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Other Financing Uses Expenditures		\$ 87,344	\$ 153,237	\$ 51,476	\$ 51,476	\$ 33,000	\$ 86,500	\$ 28,000	162.1%	-45.6%	

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2015 Budget

Special Revenue Funds



Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditure for specified purposes. Special revenue funds utilized by the Village include the following:

Library Fund (200)

This fund contains accounts for the operation of the Shorewood Public Library. The accounts are segregated from the General Fund because a significant portion of the Village Library revenues are derived from the Milwaukee County Federated Library System's reciprocal borrowing payment and the statutory authority of the Library Board over its expenditures.

Senior Services Fund (210)

This fund accounts for revenues restricted for spending on senior programming such as Community Development Block Grants and donations from the Benjamin Fund. The Village has also directed some property tax levy funds to this fund in order to help support the administration of these programs. Other revenues collected for this purpose include committed fees charged for senior activities.

Marketing Shorewood Fund (220)

The Marketing Shorewood Fund accounts for revenues committed for marketing and branding the Village.

Shorewood Today Fund (230):

This fund provides for the receipt and disbursement of funds generated for producing the Shorewood Today magazine, including committed tax levy and magazine advertising revenues.

Police Special Funds (240):

Special police grants with restricted purposes are recorded within this fund to ensure proper tracking and use of those grants. This fund also accounts for the collection of revenues from a bicycle safety event.

Public Art Fund (250):

This fund provides for the receipt and disbursement of funds generated for activities that support the goals of the Public Art Committee. This is primarily use for the annual Plein Air festival, including event sponsor fees, artwork sales and commissions, and other event costs.

2015 Budget

Special Revenue Funds Library Fund - 200



Department Description

The mission of the Shorewood Public Library is to serve persons of all ages who seek a variety of materials, information and programs to meet personal, recreational, educational, and professional needs. Our library is committed to providing professionally managed library services meeting the needs and preferences of our community.

The Shorewood Public Library Board of Trustees sets library policy, hires and manages the Director, and has exclusive control over all funds collected, donated or appropriated for library services. The Board consists of seven members; six are appointed by the Village President with Village Board approval and the other member is the Superintendent of the Shorewood School District or his/her representative. One of the seven members may be currently serving on the Village Board.

The Library, both the physical space and the online presence, is an extremely well-used Village service.

Services

- Provide a collection of library materials using various delivery methods in a variety of formats, for all ages, that educate, entertain, and inform per Collection Development Policy
- Provide an accurate and efficient means of maintaining an inventory of both library materials and library card holders
- Provide a variety of programming events for individuals from infants through adult
- Provide access for residents to print and online subscription research services to support both formal education and life-long learning programs, wireless Internet access throughout the building, and laptops for use in the building
- Provide efficient operations by supporting the technology needs of all staff
- Provide professional librarian services every hour the library is open to answer questions and guide research
- Provide access to as many services as possible 24/7 through a robust website
- Provide support to all Shorewood schools through class visits, communication with teachers, and limited purchase of curriculum supportive materials
- Provide Shorewood residents with access to the collections of 18 different library collections and services through membership in the Milwaukee County Federated Library System (MCFLS)
- Provide Shorewood materials and services to non-residents as required through participation in MCFLS

2015 Budget

Special Revenue Funds Library Fund - 200



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- With no capital funding from the Village, made furniture, equipment, and technology upgrades totaling over \$40,000; improvements including electrical and lighting upgrades and a new website
- Received over \$4,000 in funding for operations from the Friends of Shorewood Library
- Received over \$9,900 in donations from individuals and the Friends
- Realized significant cost savings by partnering with other MCFLS libraries in the purchase of ebooks and other online products
- Purchased software through TechSoup at a significant savings for non-profits
- Realized savings by reassigning staff and using MCFLS staff for IT needs at a very reasonable hourly rate

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Provided over 240 programs for all ages with attendance over 6,700
- Loaned over 350,000 items and provided computer/Internet service to over 28,000 users
- Maintained social media presence including a newsletter to over 5,000 individuals, active Facebook and Twitter accounts
- Added over 7,000 items to the collection and established a high demand collection
- Established an Early Literacy Center to provide parents/caregivers with resources to promote early literacy learning practices for birth to five years of age
- Hosted culminating event and auction for Plein Air Shorewood and had 1,900 visitors for that day.
- Partnered with Shorewood Historical Society, Shorewood Woman’s Club, Public Art Committee/Plein Air, and Boswell Book Shop to provide programs for residents
- Established a cohesive voice for our web site, social media, and all communications with residents

2015 Budget

Special Revenue Funds Library Fund - 200



Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Continue to monitor the future of reciprocal borrowing funds from MCFLS and fight to preserve these funds as dedicated RB funds in the MCFLS budget
- Pursue additional opportunities to share costs of expensive services with other libraries, the MCFLS, and the State
- Evaluate the use of vendors to receive library materials that are shelf ready
- Work with other local agencies to pursue grant opportunities

Vision Plan (C) - Maintain a high-quality urban living experience with a “small town” feel.

- Evaluate the use of physical spaces and determine if we have the right configuration for changing community needs
- Continue use of social media and web site to improve resident’s awareness and use of library services
- Organize collections to provide best access for the public
- Evaluate the need for more programming for adults and meet any determined need
- Evaluate the maker culture in Shorewood and determine if there is a need that can be met by the library
- Establish a connection with young professionals and determine needs that can be met with library services
- Partner with the Harbor Retirement Assisted Living center to extend library services to their residents
- Cross train staff to improve customer service and eliminate service reduction when a staff member is absent or on vacation

Measurements and Indicators

<u>Measurements</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 YTD</u>	<u>2015 Budget</u>
Patron Count	185,258	187,202	203,373	139,931	
Program Attendance	7,314	8,053	7,725	6,311	
Computer Users	46,924	46,337	44,966	26,262	

Budget Impact

- Reciprocal borrowing revenue is increased by \$6,566
- All reciprocal borrowing funding is used for operating expenses
- Any capital expenses will be taken from Library Fund Balance

2015 Budget

Library Fund - 200

Dept/Account No.	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
200-5110-41110	Property Taxes	\$ 784,205	\$ 784,205	\$ 795,984	\$ 795,984	\$ 814,296	\$ 812,514	2.3%	2.1%	Taxes
200-5110-43720	Local Library Aids	80,228	84,121	72,219	71,705	78,271	78,271	9.2%	0.0%	Intergov't
200-5110-46710	Library Fines	50,577	51,907	55,766	56,000	52,000	52,000	-7.1%	0.0%	Fines
200-5110-48510	Friends Donations	5,680	601	-	4,700	4,100	4,100	-12.8%	0.0%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	4,100	-	-	-100.0%	0.0%	OFS
Total Operating Revenue		920,690	920,834	923,969	932,489	948,667	946,885	1.7%	0.0%	
200-5110-48100	Interest Income	119	80	5,084	-	-	-	0.0%	-100.0%	Other Rev
200-5110-48500	Donations	3,420	3,455	9,782	-	-	-	0.0%	0.0%	Other Rev
Total Non-Operating Revenue		3,539	3,535	14,866	-	-	-	0.0%	-100.0%	
Total Library Revenue		924,229	924,369	938,835	932,489	948,667	946,885	1.7%	0.9%	
Expenditures										
200-5110-51100	Salaries and Wages	474,260	496,372	472,326	512,095	509,940	516,436	-0.4%	9.3%	Salaries
200-5110-51150	Retiree Sick Leave Payout	-	-	-	-	6,600	6,600	0.0%	0.0%	Salaries
200-5110-51300	Health Insurance	72,886	67,309	80,395	80,528	90,340	87,949	12.2%	9.4%	Fringe
200-5110-51305	Dental Insurance	2,424	2,856	3,175	3,276	3,276	3,276	0.0%	3.2%	Fringe
200-5110-51310	Social Security and Medicare	35,249	36,976	34,621	39,172	39,011	39,507	-0.4%	14.1%	Fringe
200-5110-51315	Wisconsin Retirement System	25,654	31,029	30,223	33,886	33,821	32,520	-0.2%	7.6%	Fringe
200-5110-51320	Life Insurance	1,152	1,209	1,211	1,342	1,573	1,381	17.2%	14.0%	Fringe
200-5110-51325	Flexible Benefit Contribution	5,517	3,460	3,504	4,134	3,384	3,384	-18.1%	-3.4%	Fringe
200-5110-51900	Professional Education	2,073	2,973	3,800	3,260	2,780	2,780	-14.7%	-26.8%	Fringe
200-5110-52100	Professional Fees	-	814	886	1,000	1,000	1,000	0.0%	12.9%	Professional
200-5110-52200	Electric	40,909	40,460	40,202	40,620	41,192	41,192	1.4%	2.5%	Utilities
200-5110-52210	Gas	9,037	9,527	12,011	11,642	10,144	10,144	-12.9%	-15.5%	Utilities
200-5110-52220	Water	1,565	1,690	2,047	1,883	2,099	2,099	11.5%	2.5%	Utilities
200-5110-52300	Other Intergov'tal pymts	22,004	19,911	25,200	21,336	23,178	23,178	8.6%	-8.0%	Other Gov't
200-5110-52900	Cleaning and Pest Control	18,505	18,578	20,517	20,172	21,314	21,314	5.7%	3.9%	Contractual
200-5110-52910	Software Purch/Maint	9,183	7,633	4,858	7,889	6,747	6,747	-14.5%	38.9%	Supplies & Office
200-5110-52990	Other Service Contracts & Fees	263	1,816	4,040	2,797	2,940	2,940	5.1%	-27.2%	Contractual
200-5110-53100	Office Supplies	6,322	3,818	4,169	3,500	3,500	3,500	0.0%	-16.0%	Supplies & Office
200-5110-53101	Shared Office Costs (EE Based)	5,568	8,161	8,298	7,079	8,598	8,598	21.5%	3.6%	Supplies & Office
200-5110-53120	Copy & Print Costs	3,283	3,149	3,955	3,750	1,235	1,235	-67.1%	-68.8%	Supplies & Office
200-5110-53121	Shared Copy Costs (Allocated)	271	1,530	1,701	1,759	1,823	1,823	3.6%	7.2%	Supplies & Office
200-5110-53130	Postage/Mailings	1,928	1,088	698	400	550	550	37.5%	-21.2%	Supplies & Office
200-5110-53131	Shared Postage Costs (Allocated)	-	390	484	836	482	482	-42.3%	-0.4%	Supplies & Office
200-5110-53200	Memberships & Subscriptions	966	144	-	1,454	1,219	1,219	-16.2%	0.0%	Supplies & Office
200-5110-53500	Dept/Program Supplies	6,972	6,241	6,406	8,500	7,280	7,280	-14.4%	13.6%	Supplies & Office
200-5110-53710	Reference Continuations	12,040	10,432	7,526	6,436	7,312	7,312	13.6%	-2.8%	Programming

2015 Budget

Library Fund - 200

Dept/Account No.	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
200-5110-53720	Periodicals	6,906	8,380	10,326	8,882	9,550	9,550	7.5%	-7.5%	Programming
200-5110-53740	DVD's	23,078	-	22	-	-	-	0.0%	0.0%	Programming
200-5110-54000	Programming	7,858	2,512	7,755	6,850	6,850	6,850	0.0%	-11.7%	Programming
200-5110-55100	Liability & Property Insurance	9,418	10,020	149	10,290	12,127	12,127	17.9%	8038.9%	Insurance
200-5110-55110	Workers Comp	2,512	2,362	2,672	2,823	3,138	1,364	11.2%	-49.0%	Insurance
200-5110-55120	Unemployment	-	-	9,159	-	-	-	0.0%	-100.0%	Insurance
Adult Materials										
200-5111-53730	Materials	22,574	24,986	32,126	23,183	26,000	26,000	12.2%	-19.1%	Programming
200-5111-53740	DVD's	253	9,313	9,838	31,398	7,850	7,850	-75.0%	-20.2%	Programming
200-5111-53750	Audiobooks	3,748	8,178	5,278	-	8,000	8,000	0.0%	51.6%	Programming
200-5111-53760	ebooks	-	2,925	4,491	3,634	4,400	4,400	21.1%	-2.0%	Programming
200-5111-53770	Music	246	4,953	4,909	-	5,000	5,000	0.0%	1.9%	Programming
Childrens Materials										
200-5112-53730	Materials	18,899	20,067	19,602	19,183	21,000	17,884	9.5%	-8.8%	Programming
200-5112-53740	DVD's	218	1,627	2,551	-	2,250	2,250	0.0%	-11.8%	Programming
200-5112-53750	Audiobooks	-	914	646	-	1,864	1,864	0.0%	188.5%	Programming
200-5113-53770	Music	-	413	244	-	800	800	0.0%	227.9%	Programming
Young Adult Materials										
200-5113-53730	Materials	6,100	7,997	8,297	7,500	7,500	7,500	0.0%	-9.6%	Programming
200-5113-53740	DVD's	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5113-53750	Audiobooks	-	-	1,000	-	1,000	1,000	0.0%	0.0%	Programming
200-5113-53760	ebooks	-	-	-	-	-	-	0.0%	0.0%	Programming
Total Operating Expenditures		859,841	882,213	891,318	932,489	948,667	946,885	1.7%	6.2%	
Non-Operating Expenditures										
200-5110-54510	Auermilller Expenses	6,341	34	149	-	-	-	0.0%	-100.0%	Programming
200-5110-54900	Other Grant/Donation Exp	3,386	3,250	9,175	-	-	-	0.0%	-100.0%	Programming
200-9000-59100	Transfers to General Fund	29,135	12,842	48,974	-	-	-	0.0%	-100.0%	OFU
Total Non-Operating Expenditures		38,862	16,126	58,298	-	-	-	0.0%	-100.0%	
Capital Expenditures										
200-5110-56130	Equipment/Furniture	147,578	24,177	40,550	-	-	-	0.0%	-100.0%	Capital
Total Library Expenditures		1,046,281	922,516	990,166	932,489	948,667	946,885	1.7%	-4.4%	
Net Change in Fund Balance		(122,052)	1,853	(51,331)	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		270,620	148,568	150,421	150,421	99,090	99,090			
Less: Budgeted Surplus Applied		-	-	-	(4,100)	-	-			
Ending Fund Balance		\$ 148,568	\$ 150,421	\$ 99,090	\$ 146,321	\$ 99,090	\$ 99,090			

2015 Budget
Expenditure Request Detail - Library Fund

(continued)

200-5110-51900 Professional education		200-5110-53100 Office supplies	
Wisconsin Library Association attendance 2 staff	\$ 950	Toner and printer supplies	\$ 2,000
Wisconsin Association of Public Libraries 2 staff	570	Other Misc supplies	1,500
UWM Certificate in Public Administration 4 classes	660	Total for account - Office Supplies	3,500
Staff workshops / classes	600		
	-	200-5110-53120 Copy & print costs	
Total for account - Professional education	2,780	Hours bookmarks \$80 per 1000 3x yr Shwd Press	250
		Library brochure Shwd Press	300
200-5110-52300 Intergovernmental contracts/pymts		Summer Reading YA folders/brochures Shwd Press	-
MCFLS - III Software	5,365	MCFLS forms	-
MCFLS - Additional III Software	1,664	Letterhead/Envelopes/Misc	200
MCFLS - OCLC costs (cataloging)	5,686	Toner	485
MCFLS Cataloging costs	4,573	Total for account - Copy & Print Costs	1,235
MCFLS - Internet line	3,000		
MCFLS - TNS	140	200-5110-53130 Postage/mailings	
MCFLS - Postage	400	MCFLS overdues/bills postage and TNS	
MCFLS - Supplies Forms	1,600	Misc Shipping Costs	550
MCFLS - Ecommerce Fees	750	Total for account - Postage	550
Total for account - Intergovernment contracts	23,178		
		200-5110-53200 Memberships & subscriptions	
200-5110-52900 Cleaning contracts		Wisconsin Library Association	657
Batzner Pest Control shared allocation	270	WiLS Membership	199
Metro Clean wax lower level floor shared allocation	560	American Library Assc. Carey	298
Cleaning Company 5 days/week shared allocation	20,000	Wisconsin Historical Society	65
	-	Total for account - Memberships & Subscriptions	1,219
Total for account - Cleaning Contracts	20,830		
		200-5110-53500 Dept/Program supplies	
200-5110-52910 Software contracts/maint/purchases		RFID 8,000 tags at .16 ea; labels, receipt paper	1,280
Misc equipment: headphones, mice, batteries	500	MCFLS Circulation Supplies: 2,000 library cards	-
Maintenance and Consultation	1,000	MCFLS Circulation Supplies: receipt paper	-
Go Daddy - domain name	20	Misc audio-visual and book processing supplies from various	6,000
Survey Monkey subscription	300	Total for account - Dept/Program Supplis	7,280
SAM licenses - Comprise	1,732		
Digicorp - wireless network security	450		
SAM server host fee - MCFLS - time mgmt for public computers	372		
Symantic Antivirus - MCFLS	390		
Shoutbomb Texting Service	360		
Boopsie Mobile	370		
Gimlet	120		
Byte - web hosting	540		
Constant Contact	867		
Nozbe software	96		
Total for account - Software Contracts	7,117		

2015 Budget
Expenditure Request Detail - Library Fund

(concluded)

200-5110-53710	Reference continuations		200-5110-52990	Other Service Contracts & Fees	
	Standard & Poor's NetAdvantage	\$ 1,162		US Cellular	410
	Ancestry	862		Magikist mats shared allocation	660
	T3 Silver - Baker & Taylor	395		James Imagining lease for copy machine	2,280
	Gale Package: Literature, Biography, Testing & Education, Opposing Vie	-	Total for account	Other Contracts & Fees	1,070
	Mango Language	1,543			
	Continuations B&T	400	200-5110-55100	Liability & Property Insurance	
	Kruskowski Employment Law	-		Gen Liability	4,691
	Standard & Poor's Print	1,500		Property Insurance	7,436
	Value Line print	950	Total for account - Liability & Property Insurance		12,127
	Misc	500			
	Total for account - Reference Continuations	7,312	200-5110-53101	Shared Office Costs	
				DPW Supplies	3,762
200-5110-53720	- Periodicals			Shared Telephone	4,662
	Demco - subscription service for approximately	4,531		Village PC	174
	150 periodicals/magazines; including USA Today	-	Total for account - Shared Office Costs		8,598
	Barons'	149			
	New York Times newspaper	834	200-5110-53121	Shared Copy Costs	
	Milwaukee Journal Sentinel	744		Allocation based on usage	1,823
	Chicago Tribune	244			
	SHS Ripples	15	200-5110-53121	Shared Postage Costs	
	Wall Street Journal	415		Allocation based on usage	482
	Zinio online magazines	2,618			
	Total for account - Periodicals	9,550			
200-5110-54000	Programming				
	Summer Celebration - 1,800 funded by FOSL	1,800			
	Summer Reading Program - youth - 1,800 funded by FOSL	1,800			
	Family Night events - 2 per year	500			
	Special seasonal programs - halloween, craft, school breaks	500			
	Story Times/Class visits - materials and supplies	650			
	Misc craft supplies	200			
	Promotional bookmarks, posters	300			
	Teen programs	200			
	Summer Reading Program - teen - funded by FOSL	500			
	Bucks Reading Program - prizes	300			
	BookLetters - enewsletter - funded by FOSL	-			
	Community programs	100			
	Other programs	-			
	Total for account - Programming	6,850			



Department Description

The mission of the Senior Resource Center (SRC) is to promote safe, healthy and enriching lifestyles for Shorewood residents age 60 and older.

Services

- The SRC serves as a central source of information and referrals to programs and services for older adults, including, but not limited to, educational, social, healthcare and other support services;
- We work cooperatively with other service organizations and groups throughout Shorewood, Milwaukee County and the State of Wisconsin to assure a comprehensive knowledge of resources available for Shorewood residents;
- The needs of vulnerable older adults are addressed by working cooperatively with the North Shore Health Department, Shoreline Interfaith and Shorewood Police department;
- We provide support and follow-up as necessary to successfully link individuals to appropriate services and resources;
- We provide staff support and supervise the Shorewood Connects initiative;
- We conduct programs and workshops that focus on health, education, socialization and recreation to promote the overall wellness of older adults in the community;
- A monthly calendar of events is published and mailed;
- We work cooperatively with other organizations to increase opportunities for older adults and avoid duplication of services;
- We maintain and upgrade Village Center equipment & furnishings as needed;
- We work with Village Center staff to manage Village Center Meeting Rooms;
- Volunteers are recruited and trained to provide support for SRC programs, special events;
- We work with schools and the community to recruit volunteers for snow removal and yard work;
- We help to recruit volunteers to support the mission of Shoreline Interfaith;
- We administer, market and supervise the Home Sweet Home Safety Assessment Program;
- We work with the North Shore Fire Department to provide safety assessments for Shorewood residents;

2015 Budget

Special Revenue Funds Senior Resource Center - 210



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Provided no cost home safety assessments through the Home Sweet Home program and with the North Shore Fire Department
- Offered support in choosing a Part D Prescription Drug Plan
- Enhanced Village Center by replacing equipment funded through the Benjamin fund
- Provided affordable programming and trips for Shorewood residents
- Provided cooperative programming with the Shorewood Woman's Club, Whitefish Bay, Glendale and Fox Point senior groups

Vision Plan (C) - Maintain a high-quality urban living experience with a "small town" feel.

- Served as a delegate to accept a national award as one of four best Intergenerational communities
- Provided spring and fall yard clean up days for older adult residents
- Provided a spring Wellness event for the community
- Hosted an art project for older adults provided by Shorewood teachers

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Sponsored essay contest for 6th grade students and held intergenerational award ceremony
- Partnered with Lake Bluff School in an intergenerational art project
- Participated in National Night Out
- Sponsored entertainment at 4th of July celebration
- Promoted community events through SRC mailings and postings
- Continued to work with community groups to expand programming and increase participants connectivity within the community

Vision Plan (F) - Protect and enhance our environment.

- SRC volunteers maintain the "Living Wall" on the exterior west wall of the library and share the harvest with older Shorewood residents as well as use items in SRC lunches
- Continued to use biodegradable paper products for events

2015 Budget

Special Revenue Funds Senior Resource Center - 210



Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- The Benjamin Fund adds value to the village without additional tax burden. We will continue to work with the Shorewood Foundation to ensure long-term funding for the Senior Resource Center.
- Continue to provide affordable programming and trips
- Will continue to promote free home safety assessments for residents and work with North Shore Fire Department to replace and relocate smoke detectors in Shorewood homes
- Will work with Milwaukee County to identify and assist Shorewood residents to a home repair grant program
- Continue to work cooperatively with north shore senior groups to develop joint programs and trips

Vision Plan (C) - Maintain a high-quality urban living experience with a "small town" feel.

- Will implement art competition for Shorewood High School students
- Will explore programming for persons with mild cognitive impairments
- Will offer unique extended travel opportunities
- Provide spring and fall yard clean up days for older adult residents
- Seek opportunities to increase intergenerational programming
- Work with other community groups to increase offerings and promote community connections
-

Vision Plan (E) - Remain committed to open, interactive communication and involvement.

- Participate in National Night Out
- Seek opportunities to sponsor a Shorewood community event
- Sponsor entertainment at 4th of July celebration
- Continue to seek opportunities to work with community groups to increase neighborhood connections
- Promote Shorewood events through SRC newsletter
-

Vision Plan (F) - Protect and enhance our environment.

- Continue to seek opportunities to reduce waste at SRC events

2015 Budget

Special Revenue Funds
Senior Resource Center - 210



Measurements and Indicators

Program	Number of Events			Number of Participants		
	2013 Actual	Projected 2014	Target 2015	2013 Actual	Projected 2014	Target 2015
Fitness Activities	169	197	205	2610	2830	2830
Social/Educational Activities	320	312	312	4197	3975	3975
Day trips	12	13	13	393	395	395

Budget Impact

Please use this section to describe in detail any significant changes between last year’s budget and this year’s.

- Program Assistant hours have increased from 8 hours/week to 18 hours/week to maintain SRC services.
- We are requesting funds for an electronic wall which will streamline services and maximize staff efficiency across departments. The manual wall requires trained staff to put it up or take it down several times per week. The Benjamin fund will cover 71% of the expense. The village is asked to contribute up to \$10,815 for this capital expenditure.
- The Village receives funding from the Benjamin Fund equal to the previous year’s expenditures for: professional education, professional fees, other service contracts and fees, office supplies, shared office, copy and postage costs, memberships, dept/program supplies and programming, less the amount received in program fees.

2015 Budget

Senior Services Fund - 210

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
210-4600-41110	Property Taxes	\$ 85,396	\$ 86,578	\$ 96,481	\$ 96,481	\$ 104,061	\$ 100,003	7.9%	3.7%	Taxes
210-4600-43280	Community Dev Block Grants	-	10,613	20,840	10,000	6,000	6,000	-40.0%	-71.2%	Intergov't
210-4600-46600	Senior Programming Fees	35,518	38,228	37,055	35,519	35,473	35,473	-0.1%	-4.3%	Charges
210-4600-48500	Donations	2,670	2,009	3,461	-	-	-	0.0%	-100.0%	Other Rev
210-4600-48520	Benjamin Fund Contributions	29,790	26,246	22,860	28,603	43,283	43,283	51.3%	89.3%	Other Rev
Total Revenue		153,374	163,674	180,697	170,603	188,817	184,759	10.7%	2.2%	
Expenditures										
210-4600-51100	Salaries and Wages	48,118	50,858	51,418	52,006	59,886	55,624	15.2%	8.2%	Salaries
210-4600-51300	Health Insurance	19,733	18,582	21,086	21,118	22,011	22,810	4.2%	8.2%	Fringe
210-4600-51310	Social Security and Medicare	3,056	3,472	3,429	3,978	4,581	4,255	15.2%	24.1%	Fringe
210-4600-51315	Wisconsin Retirement System	2,663	3,054	3,244	3,179	3,297	3,203	3.7%	-1.3%	Fringe
210-4600-51320	Life Insurance	125	145	144	155	158	158	1.9%	9.7%	Fringe
210-4600-51325	Flexible Benefit Contribution	857	688	988	866	897	897	3.6%	-9.2%	Fringe
210-4600-51900	Professional Education	2,065	777	2,991	3,289	3,327	3,327	1.2%	11.2%	Fringe
210-4600-52100	Professional Fees	8,441	10,000	9,607	13,961	14,392	14,392	3.1%	49.8%	Professional
210-4600-52200	Electric	4,463	4,414	4,385	4,431	4,494	4,494	1.4%	2.5%	Utilities
210-4600-52210	Gas	986	1,039	1,310	1,270	1,107	1,107	-12.8%	-15.5%	Utilities
210-4600-52220	Water	171	184	223	205	229	229	11.7%	2.7%	Utilities
210-4600-52900	Cleaning and Pest Control	1,933	2,468	2,425	2,267	2,325	2,325	2.6%	-4.1%	Contractual
210-4600-52990	Other Service Contracts & Fees	14,431	12,409	13,911	15,627	14,853	14,853	-5.0%	6.8%	Programming
210-4600-53100	Office Supplies	1,135	870	571	1,072	1,115	1,115	4.0%	95.3%	Supplies & Office
210-4600-53101	Shared Office Costs	571	849	1,231	1,131	1,306	1,306	15.5%	6.1%	Supplies & Office
210-4600-53120	Copy & Print Costs	-	-	2,013	-	3,745	3,745	0.0%	86.0%	Supplies & Office
210-4600-53121	Shared Copy Costs (Allocated)	306	236	285	289	400	400	38.4%	40.4%	Supplies & Office
210-4600-53131	Shared Postage Costs (Allocated)	4,720	5,519	4,548	4,503	6,816	6,816	51.4%	49.9%	Supplies & Office
210-4600-53200	Memberships & Subscriptions	770	330	430	410	355	355	-13.4%	-17.4%	Supplies & Office
210-4600-53500	Dept/Program Supplies	2,751	1,812	4,006	2,510	3,697	3,697	47.3%	-7.7%	Supplies & Office
210-4600-54000	Programming	26,573	28,286	22,947	25,600	27,150	27,150	6.1%	18.3%	Programming
210-4600-54140	Shorewood Connects	6,495	7,415	7,715	7,715	7,715	7,715	0.0%	0.0%	Programming
210-4600-54900	Other Grant/Donation Exp	5,244	3,311	2,215	-	-	-	0.0%	-100.0%	Programming
210-4600-55100	Liability & Property Insurance	2,409	2,614	2,524	2,614	3,061	3,061	17.1%	21.3%	Insurance
210-4600-55110	Workers Comp	231	247	280	260	300	125	15.4%	-55.4%	Insurance
210-4600-56130	Equipment / Furniture	-	-	-	-	1,600	1,600	0.0%	0.0%	Capital
Total Expenditures		158,247	159,716	163,926	168,548	188,817	184,759	12.0%	12.7%	
Net Change in Fund Balance		(4,873)	3,958	16,771	2,055	-	-	-100.0%	-100.0%	
Beginning Fund Balance		3,233	(1,640)	2,318	2,318	19,089	19,089			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		\$ (1,640)	\$ 2,318	\$ 19,089	\$ 4,373	\$ 19,089	\$ 19,089			

2015 Budget
Expenditure Request Detail - Senior Services Fund

(continued)

210-4600-51900	Professional education		210-4600-53100	Office supplies	
National Council on Aging/American Society on Aging		\$ 2,150	Mailing Seals & Labels		240
WI Association of Senior Centers		500	Nametags		36
Other Continuing Education		277	Stamps		144
Program Assistant trainings		400	Toner		190
Total for account		<u>3,327</u>	Paper		60
			Notebooks, Pens, office supplies		45
210-4600-52100	Professional fees		All-in-one printer		<u>400</u>
Mild Cognitive Impairment Program		2,900	Total for account		<u>1,115</u>
Laughingheart Qigong (98 x \$36)		3,528			
Terry Grazer - SRC Players Director		1,000			
Olga Volodarskya - SRC Players Musical Director & Singing Group		2,400	210-4600-53120	Copy / Print costs	
Gentle Yoga (98 x \$43)		4,214	Monthly Calendar (250 x 12) for 1050 copies		3,000
Professional photography		200	Flyers for extended travel (3 x \$165)		495
Thauer Marketing / 4th of July		150	Brochures & Business cards		<u>250</u>
Total for account		<u>14,392</u>	Total for account		<u>3,745</u>
210-4600-52990	Other service contracts & fees		210-4600-53200	Memberships & subscriptions	
January Brunch		\$ 335	WI Association of Senior Centers		\$ 65
8 Soup Luncheons (190 x 7)		1,330	Wisconsin Occupational Therapy Association		120
2 Sandwich Luncheons		520	National Council on Aging		145
8 Monthly Luncheons		4,800	Ripples		<u>25</u>
Fat Tuesday		150	Total for account		<u>355</u>
Pizza Party		300			
August Salad Lunch		250			
Hubbard Park Luncheon		1,050			
Floral Arranging Luncheon		540			
Volunteer Party		650			
Anniversary Party		700			
Holiday Party		1,000			
Essay Contest Judges Luncheon		170			
Refreshments		700			
Coffee		575			
Meal Program Supplies/Paper Products		1,383			
Wellness Event Muffins		100			
Cast Party		175			
Art Competition Reception		125			
Total for account		<u>14,853</u>			

2015 Budget
Expenditure Request Detail - Senior Services Fund

(concluded)

210-4600-53500	Dept/Program supplies	210-4600-54000	Programming
Day Planners	\$ 360	Relaxation Class	\$ 540
Art Competition Framing & Supplies	550	Luncheon Piano with Ralph Kohn	470
Essay Contest Certificates & Holders	30	Adventures in History	900
Bridge & Mah Jongg Supplies	262	Art History with Martha Bolles	810
Beading Kits	240	Beading with Mary Ann Nelson	150
Centerpieces - Volunteer, Anniversary & Holiday	810	Misc Art Instruction	300
Craft Supplies	80	Art Instruction Pat King	960
Photofinishing	120	Basket Weaving Gaalaas	80
Party Favors	60	Men's Morning Programs	400
Prizes 25 events x \$5 x 2	250	Lyn Evans	150
Brass Bell	200	SRC Players	600
Batteries	30	Yard Clean-up Day Facilitator & Event	800
City Market GC's	175	Musical Programs	1,800
Fruit Baskets	280	Wall Set-up	1,560
Greeting Cards	50	Local Trip Bus Transportation	1,000
Flowers for monthly luncheon	200	Day Trips	8,280
Total for account	<u>3,697</u>	tickets/tours/lunch - local trips	4,300
		Card Stamping	200
210-4600-54140	Shorewood Connects	Program Honorariums	300
Consultants	7,225	Dietitian	400
Senior Friendly Business materials	40	Piano Tuning	160
Neighborhood of the Year signs	250	Essay Contest Awards	150
Supplies & Brochures	200	Bruno Wolff Bridge	640
	-	Lisa Gorelick Programs	200
Total for account	<u>7,715</u>	Singing Group Supplies	200
		Memory Group Supplies	400
		Music Series	600
		Facility Issues (replace microphones/equipment)	200
		Wellness Event	<u>600</u>
		Total for account	<u>27,150</u>



Department Description/Goals

The Village of Shorewood Marketing Program offers a comprehensive marketing “umbrella” under which we are able to consistently and comprehensively market the Village, Schools, Business District and Community Development Authority (CDA) under one cohesive plan, building on our distinct Shorewood “brand.” Goals of the Marketing Program include increasing awareness and preference of Shorewood as an incomparable place to live, work, shop and/or operate a business. The Program strives to reinforce loyalty of current residents, attract new residents (especially families with school-age children), to choose Shorewood as their home, and to promote Shorewood’s vibrant business climate, attractive development projects and places to shop and dine.

Strategies

Throughout the execution of each of its marketing activities and events, the Marketing Program uses the following strategies to achieve its goals:

- Differentiate Shorewood as an incomparable place to live, work, shop and/or operate a business.
- Execute a carefully chosen and focused range of promotional activities with consistent themes and messages.
- Operate cost-effectively, focusing on results, emphasizing successful activities and discarding those that do not prove themselves.
- Increase frequency of impressions, doing fewer activities more intensively.
- Promote Shorewood’s unique urban/suburban blend.
- Work effectively with realtors who can act as our ambassadors, advocating for Shorewood with a common goal of selling more homes in the Village.
- Promote Shorewood’s supportive and healthy business environment.

2015 Budget

Special Revenue Funds Marketing Fund - 220



Services

Strong collaborative efforts between our stakeholder groups has allowed us to produce an effective campaign that represents the entire Village of Shorewood in a fresh, informative and comprehensive way, to each group's benefit. The following services/activities are managed by the Program:

- A Village lifestyle website (shorewoodtoday.com) that includes an ongoing calendar of events, a special welcome section for new residents, a photo gallery and an archive of all Shorewood Today magazines.
- Special events (e.g., concert series) that attract and welcome new residents and benefit the entire community.
- Production and placement of "Shorewood awareness" ads for print and online.
- Assembly and distribution of information Walking Kits that introduce prospective new residents to the many benefits of Shorewood living.
- Ongoing communications with north shore realtors, personal visits to realtor offices, and communication with them about Shorewood happenings.
- Underwriting of community events (e.g., Criterium Cycling Classic, 4th of July Celebration) that increase interest in, and visitors to, the community and make Shorewood a destination for shoppers.
- Support for Welcome New Neighbors Program, launched in spring 2013.
- Act as resource for Village branding guidelines; provide branding expertise on all Village brochures; participate on sign committee to ensure Village branding guidelines are followed; created new banners for entryways to Oakland Ave. businesses district.
- Underwrite the quarterly, lifestyle community magazine, Shorewood Today.

Special Achievements 2014

Thoughtful consideration is integrated into Shorewood's marketing program to ensure that it remains a strong, collaborative effort representing the interests of each of the stakeholder groups. We continue to receive high marks from our constituents as well as neighboring communities that remark positively about our innovative marketing. It is clear we are setting the standards in the region as no other community has such an effective and cohesive marketing program. In order to ensure that the Village's marketing program continues to exceed expectations it was found necessary to conduct a study using an outside consultant to ascertain how the Village should proceed in the future.

2015 Budget

Special Revenue Funds Marketing Fund - 220



2015 Initiatives

Keeping our marketing program fresh and exciting is vital to our ongoing marketing efforts. We have built a strong marketing momentum over the past few years, and we will continue to maximize our efforts. New ideas and new marketing vehicles will continue to set us apart from other communities and broaden the awareness of Shorewood as a premier location to live, work and establish a business. Initiatives in 2015 will be based heavily in the coordination, centralization and transparency. As a result of the marketing study undertaken in 2014, the Marketing Committee recommends:

- The creation of a community-wide marketing team from staff and contractors who execute marketing and communications for their entity to assure consistency in messaging.
- Shift activities that are more easily measured, cost-effective and reflect new audiences based on changes in entity mission since brand initiative in 2006.
- Establish a leadership committee of the stakeholders, to review program business goals and ensure objectives are being met.
- Redefine and formalize the role of the Marketing Committee from operations to evaluation.
- Refresh the marketing materials and outlets, bring in new school messaging for advancement plan, integrating *Shorewood Today* website into Village website and creating centralized sharing of content.
- Coordinate events, fundraising and sponsorships with new program. It has been recognized by the Leadership Committee that the recommendation cannot be implemented in their entirety up front and will be subject to a 6 month to 18 month time frame.
- Continue placing new Village signage around Shorewood.

Budget Impact

- The Village of Shorewood Marketing Program recommends the continuation of its expenditures at 2014 levels in order to take the program to a new level; Program resources will be more effectively utilized by strengthening partnerships between the Village, BID, School District and the Community Development Authority.

2015 Budget

Marketing and Communications Fund - 220

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
220-6700-41110	Property Taxes	\$ 35,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 47,500	\$ 45,000	58.3%	50.0%	Taxes
220-6700-48500	Donations - Summer concerts	33,989	12,785	6,000	-	-	-	0.0%	-100.0%	Other Rev
220-6700-48550	Donations - 4th of July	-	-	-	-	-	-	0.0%	0.0%	Other Rev
220-6700-47300	Charges for Service - School	5,000	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%	Charges
220-6700-47320	Charges for Service - BID	10,000	10,000	10,000	10,000	15,000	16,500	50.0%	-100.0%	Charges
220-9000-49401	Transfers from TID #1	12,000	12,000	10,000	10,000	23,200	23,200	132.0%	132.0%	OFS
220-9000-49900	Surplus applied	-	-	-	-	6,500	20,215	0.0%	0.0%	OFS
Total Revenue		95,989	79,785	66,000	60,000	102,200	114,915	70.3%	74.1%	
Expenditures										
220-6700-51100	Salaries and Wages (WN)	-	4,550	-	-	-	-	0.0%	0.0%	Salaries
220-6700-51310	Social Security (WN)	-	348	-	-	-	-	0.0%	0.0%	Fringe
220-6700-52100	Professional Fees	18,560	20,080	20,500	21,000	40,000	52,250	90.5%	154.9%	Professional
220-6700-52910	Software Purch/Maint	510	-	-	-	-	-	0.0%	0.0%	Professional
220-6700-52990	Other Service Contracts & Fees *	3,998	723	-	800	10,000	-	1150.0%	0.0%	Professional
220-6700-53120	Copy & Print Costs	1,460	2,364	943	5,100	2,500	2,000	-51.0%	112.1%	Supplies & Office
220-6700-53131	Shared Postage Costs (Allocated)	404	410	174	380	425	425	11.8%	144.3%	Supplies & Office
220-6700-53140	Communications/Publications *	8,288	1,648	1,051	2,000	10,000	6,500	400.0%	518.5%	Supplies & Office
220-6700-53500	Dept/Program Supplies	-	-	150	1,000	1,000	1,000	0.0%	566.7%	Supplies & Office
220-6700-53900	Miscellaneous Expenses	808	-	-	-	-	-	0.0%	0.0%	Supplies & Office
220-6700-54105	Bike Race *	-	-	-	-	5,000	7,500	0.0%	0.0%	Programming
220-6700-54110	4th of July *	-	-	-	-	5,500	6,300	0.0%	0.0%	Programming
220-6700-54115	Summer Concerts *	-	-	-	-	2,000	2,500	0.0%	0.0%	Programming
220-6700-54120	Other Special Events *	37,127	14,992	11,891	7,000	4,500	10,340	-35.7%	-13.0%	Programming
220-6700-54170	Welcoming Neighbors *	-	1,488	-	-	2,500	3,500	0.0%	0.0%	Programming
220-6700-54640	Marketing/Advertising	18,038	12,385	7,251	12,620	7,500	12,500	-40.6%	72.4%	Programming
220-6700-54640	Brand Refresh	-	-	-	-	-	-	0.0%	0.0%	Programming
220-6700-54650	Business Recruitment *	-	-	-	-	3,175	-	0.0%	0.0%	Programming
220-6700-56120	Other Technology	2,585	4,518	3,655	5,000	3,000	2,500	-40.0%	-31.6%	Programming
220-9000-59200	Transfers to Shorewood Today	4,500	4,500	5,100	5,100	5,100	7,600	0.0%	49.0%	OFU
Total Expenditures		96,278	68,006	50,715	60,000	102,200	114,915	70.3%	126.6%	
Net Change in Fund Balance		(289)	11,779	15,285	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		5,627	5,338	17,117	17,117	32,402	32,402			
Surplus Applied		-	-	-	-	(6,500)	(20,215)			
Ending Fund Balance		\$ 5,338	\$ 17,117	\$ 32,402	\$ 17,117	\$ 25,902	\$ 12,187			

* Professional fees may be included in these activity costs



Department Description

Shorewood Today is a full-color, high-quality community lifestyle magazine providing useful information about the Village of Shorewood and offering news and feature stories about the people, places and things that make our community a special place to live, do business and raise a family. As we celebrate our 6th year of publication, we are pleased that Shorewood Today has become a valuable and effective communication tool for residents and businesses – as well as a recruiting tool to attract new families and businesses to the Village.

Shorewood Today is jointly published four times a year by the Village of Shorewood, the Shorewood School District and the Shorewood Business Improvement District (BID), with additional financial support from the Shorewood Marketing Program. Sponsorship from these four stakeholder groups (\$1,500 each per issue X three issues) underwrites approximately 50% of production costs – with the remaining costs offset by paid advertising.

The magazine is mailed to every Shorewood household, every Shorewood business and all non-Shorewood families within the School District. We also mail the magazine to approximately 800 homes along the southern part of Whitefish Bay. Extra copies of the magazine are distributed through high-traffic locations within the Village (Library, Village Hall, coffee shops, salons, etc.) and at all advertiser locations. In addition, the current issue is included in the quarterly distribution of Walking Kits that are used by north shore realtors. These Walking Kits with magazines are also distributed through the Customer Service Department at Village Hall and through the Welcome New Neighbors Program.

Each issue of the magazine is also posted on the shorewoodtoday.com website (managed by the Village Marketing Program) as well as on the BID website at shorewoodwi.com.

A magazine advisory committee meets four times per year, before production begins on each issue. The committee is comprised of representatives from each stakeholder group, along with a community representative. The magazine advisory committee suggests story ideas and reviews ad guidelines and pricing. All copywriting for the magazine is handled and underwritten by the individual stakeholders who submit the content and photo suggestions for each issue. The Shorewood Today will be under the marketing fund umbrella.

2015 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
230-1910-41110	Property Taxes	\$ 4,500	\$ 4,500	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	0.0%	0.0%	Taxes
230-1910-46120	Advertising Fees	39,118	41,616	50,401	38,850	40,720	33,883	4.8%	-32.8%	Charges
230-1910-47300	Charges for Service - School	4,860	4,860	5,100	5,580	5,580	5,100	0.0%	0.0%	Charges
230-1910-47320	Charges for Service - BID	4,500	4,500	5,100	5,100	5,100	5,100	0.0%	0.0%	Charges
230-9000-49200	Transfers from Marketing.	4,500	4,500	5,100	5,100	5,100	5,100	0.0%	0.0%	OFS
230-9000-49900	Surplus Applied	-	-	-	-	-	10,000	0.0%	0.0%	OFS
	Total Revenue	<u>57,478</u>	<u>59,976</u>	<u>70,801</u>	<u>59,730</u>	<u>61,600</u>	<u>64,283</u>	<u>3.1%</u>	<u>-9.2%</u>	
Expenditures										
230-1910-52100	Professional Fees	13,800	15,500	16,150	14,100	14,100	30,000	0.0%	85.8%	Programming
230-1910-53120	Copy & Print Costs	33,163	34,320	32,702	36,200	37,500	26,783	3.6%	-18.1%	Programming
230-1910-53130	Postage/Mailings	<u>7,407</u>	<u>9,420</u>	<u>10,198</u>	<u>9,430</u>	<u>10,000</u>	<u>7,500</u>	<u>6.0%</u>	<u>-26.5%</u>	<u>Programming</u>
	Total Expenditures	<u>54,370</u>	<u>59,240</u>	<u>59,050</u>	<u>59,730</u>	<u>61,600</u>	<u>64,283</u>	<u>3.1%</u>	<u>8.9%</u>	
	Net Change in Fund Balance	3,108	736	11,751	-	-	-		<u>-100.0%</u>	
	Beginning Fund Balance	86	3,194	3,930	3,930	3,930	3,930			
	Less: Surplus Applied	-	-	-	-	-	-			
	Ending Fund Balance	<u>\$ 3,194</u>	<u>\$ 3,930</u>	<u>\$ 15,681</u>	<u>\$ 3,930</u>	<u>\$ 3,930</u>	<u>\$ 3,930</u>			

2015 Budget
Revenue Detail - Shorewood Today Fund

230-1910-46120	Advertising fees	
	Spring issue (40 pages)	12,500
	Summer issue (36 pages)	10,665
	Fall issue (36 pages)	<u>10,665</u>
	Total for account - Mod	<u>33,830</u>

Expenditure Request Detail - Shorewood Today Fund

111-10-100-5633	Professional Fees	
	Design/production/project coordination	<u>30,000</u>
	Total for account - Mod	<u>30,000</u>

230-1910-53120	Copy & print costs	
	Spring issue (40 pages)	9,250
	Summer issue (36 pages)	8,750
	Fall issue (36 pages)	<u>8,750</u>
	Total for account - Mod	<u>26,750</u>

230-1910-53130	Postage/mailings	
	Purchase mailing list and mailing house costs (all four issues)	2,000
	Spring issue (40 pages)	1,875
	Summer issue (36 pages)	1,875
	Fall issue (36 pages)	<u>1,750</u>
	Total for account - Mod	<u>7,500</u>

2015 Budget

Special Revenue Funds Police Special Funds - 240



Department Description

Special police grants with restricted purposes are recorded within this fund to ensure the proper tracking and use of those grants and that unspent funds carry forward from previous years. Asset forfeiture funds are also reported within this fund. All revenues reported within this fund are either restricted or committed for police department uses.

Budget Impact

- Continue to look for and apply for grants. Ballistic vest grant received for 2015.
- Continue to look for other grant opportunities.

2015 Budget

Police Special Funds - 240

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
240-2100-43220	Federal Equitable Sharing	\$ 4,270	\$ 5,805	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Intergov't
240-2100-43550	State DOT Grants	3,597	5,009	4,850	-	-	-	0.0%	-100.0%	Intergov't
240-2100-43560	State Training Grants	3,840	3,840	3,840	3,680	3,840	3,840	4.3%	0.0%	Intergov't
240-2100-46290	Bike Safety	819	-	434	700	600	600	-14.3%	38.2%	Other Rev
240-2100-48500	Donations (Police Specific)			4,661			-	0.0%	-100.0%	Other Rev
240-9000-49100	Transfers from General Fund	5,048	-	-	-	-	-	0.0%	0.0%	Other Rev
240-9000-49700	Property Sales	-	-	-	-	-	-	0.0%	0.0%	Other Rev
Total Revenue		17,574	14,654	13,785	4,380	4,440	4,440	1.4%	-67.8%	
Expenditures										
240-2100-54200	Federal Equitable Sharing	1,654	427	-	-	-	-	0.0%	0.0%	Programming
240-2100-54210	Training Grant Expenses	4,150	5,667	3,492	3,680	3,840	3,840	4.3%	10.0%	Programming
240-2100-54220	Citizens Police Academy	347	202	-	250	-	-	-100.0%	0.0%	Programming
240-2100-54230	Bike Safety Program	205	-	27	450	600	600	33.3%	2122.2%	Programming
240-2100-54240	Highway Safety Grant Expenses	8,335	-	-	-	-	-	0.0%	0.0%	Programming
240-2100-54900	Other Grant/Donation Expenses	2,484	-	4,661	-	-	-	0.0%	-100.0%	Programming
Total Expenditures		17,175	6,296	8,180	4,380	4,440	4,440	1.4%	-45.7%	
Net Change in Fund Balance		399	8,358	5,605	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		9,105	9,504	17,862	17,862	23,467	23,467			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		\$ 9,504	\$ 17,862	\$ 23,467	\$ 17,862	\$ 23,467	\$ 23,467			
Ending Fund Balance consists of:										
Federal equitable sharing funds		2,872	8,250	8,250	8,250	8,250	8,250			
JAG program carry forward		2,484	2,484	(2,177)	2,484	(2,177)	2,484			
Other (Bike safety and misc)		3,749	7,128	17,394	7,128	17,394	12,733			
Total Fund Balance		\$ 9,105	\$ 17,862	\$ 23,467	\$ 17,862	\$ 23,467	\$ 23,467			

2015 Budget

Special Revenue Public Art - 250



Department Description

The Public Art Fund was established to support the activities of the village's public art program. The primary activity supported through the fund has been the Plein Air event activities.

Services

- This fund facilitates the transactions of the Annual Plein Air event

Budget Impact

- None

2015 Budget

Public Art Fund - 250

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 proposed Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
250-5400-48530	Sponser Fees / Major Donations	\$ -	\$ -	\$ 32,035	\$ 24,575	\$ -	\$ -	-100.0%	-100.0%	Other Rev
250-5400-48610	Artwork Sales	-	-	40,725	52,000	-	-	-100.0%	-100.0%	Other Rev
250-5400-4865	Artist Registration Fees	-	-	2,520	2,400	-	-	-100.0%	-100.0%	Other Rev
250-5400-48900	Misc Revenues	-	-	833	3,000	-	-			Other Rev
250-9000-49100	Transfers from Gen Fund	-	-	18,477	13,477	-	-	-100.0%	-100.0%	OFS
Total Revenue		-	-	94,590	95,452	-	-	-100.0%	-100.0%	
Expenditures										
250-5400-52180	Consultant Services	\$ -	\$ -	\$ 8,160	\$ 16,500	\$ -	\$ -	-100.0%	-100.0%	Professional
250-5400-52190	Artist Commissions	-	-	26,618	33,800	-	-	-100.0%	-100.0%	Programming
250-5400-53120	Copy & Print Cost	-	-	1,705	650	-	-	-100.0%	-100.0%	Supplies & Office
250-5400-53145	Advertising / Marketing	-	-	11,757	8,250	-	-	-100.0%	-100.0%	Programming
250-5400-53500	Dept/Program Supplies	-	-	135	1,100	-	-	-100.0%	-100.0%	Supplies & Office
250-5400-53900	Misc Expenses	-	-	889	5,250	-	-	-100.0%	-100.0%	Supplies & Office
250-5400-54050	Music/Entertainment	-	-	1,770	1,900	-	-	-100.0%	-100.0%	Programming
250-5400-54070	Food & Beverage	-	-	5,236	7,100	-	-	-100.0%	-100.0%	Programming
250-5400-54130	Artists Awards	-	-	7,500	7,550	-	-	-100.0%	-100.0%	Programming
250-9000-59100	Transfers to Gen Fund	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		-	-	63,770	82,100	-	-	-100.0%	-100.0%	
Net Change in Fund Balance		-	-	30,820	13,352	-	-	-100.0%	-100.0%	
Beginning Fund Balance		-	-	-	5,000	30,820	30,820			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		\$ -	\$ -	\$ 30,820	\$ 18,352	\$ 30,820	\$ 30,820			



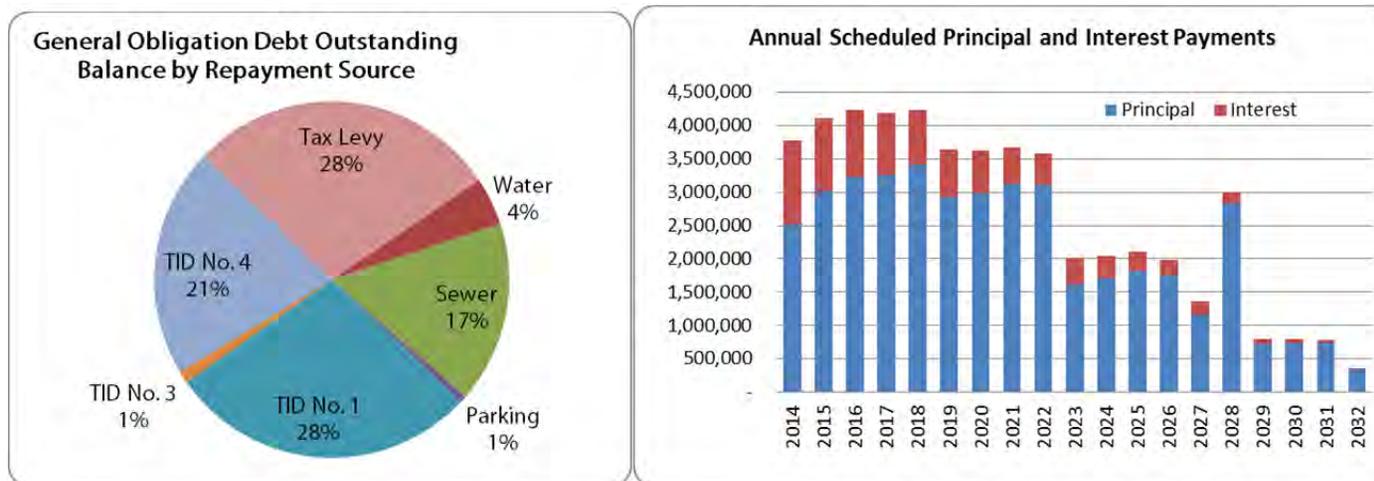
Department Description

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy. Debt issued for TID No. 1, 3 or 4 projects is reported as expenditures within the Debt Service Fund and a transfer is reported from the applicable TID Fund.

In accordance with Wisconsin Statutes, the total general obligation indebtedness of the village may not exceed five percent of the total equalized value of the taxable property within the village’s jurisdiction. Based on this calculation, the debt limit for the village as of December 31, 2014 was \$71,596,060. The total general obligation debt outstanding at year end was \$34,339,140 or 2.4% of equalized value.

Debt issued for Utility projects is reported within the applicable fund (Parking, Water or Sewer). Even though the expenses for debt service for Enterprise funds are reported in those funds, the repayment schedules included in the section show all of the Village’s general obligation bonds. This section of the budget includes the following schedules:

- Overall Debt Service Fund Budget;
- List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2014 payments and ending balances by funding source (Tax levy, TID No. 1, TID No. 3, Water Utility or Sewer Utility);
- Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source. The totals for this schedule include totals by each repayment source.



2015 Budget

Debt Service Fund - 300 Overview



The purpose for each obligation is summarized below, the funding sources, original amount and amounts outstanding are presented on the List of Outstanding Debt:

Clean Water Fund Loan - 1998 - \$988,737

These bonds were issued to reconstruct approximately 4,000 feet of sewer mains. This debt can be prepaid at any time, bears interest of 2.64% and has a final maturity date in 2018.

General Obligation Refunding Bonds - 2002 - \$7,335,000

These bonds refunded General Obligation Bonds issued in 1991 and 1993 as well as State Trust Fund Loans issued in 1995, 1996, 1997 and 2000 and to refund \$5.0 million in Bond Anticipation Notes issued in 2002. These bonds were partially refunded in 2011, bear interest from 2.125% to 4.75% and have a final maturity date in 2018.

State Trust Fund Loan - 2004 - \$129,000

This loan was issued to replace water mains. This debt can be prepaid at any time, bears interest of 3.75% and has a final maturity date in 2014.

Taxable General Obligation Refunding Bonds - 2005 - \$2,035,000

These bonds refunded Taxable Notes issued in 2003. These bonds are callable in 2013, bear interest of 5.25% and have a final maturity date in 2015.

General Obligation Promissory Notes - 2006 - \$2,085,000

Notes were issued to finance 2006 road, water and sewer projects and 2007 water and sewer projects. These notes are callable in 2014, bear interest of 3.6-3.65% and have a final maturity date in 2016.

General Obligation Community Development Bonds - 2008 - \$3,520,000

These bonds were primarily issued to finance Oakland Avenue and Capitol Drive street reconstruction and lighting within TID No. 1. These bonds are callable in 2016, bear interest of 3.1% and have a final maturity date in 2022.

General Obligation Promissory Notes - 2008 - \$2,335,000

These notes were issued to pay for water valve replacement, sewer inflow and infiltration work, part of the sewer downspout disconnect and road reconstruction. These notes are callable in 2016, bear interest of 3.0-4.3% and have a final maturity date in 2018.

2015 Budget

Debt Service Fund - 300 Overview



Taxable General Obligation Corporate Purpose Bonds – 2010 - \$4,720,000

Approximately \$1.8 million of these bonds were issued to refinance in State Trust Fund Loans issued in 2005 for payment of the Village's outstanding pension liability. The remainder of the issuance was done to finance TID No. 1 economic development costs including the Village's large façade program and development incentive payments. These bonds are callable in 2017, bear interest of 1.0-5.2% and have a final maturity date in 2025.

General Obligation Corporate Purpose Bonds – 2011 - \$8,565,000

Approximately \$2.5 million of these bonds were issued to refinance portions of the 2002 GO Refunding Bonds. The remainder of the issuance was done to finance the 2011 road program, significant park improvements, water projects on Capitol Dr and Downer Ave, the beginning phases of Sanitary and Stormwater engineering and comprehensive plan improvements, and dispatch and fire equipment. Funding for the debt service will come from the tax levy, water utility and sanitary sewer utility. These bonds are callable in 2019, bear interest of 2.0-3.5% and have a final maturity date in 2026.

General Obligation Community Development Bonds – 2012A - \$6,165,000

These bonds were issued to finance a developer grant and other development activities within TID No. 4. These bonds bear an interest rate of 2.0-3.25% and have a final maturity date in 2031.

General Obligation Community Development Bonds – 2012B - \$1,900,000

These bonds were primarily issued to finance the developer loan within TID No. 4. These bonds bear an interest rate of 2.0-3.5% and have a final maturity date in 2028.

General Obligation Corporate Purpose Bonds – 2012C - \$9,465,000

These bonds were issued for general government infrastructure needs, sewer improvements and other capital projects. These bonds bear an interest rate of 2.0-3.0% and have a final maturity date in 2032.

General Obligation Corporate Purpose Bonds – 2013 - \$5,290,000

These bonds were issued for the refunding of the balances of the \$1,700,000 2005B bonds issued for TID No. 1 and the balances of the \$3,885,000 2010A Build America Bonds issued for TID No. 1 and TID No. 3 activities. These bonds bear an interest rate of 1.35-4.85% and have a final maturity date in 2022.

General Obligation Community Development Bonds – 2014A - \$4,720,000

These bonds were issued to finance various infrastructure projects including significant roads, water, and sewer work done in 2014. These bonds bear an interest rate of 2.0-3.0% and have a final maturity date in 2034.

2015 Budget

Debt Service Fund - 300

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
300-8000-41110	Property Taxes	\$ 1,258,424	\$ 1,004,692	\$ 1,336,030	\$ 1,336,030	\$ 1,548,491	\$ 1,511,274	15.9%	13.1%	Taxes
300-8000-43290	Other Federal Grants	53,664	48,697	9,882	47,080	-	-	-100.0%	-100.0%	Intergov't
300-8000-48100	Interest Income	2,442	737	831	1,000	1,000	1,000	0.0%	20.3%	Other Rev
300-9000-49400	Transfers from Capital Projects	35,365	377,314	26,313	-	-	-	0.0%	-100.0%	OFS
300-9000-49401	Transfers from TID No. 1	1,231,569	6,269,861	1,168,989	1,249,337	1,377,553	1,377,553	10.3%	17.8%	OFS
300-9000-49403	Transfers from TID No. 3	-	489,490	20,900	37,202	127,487	127,487	242.7%	510.0%	OFS
300-9000-49404	Transfers from TID No. 4	-	226,771	301,744	301,744	500,244	500,244	65.8%	65.8%	OFS
300-9000-49405	Transfers from TID No. 5	-	-	-	-	276,817	276,817	0.0%	0.0%	OFS
300-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	0.0%	0.0%	OFS
300-9000-49810	Premiums on Long-Term Debt	-	-	-	-	-	-	0.0%	0.0%	OFS
300-9000-49900	Surplus Applied	-	-	-	-	-	35,438	0.0%	0.0%	OFS
Total Revenue		2,581,464	8,417,562	2,864,689	2,972,393	3,831,592	3,829,813	28.9%	33.7%	
Expenditures										
300-8000-58100	Principal	1,562,744	1,877,896	5,583,064	1,948,064	2,517,512	2,517,512	29.2%	-54.9%	Debt
300-8000-58200	Interest	991,913	1,078,277	949,139	1,024,329	1,314,080	1,312,301	28.3%	38.3%	Debt
300-8000-58900	Other Finance Charges	130	130	130	-	-	-	0.0%	-100.0%	Debt
300-8000-59800	Payment to Refunding Bonds Escr	-	1,800,947	-	-	-	-	0.0%	0.0%	Debt
Total Expenditures		2,554,787	4,757,250	6,532,333	2,972,393	3,831,592	3,829,813	28.9%	-41.4%	
Net Change in Fund Balance		26,677	3,660,312	(3,667,644)	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		18,273	44,950	3,705,262	3,705,262	37,618	37,618			
Surplus Applied		-	-	-	-	-	(35,438)			
Ending Fund Balance		\$ 44,950	\$ 3,705,262	\$ 37,618	\$ 3,705,262	\$ 37,618	\$ 2,180			

2015 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2014

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected Balance 12/31/2013	Add's	2014 Payment Principal	Interest	Expected Balance 12/31/2014
Clean Water Fund Loan	6/15/1998	5/1/2018	2.64%	\$ 988,737	Sewer	\$ 449,797	\$ -	\$ 85,333	\$ 10,748	\$ 364,464
GO Refunding Bonds	3/1/2002	9/1/2018	2.125-4.75%	7,335,000	Village	505,000	-	95,000	21,246	410,000
State Trust Fund Loan	4/22/2004	3/15/2014	3.75%	133,000	Village	15,551	-	15,552	583	(0)
State Trust Fund Loan	4/22/2004	3/15/2019	3.75%	129,000	Water	62,230	-	9,208	2,956	53,022
Taxable GO Refunding Bonds	12/1/2005	11/30/2015	5.1-5.25%	2,035,000	TID No. 1	545,000	-	265,000	21,656	280,000
GO Promissory Notes				920,000	Village	-	-	-	-	-
GO Promissory Notes				605,000	Water	275,000	-	75,000	8,600	200,000
GO Promissory Notes				560,000	Sewer	230,000	-	75,000	6,970	155,000
Total GO Promissory Notes	12/20/2006	4/1/2016	3.6-3.65%	2,085,000		505,000	-	150,000	15,570	355,000
GO Community Dev Bonds	2/12/2008	8/1/2022	3.15%	3,520,000	TID No. 1	2,770,000	-	225,000	87,255	2,545,000
GO Promissory Notes				1,740,000	Village	1,125,000	-	190,000	46,265	935,000
GO Promissory Notes				305,000	Water	200,000	-	30,000	8,250	170,000
GO Promissory Notes				290,000	Sewer	210,000	-	30,000	8,675	180,000
Total GO Promissory Notes	11/18/2008	10/1/2018	3.00-4.30%	2,335,000		1,535,000	-	250,000	63,190	1,285,000
Taxable GO Com. Dev BAB's				3,402,839	TID No. 1 BAB Rebate TID 1	3,161,969	-	3,161,969	29,067	-
Taxable GO Com. Dev BAB's				482,161	TID No. 3 BAB Rebate TID 3	448,031	-	448,031	4,119	-
Total Taxable GO Com Dev BAB's	5/11/2010	5/1/2022	1.35-4.85%	3,885,000		3,610,000	-	3,610,000	33,185	-
Taxable GO Corp Purp Bonds				1,679,329	Village	1,441,652	-	87,512	62,271	1,354,140
Taxable GO Corp Purp Bonds				2,897,225	TID No. 1	2,700,000	-	100,000	110,800	2,600,000
Taxable GO Corp Purp Bonds				70,788	Water	60,869	-	3,695	2,630	57,174
Taxable GO Corp Purp Bonds				72,658	Sewer	62,479	-	3,793	2,699	58,686
Total Taxable GO Corp Purp Bonds	5/11/2010	5/1/2025	1.00-5.20%	4,720,000		4,265,000	-	195,000	178,400	4,070,000
GO Corp Purp Bonds				6,390,000	Village	5,795,000	-	510,000	150,606	5,285,000
GO Corp Purp Bonds				560,000	Water	560,000	-	10,000	16,863	550,000
GO Corp Purp Bonds				1,615,000	Sewer	1,515,000	-	75,000	42,906	1,440,000
Total GO Corp Purp Bonds	8/25/2011	8/1/2026	.085 - 3.90%	8,565,000		7,870,000	-	595,000	210,375	7,275,000

2015 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2014

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected Balance 12/31/2013	Add's	2014 Payment		Expected Balance 12/31/2014
								Principal	Interest	
GO Community Dev Bonds 2012A	3/8/2012	12/1/2031	2.0-3.25%	6,165,000	TID No. 4	6,165,000	-	75,000	166,206	6,090,000
Taxable GO Com Dev Bonds 2012B	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,990,000	-	-	60,538	1,990,000
GO Corp Purp Bonds				3,055,000	Village	3,020,000	-	95,000	62,995	2,925,000
GO Corp Purp Bonds				1,010,000	TID No. 1	880,000	-	90,000	17,600	790,000
GO Corp Purp Bonds				4,415,000	Sewer	4,300,000	-	130,000	101,620	4,170,000
GO Corp Purp Bonds				705,000	Water	675,000	-	25,000	14,070	650,000
GO Corp Purp Bonds				280,000	Parking	260,000	-	15,000	5,378	245,000
Total GO Corp Purp Bonds 2012C	8/7/2012	8/1/2032	2.0-3.0%	9,465,000		9,135,000	-	355,000	201,663	8,780,000
Taxable GO Corp Purp Bonds				4,849,800	TID No. 1	4,849,800	-	206,280	104,063	4,643,520
Taxable GO Corp Purp Bonds				440,200	TID No. 3	440,200	-	18,720	9,444	421,480
Total Taxable GO Bonds 2013A	12/31/2013	5/1/2022	1.35-4.85%	5,290,000		5,290,000	-	225,000	113,507	5,065,000
GO Corp Purp Bonds				1,676,554	Village	-	3,660,000	-	-	3,660,000
GO Corp Purp Bonds				2,900,000	TID No. 3	-	410,000	-	-	410,000
GO Corp Purp Bonds				70,788	Water	-	905,000	-	-	905,000
GO Corp Purp Bonds				72,658	Sewer	-	1,085,000	-	-	1,085,000
Total GO Corp Purp Bonds 2014A	10/23/2014	4/1/2034	2.0-3.0%	4,720,000		-	6,060,000	-	-	6,060,000
Grand Total						\$ 44,712,578	\$ 6,060,000	\$ 6,150,092	\$ 1,187,078	\$ 44,622,486
Total Water						\$ 1,833,099	\$ 905,000	\$ 152,903	\$ 53,368	\$ 2,585,196
Total Sewer						6,767,276	1,085,000	399,126	173,619	7,453,150
Total Parking						260,000	-	15,000	5,378	245,000
Total Business-Type Activities						8,860,375	1,990,000	567,029	232,364	10,283,346
Total TID No. 1						14,906,769	-	4,048,249	370,441	10,858,520
Total TID No. 3						888,231	410,000	466,751	13,563	831,480
Total TID No. 4						8,155,000	-	75,000	226,744	8,080,000
Debt Service Fund						11,902,203	3,660,000	993,064	343,967	14,569,140
Total Governmental Activities						35,852,203	4,070,000	5,583,064	954,714	34,339,140
Grand Total						\$ 44,712,578	\$ 6,060,000	\$ 6,150,093	\$ 1,187,078	\$ 44,622,486

2015 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Clean Water Fund Loan 6/15/1998 \$ 988,737		GO Refunding Bonds 3/1/2002 \$ 7,335,000		State Trust Fund Loan 4/22/2004 \$ 133,300		State Trust Fund Loan 4/22/2004 \$ 129,000		Taxable GO Ref. Bonds 12/1/2005 A \$ 2,035,000		GO Promissory Notes 12/20/2006 \$ 920,000 \$ 605,000 \$ 560,000 \$ 2,085,000							
	Sewer		Levy		Levy		Water		TIF #1		Levy Portion		Water Portion		Sewer Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	85,333	10,748	95,000	21,246	15,552	583	9,208	2,956	265,000	21,656	-	-	75,000	8,600	75,000	6,970	150,000	15,570
2015	87,586	8,466	95,000	16,971	-	-	9,645	2,519	280,000	7,350	-	-	100,000	5,450	75,000	4,270	175,000	9,720
2016	89,898	6,123	100,000	12,485	-	-	10,097	2,066	-	-	-	-	100,000	1,825	80,000	1,460	180,000	3,285
2017	92,272	3,718	105,000	7,693	-	-	10,583	1,581	-	-	-	-	-	-	-	-	-	-
2018	94,708	1,250	110,000	2,613	-	-	11,085	1,078	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	11,612	552	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 449,797	\$ 30,305	\$ 505,000	\$ 61,008	\$ 15,552	\$ 583	\$ 62,230	\$ 10,751	\$ 545,000	\$ 29,006	\$ -	\$ -	\$ 275,000	\$ 15,875	\$ 230,000	\$ 12,700	\$ 505,000	\$ 28,575
Post 2014 Bal.	\$ 364,464	\$ 19,557	\$ 410,000	\$ 39,761	\$ -	\$ -	\$ 53,022	\$ 7,795	\$ 280,000	\$ 7,350	\$ -	\$ -	\$ 200,000	\$ 7,275	\$ 155,000	\$ 5,730	\$ 355,000	\$ 13,005
Post 2015 Bal.	\$ 276,878	\$ 11,091	\$ 315,000	\$ 22,790	\$ -	\$ -	\$ 43,377	\$ 5,277	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,825	\$ 80,000	\$ 1,460	\$ 180,000	\$ 3,285

2015 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	REFUNDED 1/21/14															
	GO Com Dev Bonds 2/12/2008		GO Promissory Notes 11/18/2008								2010A Taxable GO BAB's 5/11/2010					
	\$ 3,520,000		\$ 1,740,000	\$ 305,000		\$ 290,000		\$ 2,335,000		\$ 3,402,839		\$ 482,161		\$ 3,885,000		
TIF #1	Levy Portion		Water Portion		Sewer Portion		Total		TID No. 1		TID No. 3		Total Gross of Rebate			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2014	225,000	87,255	190,000	46,265	30,000	8,250	30,000	8,675	250,000	63,190	3,161,969	29,067	448,031	4,119	3,610,000	33,185
2015	250,000	80,168	210,000	38,855	35,000	7,080	35,000	7,505	280,000	53,440					-	-
2016	275,000	72,293	240,000	30,455	40,000	5,680	40,000	6,105	320,000	42,240					-	-
2017	300,000	63,630	240,000	20,615	45,000	4,040	50,000	4,465	335,000	29,120					-	-
2018	325,000	54,180	245,000	10,535	50,000	2,150	55,000	2,365	350,000	15,050					-	-
2019	325,000	43,943	-	-	-	-	-	-	-	-					-	-
2020	325,000	33,705	-	-	-	-	-	-	-	-					-	-
2021	350,000	23,468	-	-	-	-	-	-	-	-					-	-
2022	395,000	12,443	-	-	-	-	-	-	-	-					-	-
2023	-	-	-	-	-	-	-	-	-	-					-	-
2024	-	-	-	-	-	-	-	-	-	-					-	-
2025	-	-	-	-	-	-	-	-	-	-					-	-
2026	-	-	-	-	-	-	-	-	-	-					-	-
2027	-	-	-	-	-	-	-	-	-	-					-	-
2028	-	-	-	-	-	-	-	-	-	-					-	-
2029	-	-	-	-	-	-	-	-	-	-					-	-
2030	-	-	-	-	-	-	-	-	-	-					-	-
2031	-	-	-	-	-	-	-	-	-	-					-	-
2032	-	-	-	-	-	-	-	-	-	-					-	-
2033	-	-	-	-	-	-	-	-	-	-					-	-
2034	-	-	-	-	-	-	-	-	-	-					-	-
2035	-	-	-	-	-	-	-	-	-	-					-	-
2036	-	-	-	-	-	-	-	-	-	-					-	-
2037	-	-	-	-	-	-	-	-	-	-					-	-
2038	-	-	-	-	-	-	-	-	-	-					-	-
Total	\$ 2,770,000	\$ 471,083	\$ 1,125,000	\$ 146,725	\$ 200,000	\$ 27,200	\$ 210,000	\$ 29,115	\$ 1,535,000	\$ 203,040	\$ 3,161,969	\$ 29,067	\$ 448,031	\$ 4,119	\$ 3,610,000	\$ 33,185
Post 2014 Bal.	\$ 2,545,000	\$ 383,828	\$ 935,000	\$ 100,460	\$ 170,000	\$ 18,950	\$ 180,000	\$ 20,440	\$ 1,285,000	\$ 139,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Post 2015 Bal.	\$ 2,295,000	\$ 303,660	\$ 725,000	\$ 61,605	\$ 135,000	\$ 11,870	\$ 145,000	\$ 12,935	\$ 1,005,000	\$ 86,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2010 B Taxable GO Corp Purp Bonds 5/11/2010										2011A GO Corp Purp Bonds 8/25/2011 (continued)							
	\$ 1,676,554		\$ 2,900,000		\$ 70,788		\$ 72,658		\$ 4,720,000		\$ 6,390,000		\$ 560,000		\$ 1,615,000		\$ 8,565,000	
	Levy		TID No. 1		Water		Sewer		Total		Levy Portion		Water Portion		Sewer Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	87,512	62,271	100,000	110,800	3,695	2,630	3,793	2,699	195,000	178,400	510,000	150,606	10,000	16,863	75,000	42,906	595,000	210,375
2015	87,512	59,843	200,000	106,500	3,695	2,527	3,793	2,594	295,000	171,464	535,000	140,156	15,000	16,613	80,000	41,356	630,000	198,125
2016	96,724	56,840	250,000	99,138	4,084	2,400	4,192	2,464	355,000	160,841	550,000	129,306	20,000	16,263	90,000	39,656	660,000	185,225
2017	101,331	53,221	275,000	89,531	4,278	2,247	4,391	2,307	385,000	147,306	565,000	117,450	25,000	15,781	95,000	37,688	685,000	170,919
2018	105,936	49,126	300,000	78,163	4,473	2,074	4,591	2,129	415,000	131,491	590,000	103,719	30,000	15,125	100,000	35,369	720,000	154,213
2019	110,542	44,631	350,000	64,650	4,667	1,885	4,791	1,934	470,000	113,100	440,000	89,744	35,000	14,225	105,000	32,544	580,000	136,513
2020	119,754	39,618	400,000	48,313	5,056	1,673	5,190	1,717	530,000	91,320	350,000	77,894	40,000	13,100	110,000	29,319	500,000	120,313
2021	128,966	33,923	400,000	30,013	5,445	1,432	5,589	1,470	540,000	66,838	335,000	67,619	45,000	11,825	120,000	25,869	500,000	105,313
2022	138,178	27,542	425,000	10,306	5,834	1,163	5,988	1,193	575,000	40,204	355,000	57,269	50,000	10,400	145,000	21,894	550,000	89,563
2023	147,389	20,358	-	-	6,223	860	6,388	882	160,000	22,100	370,000	46,163	60,000	8,713	145,000	17,453	575,000	72,328
2024	156,601	12,454	-	-	6,612	526	6,787	540	170,000	13,520	380,000	34,206	70,000	6,638	150,000	12,750	600,000	53,594
2025	161,207	4,191	-	-	6,807	177	6,986	182	175,000	4,550	395,000	21,366	80,000	4,150	150,000	7,781	625,000	33,297
2026	-	-	-	-	-	-	-	-	-	-	420,000	7,350	80,000	1,400	150,000	2,625	650,000	11,375
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,441,652	\$ 464,016	\$ 2,700,000	\$ 637,413	\$ 60,869	\$ 19,594	\$ 62,479	\$ 20,111	\$ 4,265,000	\$ 1,141,134	\$ 5,795,000	\$ 1,042,847	\$ 560,000	\$ 151,094	\$ 1,515,000	\$ 347,209	\$ 7,870,000	\$ 1,541,150
Post 2014 Bal.	\$ 1,354,140	\$ 401,745	\$ 2,600,000	\$ 526,613	\$ 57,174	\$ 16,964	\$ 58,686	\$ 17,412	\$ 4,070,000	\$ 962,734	\$ 5,285,000	\$ 892,241	\$ 550,000	\$ 134,231	\$ 1,440,000	\$ 304,303	\$ 7,275,000	\$ 1,330,775
Post 2015 Bal.	\$ 1,266,628	\$ 341,903	\$ 2,400,000	\$ 420,113	\$ 53,479	\$ 14,437	\$ 54,893	\$ 14,818	\$ 3,775,000	\$ 791,270	\$ 4,750,000	\$ 752,084	\$ 535,000	\$ 117,619	\$ 1,360,000	\$ 262,947	\$ 6,645,000	\$ 1,132,650

2015 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Com Dev Bonds 2012A 3/8/2012		GO Com Dev Bonds 2012B 3/8/2012		2012C GO Corporate Purpose Bonds 8/7/2012											
	\$ 6,165,000		\$ 1,990,000		\$ 3,055,000		\$ 1,010,000		\$ 4,415,000		\$ 705,000		\$ 280,000		\$ 9,465,000	
	TIF #4		TIF #4		Levy Portion		TIF 1 Portion		Sewer Portion		Water Portion		Parking Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	75,000	166,206	-	60,538	95,000	62,995	90,000	17,600	130,000	101,620	25,000	14,070	15,000	5,378	355,000	201,663
2015	175,000	164,706	100,000	60,538	110,000	61,095	90,000	15,800	140,000	99,020	30,000	13,570	15,000	5,078	385,000	194,563
2016	190,000	161,206	100,000	58,538	115,000	58,895	90,000	14,000	145,000	96,220	30,000	12,970	15,000	4,778	395,000	186,863
2017	200,000	157,406	75,000	56,538	115,000	56,595	100,000	12,200	150,000	93,320	35,000	12,370	15,000	4,478	415,000	178,963
2018	215,000	153,406	75,000	55,038	120,000	54,295	100,000	10,200	155,000	90,320	35,000	11,670	15,000	4,178	425,000	170,663
2019	225,000	149,106	75,000	53,538	205,000	51,895	100,000	8,200	165,000	87,220	40,000	10,970	20,000	3,878	530,000	162,163
2020	235,000	144,606	75,000	51,663	245,000	47,795	100,000	6,200	170,000	83,920	45,000	10,170	20,000	3,478	580,000	151,563
2021	250,000	139,906	75,000	49,788	245,000	42,895	100,000	4,200	175,000	80,520	50,000	9,270	20,000	3,078	590,000	139,963
2022	275,000	134,281	75,000	47,688	250,000	37,995	110,000	2,200	180,000	77,020	50,000	8,270	20,000	2,678	610,000	128,163
2023	295,000	127,750	75,000	45,588	260,000	32,995	-	-	185,000	73,420	55,000	7,270	20,000	2,278	520,000	115,963
2024	305,000	120,375	75,000	43,338	285,000	27,795	-	-	190,000	69,720	65,000	6,170	20,000	1,878	560,000	105,563
2025	325,000	112,750	75,000	41,088	315,000	21,953	-	-	215,000	65,825	70,000	4,838	20,000	1,468	620,000	94,083
2026	340,000	103,000	75,000	38,650	330,000	15,180	-	-	265,000	61,203	75,000	3,333	20,000	1,038	690,000	80,753
2027	350,000	92,800	75,000	36,213	330,000	7,755	-	-	315,000	55,240	70,000	1,645	25,000	588	740,000	65,228
2028	1,535,000	82,300	965,000	33,775	-	-	-	-	340,000	47,838	-	-	-	-	340,000	47,838
2029	375,000	36,250	-	-	-	-	-	-	345,000	39,168	-	-	-	-	345,000	39,168
2030	400,000	25,000	-	-	-	-	-	-	340,000	29,853	-	-	-	-	340,000	29,853
2031	400,000	13,000	-	-	-	-	-	-	345,000	20,333	-	-	-	-	345,000	20,333
2032	-	-	-	-	-	-	-	-	350,000	10,500	-	-	-	-	350,000	10,500
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 6,165,000	\$ 2,084,056	\$ 1,990,000	\$ 732,513	\$ 3,020,000	\$ 580,133	\$ 880,000	\$ 90,600	\$ 4,300,000	\$ 1,282,278	\$ 675,000	\$ 126,585	\$ 260,000	\$ 44,245	\$ 9,135,000	\$ 2,123,840
Post 2014 Bal.	\$ 6,090,000	\$ 1,917,850	\$ 1,990,000	\$ 671,975	\$ 2,925,000	\$ 517,138	\$ 790,000	\$ 73,000	\$ 4,170,000	\$ 1,180,658	\$ 650,000	\$ 112,515	\$ 245,000	\$ 38,868	\$ 8,780,000	\$ 1,922,178
Post 2015 Bal.	\$ 5,915,000	\$ 1,753,144	\$ 1,890,000	\$ 611,438	\$ 2,815,000	\$ 456,043	\$ 700,000	\$ 57,200	\$ 4,030,000	\$ 1,081,638	\$ 620,000	\$ 98,945	\$ 230,000	\$ 33,790	\$ 8,395,000	\$ 1,727,615

2015 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2013A GO Promissory Notes 12/30/2013						2014 A GO Corp Purp Bonds 10/23/2014									
	\$ 4,849,800		\$ 440,200		\$ 5,290,000		\$ 3,660,000		\$ 410,000		\$ 905,000		\$ 1,085,000		\$ 4,720,000	
	TID 1		TID 3		Total		Levy		TID No. 3		Water		Sewer		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	206,280	104,063	18,720	9,444	225,000	113,507	-	-	-	-	-	-	-	-	-	-
2015	229,200	118,536	20,800	10,757	250,000	129,293	95,000	94,922	40,000	9,981	40,000	23,184	35,000	28,098	210,000	156,185
2016	508,824	107,465	46,176	9,753	555,000	117,218	95,000	98,787	40,000	9,656	40,000	23,719	40,000	29,000	215,000	161,163
2017	614,256	90,619	55,744	8,224	670,000	98,843	120,000	95,562	40,000	8,456	40,000	22,519	40,000	27,800	240,000	154,338
2018	618,840	72,122	56,160	6,545	675,000	78,668	120,000	91,962	40,000	7,256	40,000	21,319	45,000	26,525	245,000	147,063
2019	650,928	53,076	59,072	4,817	710,000	57,893	155,000	87,837	40,000	6,056	40,000	20,119	45,000	25,175	280,000	139,188
2020	683,016	36,482	61,984	3,311	745,000	39,793	160,000	83,112	40,000	4,856	40,000	18,919	45,000	23,825	285,000	130,713
2021	756,360	21,521	68,640	1,953	825,000	23,474	165,000	78,237	40,000	3,656	40,000	17,719	50,000	22,400	295,000	122,013
2022	582,168	6,695	52,832	608	635,000	7,303	170,000	73,212	40,000	2,456	40,000	16,519	50,000	20,900	300,000	113,088
2023	-	-	-	-	-	-	175,000	68,912	45,000	1,406	45,000	15,469	50,000	19,650	315,000	105,438
2024	-	-	-	-	-	-	180,000	65,250	45,000	478	45,000	14,541	50,000	18,619	320,000	98,888
2025	-	-	-	-	-	-	185,000	61,256	-	-	45,000	13,556	55,000	17,469	285,000	92,281
2026	-	-	-	-	-	-	195,000	56,738	-	-	45,000	12,488	55,000	16,163	295,000	85,388
2027	-	-	-	-	-	-	210,000	51,675	-	-	45,000	11,363	55,000	14,788	310,000	77,825
2028	-	-	-	-	-	-	215,000	45,825	-	-	50,000	10,050	60,000	13,200	325,000	69,075
2029	-	-	-	-	-	-	225,000	39,225	-	-	50,000	8,550	60,000	11,400	335,000	59,175
2030	-	-	-	-	-	-	210,000	32,700	-	-	50,000	7,050	65,000	9,525	325,000	49,275
2031	-	-	-	-	-	-	235,000	26,025	-	-	50,000	5,550	65,000	7,575	350,000	39,150
2032	-	-	-	-	-	-	250,000	18,750	-	-	50,000	4,050	70,000	5,550	370,000	28,350
2033	-	-	-	-	-	-	250,000	11,250	-	-	55,000	2,475	75,000	3,375	380,000	17,100
2034	-	-	-	-	-	-	250,000	3,750	-	-	55,000	825	75,000	1,125	380,000	5,700
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 4,849,872	\$ 610,578	\$ 440,128	\$ 55,410	\$ 5,290,000	\$ 665,988	\$ 3,660,000	\$ 1,184,991	\$ 410,000	\$ 54,259	\$ 905,000	\$ 269,981	\$ 1,085,000	\$ 342,161	\$ 6,060,000	\$ 1,851,391
Post 2014 Bal.	\$ 4,643,592	\$ 506,515	\$ 421,408	\$ 45,967	\$ 5,065,000	\$ 552,481	\$ 3,660,000	\$ 1,184,991	\$ 410,000	\$ 54,259	\$ 905,000	\$ 269,981	\$ 1,085,000	\$ 342,161	\$ 6,060,000	\$ 1,851,391
Post 2015 Bal.	\$ 4,414,392	\$ 387,979	\$ 400,608	\$ 35,210	\$ 4,815,000	\$ 423,189	\$ 3,565,000	\$ 1,090,069	\$ 370,000	\$ 44,278	\$ 865,000	\$ 246,797	\$ 1,050,000	\$ 314,063	\$ 5,850,000	\$ 1,695,206

2015 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2015A GO Promissory Notes 1/22/2015						Levy Supported		TID No. 1		TID No. 3		TID No. 4		TID No. 5		Total TID's		
	\$ 1,860,000		\$ 6,190,000		\$ 8,050,000		Total		Total		Total		Total		Total		Principal	Interest	P&I
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	P&I
2014	-	-	-	-	-	-	993,064	343,967	4,048,249	370,441	466,751	13,562	75,000	226,744	-	-	4,590,000	610,747	5,200,747
2015	-	25,709	-	137,709	-	163,418	1,132,512	411,843	1,049,200	328,353	60,800	46,447	275,000	225,244	-	137,709	1,385,000	737,753	2,122,753
2016	115,000	37,170	-	199,098	115,000	236,268	1,196,724	386,768	1,123,824	292,895	201,176	56,579	290,000	219,744	-	199,098	1,615,000	768,315	2,383,315
2017	175,000	36,250	50,000	199,098	225,000	235,348	1,246,331	351,136	1,289,256	255,980	270,744	52,930	275,000	213,944	50,000	199,098	1,885,000	721,951	2,606,951
2018	250,000	34,150	225,000	198,498	475,000	232,648	1,290,936	312,249	1,343,840	214,665	346,160	47,952	290,000	208,444	225,000	198,498	2,205,000	669,558	2,874,558
2019	250,000	30,150	225,000	194,898	475,000	225,048	910,542	274,107	1,425,928	169,868	349,072	41,023	300,000	202,644	225,000	194,898	2,300,000	608,433	2,908,433
2020	250,000	25,400	225,000	190,623	475,000	216,023	874,754	248,419	1,508,016	124,699	351,984	33,567	310,000	196,269	225,000	190,623	2,395,000	545,158	2,940,158
2021	250,000	20,150	250,000	185,898	500,000	206,048	873,966	222,674	1,606,360	79,201	358,640	25,759	325,000	189,694	250,000	185,898	2,540,000	480,551	3,020,551
2022	280,000	14,400	245,000	180,148	525,000	194,548	913,178	196,018	1,512,168	31,644	372,832	17,464	350,000	181,969	245,000	180,148	2,480,000	411,224	2,891,224
2023	290,000	7,540	270,000	174,145	-	-	952,389	168,428	-	-	335,000	8,946	370,000	173,338	270,000	174,145	975,000	356,429	1,331,429
2024	-	-	275,000	167,125	-	-	1,001,601	139,705	-	-	-	-	380,000	163,713	275,000	167,125	700,000	331,316	1,031,316
2025	-	-	300,000	159,425	-	-	1,056,207	108,765	-	-	-	-	400,000	153,838	300,000	159,425	700,000	313,263	1,013,263
2026	-	-	350,000	150,575	-	-	945,000	79,268	-	-	-	-	415,000	141,650	350,000	150,575	765,000	292,225	1,057,225
2027	-	-	375,000	139,725	-	-	540,000	59,430	-	-	-	-	425,000	129,013	375,000	139,725	800,000	268,738	1,068,738
2028	-	-	425,000	127,725	-	-	215,000	45,825	-	-	-	-	2,500,000	116,075	425,000	127,725	2,925,000	243,800	3,168,800
2029	-	-	450,000	113,488	-	-	225,000	39,225	-	-	-	-	375,000	36,250	450,000	113,488	825,000	149,738	974,738
2030	-	-	475,000	97,738	-	-	210,000	32,700	-	-	-	-	400,000	25,000	475,000	97,738	875,000	122,738	997,738
2031	-	-	525,000	80,163	-	-	235,000	26,025	-	-	-	-	400,000	13,000	525,000	80,163	925,000	93,163	1,018,163
2032	-	-	525,000	60,213	-	-	250,000	18,750	-	-	-	-	-	-	525,000	60,213	525,000	60,213	585,213
2033	-	-	525,000	39,738	-	-	250,000	11,250	-	-	-	-	-	-	525,000	39,738	525,000	39,738	564,738
2034	-	-	475,000	19,000	-	-	250,000	3,750	-	-	-	-	-	-	475,000	19,000	475,000	19,000	494,000
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,860,000	\$ 230,919	\$ 6,190,000	\$ 2,815,024	\$ 2,790,000	\$ 1,709,346	\$ 15,562,204	\$ 3,480,302	\$ 14,906,841	\$ 1,867,746	\$ 3,158,159	\$ 344,707	\$ 8,155,000	\$ 2,816,569	\$ 6,190,000	\$ 2,815,024	\$ 32,410,000	\$ 7,844,046	\$ 40,254,046
Post 2014 Bal.	\$ 1,860,000	\$ 230,919	\$ 6,190,000	\$ 2,815,024	\$ 2,790,000	\$ 1,709,346	\$ 14,569,140	\$ 3,136,336	\$ 10,858,592	\$ 1,497,305	\$ 2,691,408	\$ 331,145	\$ 8,080,000	\$ 2,589,825	\$ 6,190,000	\$ 2,815,024	\$ 27,820,000	\$ 7,233,298	\$ 35,053,298
Post 2015 Bal.	\$ 1,860,000	\$ 205,210	\$ 6,190,000	\$ 2,677,315	\$ 2,790,000	\$ 1,545,928	\$ 13,436,628	\$ 2,724,493	\$ 9,809,392	\$ 1,168,952	\$ 2,630,608	\$ 284,698	\$ 7,805,000	\$ 2,364,581	\$ 6,190,000	\$ 2,677,315	\$ 26,435,000	\$ 6,495,546	\$ 32,930,546

2015 Budget

Debt Service Fund
Debt Repayment Schedules

Debt Name

Date

Original Amt

Funding

Year

Year	Water Utility		Sewer Utility		Parking Utility		Business-type Activities			Governmental Activities			All Debt Payments		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	P&I	Principal	Interest	Total	Principal	Interest	Total
2014	152,903	53,368	399,126	173,619	15,000	5,378	567,029	232,364	799,393	5,583,064	954,714	6,537,777	6,150,092	1,187,078	7,337,171
2015	233,340	70,942	456,379	191,309	15,000	5,078	704,719	267,329	972,048	2,517,512	1,149,595	3,667,107	3,222,231	1,416,924	4,639,155
2016	244,181	64,922	489,090	181,028	15,000	4,778	748,272	250,728	999,000	2,811,724	1,155,084	3,966,808	3,559,996	1,405,812	4,965,807
2017	159,861	58,538	431,663	169,298	15,000	4,478	606,523	232,313	838,836	3,131,331	1,073,087	4,204,418	3,737,854	1,305,400	5,043,255
2018	170,558	53,416	454,299	157,958	15,000	4,178	639,857	215,551	855,408	3,495,936	981,807	4,477,743	4,135,793	1,197,358	5,333,151
2019	131,279	47,750	319,791	146,873	20,000	3,878	471,070	198,501	669,570	3,210,542	882,540	4,093,082	3,681,612	1,081,040	4,762,652
2020	130,056	43,862	330,190	138,781	20,000	3,478	480,246	186,120	666,366	3,269,754	793,576	4,063,330	3,750,000	979,696	4,729,696
2021	140,445	40,246	350,589	130,259	20,000	3,078	511,034	173,582	684,616	3,413,966	703,226	4,117,192	3,925,000	876,808	4,801,808
2022	145,834	36,352	380,988	121,007	20,000	2,678	546,822	160,036	706,858	3,393,178	607,242	4,000,420	3,940,000	767,278	4,707,278
2023	166,223	32,311	386,388	111,405	20,000	2,278	572,611	145,994	718,605	1,927,389	524,857	2,452,246	2,500,000	670,851	3,170,851
2024	186,612	27,874	396,787	101,629	20,000	1,878	603,399	131,380	734,779	1,701,601	471,021	2,172,622	2,305,000	602,401	2,907,401
2025	201,807	22,721	426,986	91,257	20,000	1,468	648,793	115,445	764,238	1,756,207	422,028	2,178,235	2,405,000	537,473	2,942,473
2026	200,000	17,220	470,000	79,990	20,000	1,038	690,000	98,248	788,248	1,710,000	371,493	2,081,493	2,400,000	469,740	2,869,740
2027	115,000	13,008	370,000	70,028	25,000	588	510,000	83,623	593,623	1,340,000	328,168	1,668,168	1,850,000	411,790	2,261,790
2028	50,000	10,050	400,000	61,038	-	-	450,000	71,088	521,088	3,140,000	289,625	3,429,625	3,590,000	360,713	3,950,713
2029	50,000	8,550	405,000	50,568	-	-	455,000	59,118	514,118	1,050,000	188,963	1,238,963	1,505,000	248,080	1,753,080
2030	50,000	7,050	405,000	39,378	-	-	455,000	46,428	501,428	1,085,000	155,438	1,240,438	1,540,000	201,865	1,741,865
2031	50,000	5,550	410,000	27,908	-	-	460,000	33,458	493,458	1,160,000	119,188	1,279,188	1,620,000	152,645	1,772,645
2032	50,000	4,050	420,000	16,050	-	-	470,000	20,100	490,100	775,000	78,963	853,963	1,245,000	99,063	1,344,063
2033	55,000	2,475	75,000	3,375	-	-	130,000	5,850	135,850	775,000	50,988	825,988	905,000	56,838	961,838
2034	55,000	825	75,000	1,125	-	-	130,000	1,950	131,950	725,000	22,750	747,750	855,000	24,700	879,700
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,738,099	\$ 621,079	\$ 7,852,276	\$ 2,063,879	\$ 260,000	\$ 44,245	\$ 10,850,375	\$ 2,729,203	\$ 13,579,578	\$ 47,972,204	\$ 12,117,924	\$ 59,296,551	\$ 58,822,578	\$ 14,053,551	\$ 72,876,130

Post 2014 Bal.	\$ 2,585,196	\$ 567,711	\$ 7,453,150	\$ 1,890,261	\$ 245,000	\$ 38,868	\$ 10,283,346	\$ 2,496,839	\$ 12,780,185	\$ 42,389,140	\$ 11,163,210	\$ 52,758,774	\$ 52,672,486	\$ 12,866,473	\$ 65,538,959
Post 2015 Bal.	\$ 2,351,856	\$ 496,769	\$ 6,996,771	\$ 1,698,951	\$ 230,000	\$ 33,790	\$ 9,578,627	\$ 2,229,511	\$ 11,808,138	\$ 39,871,628	\$ 10,013,615	\$ 49,091,667	\$ 49,450,255	\$ 11,449,549	\$ 60,899,804

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Capital Projects Funds



Capital Project funds are used to account for the Village's major capital acquisition and construction activities. Capital grants, shared revenues for capital acquisition and borrowed funds for capital projects, other than those associated with enterprise funds are accounting for in the capital projects funds. Capital Projects funds also include the Village's Tax Incremental Financing Districts. The Village operates the following Capital Projects funds:

General Capital Projects:

This fund accounts for major construction projects and capital purchases which are not accounted for within the TID's or enterprise funds. Revenue sources include debt proceeds, tax levy, grants and interest earnings.

Tax Increment District (TID) No. 1:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

Tax Increment District (TID) No. 3:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

Tax Increment District (TID) No. 4:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

Tax Increment District (TID) No. 5:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.



Department Description

The Capital Improvement Project Fund accounts for larger capital projects and equipment purchases, or certain other one-time expenditures which are financed through the tax levy, grants, special assessments or the issuance of debt.

In preparation of the annual Capital Budget the village begins by updating the Long Range Financial Plan for the next 10 years. This process includes evaluating capital needs within the context of the budget as a whole. This includes not only capital needs, but also state imposed levy limits, debt capacity, and other operational needs. A copy of the 2015-2024 Long Range Financial Plan has been included as an appendix to this budget.

The 2015 general capital budget section includes the following:

- General Capital Project Fund 2015 Budget – showing revenues by line item and expenditures by account;
- 2014 Capital Project Status Report;
- 2015 Capital Purchase Funding matrix – these pages detail how each purchase is financed in the 2015 budget;
- Capital Request Support Document – provides the details of each of the projects requested for 2015

2015 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues											
Capital Related	400-5700-41110	Property Taxes	\$ 301,303	\$ 628,606	\$ 539,960	\$ 539,960	\$ 327,812	\$ 410,406	-39.3%	-24.0%	Taxes
Capital Related	400-5700-42000	Special Assmts	-	182,652	-	-	150,000	150,000	0.0%	0.0%	Charges
Capital Related	400-5700-43210	Federal Public Safety Grants	3,097	(13)	1,245	-	2,000	2,000	0.0%	60.6%	Intergov't
Capital Related	400-5700-43280	Community Dev Block Grants	30,030	-	21,614	-	-	-	0.0%	-100.0%	Intergov't
Capital Related	400-5700-43530	State Transportation Aids	301,973	344,035	423,473	423,605	437,387	391,822	3.3%	-7.5%	Intergov't
Capital Related	400-5700-43590	Other State Grants	40,275	-	3,010	-	50,000	-	0.0%	-100.0%	Intergov't
Capital Related	400-5700-48100	Interest Income	11,462	4,267	960	-	-	-	0.0%	-100.0%	Other Rev
Capital Related	400-5700-48110	Loan Interest Income	-	317	104	-	-	-	0.0%	-100.0%	Other Rev
Capital Related	400-5700-43730	Local Sanitation Aids	182,696	18,328	411,983	208,000	92,000	92,000	-55.8%	-77.7%	Other Rev
Capital Related	400-5700-47310	Charges for Services - WFB	97,110	-	196,662	-	-	-	0.0%	0.0%	Other Rev
Capital Related	400-5700-48900	Miscellaneous Revenue	30,082	38,749	41,500	-	28,000	53,000	0.0%	27.7%	Other Rev
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	82,296	153,237	33,000	33,000	86,500	28,000	162.1%	-15.2%	OFS
Other Financing Sources/Uses	400-9000-49500	Transfers from Utilities	-	-	-	45,855	79,500	79,500	73.4%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49700	Property Sales	41,889	18,309	5,375	-	-	-	0.0%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	3,055,000	-	3,660,000	4,581,794	941,143	1,014,653	-79.5%	-72.3%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	54,879	-	49,052	-	-	-	0.0%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	123,021	136,000	138,000	10.6%	0.0%	OFS
Total Revenue			4,232,092	1,388,487	5,387,938	5,955,235	2,330,342	2,359,381	-60.9%	-56.2%	
Expenditures											
General Government											
Board	400-1100-52910	Software Purch/Maint	\$ 3,348	\$ 4,863	\$ 2,482	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	20.9%	Capital
Board	400-1100-56120	Other Technology	-	-	3,471	2,500	3,500	3,500	40.0%	0.8%	Capital
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)	-	61	36,070	40,000	-	20,000	-100.0%	-44.6%	Capital
Court	400-1200-56110	Computer/Printer Equip	3,705	1,506	2,732	2,750	2,000	2,000	-27.3%	-26.8%	Capital
Manager	400-1410-52910	Software Purch/Maint	18,769	17,213	32,507	33,500	18,235	8,427	-45.6%	-74.1%	Capital
Manager	400-1410-52920	Surveys/Studies & Plans	7,988	-	-	3,240	-	-	-100.0%	0.0%	Capital
Manager	400-1410-56110	Computer Equip/ Furniture	-	2,994	-	1,500	2,000	2,000	33.3%	0.0%	Capital
Manager	400-1410-56120	Other Technology	38,490	6,166	-	-	8,000	4,000	0.0%	0.0%	Capital
Manager	400-1410-56200	Building Improvements	2,627	22,857	61,647	45,000	7,500	7,500	-83.3%	-87.8%	Capital
Clerk	400-1420-56110	Computer/Printer Equip	-	1,438	-	-	1,850	1,850	0.0%	0.0%	Capital
Clerk	400-1420-56120	Software Purch/Maint	-	-	3,395	6,565	-	-	-100.0%	-100.0%	Capital
Elections	400-1421-56130	Equipment/Furniture	4,950	-	-	18,000	28,000	28,000	55.6%	0.0%	Capital

2015 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Customer Service	400-1430-56110	Computer/Printer Equip	-	-	3,025	3,025	-	-	-100.0%	-100.0%	Capital
Finance	400-1510-56110	Computer/Printer Equip	-	-	2,068	2,000	-	-	-100.0%	-100.0%	Capital
Finance	400-1510-56120	Other Technology	128,818	6,322	200	40,000	-	-	-100.0%	-100.0%	Capital
Total General Government			208,695	63,420	147,597	201,080	74,085	80,277	-63.2%	-45.6%	
Public Safety											
Police	400-2100-52920	Surveys/Studies & Plans	6,850	-	-	-	-	-	0.0%	0.0%	Capital
Police	400-2100-56110	Computer/Printer Equip	-	7,873	-	-	10,000	12,000	0.0%	0.0%	Capital
Police	400-2100-56130	Equipment/Furniture	14,031	1,851	91,297	90,871	5,250	5,250	-94.2%	-94.2%	Capital
Police	400-2100-56200	Building Improvements	1,932	1,415	10,474	2,000	2,000	2,000	0.0%	-80.9%	Capital
Police	400-2100-56400	Vehicles	44,632	94,627	70,667	65,335	52,887	77,322	-19.1%	9.4%	Capital
Planning and Development	400-2400-54100	Sustainability/Conservation	-	-	-	-	100,000	-	0.0%	0.0%	Capital
Planning and Development	400-2400-56110	Computer/Printer Equip	6,260	3,409	27,560	31,115	4,550	4,550	-85.4%	-83.5%	Capital
Planning and Development	400-2400-56400	Vehicles	-	-	-	-	18,000	18,000	0.0%	0.0%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	179,191	133,235	14,131	14,545	13,533	59,945	-7.0%	324.2%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	164,070	163,474	165,426	240,427	195,987	195,987	-18.5%	18.5%	Capital
Total Public Safety			416,966	405,884	379,555	444,293	402,207	375,054	-9.5%	-1.2%	
Public Works											
Public Works Admin.	400-3100-56110	Computer/Printer Equip	-	9,364	-	-	9,000	9,000	0.0%	0.0%	Capital
Public Works Admin.	400-3100-56130	Equipment/Furniture	54,323	7,014	22,152	24,008	50,050	50,050	108.5%	125.9%	Capital
Public Works Admin.	400-3100-56400	Vehicles	259,473	147,666	158,262	121,500	89,500	89,500	-26.3%	-43.4%	Capital
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	61,234	54,407	29,920	30,000	-	-	-100.0%	-100.0%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	-	20,405	12,860	10,000	20,000	20,000	100.0%	55.5%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	57,068	-	72,041	71,000	-	-	-100.0%	-100.0%	Capital
Bldg Maint - Village center	400-3240-56200	Building Improvements	-	-	-	-	46,000	46,000	0.0%	0.0%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	18,611	295,317	120,104	125,000	325,000	325,000	160.0%	170.6%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	1,614,881	-	1,951,086	2,867,480	-	-	-100.0%	-100.0%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	76,560	335,005	139,678	-	200,000	200,000	0.0%	43.2%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	-	206,349	-	-	160,000	160,000	0.0%	0.0%	Capital
Forestry	400-3610-52940	Landscaping Contracts	8,207	10,473	76,073	70,000	35,000	35,000	-50.0%	-54.0%	Capital
Parks and Beautification	400-3620-56360	Streetscape (Lights,Signs,Benches)	-	1,769	-	-	-	-	0.0%	0.0%	Capital
Parks and Beautification	400-3620-56500	Land Improvements	28,838	36,016	3,638	16,000	111,000	161,000	593.8%	4325.5%	Capital
Total Public Works			2,179,505	1,123,785	2,585,814	3,334,988	1,045,550	1,095,550	-68.6%	-57.6%	

2015 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Water	400-3790-56130	Vehicles/Equipment	-	-	-	32,755	29,000	29,000	-11.5%	-100.0%	Capital
Water	400-3790-56600	Utility Infrastructure	-	-	-	419,627	220,000	220,000	-47.6%	-100.0%	Capital
Sewer	400-3830-53500	Shorewood Waters	-	-	9,504	-	-	-	0.0%	0.0%	Capital
Sewer	400-3830-56130	Vehicles/Equipment	-	-	-	10,500	50,500	50,500	381.0%	-100.0%	Capital
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	736,477	501,470	332,063	1,354,492	509,000	509,000	-62.4%	53.3%	Capital
Sewer - Storm Maintenance	400-9000-59500	Transfer to Utilities	-	-	1,459,664	-	-	-	0.0%	-100.0%	Capital
Atwater Beach and Park	400-5200-56500	Land Improvements	-	-	-	150,000	-	-	-100.0%	0.0%	Capital
Scout Cabin Roof	400-5200-56500	Land Improvements	-	-	7,500	7,500	-	-	-100.0%	-100.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	36,679	-	47,328	-	-	-	0.0%	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	35,365	377,314	26,313	-	-	-	0.0%	-100.0%	Capital
Total Expenditures			3,613,687	2,471,873	4,995,338	5,955,235	2,330,342	2,359,381	-60.9%	-52.8%	
Net Change in Fund Balance			618,405	(1,083,386)	392,600	-	-	-			
Beginning Fund Balance			1,030,908	1,649,313	565,927	565,927	958,527	958,527			
Surplus Applied			-	-	-	(123,021)	(136,000)	(138,000)			
Ending Fund Balance			\$ 1,649,313	\$ 565,927	\$ 958,527	\$ 442,906	\$ 822,527	\$ 820,527			
Restricted Fund Balances (Debt Proceeds)				<u>2013 for 2014</u>	<u>2014 for 2015</u>						
Roads projects				245,887	35,009						
Future NSF Capital				-	126,710						
Lateral Rehab PPII				-	156,037						
Total Restricted Fund Balance				245,887	317,756						
Fund Balance Assigned for future purposes:				<u>2013 for 2014</u>	<u>2014 for 2015</u>						
Streetscape / Signage				32,500							
Village Hall Upgrade				10,000							
Voting Machines				12,000	18,000						
Squad Radios				43,021							
BS&A Community Development program				7,500							
Emerald Ash Borer				10,000							
Garage Roof				8,000							
Village Wide Signage				-	20,000						
Atwater Park Playground Equipment				-	100,000						
Total Assigned Fund Balance				123,021	138,000						
Remaining Unassigned Fund Balance				197,019	502,771						

2015 Budget

General Capital Projects Fund - 400
2015 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Utility	Capital Project Reserves	Transfer from General	2015 Total Budget
Board	400-1100-52910	Software Purch/Maint								
		Annual update fee- Web Codification	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Board	400-1100-56120	Other Technology								
		Boardroom Technology upgrades	3,500	-	-	-	-	-	-	3,500
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)								
		Village Wide Signage/Streetscape	-	-	-	-	20,000	-	-	20,000
Court	400-1200-56110	Computer/Printer Equip								
		Replacement Computer	2,000	-	-	-	-	-	-	2,000
Manager	400-1410-52910	Software Purch/Maint								
		Annual GIS updates/support	4,500	-	-	-	-	-	-	4,500
		Website hosting fee and upgrades	3,927	-	-	-	-	-	-	3,927
		Total Software contracts/maint/purchase	8,427	-	-	-	-	-	-	8,427
Manager	400-1410-54100	Sustainability/Conservation								
		Energy Audit	-	-	-	-	-	-	-	-
Manager	400-1410-56110	Computer/Printer Equip								
		Hp Printer Replacement	2,000	-	-	-	-	-	-	2,000
Manager	400-1410-56120	Other Technology								
		IP Camera System	4,000	-	-	-	-	-	-	4,000
		Technology Plan Implementation	-	-	-	-	-	-	-	-
Manager	400-1410-56130	Equipment/Furniture								
		General Office Furniture	-	-	-	-	-	-	-	-
Manager	400-1410-56200	Building Improvements								
		Village Hall Upgrade	7,500	-	-	-	-	-	-	7,500
Clerk	400-1420-56110	Computer/Printer Equip								
		HP Pro Book 650 Laptop	1,850	-	-	-	-	-	-	1,850
Clerk	400-1420-56120	Software Purch/Maint								
		Agenda Management Software	-	-	-	-	-	-	-	-
Elections	400-1421-56130	Equipment/Furniture								
		Voting machines	10,000	-	-	-	-	18,000	-	28,000
Customer Service	400-1430-56110	Computer/Printer Equip								
		HP Laser Jet Replacement	-	-	-	-	-	-	-	-
		HP Pro 6300 Computer Replacement	-	-	-	-	-	-	-	-
		Total Computer/printer equipment	-	-	-	-	-	-	-	-

2015 Budget

General Capital Projects Fund - 400
2015 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Utility	Capital Project Reserves	Transfer from General	2015 Total Budget
Police	400-2100-56110	Computer/Printer Equip								
		Computer hardware	12,000	-	-	-	-	-	-	12,000
Police	400-2100-56130	Equipment/Furniture								
		Small office equipment	1,750	-	-	-	-	-	-	1,750
		Ballistic vests	1,500	-	2,000	-	-	-	-	3,500
		Speed Sentry Signs	-	-	-	-	-	-	-	-
		<u>Total Equipment/furniture</u>	<u>3,250</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,250</u>
Police	400-2100-56200	Building Improvements								
		General building maintenance	2,000	-	-	-	-	-	-	2,000
Police	400-2100-56400	Vehicles								
		Squad 4 replacement	-	52,887	-	-	-	-	-	52,887
		Squad 11 replacement	-	24,435	-	-	-	-	-	24,435
		New Squad 12 electric transport	-	-	-	-	-	-	-	-
		<u>Total Police Vehicles</u>	<u>-</u>	<u>77,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,322</u>
Planning and Development	400-2400-54100	Sustainability/Conservation								
		Bike Share project	-	-	-	-	-	-	-	-
Planning and Development	400-2400-56110	Computer/Printer Equip								
		Desktop computer	1,700	-	-	-	-	-	-	1,700
		Laptop Computer	1,850	-	-	-	-	-	-	1,850
		Printer replacement	1,000	-	-	-	-	-	-	1,000
		<u>Total Computer/printer equipment</u>	<u>4,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,550</u>
Planning and Development	400-2400-56400	Vehicles								
		New Inspector vehicle	18,000	-	-	-	-	-	-	18,000
Other Public Safety	400-2900-52300	Other Intergov'tal pymts								
		1/7 of System Administrator	5,000	-	-	-	-	-	-	5,000
		Tri-Comm Capital	45,400	-	-	-	-	-	-	45,400
		Capital Improvement to Server	9,545	-	-	-	-	-	-	9,545
		<u>Total Other Intergov'tal Pymnts</u>	<u>59,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,945</u>
Other Public Safety	400-2900-52310	North Shore Fire								
		Annual Debt Service	91,844	-	-	-	-	-	-	91,844
		NSF capital equipment	26,490	-	-	-	-	-	-	26,490
		New Capital	-	-	-	77,653	-	-	-	77,653
		<u>Total North Shore Fire Capital</u>	<u>118,334</u>	<u>-</u>	<u>-</u>	<u>77,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,987</u>

2015 Budget

General Capital Projects Fund - 400
2015 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Utility	Capital Project Reserves	Transfer from General	2015 Total Budget
Public Works Admin.	400-3100-56110	Computer/Printer Equip								
		Computer replacement (4)	9,000	-	-	-	-	-	-	9,000
Public Works Admin.	400-3100-56130	Equipment/Furniture								
		Diagnostic Scanner	5,250	-	-	-	-	-	-	5,250
		Tire Changer	7,500	-	-	-	-	-	-	7,500
		Tire balancer	4,200	-	-	-	-	-	-	4,200
		Fuel Pump replacement	7,400	-	-	-	-	-	-	7,400
		Portable pressure washer	-	-	-	-	-	-	-	-
		Watering vehicle	9,000	-	-	-	-	-	-	9,000
		Sidewalk salt spreader	2,800	-	-	-	-	-	-	2,800
		Anti-ice applicator	5,200	-	-	-	-	-	-	5,200
		Snow push box	3,700	-	-	-	-	-	-	3,700
		Pedestrian countdown timers	5,000	-	-	-	-	-	-	5,000
		Total Equipment/furniture	50,050	-	-	-	-	-	-	50,050
Public Works Admin.	400-3100-56400	Vehicles								
		Truck #44 replacement	-	59,500	-	-	-	-	-	59,500
		Forklift #95 replacement	-	30,000	-	-	-	-	-	30,000
		Total Vehicles	-	89,500	-	-	-	-	-	89,500
Bldg Maint - Police	400-3220-56200	Building Improvements								
		Window Replacement	20,000	-	-	-	-	-	-	20,000
Bldg Maint - Village Center	400-3240-56200	Building Improvements								
		HVAC system upgrade	6,000	-	-	-	-	-	-	6,000
		Meeting room partition wall	12,000	-	28,000	-	-	-	-	40,000
		Total Village Center	18,000	-	28,000	-	-	-	-	46,000
Forestry	400-3610-52940	Landscaping Contracts								
		EAB treatments	35,000	-	-	-	-	-	-	35,000
Parks and Beautification	400-3620-56500	Land Improvements								
		Atwater Park Playground equipment	-	-	25,000	-	-	100,000	-	125,000
		Hubbard Lodge Fire Alarm	-	-	-	-	-	-	28,000	28,000
		Hubbard Park stair replacement	-	-	-	-	-	-	-	-
		River Park paver replacement	8,000	-	-	-	-	-	-	8,000
		Total Land Improvements	8,000	-	25,000	-	-	100,000	28,000	161,000

2015 Budget

General Capital Projects Fund - 400
2015 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Utility	Capital Project Reserves	Transfer from General	2015 Total Budget
Street and Alley	400-3410-56310	Regular Maintenance								
		Annual major maintenance	-	125,000	-	-	-	-	-	125,000
		North Oakland pavement maint.	-	-	-	100,000	-	-	-	100,000
		Contracted Road Maintenance	-	100,000	-	-	-	-	-	100,000
		Total Maintenance	-	225,000	-	100,000	-	-	-	325,000
Street and Alley	400-3410-56321	Professional Fees Construction								
		15-03 LED streetlight conversion	-	-	-	-	-	-	-	-
		15-01 Engineering for 2016 Roads	-	-	-	200,000	-	-	-	200,000
		Total Professional fees construction	-	-	-	200,000	-	-	-	200,000
Sidewalks	400-3470-56310	Regular Maintenance								
		Sidewalk Replacement	10,000	-	150,000	-	-	-	-	160,000
Water - Other water	400-3790-56130	Vehicles/equipment								
		Utility Truck #35	-	-	-	-	28,000	-	-	28,000
		Tablet Computer	-	-	-	-	1,000	-	-	1,000
		Total Vehicles/Equipment	-	-	-	-	29,000	-	-	29,000
Water - Utility Infrastructure	400-3790-56600	Utility Infrastructure								
		15-02 Menlo Water Main	-	-	-	220,000	-	-	-	220,000
		DPW Yard Water Main	-	-	-	-	-	-	-	-
		Total Utility Infrastructure	-	-	-	220,000	-	-	-	220,000
Sewer - Other Sewer	400-3830-56130	Vehicles/equipment								
		Sewer televising camera	-	-	-	-	45,000	-	-	45,000
		Desktop computer	-	-	-	-	2,000	-	-	2,000
		GIS terrace drain tool	-	-	-	-	3,500	-	-	3,500
		Total Vehicles/Equipment	-	-	-	-	50,500	-	-	50,500
Sewer - Sanitary Maintenance	400-3830-56600	Utility Infrastructure								
		Combined North relay - engineering	-	-	-	150,000	-	-	-	150,000
		Milwaukee Outfall - engineering	-	-	-	-	-	-	-	-
		Sewer Lining II Program	-	-	-	175,000	-	-	-	175,000
	15-05	Lateral Replacements PPII	-	-	92,000	92,000	-	-	-	184,000
		Total Utility infrastrure	-	-	92,000	417,000	-	-	-	509,000
		Total	\$ 410,406	\$ 391,822	\$ 297,000	\$ 1,014,653	\$ 79,500	\$ 138,000	\$ 28,000	\$ 2,359,381

2014 Budget

General Capital Projects Fund - 400

2014 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Funding Source	2014 Total Budget	2014 Projected	Projected (over)/under Budget
Board	400-1100-52910	Software Purch/Maint				
		Annual update fee- Web Codification	Tax Levy	\$ 3,000	\$ 2,482	\$ 518
Board	400-1100-56120	Other Technology				
		5 I Pads w/keyboards	Tax Levy	2,500	3,471	(971)
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)		-		
		Village Wide Signage/Streetscape	Tax Levy / Reserves	40,000	36,070	3,930
Court	400-1200-56110	Computer/Printer Equip		-		
		Replacement Printer	Tax Levy	1,750	1,816	(66)
		TIPSS/ProPhoenix Interface	Tax Levy	1,000	916	84
Manager	400-1410-52910	Software Purch/Maint		-		
		Annual GIS updates/support	Tax Levy	13,500	10,837	2,663
		Website hosting fee and upgrades	Tax Levy	20,000	21,670	(1,670)
		<u>Total Software contracts/maint/purchase</u>		<u>33,500</u>	<u>32,507</u>	<u>993</u>
Manager	400-1410-54100	Sustainability/Conservation				
		Energy Audit	Tax Levy	3,240	-	3,240
Manager	400-1410-56130	Equipment/Furniture		-		
		General Office Furniture	Tax Levy	1,500	-	1,500
Manager	400-1410-56200	Building Improvements		-		
		Village Hall Upgrade	Tax Levy / Reserves	45,000	61,647	(16,647)
Clerk	400-1420-56120	Software Purch/Maint		-		
		Business License	Tax Levy	6,565	3,395	3,170
Elections	400-1421-56130	Equipment/Furniture		-		
		Voting machines	Tax Levy / Reserves	18,000	-	18,000
Customer Service	400-1430-56110	Computer/Printer Equip		-		
		HP Laser Jet Replacement	Tax Levy	1,500	1,500	-
		HP Pro 6300 Computer Replacement	Tax Levy	1,525	1,525	-
		<u>Total Computer/printer equipment</u>		<u>3,025</u>	<u>3,025</u>	<u>-</u>
Finance	400-1510-56110	Computer/Printer Equip				
		Computer replacement	Tax Levy	2,000	2,068	(68)
Finance	400-1510-56120	Other Technology		-		
		General ledger installment	Tax Levy / GF Transfer	40,000	200	39,800

2014 Budget

General Capital Projects Fund - 400

2014 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Funding Source	2014 Total Budget	2014 Projected	Projected (over)/under Budget
Police	400-2100-56130	Equipment/Furniture				
		Small office equipment	Tax Levy	1,750	1,750	-
		Ballistic vests	Tax Levy	3,100	3,990	(890)
		Squad Radios	State Aids / Reserves	86,021	85,558	463
		<u>Total Equipment/furniture</u>		<u>90,871</u>	<u>91,298</u>	<u>(427)</u>
Police	400-2100-56200	Building Improvements				
		General building maintenance	Tax Levy	2,000	10,474	(8,474)
Police	400-2100-56400	Vehicles				
		Fully equipped squads - 1	Tax Levy	\$ 65,335	\$ 70,667	\$ (5,332)
Planning and Development	400-2400-56110	Computer/Printer Equip				
		BSA Comm Dev Prog	Tax Levy / Reserves	29,265	25,710	3,555
		Replacement Laptop Inspector 2	Tax Levy	1,850	1,850	-
		<u>Total Computer/printer equipment</u>		<u>31,115</u>	<u>27,560</u>	<u>3,555</u>
Other Public Safety	400-2900-52300	Other Intergov'tal pymts				
		1/7 of System Administrator	Tax Levy	5,000	5,000	-
		Capital Improvement to Server	Tax Levy	9,545	9,131	414
		<u>Total Other Intergov'tal Pymnts</u>		<u>14,545</u>	<u>14,131</u>	<u>414</u>
Other Public Safety	400-2900-52310	North Shore Fire				
		Annual Debt Service	Tax Levy	92,137	92,136	1
		New Capital	Tax Levy 48 / Bond Proceeds 1	148,290	73,290	75,000
		<u>Total North Shore Fire Capital</u>		<u>240,427</u>	<u>165,426</u>	<u>75,001</u>
Public Works Admin.	400-3100-56130	Equipment/Furniture				
		Light Equipment Lift - mechanic	Tax Levy	8,300	12,287	(3,987)
		Heavy Equipment Lift repair - mechanic	State Aids	5,800		5,800
		Utility/Fault Locator - electric dept	Tax Levy	4,800	4,796	4
		Chains Saws - Forestry	Tax Levy	1,858	1,860	(2)
		Salt Brine System	Tax Levy	3,250	3,209	41
		<u>Total Equipment/furniture</u>		<u>24,008</u>	<u>22,152</u>	<u>1,856</u>
Public Works Admin.	400-3100-56400	Vehicles				
		Replacement #26	State Aids	23,500	22,692	808
		Chassis Replacement #46	Tax Levy / State Aids	98,000	135,570	(37,570)
		<u>Total Vehicles</u>		<u>121,500</u>	<u>158,262</u>	<u>(36,762)</u>

2014 Budget

General Capital Projects Fund - 400

2014 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Funding Source	2014 Total Budget	2014 Projected	Projected (over)/under Budget
Bldg Maint - Village Hall	400-3210-56200	Building Improvements				
		Ceiling Tile Replacment	Tax Levy	10,000	10,510	(510)
		Masonry Repair	Tax Levy	20,000	19,410	590
		Total Building Improve - Village Hall		30,000	29,920	80
Bldg Maint - Police	400-3220-56200	Building Improvements				
		Window Replacement	Tax Levy	\$ 10,000	\$ 12,860	\$ (2,860)
Bldg Maint - Public Works	400-3230-56200	Building Improvements				
		Garage Roof	Tax Levy / Reserves	50,000	55,743	(5,743)
		Dpw Upper Garage Overhead Door	Tax Levy	10,000	9,298	702
		Dpw Yard Excavating/grading	State Aids	7,500	-	7,500
		DPW Facilities plan	Tax Levy	-	7,000	(7,000)
		Dpw Fire Control System Replacement	Tax Levy	3,500	-	3,500
		Total Building Improve - DPW		71,000	72,041	(1,041)
Street and Alley	400-3410-56310	Regular Maintenance				
		Contracted Road Maintainance - 2014	State Aids	125,000	120,104	4,896
Street and Alley	400-3410-56320	Large Construction				
	14-01	Road Reconstruction - 2014	Bond Proceeds	1,900,000	1,865,745	34,255
	14-02	Basin 6 Storm Sewer	Bond Proceeds	860,675	109,674	751,001
Street and Alley	400-3410-56321	Professional Fees Construction				
	14-01	Road Reconstruction - 2014	Bond Proceeds	-	85,341	(85,341)
	14-02	Basin 6 Storm Sewer	Bond Proceeds	-	14,356	(14,356)
	15-01	2015 Road Future Reserves/Studies	State Aids	106,805	5,480	101,325
	15-03	2015 Road Future Studies - LED lights	State Aids	-	10,168	(10,168)
		Total Roads		2,992,480	2,210,868	781,612
Forestry	400-3610-52940	Landscaping Contracts				
		EAB treatments	Tax Levy / State Aids	70,000	76,073	(6,073)
Parks and Beautification	400-3620-56500	Land Improvements				
		Spector Field Concrete Install	Tax Levy / Grants	10,000	3,638	6,362
		Irrigation Systems Upgrades - Library	Tax Levy	6,000	-	6,000
		Total Land Improvements		16,000	3,638	12,362

2014 Budget

General Capital Projects Fund - 400

2014 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Funding Source	2014 Total Budget	2014 Projected	Projected (over)/under Budget
Water - Other Technology	400-3790-56120	Other Water				
		GIS Water Tool	Utility	3,800	-	3,800
Water - Equipment	400-3790-56130	Vehicles/equipment				
		Hydraulic Shield	Utility	8,000	-	8,000
		Loader Bucket	Utility	2,000		2,000
		Guillotine Saw	Utility	12,155	-	12,155
		Gate Valve Turner	Utility	6,800	-	6,800
		<u>Total Vehicles/Equipment</u>		<u>28,955</u>	<u>-</u>	<u>28,955</u>
Water - Utility Infrastructure	400-3790-56600	Utility Infrastructure				
(accum. in water fund)	14-04	Oakland Water Main	Bond Proceeds	145,000	-	145,000
(accum. in water fund)	14-01	Glendale Water	Bond Proceeds	149,627	-	149,627
(accum. in water fund)	14-03	DPW Yard Water Main	Bond Proceeds	125,000	-	125,000
		<u>Total Utility Infrastructure</u>		<u>419,627</u>	<u>-</u>	<u>419,627</u>
Sewer - Other Sewer		Other Sewer				
	400-3830-56120	GIS Sewer Tool	Utility	8,900	-	8,900
	400-3830-56130	Manhole Cover Lift	Utility	1,600	-	1,600
	400-3830-53500	Shorewood Water programs	Reserves	-	9,504	(9,504)
Sewer - Sanitary Maintenance	400-3830-56600	Utility Infrastructure				
	13-03	Library Parking Lot		-	9,621	(9,621)
	14-01	Murray Stormwater	Bond Proceeds	-	710,192	(710,192)
	14-02	Basin 6 Phase II	Bond Proceeds	848,492	749,472	99,020
	14-07	Sewer Lining II Program	Utility	250,000		250,000
	13-02	Lateral Replacements PPII - 2014	Bond Proceeds / Grants	256,000	322,442	(66,442)
		<u>Total Utility infrastrure</u>		<u>1,354,492</u>	<u>1,791,727</u>	<u>(437,235)</u>
Land Improvements	400-5200-56500	Parks/Beautification				
		Atwater South Broadwalk	Bond Proceeds / Grants	150,000	-	150,000
		Scout Cabin Roof	Tax Levy	7,500	7,500	-
		<u>Total Parks/Beautification</u>		<u>157,500</u>	<u>7,500</u>	<u>150,000</u>
		Total		\$ 5,955,235	\$ 4,921,698	\$ 1,033,537

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Village Board
Item Name: Web Codification
Estimated Cost: \$3,000
Estimated Useful Life: N/A
Account Number: 400-1100-52910

Detailed description and justification for purchase:

The Village uses a company to update our website and software for all resolutions and ordinances approved during the year. This cost is the estimated annual fee for these updates.

Operating budget impact:

None

Department: Village Board
Item Name: Boardroom Technology Upgrades
Estimated Cost: \$3,500
Estimated Useful Life: N/A
Account Number: 400-1100-56120

Detailed description and justification for purchase:

The Village Boardroom communications equipment could be significantly improved through the installation of an upgraded microphone and speaker system so that the Trustees comment can be more clearly heard by residents in attendance as well as the audio file kept by the Village Clerk. In addition, adding a dedicated computer console for presentations could further improve the communications capabilities within the Boardroom.

Operating budget impact:

Less time spent preparing meeting minutes and reduced set-up time for presentations

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Village Board
Item Name: Village Wide Signage
Estimated Cost: \$20,000
Estimated Useful Life: 20 years
Account Number: 400-1100-56360

Detailed description and justification for purchase:

Continue to work on installing and replacing village wide signage as part of long term objectives.

Operating budget impact:

No additional costs are anticipated with this purchase.

Department: Courts
Item Name: Desktop computer
Estimated Cost: \$2,000
Estimated Useful Life: 4 to 5 years
Account Number: 400-1200-56110

Detailed description and justification for purchase:

Purchase a replacement HP workstation for the courts. The workstation will have an updated Windows 7, Office 10, and storage for the case load of the court. Price includes “ghosting” the image and data from the old computer and all setup cost.

Operating budget impact:

Part of the replacement budget, 3 year warranty – the old computer’s operating system is no longer maintained.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Village Manager's Office
Item Name: Technology - GIS
Estimated Cost: \$4,500
Estimated Useful Life: 5 years
Account Number: 400-1410-52910

Detailed description and justification for purchase:

The Village Board approved updated GIS functions in 2014. The 2015 costs include ongoing maintenance and updates.

Operating budget impact:

None

Department: Village Manager's Office
Item Name: Website Upgrade
Estimated Cost: \$3,927
Estimated Useful Life: 5 years
Account Number: 400-1410-52910

Detailed description and justification for purchase:

Staff is requesting \$3,927 for the maintenance of new village website per contract with Civic systems.

Operating budget impact:

None

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Village Manager
Item Name: Laptop computer
Estimated Cost: \$2,000
Estimated Useful Life: 5 years
Account Number: 400-1410-56110

Detailed description and justification for purchase:

The existing laptop was purchased in 2010 and is due for replacement. Recommending a HP EliteBook 14", as it is the standard laptop replacement version. The costs include the equipment and labor.

Operating budget impact:

No additional costs will be incurred with this purchase.

Department: Village Manager
Item Name: IP Camera System
Estimated Cost: \$4,000
Estimated Useful Life: N/A
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Purchase of a new IP Camera System and replacement camera for the DPW yard which was purchased in 2003. This purchase is necessary due to the age and quality of the existing system and would be a significant improvement of technology.

Operating budget impact:

Reduced maintenance and repair costs

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Village Manager
Item Name: Village Hall Upgrades
Estimated Cost: \$7,500
Estimated Useful Life: 20 years
Account Number: 400-1410-56200

Detailed description and justification for purchase:

The existing staff kitchen and break room area is very small and does not promote staff use or interaction. Conversion of the existing assessor's office area into the staff break room would provide an opportunity for increased preparation areas, seating, and storage of related supplies for food service for activities at Village Hall. The current Assessor's area would be reconfigured into a more inviting staff lunchroom and gathering area. Some remodeling would be required, plus the purchase of appropriate furnishings. Most of the remodeling will be done by public works staff.

The existing staff break room would then be converted into an auxiliary office area that could be used by the assessor's staff when onsite to conduct business or meet with Village residents

Operating budget impact:

None

Department: Clerk/Treasurer
Item Name: HP Pro Book 650 Laptop
Estimated Cost: \$1,850
Estimated Useful Life: 5 years
Account Number: 400-1420-56110

Detailed description and justification for purchase:

The laptop computer that is used in the Clerk/Treasurer's office has exceeded its useful life and must be replaced to support the newer programs that are required in the department. Staff recommends a HP Pro Book 650 Laptop for use when working remotely away from the office.

Operating budget impact:

No additional costs will be incurred with this purchase.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Clerk/Treasurer
Item Name: Election Equipment
Estimated Cost : \$28,000 (\$18,000 previously funded)
Estimated Useful Life: 10-15years
Account Number: 400-1421-56130

Detailed description and justification for purchase:

Milwaukee County is working with the municipalities towards an intergovernmental agreement for software programming of election equipment. In an effort to accomplish this task they are researching the possibility of moving everyone to uniform voting equipment for ease of programming. Several meetings have been held to discuss this option. The requested equipment is being proposed to accomplish this task. While every community may not participate, it is recommended we join the group at this time with the City of Milwaukee to receive a reduced group rate for our equipment. The vendor has informed us that future purchases will be at an increased rate.

The purchase of new voting equipment was to be phased into the Village during the past years. The discussion to move to uniform voting equipment began two years ago and the additional equipment was not purchased as it was not determined which equipment would be selected. The DS200 is the tabulator (or ballot counter) for paper ballots. The AutoMARK is a marking machine that is to be used in conjunction with the tabulator for disabled individuals. It provides the ability to mark the ballot while using hearing devices for the visually impaired. One ADA piece of equipment is required at each polling location.

The 2014 capital budget included \$18,000 that has already been budgeted for election equipment. At the time of this submission the County is working with the municipalities on the feasibility to provide some funding for the purchase of this equipment.

Operating budget impact:

By using the County we will enter into an intergovernmental agreement for programming of the equipment instead of using an outside vendor. This will reduce the programming costs in future years. There is also discussion of bulk purchases for supplies to create a greater savings.

Revenue support for purchase:

The Village may receive an incentive from the County to participate in this program. At the time of this submission the County has not committed to any set amounts or definite funding for the purchase of this equipment.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Police Department
Item Name: Five replacement desktop computers
Estimated Cost: \$12,000
Estimated Useful Life: 4 years
Account Number: 400-2100-56130

Detailed description and justification for purchase:

The below listed computers are scheduled for replacement in the Capital Asset Equipment and Vehicles Inventory sheet (Long Range Plan). The officers, Sergeants, Lieutenants and Clerks share computers and have a roaming profile so when they logon to any one of the 5 computers, all of their information, reports and contacts are there. These 5 computers must be all updated at the same time for that to continue to work. The 5 computers are now going on 4 years old. While that may not seem like a lot, they are used 24 hours a day and seven days a week. They get a lot of daily use. This plus the new software and programs to run high definition video, analytical reports and other software, it is not only scheduled to be replaced but need to be replaced. I believe that I can use re-use these machines for computers that do not need as new a memory or high capacity hard drive and would like to replace the 4 starred (***) machines with the older machines I request to replace. This allows an upgrade to 9 machines for the price of 5 plus some “ghosting” cost for the 4 machines.

** Workstation computer interrogation	2006	1,250	2,000	4	2018
** Workstation computer booking	2008	1,231	2,000	4	2018
Workstation computer clerk	2011	2,050	2,000	4	2015
Workstation computer Lt	2011	2,050	2,000	4	2015
Workstation computer officer east	2011	2,050	2,000	4	2015
Workstation computer officer west	2011	2,050	2,000	4	2015
Workstation computer Sgt	2011	2,050	2,000	4	2015
** Workstation computer cash register	2009	1,507	2,000	4	2018
** Workstation time systems	2010	1,310	2,000	6	2018

Operating budget impact:

With the upgrade, officers, sergeants, Lieutenants and Clerks will all be able to continue to work on the upgraded software, have capacity to store the large video/photo files and the ability to work on any machine in the front of the building. This will also allow for 4 computers that do not get as much use but are scheduled to be replaced in the next couple of years to be replaced and last longer than anticipated.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Police Department
Item Name: Equipment/Furniture
Estimated Cost: \$1,750
Estimated Useful Life: Dependent on item purchased
Account Number: 400-2100-56130

Detailed description and justification for purchase:

The Shorewood Police Department needs to maintain the current office equipment. The general office equipment is used 24/7. This puts a lot of wear on our office equipment. This money would be used as needed to replace desk chairs in office areas, floor mats, gun lock box, keyboard trays, floor mats and other miscellaneous items.

Operating budget impact:

Allows us to continue to provide 24/7 service to the community

Department: Police Department
Item Name: Ballistic Vests
Estimated Cost: \$3,500
Estimated Useful Life: 5 year life span per vest
Account Number: 400-2100-56130

Detailed description and justification for purchase:

The Shorewood Police Department provides up to \$500.00 each for protective ballistic vest per contract. Each officer's vest lasts 5 years before the protective Kevlar starts to break down due to age.

Operating budget impact:

This is a safety issue and these vests help to protect the officers.

Revenue support for purchase:

We have applied for a 2015 vest grant which is in addition to the monies requested. Total vest grant this year is under undetermined) and 7 officers are eligible for a new vest. (7 officers @ \$500 each = \$3,500)

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Police Department
Item Name: Squad 4 replacement
Estimated Cost: \$52,887
Cost Based On: Quotes
Estimated Useful Life: 4 to 5 years
Account Number: 400-2100-56400

Current Squad 4 – to replace Squad 2



New Squad 4 – 2015 Chevy Tahoe



Detailed description and justification for purchase:

We are requesting that Squad 4 be replaced with a 2015 Chevy Tahoe. This is the third year that we would purchase a Chevy Tahoe and so far the new squads have performed up to and better than expected. Due to the change over to the new size vehicle and because Ford no longer makes the Crown Vic, the changeover will need new lights, cage and back seat. Once the changeover is complete, these items will not be purchased new when squads are replaced.

Squad 4 will become Squad 2 and Squad 2 will be sent to auction. We do not anticipate it reselling for more than approx. \$1,200.

I recommend that the vehicle be set up with new generation L3 computer, camera and DVR. I also recommend that all existing equipment be replaced with the next generation equipment. Other existing equipment for will remain in Squad 4 when it becomes the backup Squad 2. The equipment in the current Squad 2 has little value left and will be used as replacement parts.

Cost estimate details:	Squad car – Chevy Tahoe 4wd	\$30,225
	Change over	\$11,872 (* included in changeover)
	Mobile Vision in-squad computer	\$ 5,200
	Mobile vision in-car video camera	\$ 5,590
	Console & computer mount new squad	\$ 0,000*
	Additional lights new squad	\$ 0,000*
	TOTAL COST	\$52,887

Operating budget impact:

- Allows us to continue to provide 24/7 service to the community with reliable transportation.
- When time to trade in vehicle, a higher value will be received which will reduce cost in future years.
- Gas mileage comparable to current vehicle, but space and crash safety would be higher

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Police Department
Item Name: Squad 11 replacement
Estimated Cost: \$24,435
Estimated Useful Life: 10 to 12 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

This is an unmarked detective/school vehicle. This vehicle is a former marked squad car painted and turned unmarked. The current squad is a 2005 Ford Crown Vic. Squad #11's odometer does not work and the mileage is unknown. The vehicle is usually driven under 5,000 miles a year once it becomes an unmarked car used by the detectives and to send officers to out of town training. Any vehicle that will replace them will have a life expectancy of 10-12 years.

I am recommending the vehicles be fitted with minimal LED emergency lights and a single siren. These vehicles are generally not used for day to day patrols. Therefore, I am not recommending they be fitted with cameras or computers.

I am recommending that this vehicle be replaced with a Chevrolet Equinox. After researching all mid-size SUV's, I believe the Equinox best fits our needs. The Equinox is a front wheel drive mid-size SUV with an EPA of 22 city and 32 highway. The Equinox would make a great multi-purpose vehicle that has plenty of room to carry equipment for crime scenes and can carry 4 passengers comfortably if used for transportation purpose. Life expectancy of a new vehicle would 10-12 years. I am recommending the vehicles be fitted with minimal LED emergency lights and a single siren.

These vehicles are generally not used for day to day patrols. Therefore, I am not recommending they be fitted with cameras or computers.

2015 Chevrolet Equinox	\$19,935.00
Set up, window tint and factory equipment	<u>\$4,500.00</u>
Cost for vehicle	\$24,435.00

Operating budget impact:

- Allows us to continue to provide 24/7 service to the community with reliable transportation for many years.
- Would be part of a sustainable community
- Will last 10 to 12 years

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Planning & Development Department
Item Name: Desktop computer
Estimated Cost: \$1,700
Estimated Useful Life: 5 years
Account Number: 400-2400-56110

Detailed description and justification for purchase:

The existing desktop for the Head Building Inspector was purchased in 2010 and is due for replacement, recommending a HPI7. The costs include the tower, added DVD, and labor.

Operating budget impact:

No additional costs will be incurred with this purchase.

Department: Planning & Development Department
Item Name: Laptop computer
Estimated Cost: \$1,850
Estimated Useful Life: 5 years
Account Number: 400-2400-56110

Detailed description and justification for purchase:

The existing laptop for the Head Building Inspector was purchased in 2010 and is due for replacement, recommending a HP EliteBook 14", identical to what was purchased in 2014 for another building inspector. The costs include the equipment and labor.

Operating budget impact:

No additional costs will be incurred with this purchase.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Planning & Development Department
Item Name: Inspector printer
Estimated Cost: \$1,000
Estimated Useful Life: 5 years
Account Number: 400-2400-56110

Detailed description and justification for purchase:

HP Laser Jet Prof M521dn multifunction printer to be shared by building inspectors.

Operating budget impact:

No additional costs will be incurred with this purchase.

Department: Planning & Development Department
Item Name: Inspector Vehicle
Estimated Cost: \$18,000
Estimated Useful Life: 10 years
Account Number: 400-2400-56400

Detailed description and justification for purchase:

Ford Focus SP3E four-door. The department has three vehicles for the three inspectors, all given from the Police Department. The PD will not have a vehicle available in 2015. PDD has a 2005 and 2008 Ford Crown Victoria and a 2003 Dodge Intrepid.

Operating budget impact:

Fuel costs and repair costs will be significantly lower.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Other Public Safety
Item Name: 1/7th of a record's management administrator
Estimated Cost: \$5,000
Estimated Useful Life: Annual, 1/7th of fixed cost
Account Number: 400-2900-52300

Detailed description and justification for purchase:

The North Shore has purchased the ProPhoenix Dispatch/Record Management/Mobile Computer software package at a cost of almost \$500,000. To implement the system the North Shore Department's hired a part-time administrator. This person is retired from a department that has ProPhoenix and is working on a smooth transition from 3 record management systems to one. All seven police chiefs and managers believe that continuing to keep her on part-time for 2015 is in our best interest. The Shorewood Police Department's portion is 1/7th or \$5,000.

Operating budget impact:

Will allow for a smooth transition to the new North Shore Record/Mobile/Computer Aided Dispatch system.

Department: Other Public Safety
Item Name: ProPhoenix Dispatch/Mobile/Records maintenance
Estimated Cost: \$9,545
Estimated Useful Life: 10 to 12 years
Account Number: 400-2900-52300

Detailed description and justification for purchase:

With the new seven communities joint dispatch center was formed, a joint Computer Aid Dispatch (CAD), mobile and record management system. This payment is for future system upgrades per the contract signed.

Operating budget impact:

Allows us to continue to provide 24/7 service to the community with reliable Computer Aided Dispatch, mobile data terminals and record management system.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Other Public Safety
Item Name: Annual Debt Service
Estimated Cost: \$91,844
Estimated Useful Life: N/A
Account Number: 400-2900-52310

Detailed description and justification for purchase:

Annual debt service payments per agreement for the consolidation of the North Shore Fire department.

Operating budget impact:

None

Department: Other Public Safety
Item Name: New Capital
Estimated Cost: \$77,653
Estimated Useful Life: N/A
Account Number: 400-2900-52310

Detailed description and justification for purchase:

Annual amount per agreement for the consolidation of the North Shore Fire department for the purchase of new capital equipment.

Operating budget impact:

None

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Administration
Item Name: Desktop and tablet computers
Estimated Cost: \$9,000
Estimated Useful Life: 5 years
Account Number: 400-3100-56110

Detailed description and justification for purchase:

Funding request includes the purchase of a tablet computer for forestry and the replacement of desk top computers in the building maintenance (1), forestry (1) and mechanics' (2) offices. The computers to be replaced were purchased or refurbished in 2006.

Operating budget impact:

No impact.

Department: Public Works – Fleet Division
Item Name: Diagnostic scanner
Estimated Cost: \$5,250
Estimated Useful Life: 10 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The scanner is used in the garage to read vehicle computers. The current scanner cannot interface with all of our fleet and requires software updates whose combined cost exceed the value of the equipment. The proposed purchase is compatible with all vehicles in the DPW and Police fleets.

Operating budget impact:

Eliminates needs for software updates. Improved efficiencies in vehicle maintenance.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Tire changer
Estimated Cost: \$7,500
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The tire changer in the vehicle maintenance shop requires replacement. This equipment is used to mount new tires to the rims.

Operating budget impact:

Improve operating efficiencies.



Department: Public Works – Fleet & Facilities Division
Item Name: tire balancer
Estimated Cost: \$4,200
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The tire balancer in the mechanic's shop has reached the end of its useful life and is in need of replacement. This equipment is used frequently when replacing/mounting tires on all vehicles.

Operating budget impact:

Will improve efficiencies by reducing staff time.



2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Fuel pump replacement
Estimated Cost: \$7,400
Estimated Useful Life: 20 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The fueling station at DPW currently serves the DPW fleet, Police fleet, North Shore Fire Department vehicles assigned to the Shorewood station and Shorewood School District vehicles. All non-DPW users are charged actual cost per gallon.



The pumps have reached the end of their useful life and are in need of replacement. An equipment failure earlier this year on the gasoline pumps which caused their shut-down for several days had significant operational implications for the Shorewood PD.

Operating budget impact:

N/A; infrastructure replacement.

Department: Public Works – Services Division
Item Name: Watering vehicle
Estimated Cost: \$9,000
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The DPW currently has three watering vehicles for the non-irrigated business district, park and other planting areas. Two of these are John Deere Gator models purchased in 2005. Staff is requesting funding to replace one of these vehicles at this time.



Operating budget impact:

Reduced vehicle maintenance.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Winter Operations
Item Name: Sidewalk salt spreader
Estimated Cost: \$2,800
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

These funds would purchase a rock salt spreader for the Holder, the back-up equipment for sidewalk clearing. If the frontline MT is down, the Holder is utilized to clear the public walks adjacent to the Village Hall and parks (including Hubbard and the access to Hubbard Park Lodge).



Operating budget impact:

Improve operating efficiencies.

Department: Public Works – Winter Operations
Item Name: Anti-ice applicator
Estimated Cost: \$5,200
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

Anti-icing is a pro-active approach to winter road maintenance that involves the application of anti-icing products (salt brine in our case) to pavement **before** a winter storm. It forms a bond-breaker between the pavement surface and the snow and ice layer which melts snow more quickly and reduces the chance that ice will form and bond to the surface.



Operating budget impact:

Anti-icing reduces the amount of time required to restore the roads to a clear, dry state, improving operating efficiencies and reducing salt use.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Winter Operations
Item Name: Push box
Estimated Cost: \$3,700
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

Staff is proposing to purchase a snow push box for the second skid steer for winter operations. The Village currently owns a push box and it is heavily used in parking lots and the business district for snow clearing. The purchase of a second would outfit both skid loaders and allow two operators to clear snow simultaneously in these areas.



Operating budget impact:

Improve operating efficiencies.

Department: Public Works – Facilities Division
Item Name: Pedestrian Countdown Timers
Estimated Cost: \$5,000
Estimated Useful Life: 15-20 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

Pedestrian countdown timers were installed at all signalized intersections on Capitol Drive during the 2010 reconstruction of that street. This funding request proposes their installation at the remaining Village signalized intersections:

- Menlo & Oakland (4)
- Shorewood & Oakland (2)
- Kenmore & Oakland (4)
- Lake Bluff & Oakland (4)

Operating budget impact:

N/A; infrastructure improvement.



2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #44 replacement
Estimated Cost: \$ \$59,500
Estimated Useful Life: 15 years
Account Number: 400-3100-56400



Detailed description and justification for purchase:

Vehicle #44 is a 1991 GMC LoPro currently outfitted for use with the curbside chipper. The truck has reached the end of its useful life and is in need of replacement. The requested amount will purchase a similar-sized vehicle and will include a new chipper box.

Operating budget impact:

Fewer maintenance hours.

Department: Public Works
Item Name: Vehicle #95 - forklift
Estimated Cost: \$30,000
Estimated Useful Life: 20 years
Account Number: 400-310056400



Detailed description and justification for purchase:

The forklift is a 1989 model which has reached the end of its useful life and is in need of replacement. The proposed purchase will have a road package – properly marked and equipped with turn signals for legal street operation – which our current machine does not have though we use it regularly to transport picnic tables, pots and benches to and from the yard to various sites.

Operating budget impact:

Lower repair costs.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works - Facilities
Item Name: Window Replacement / Tuck pointing – Public Safety Building
Estimated Cost: \$20,000
Estimated Useful Life: 20 years
Account Number: 400-3220-56200



Detailed description and justification for purchase:

This is the fourth funding request in a multi-year program to replace badly deteriorated windows in Village buildings. Funds allocated to date (2012 - \$20,000; 2013 - \$10,000; 2014 - \$10,000) have replaced windows in the Public Safety building. Funds requested in 2015 will complete the work on that building.

Operating budget impact:

It is anticipated that replacement with a more energy-efficient unit will have a positive effect on energy bills.

Department: Public Works – Facilities Division
Item Name: Village Center HVAC system upgrade
Estimated Cost: \$6,000
Estimated Useful Life: 10 years
Account Number: 400-3240-56200

Detailed description and justification for purchase:

The components on the current HVAC system require upgrading. Despite the relative newness of the building, this system is outdated and the parts are very difficult to obtain. The service calls are frequent and expensive.

Operating budget impact:

Reduced maintenance/repair costs and reduced staff time.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Facilities Division
Item Name: Village Center partition wall
Estimated Cost: \$40,000
Estimated Useful Life: 15 years
Account Number: 400-3240-56200

Detailed description and justification for purchase:

The partition wall in the Village Center meeting room, installed with the 2002 building renovation, is not working properly and requires replacement. The quote includes the installation of the wall and associated electrical work with restoration done by DPW staff.

Operating budget impact:

N/A; infrastructure replacement.

Revenue support for purchase:

The Benjamin Fund is anticipated to contribute \$28,000 to this effort as part of their support for the Senior Resource Center..

Department: Public Works – Forestry
Item Name: EAB program
Estimated Cost: \$35,000
Estimated Useful Life: 3-100 years
Account Number: 400-3610-52940



Detailed description and justification for purchase:

This request would fund product for application of larger diameter trees (>14 DBH) by staff and/or private contractor.

Operating budget impact:

This program was originally undertaken to delay the impacts of an EAB infestation, allowing manageable removals and replacements over an extended time period.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Parks
Item Name: Atwater Park Playground Equipment
Estimated Cost: \$125,000
Estimated Useful Life: 20 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

Replacement of aging Atwater Park playground equipment.

Operating budget impact:

None.

Department: Public Works – Facilities Division
Item Name: Hubbard Lodge Fire Alarm System
Estimated Cost: \$28,000
Estimated Useful Life: 15 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

The fire alarm system in the building is no longer code compliant and orders have been written for its replacement.

Operating budget impact:

None.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Facilities Division
Item Name: River Park paver replacement
Estimated Cost: \$8,000
Estimated Useful Life: 20-30 years
Account Number: 400-3620-56500



Detailed description and justification for purchase:

The pavers in the path along the circle are in need of replacement. Severe settling and heaving pose a risk to pedestrians. Snow removal with mechanized equipment is very difficult in this area due to the extreme grade variations and requires hand work.

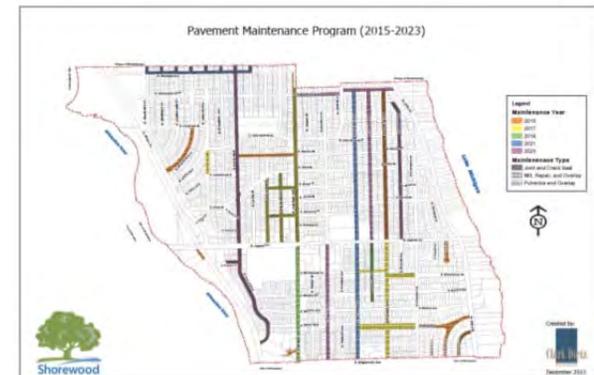
Operating budget impact:

Infrastructure replacement will reduce staff time for repairs.

Department: Public Works
Item Name: Annual major maintenance program
Estimated Cost: \$125,000
Estimated Useful Life: 20 years
Account Number: 400-3410-56310

Detailed description and justification for purchase:

The Village's Pavement Management Program identifies the following for maintenance in 2015:
Crack seal: Prospect, Shepard
Mill and overlay: Wildwood, Marion, Menlo, Summit, Harcourt



Operating budget impact:

Operating budget impact is anticipated to be minimal. Regular maintenance time and materials will be reallocated to other streets.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Services Division
Item Name: North Oakland pavement maintenance
Estimated Cost: \$ \$100,000
Estimated Useful Life: 15 years
Account Number: 400-3410-56310



Detailed description and justification for purchase:

Oakland Avenue north of Capitol Drive was constructed in 1996. The concrete street is showing premature pavement failure at the joints. Tests indicate the failure is moisture-related and is occurring both from the top and bottom requiring full depth pavement repair at nearly every joint.

Operating budget impact:

Will improve efficiencies by reducing staff time spent filling potholes/attempting repairs.

Department: Public Works
Item Name: Contracted road maintenance
Estimated Cost: \$100,000
Estimated Useful Life: 20 years
Account Number: 400-3410-56310

Detailed description and justification for purchase:

This request includes annual contracted road maintenance, including large area patching, crack filling, right-of-way maintenance and pavement marking.

Operating budget impact:

None.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Public Works
Item Name: Engineering for 2016 road program
Estimated Cost: \$200,000
Estimated Useful Life: 20 years
Account Number: 400-3410-56310

Detailed description and justification for purchase:

Engineering design for the 2016 road reconstruction program as scheduled by the Pavement Management Plan.

Operating budget impact:

None.

Revenue support for purchase:

Project will be included in the 2016 borrowing.

Department: Public Works
Item Name: Sidewalk Replacement Program
Estimated Cost: \$160,000
Estimated Useful Life: 20 years
Account Number: 400-3470-56310

Detailed description and justification for purchase:

Biennial sidewalk replacement program. The 2015 program will address damaged or defective public sidewalk in the north east area of the Village.

Operating budget impact:

None

Revenue support for purchase:

Special assessments will fund at least 90% of project costs.



2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Water Utility
Item Name: Utility Truck 35
Estimated Cost: \$28,000
Estimated Useful Life: 12 years
Account Number: 400-3790-56130



Detailed description and justification for purchase:

Replacement for vehicle #35, a Water Utility-owned 2002 Ford F350. This truck, outfitted with a utility body, is currently assigned to the Utility Foreman. Staff is requesting funds for replacement of the truck chassis only as the existing utility body will be transferred to the new truck.

Operating budget impact:

None

Department: Water Utility
Item Name: Tablet computer
Estimated Cost: \$1,000
Estimated Useful Life: 5 years
Account Number: 400-3790-56130

Detailed description and justification for purchase:

This request would fund purchase of a tablet computer for field use by utility employees. Staff believes operating efficiencies can be realized with field data access in both the current cross connection control program and the proposed future meter replacement program.

Operating budget impact:

None

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Water Utility
Item Name: Menlo Boulevard Main replacement
Estimated Cost: \$220,000
Estimated Useful Life: 50 years
Account Number: 400-3790-56600

Detailed description and justification for purchase:

The segment of water main in the 2200-2300 blocks of E. Menlo Boulevard experienced multiple breaks in 2014, moving it to the top of the list of candidates for replacement.

Operating budget impact:

Reduced repair costs.

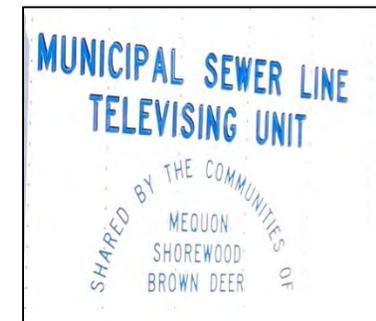
Department: Sewer Utility
Item Name: Shared televising equipment
Estimated Cost: \$45,000 (Shorewood 1/3 share)
Estimated Useful Life: 10-15 years
Account Number: 400-3830-56130

Detailed description and justification for purchase:

The Village currently jointly owns a 1999 Aries sewer televising camera with the Village of Brown Deer and the City of Mequon. The camera equipment has reached the end of its useful life and is in dire need of replacement.

Operating budget impact:

No direct impact.



2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Sewer Utility
Item Name: Desktop computer
Estimated Cost: \$2,000
Estimated Useful Life: 5 years
Account Number: 400-3830-56130

Detailed description and justification for purchase:

This request would fund the replacement of the current utility office desktop computer.

Operating budget impact:

None

Department: Sewer Utility
Item Name: GIS terrace drain tool
Estimated Cost: \$3,500
Estimated Useful Life: 10 years
Account Number: 400-3830-56130

Detailed description and justification for purchase:

This request would fund the development of a GIS tool tracking location and data regarding the terrace drain systems added in the 2011 Downer Reconstruction Project, the 2012 Basin 1 and 6 Sewer Improvement Projects and the 2014 Murray Reconstruction and Basin 6 Phase II Sewer Improvements.

Operating budget impact:

None

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: Sewer Utility
Item Name: Engineering 2016 Combined North Relay
Estimated Cost: \$150,000
Estimated Useful Life: 100 years
Account Number: 400-3830-56600

Detailed description and justification for purchase:

This request would fund engineering for the Combined North Sewer Relay project as outlined in the 2011 Comprehensive Facility Plan.

Operating budget impact:

None.

Revenue support for purchase:

Project will be included in the 2016 borrowing.



Department: Sewer Utility
Item Name: Inflow/Infiltration program – sewer lining
Estimated Cost: \$175,000
Estimated Useful Life: 75 years
Account Number: 400-3830-56600

Detailed description and justification for purchase:

Annual maintenance lining program based upon sewer utility staff's inspection and televising activities. Work under this program in 2015 will occur in various areas in both the separated and combined sewer systems.

Operating budget impact:

No direct impact.

2015 Budget

Capital Projects Funds – Capital Projects Fund Capital Request Supporting Document



Department: DPW
Item Name: Private Property Inflow/Infiltration program – lateral rehab
Estimated Cost: \$184,000 (1/2 funded by MMSD)
Estimated Useful Life: 50 years
Account Number: 400-3830-56600

Detailed description and justification for purchase:

The annual private lateral rehabilitation program, as recommended in the 2011 Capacity Plan, was implemented in 2013 with the work originally identified for both 2012 and 2013 (2012 work was postponed due to conflicts with the Basin 6 project). In 2013 a total of 89 laterals were completed with another 55 anticipated to be completed in the 2014 program.

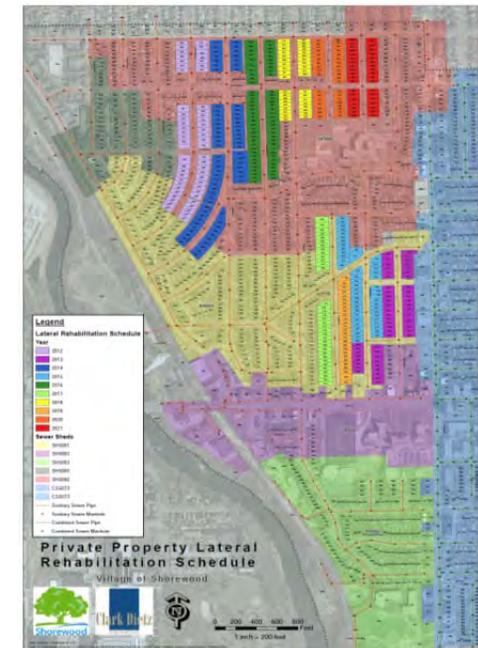
The identified 2015 program area includes 50 eligible properties. At current unit prices, staff anticipates the above funding level would rehabilitate approximately 36 laterals.

Operating budget impact:

Long-term cost savings will be passed on to utility over time.

Revenue support for purchase:

An allocation of approximately \$92,000 is anticipated from MMSD in 2015.





Department Description

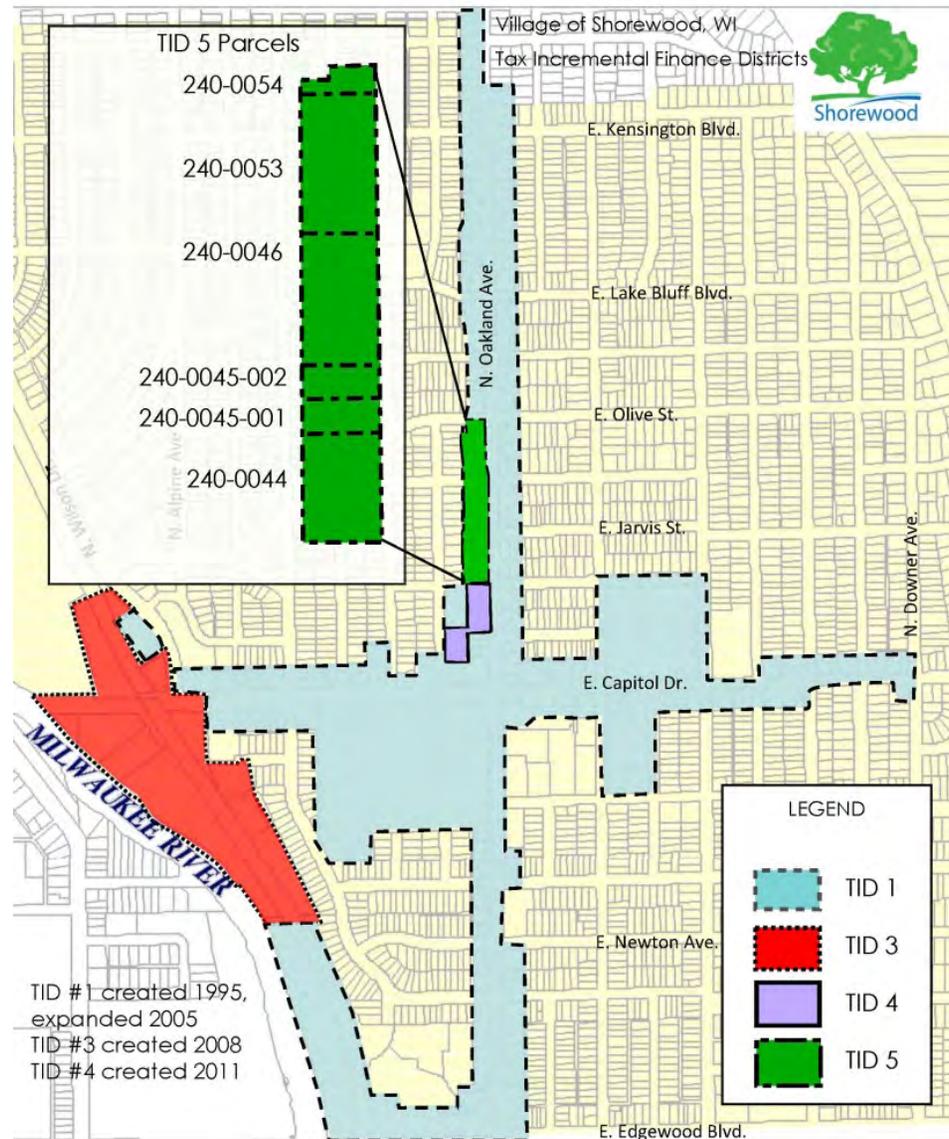
Tax Incremental Financing District (TID) No. 1 includes lands primarily located within the Village of Shorewood along the Oakland Avenue and Capitol Drive. The TID was created in 1995 and will terminate in 2021 or earlier. The purpose of creating a TID is to provide a financing mechanism for fueling economic development and revitalization. Revenues are generated by taking the tax increment (difference between the current equalized value and the equalized value when created) times the tax rates for the Village, School District, Milwaukee County, Milwaukee Metropolitan Sewerage District (MMSD) and Milwaukee Area Technical College (MATC). This revenue is then retained for the TID rather than being distributed out to each of these taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created, the base value of the property within TID No. 1 was \$138,964,600.

In past years the Village created two new Districts, TID No. 3 and No. 4, removing parcels from TID No. 1 boundaries. In 2014 the Village also created TID No. 5 from within the TID No. 1 area. All three TID boundaries are shown on the map below.

2015 Budget

Capital Funds

Tax Increment District (TID) No. 1 - 410



Active Tax Incremental Financing Districts (TID's) in Shorewood.

2015 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	Category
Revenues										
410-6600-41120	TID Increment	\$ 3,239,651	\$ 72,228	\$ 77,800	\$ -	\$ 1,410,000	\$ 1,410,000	0.0%	1712.3%	Other Taxes
410-6600-43430	Exempt Computer Aid	25,177	22,958	36,886	23,100	37,000	37,000	60.2%	0.3%	Intergov't
410-6600-46850	Loan Application Fees	300	5,000	-	-	-	-	0.0%	0.0%	Other Rev
410-6600-48100	Interest Income	32,838	11,606	16,465	-	3,000	3,000	0.0%	-81.8%	Other Rev
410-6600-48110	Loan Interest Income	-	11,359	11,969	13,092	15,000	15,000	14.6%	-100.0%	Other Rev
410-6600-48900	Miscellaneous Revenue	14,092	8,295	5,033	-	1,000	1,000	0.0%	-100.0%	Other Rev
410-9000-49403	Transfers from TID #3	-	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49800	Proceeds of Long-Term Debt	1,010,000	4,849,800	-	-	-	-	0.0%	0.0%	OFS
410-9000-49810	Premiums on Long-Term Debt	18,143	182,421	-	-	-	-	0.0%	0.0%	OFS
410-9000-49900	Surplus Applied	-	-	-	1,475,096	48,296	49,288	-96.7%	0.0%	OFS
Total Revenue		4,340,201	5,163,667	148,153	1,511,288	1,514,296	1,515,288	0.3%	922.8%	
Expenditures										
TID Administration										
410-6600-51100	Salaries and Wages	83,722	66,243	28,382	48,299	36,791	37,657	-22.0%	32.7%	Salaries
410-6600-51160	Opt Out Insurance	-	900	224	373	479	479	28.4%	113.8%	Fringe
410-6600-51200	Overtime Wages	-	73	220	308	479	479	55.5%	117.7%	Salaries
410-6600-51300	Health Insurance	1,755	5,622	3,489	8,299	7,009	7,166	-13.7%	105.4%	Fringe
410-6600-51305	Dental Insurance	165	343	154	423	311	311	-26.5%	101.9%	Fringe
410-6600-51310	Social Security and Medicare	1,614	5,016	2,134	3,720	2,840	2,880	-22.6%	35.0%	Fringe
410-6600-51315	Wisconsin Retirement System	1,110	3,498	1,425	3,402	2,525	2,561	-24.7%	79.7%	Fringe
410-6600-51320	Life Insurance	43	143	65	143	122	122	-14.7%	87.7%	Fringe
410-6600-51325	Flexible Benefit Contribution	-	(22)	18	138	152	152	10.1%	744.4%	Fringe
410-6600-51900	Professional Education	100	1,579	-	-	-	-	0.0%	0.0%	Fringe
410-6600-52130	Professional Fees Financial	9,978	3,035	5,685	2,600	2,000	2,000	-23.1%	-64.8%	Professional
410-6600-53900	Miscellaneous Expenses	331	198	745	-	-	-	0.0%	-100.0%	Supplies
410-6600-55100	Liability & Property Insurance	24,138	15,246	13,053	13,510	2,690	2,690	-80.1%	-79.4%	Insurance
410-6600-55110	Workers Comp	417	536	606	736	792	685	-6.9%	13.0%	Insurance
TID General Activities										
410-6600-52100	Professional Fees	9,512	16,728	7,351	10,000	-	-	-100.0%	-100.0%	Professional
410-6600-52920	Surveys/Studies & Plans	-	-	54,186	45,000	10,000	10,000	-77.8%	-81.5%	Professional
410-6600-53140	Communications/Publications	-	-	10,386	10,000	5,000	5,000	-50.0%	-51.9%	Supplies & Office
410-6600-54620	Loan Program Expenses	9,713	5,655	2,700	5,747	5,747	5,747	0.0%	112.9%	Econ Dev
410-6600-54650	Business Recruitment	6,322	6,320	7,190	6,322	3,175	3,175	-49.8%	-100.0%	Econ Dev
410-6600-54660	Developer Recruitment	1,437	1,435	45	1,437	1,437	1,437	0.0%	-100.0%	Econ Dev

2015 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	Category
TID Projects										
410-6650-52160	Professional Fees Specific Dev.	117,809	43,874	33,079	-	20,000	20,000	0.0%	-39.5%	Econ Dev
410-6650-52330	School District Related	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
410-6650-54610	Developer Subsidies	640,000	135,008	54,139	-	-	-	0.0%	0.0%	Econ Dev
410-6650-54630	Façade Program	11,494	7,500	53,900	86,494	11,994	11,994	-86.1%	-77.7%	Econ Dev
410-6650-56320	Large Construction Projects	89,677	2,315	-	-	-	-	0.0%	0.0%	Capital
410-6650-56321	Professional Fees Construction	84	-	-	-	-	-	0.0%	0.0%	Capital
410-6650-56360	Streetscape (Lights,Signs,Benct	675	28,040	(1,300)	5,000	-	-	-100.0%	-100.0%	Capital
Other Financing Sources/Uses										
410-8000-58300	Debt Issuance Costs	12,127	-	-	-	-	-	0.0%	0.0%	Debt
410-8000-58900	Other Finance Charges	481	64,993	570	-	-	-	0.0%	-100.0%	Debt
410-9000-59200	Transfers to Marketing	12,000	12,000	10,000	10,000	23,200	23,200	132.0%	132.0%	OFU
410-9000-59300	Transfers to Debt Service	1,038,038	6,269,861	1,168,989	1,249,337	1,377,553	1,377,553	10.3%	17.8%	OFU
Total Expenditures		2,072,742	6,696,139	1,457,435	1,511,288	1,514,296	1,515,288	0.3%	4.0%	
Net Change in Fund Balance		2,267,459	(1,532,472)	(1,309,282)	-	-	-			
Beginning Fund Balance		2,134,312	4,401,771	2,869,299	2,869,299	1,560,017	1,560,017			
Less: Surplus Applied		-	-	-	(1,475,096)	(48,296)	(49,288)			
Ending Fund Balance		\$ 4,401,771	\$ 2,869,299	\$ 1,560,017	\$ 1,394,203	\$ 1,511,721	\$ 1,510,729			



Department Description

Tax Incremental Financing District (TID) No. 3 includes lands located along the western boundary of the Village, primarily south of Capitol Drive, however two parcels North of Capitol Drive also fall within the TID boundaries. This TID was created in 2009 and will terminate in 2036 or earlier. The purpose of creating a TID is to provide a financing mechanism for fueling economic development and revitalization. Revenues are generated by taking the tax increment (difference between the current equalized value and the value when created) times the tax rates for the Village, School District, Milwaukee County, Milwaukee Metropolitan Sewerage District (MMSD) and Milwaukee Area Technical College (MATC). This revenue is then retained for the TID rather than being distributed out to each of these taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects.

When created, the base value of the property within TID No. 3 was \$12,420,100. At this time no new development has been completed within the TID and accordingly no increment has been generated at this time. As this TID was created from TID No. 1, the any interim deficit will be covered by TID No. 1 rather than the General Fund. Map of TID No. 3 boundaries is included in the preceding section on the TID No. 1 map.

Since little development activity has occurred within this TID to date, no increment has been generated. As this district was created as an overlay district from TID No. 1, the deficits are expected to be funded by TID No. 1 until activity occurs.

In 2014 a new State Law provided for the ability to reset the base value of distressed TID districts. Due to the declining property values in the post 2008 market and a significant property transaction within the district, TID No. 3 qualified for this special treatment. The village has recently completed the process to request a reset of the base values to current levels and is awaiting final State approval.

2015 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	Category
Revenues										
430-6600-41120	TID Increment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Other Taxes
430-6600-43430	Exempt Computer Aid	18,615	13,256	8,320	18,600	8,000	8,000	-57.0%	-3.8%	Intergov't
430-6600-46900	Other Charges for Service	61,347	-	-	-	-	-	0.0%	0.0%	Charges
430-6600-48100	Interest Income	-	60	-	-	-	-	0.0%	0.0%	Other Rev
430-9000-49800	Proceeds of Long-Term Debt	-	440,200	410,000	-	1,800,000	1,800,000	0.0%	339.0%	OFS
400-9000-49810	Premiums on Long-Term Debt	-	14,619	20,012	-	-	-	0.0%	-100.0%	OFS
430-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		79,962	468,135	438,332	18,600	1,808,000	1,808,000	9620.4%	312.5%	
Expenditures										
TID Administration										
430-6600-51100	Salaries and Wages	-	-	7,110	-	12,120	12,298	0.0%	73.0%	Salaries
430-6600-51160	Opt Out Insurance	-	-	56	-	-	-	0.0%	-100.0%	Fringe
430-6600-51200	Overtime Wages	-	-	55	-	-	-	0.0%	-100.0%	Salaries
430-6600-51300	Health Insurance	-	-	872	-	3,200	3,273	0.0%	275.3%	Fringe
430-6600-51305	Dental Insurance	-	-	38	-	80	80	0.0%	110.5%	Fringe
430-6600-51310	Social Security and Medicare	-	-	534	-	927	941	0.0%	76.2%	Fringe
430-6600-51315	Wisconsin Retirement System	-	-	358	-	823	835	0.0%	133.2%	Fringe
430-6600-51320	Life Insurance	-	-	16	-	34	35	0.0%	118.8%	Fringe
430-6600-51325	Flexible Benefit Contribution	-	-	4	-	65	65	0.0%	1525.0%	Fringe
430-6600-52130	Professional Fees Financial	492	1,431	495	500	1,400	1,400	180.0%	182.8%	Professional
430-6600-53900	Miscellaneous Expenses	150	150	-	-	-	-	0.0%	0.0%	Supplies & Office
430-6600-55100	Liability & Property Insurance	-	153	145	150	601	566	277.3%	290.3%	Insurance
TID Projects										
430-6650-52110	Professional Fees Engineering	1,750	14,445	3,825	-	15,000	15,000	0.0%	-100.0%	Econ Dev
430-6650-52120	Professional Fees Legal	720	11,391	12,438	10,000	10,000	10,000	0.0%	-100.0%	Econ Dev
430-6650-52160	Professional Fees Specific Dev.	150	17,799	87,536	-	35,000	35,000	0.0%	-60.0%	Econ Dev
430-6650-54610	Developer Subsidies	-	-	-	-	1,700,000	1,700,000	0.0%	0.0%	Econ Dev
430-6650-56320	Large Construction Projects	-	-	537,144	-	-	-	0.0%	-100.0%	Econ Dev
430-6650-56360	Streetscape (Lights,Signs,Benches)	-	-	420	-	-	-	0.0%	-100.0%	Econ Dev
430-6650-56500	Land Improvements	-	-	-	-	100,000	100,000	0.0%	0.0%	Econ Dev

2015 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	Category
Other Financing Sources/Uses										
430-8000-58300	Debt Issuance Costs	-	-	5,302	-	-	-	0.0%	0.0%	Debt
430-8000-58900	Other Finance Charges	39	5,072	-	-	-	-	0.0%	0.0%	Debt
430-9000-59300	Transfers to Debt Service	27,883	489,490	20,899	37,202	127,487	127,487	242.7%	510.0%	OFU
430-9000-59401	Transfers to TID No. 1	-	-	-	-	-	-	0.0%	0.0%	OFU
	Total Expenditures	31,184	539,931	677,247	47,852	2,006,737	2,006,980	4094.1%	196.3%	
	Net Change in Fund Balance	48,778	(71,796)	(238,915)	(29,252)	(198,737)	(198,980)			
	Beginning Fund Balance	(209,813)	(161,035)	(232,831)	(232,831)	(471,746)	(471,746)			
	Less: Surplus Applied	-	-	-	-	-	-			
	Ending Fund Balance	\$ (161,035)	\$ (232,831)	\$ (471,746)	\$ (262,083)	\$ (670,483)	\$ (670,726)			

2015 Budget

Capital Funds

Tax Increment District (TID) No. 4 – 440



Department Description

During 2011 the Village created Tax Incremental Financing District (TID) No. 4 from three parcels located along Oakland Avenue that had been within the TID No. 1 boundaries. The Village chose to create a new TID in order to take advantage of the long debt repayment life that would exist for a new TID compared to the remaining life of TID No. 1.

TID No. 4 Projects:

- This district was designed to be a single site district. Shortly after its creation, the Village entered into a development agreement. That agreement called for the creation of a mixed use development with underground parking, first floor retail and 84 units of apartments. The agreement also creates a parking structure on the adjacent property which contains both public and private parking stalls.
- This development will replace an existing surface parking lot and is estimated to be completed in 2013.
- As part of the development agreement, the Village agreed to finance \$1,090,000 for the parking structure, a grant to the project not to exceed \$4,120,000 and a loan to the project of \$3,535,000. The project is estimated to generate at least \$9,457,922 in taxable value, beginning in 2013.

2015 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	Category
Revenues										
440-6600-41120	TID Increment	\$ -	\$ -	\$ 67,574	\$ -	\$ 425,000	\$ 425,000	0.0%	528.9%	Other Taxes
440-6600-41125	Shortfall Payments	-	-	180,635	-	-	-	0.0%	-100.0%	Other Taxes
440-6600-48100	Interest Income	11,658	24	-	-	-	-	0.0%	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	76,279	104,307	104,412	104,412	104,412	104,412	0.0%	0.0%	Other Rev
440-6600-48900	Miscellaneous Revenue	80,000	-	-	-	-	-	0.0%	0.0%	Other Rev
440-9000-49800	Proceeds of Long-Term Debt	8,155,000	-	-	-	-	-	0.0%	0.0%	OFS
440-9000-49810	Premiums on Long-Term Debt	47,976	-	-	-	-	-	0.0%	0.0%	OFS
440-9000-49900	Surplus Applied	-	-	-	204,054	-	-	-100.0%	0.0%	OFS
Total Revenue		8,370,913	104,331	352,621	308,466	529,412	529,412	71.6%	50.1%	
Expenditures										
TID Administration										
440-6600-51100	Salaries and Wages	-	2,850	3,939	3,950	1,892	1,892	-52.1%	-52.0%	Salaries
440-6600-51300	Health Insurance	-	648	1,159	1,173	490	506	-56.9%	-56.3%	Fringe
440-6600-51305	Dental Insurance	-	16	-	42	-	-	-100.0%	0.0%	Fringe
440-6600-51310	Social Security and Medicare	-	208	286	302	145	145	-52.0%	-49.3%	Fringe
440-6600-51315	Wisconsin Retirement System	-	183	276	277	128	128	-53.8%	-53.6%	Fringe
440-6600-51320	Life Insurance	-	6	12	13	9	9	-30.8%	-25.0%	Fringe
440-6600-51325	Flex Benefit Contribution	-	3	2	6	20	20	233.3%	900.0%	Fringe
440-6600-52130	Professional Fees Financial	261	500	729	-	1,000	1,000	0.0%	37.2%	Professional
440-6600-53900	Miscellaneous Expenses	6,041	150	-	-	-	-	0.0%	0.0%	Supplies & Office
440-6600-55100	Liability & Property Insurance	-	448	907	959	830	824	-14.1%	-9.2%	Insurance
TID Projects										
440-6650-52160	Professional Fees Specific Dev.	70,205	12,529	4,910	-	-	-	0.0%	-100.0%	Econ Dev
440-6650-54610	Developer Subsidies	-	1,607,839	1,892,161	-	-	-	0.0%	-100.0%	Econ Dev
Other Financing Sources/Uses										
440-8000-58300	Debt Issuance Costs	213,259	-	-	-	-	-	0.0%	0.0%	Debt
440-8000-58900	Other Finance Charges	350	350	-	-	-	-	0.0%	0.0%	Debt
440-9000-59300	Transfers to Debt Service	165,649	226,771	301,744	301,744	500,244	500,244	65.8%	65.8%	OFU
440-9000-59401	Transfers to TID No. 1	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		455,765	1,852,501	2,206,125	308,466	504,758	504,768	63.6%	-77.1%	
Net Change in Fund Balance		7,915,148	(1,748,170)	(1,853,504)	-	24,654	24,644			
Beginning Fund Balance		(269,293)	7,645,855	5,897,685	5,897,685	4,044,181	4,044,181			
Less: Surplus Applied		-	-	-	(204,054)	-	-			
Ending Fund Balance		\$ 7,645,855	\$ 5,897,685	\$ 4,044,181	\$ 5,693,631	\$ 4,068,835	\$ 4,068,825			

2015 Budget

Capital Funds

Tax Increment District (TID) No. 5 – 450



Department Description

In 2014 the Village created Tax Incremental Financing District (TID) No. 5 from six parcels located along Oakland Avenue that had been within the TID No. 1 boundaries. The Village chose to create a new TID in order to take advantage of the long debt repayment life that would exist for a new TID compared to the remaining life of TID No. 1.

TID No. 5 Projects:

- This district was designed to be a single site district. Shortly after its creation, the Village entered into a development agreement. That agreement called for the creation of a 2 story, 80,000 square foot grocery store, a 4 deck parking structure, and a 6 story mixed use development with additional parking, first floor retail and upper level apartments.
- This development will replace existing surface parking lots and structures at the site, and is estimated to be completed in 2016.
- As part of the development agreement, the Village agreed to finance \$5.5 million for land acquisition and a loan to the project of not to exceed \$6.5 million upon final completion of the project. The project is estimated to generate at least \$30 million in taxable value, beginning in 2017.

2015 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15	% Chg Projected to '15	Category
Revenues										
450-6600-41120	TID Increment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Other Taxes
450-6600-41125	Shortfall Payments	-	-	-	-	-	-	0.0%	0.0%	Other Taxes
450-6600-48100	Interest Income	-	-	-	-	-	-	0.0%	0.0%	Other Rev
450-6600-48110	Interest on Loans/Advances	-	-	-	-	-	-	0.0%	0.0%	Other Rev
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	-	0.0%	0.0%	Other Rev
450-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	0.0%	0.0%	OFS
450-9000-49810	Premiums on Long-Term Debt	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		-	-	-	-	-	-	0.0%	0.0%	
Expenditures										
TID Administration										
450-6600-51100	Salaries and Wages	-	-	21,185	-	12,120	12,298	0.0%	-41.9%	Salaries
450-6600-51160	Opt Out Insurance	-	-	168	-	-	-	0.0%	-100.0%	Fringe
450-6600-51200	Overtime Wages	-	-	165	-	-	-	0.0%	-100.0%	Salaries
450-6600-51300	Health Insurance	-	-	2,616	-	3,200	3,273	0.0%	25.1%	Fringe
450-6600-51305	Dental Insurance	-	-	115	-	80	80	0.0%	-30.4%	Fringe
450-6600-51310	Social Security and Medicare	-	-	1,593	-	927	941	0.0%	-40.9%	Fringe
450-6600-51315	Wisconsin Retirement System	-	-	1,063	-	823	835	0.0%	-21.4%	Fringe
450-6600-51320	Life Insurance	-	-	49	-	34	35	0.0%	-28.6%	Fringe
450-6600-51325	Flex Benefit Contribution	-	-	11	-	65	65	0.0%	490.9%	Fringe
450-6600-52130	Professional Fees Financial	-	-	-	-	1,400	1,400	0.0%	0.0%	Professional
450-6600-55100	Liability & Property Insurance	-	-	-	-	1,292	1,257	0.0%	0.0%	Insurance
TID Projects										
450-6650-52100	Professional Fees - TID creation	-	-	21,693	-	-	-	0.0%	0.0%	Econ Dev
450-6650-52110	Professional Fees Engineering	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
450-6650-52120	Professional Fees Legal	-	-	123,135	-	-	-	0.0%	0.0%	Econ Dev
450-6650-52160	Professional Fees Specific Dev.	-	-	57,021	-	50,000	50,000	0.0%	-12.3%	Econ Dev
450-6650-54610	Developer Subsidies	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
Other Financing Sources/Uses										
450-8000-58300	Debt Issuance Costs	-	-	-	-	-	-	0.0%	0.0%	Debt
450-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	0.0%	Debt
450-9000-59300	Transfers to Debt Service	-	-	-	-	276,817	276,817	0.0%	0.0%	OFU
Total Expenditures		-	-	228,814	-	346,758	347,001	0.0%	51.7%	
Net Change in Fund Balance		-	-	(228,814)	-	(346,758)	(347,001)			
Beginning Fund Balance		-	-	-	-	(228,814)	(228,814)			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		\$ -	\$ -	\$ (228,814)	\$ -	\$ (575,572)	\$ (575,815)			

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2015 Budget

Enterprise Funds



Enterprise funds are used to account for services that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services, including depreciation. The Village operates the following Enterprise funds:

Parking Utility:

This fund accounts for the operations of the Village's parking lots, meters and permitting systems. Revenue is generated through parking permit fees for Village and privately owned lots throughout the Village. Private lot owners then receive revenue for the use of their lots for the public.

Water Utility Fund:

The Water Utility Fund accounts for the operation of the Village's water supply system. Revenue is generated through fees based on consumption and connection to the system.

Sewer Utility:

Costs and revenues related to the operation of the Village's sanitary sewer system are reported in this fund. Revenue is generated through user fees based on water consumption and connection to the sanitary sewer system.



Department Description

Many apartment buildings and businesses within the Village do not have adequate parking for their needs. In order to try and alleviate this problem the Village owns three parking lots which are rented out for public use. The Village has entered into agreements with some local businesses to rent out an additional eleven lots for overnight parking spaces. On-street parking has been added in designated areas as well. The Parking Utility accounts include payments to local business for spaces in their lots and expenses associated with administering and enforcing parking regulations. These expenses are funded with monthly parking permit fees paid by those using the spaces.

Services

- Printing and distribution of monthly parking permits.
- Tracking of permits and processing of monthly payments to third party parking lot providers.
- Ticketing and towing of non-permitted vehicles as necessary.

Budget Impact

The 2015 budget is being prepared on a full accrual basis, which does not report capital items or principal repayment as expenses. The amount for both of these has been shown as part of an estimated reconciliation to cash basis at the bottom of the budget page for management purposes. Primary differences between net assets and cash include advances, outstanding loan balances and capital assets.

- Included in this budget are projected parking permit fee revenues based on a \$5 increase of the monthly permit fees
- This budget also reflects a \$13,000 increase in anticipated credit card processing fees as a result of the implementation of a new parking permit processing system, and addition of charges for .5 of a police civilian staff to the police administrative costs.
- The net impact of the previous two items should have an offsetting budget impact.

2015 Budget

Parking Utility - 600

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Revenues										
600-3900-46300	Village Hall Lot	\$ 28,677	\$ 28,464	\$ 28,911	\$ 28,634	\$ 31,497	\$ 31,497	10.0%	8.9%	Charges
600-3900-46301	North Municipal Lot	25,865	28,251	28,634	26,077	28,123	28,123	7.8%	-1.8%	Charges
600-3900-46302	River Park Lot	24,885	24,991	25,118	25,566	28,123	28,123	10.0%	12.0%	Charges
600-3900-46303	Menlo Blvd Lot	9,289	10,589	10,333	10,226	11,249	11,249	10.0%	8.9%	Charges
600-3900-46304	Hubbard Park Lot	2,216	1,172	1,363	2,557	2,812	2,812	10.0%	106.3%	Charges
600-3900-46305	Metspec Oakland Daytime	1,824	2,727	2,727	2,727	3,168	3,168	16.2%	16.2%	Charges
600-3900-46306	Metspec Oakland Nighttime	3,835	2,557	2,556	2,557	2,970	2,970	16.2%	16.2%	Charges
600-3900-46310	Atwater School Lot	5,667	4,517	2,215	6,647	5,625	5,625	-15.4%	154.0%	Charges
600-3900-46311	Lake Bluff School Lot	1,981	1,555	1,576	2,557	2,812	2,812	10.0%	78.4%	Charges
600-3900-46312	Feerick Lot	4,879	2,088	1,533	4,602	3,937	3,937	-14.5%	156.8%	Charges
600-3900-46313	North Shore Bank Bldg Lot	9,247	8,650	8,905	9,204	11,811	11,811	28.3%	32.6%	Charges
600-3900-46314	TCF Bank Lot	6,711	3,281	2,535	7,073	4,500	4,500	-36.4%	77.5%	Charges
600-3900-46315	High School East Lot	2,535	3,025	2,471	2,557	2,812	2,812	10.0%	13.8%	Charges
600-3900-46320	Ogden Lot	4,495	4,794	4,602	4,602	5,062	5,062	10.0%	10.0%	Charges
600-3900-46321	Einstein Bagel Lot	4,176	5,816	2,918	3,579	3,937	3,937	10.0%	34.9%	Charges
600-3900-46322	Ullrich Lot	1,662	1,427	1,086	2,557	2,812	2,812	10.0%	158.9%	Charges
600-3900-46323	AB Data Lot	4,943	4,921	2,940	4,602	5,062	5,062	10.0%	72.2%	Charges
600-3900-46330	Oakland Ave - Y	28,848	33,577	33,875	25,566	34,872	34,872	36.4%	2.9%	Charges
600-3900-46331	Wilson - W	7,159	7,286	6,860	6,136	6,749	6,749	10.0%	-1.6%	Charges
600-3900-46332	E Capitol Dr - X	9,247	10,269	12,484	9,204	13,499	13,499	46.7%	8.1%	Charges
600-3900-46333	N Oakland Ave - Z	9,758	9,971	10,396	10,226	14,061	14,061	37.5%	35.3%	Charges
600-3900-46334	Shorewood Blvd	1,023	5,561	6,263	5,113	7,312	7,312	43.0%	16.7%	Charges
600-3900-46335	Bumper - H	4,091	3,409	4,218	4,091	5,062	5,062	23.7%	20.0%	Charges
600-3900-46336	W Capitol Dr - T	3,068	2,898	3,195	3,068	3,375	3,375	10.0%	5.6%	Charges
600-3900-46337	High School West	2,557	2,557	2,557	2,557	2,812	2,812	10.0%	10.0%	Charges
600-3900-46338	E Capitol Lot	256	-	-	-	-	-	0.0%	0.0%	Charges
600-3900-46350	Daytime Permits	2,419	2,519	2,319	2,320	2,469	2,469	6.4%	6.5%	Charges
600-3900-46351	RCA daytime	1,539	1,718	1,698	2,370	2,500	2,500	5.5%	47.2%	Charges
600-3900-46391	Replacement Permits	204	350	307	190	190	190	0.0%	-38.1%	Charges
600-3900-46392	Waiting List Admin Fee	369	1,151	839	600	500	500	-16.7%	-40.4%	Charges
600-3900-48100	Interest Income	3,081	1,492	3,891	-	500	500	0.0%	-87.1%	Other Rev
600-3900-48110	Loan Interest Income	8,143	7,580	6,570	7,167	6,659	6,659	-7.1%	-100.0%	Other Rev
600-3900-48900	Miscellaneous Revenue	590	789	114	120	100	100	-16.7%	-12.3%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	24,627	24,213	-	-1.7%	0.0%	OFS
Total Revenue		225,239	229,952	226,009	249,679	281,185	256,972	12.6%	0	

2015 Budget

Parking Utility - 600

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
Expenditures										
600-3900-51100	Salaries and Wages	\$ 63,165	\$ 52,715	\$ 52,802	\$ 51,871	\$ 76,255	\$ 58,242	47.0%	10.3%	Salaries
600-3900-51160	Opt Out Ins	-	150	\$ 150	150	150	150	0.0%	0.0%	Salaries
600-3900-51200	Overtime Wages	-	1,244	\$ 102	749	816	816	8.9%	700.0%	Salaries
600-3900-51300	Health Insurance	25,725	18,233	\$ 19,868	28,070	31,174	23,496	11.1%	18.3%	Fringe
600-3900-51305	Dental Insurance	1,315	829	\$ 755	1,137	1,154	837	1.5%	10.9%	Fringe
600-3900-51310	Social Security and Medicare	4,687	3,807	\$ 3,701	5,545	5,884	4,455	6.1%	20.4%	Fringe
600-3900-51315	Wisconsin Retirement System	4,578	3,587	\$ 3,615	5,066	5,230	3,960	3.2%	9.5%	Fringe
600-3900-51320	Life Insurance	178	189	\$ 203	217	263	249	21.2%	22.7%	Fringe
600-3900-51325	Flexible Benefit Contribution	167	64	\$ 46	161	237	237	47.2%	415.2%	Fringe
600-3900-51340	Retiree Health Contribution	519	1,206	\$ 559	1,232	599	599	-51.4%	7.2%	Fringe
600-3900-52130	Professional Fees Financial	4,774	3,843	5,222	5,500	2,400	2,400	-56.4%	-54.0%	Professional
600-3900-52140	Professional Fees Technology	2,012	2,012	2,476	2,842	1,991	1,991	-29.9%	-19.6%	Professional
600-3900-52930	Credit Card Fees	1,564	2,543	2,535	2,398	2,000	2,000	-16.6%	-21.1%	Contractual
600-3900-52990	Other Service Contract Fees	-	-	-	-	13,000	13,000	0.0%	0.0%	Contractual
600-3900-53131	Shared Postage Costs (Allocated)	125	131	139	2,492	162	162	-93.5%	16.5%	Supplies & Office
600-3900-53500	Dept/Program Supplies	2,333	2,735	1,466	7,625	5,500	5,500	-27.9%	275.2%	Supplies & Office
600-3900-54310	Atwater School Lot	1,536	1,272	600	1,872	1,440	1,440	-23.1%	140.0%	Programming
600-3900-54311	Lake Bluff School Lot	558	438	456	720	720	720	0.0%	57.9%	Programming
600-3900-54312	Feerick Lot	1,362	588	432	1,296	1,008	1,008	-22.2%	133.3%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,604	2,436	2,496	2,592	3,024	3,024	16.7%	21.2%	Programming
600-3900-54314	TCF Bank Lot	1,902	924	714	1,992	1,152	1,152	-42.2%	61.3%	Programming
600-3900-54315	High School East Lot	714	852	696	720	720	720	0.0%	3.4%	Programming
600-3900-54320	Ogden Lot	1,794	1,845	1,836	1,836	1,836	1,836	0.0%	0.0%	Programming
600-3900-54321	Einstein Bagel Lot	1,666	2,491	1,164	1,428	1,428	1,428	0.0%	22.7%	Programming
600-3900-54322	Ullrich Lot	663	638	433	1,020	1,020	1,020	0.0%	135.6%	Programming
600-3900-54323	AB Data Lot	1,972	1,964	1,173	1,836	1,836	1,836	0.0%	56.5%	Programming
600-3900-54700	Payments In Lieu Of Taxes	36,408	36,576	33,648	36,400	35,000	35,000	-3.8%	4.0%	Programming
600-3900-54710	Depreciation	19,578	5,555	5,500	19,600	5,500	5,500	-71.9%	0.0%	Capital
600-3900-55100	Liability & Property Insurance	883	825	1,246	1,291	1,095	1,095	-15.2%	-12.1%	Insurance
600-3900-55110	Workers Comp	2,192	2,075	2,346	1,866	631	631	-66.2%	-73.1%	Insurance

2015 Budget

Parking Utility - 600

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to prop	% Chg Projected to '15	Category
600-3900-56900	Other Capital Related	307,000	-	-	-	-	-	0.0%	0.0%	Contractual
600-3900-52210	Gas	184	86	-	263	-	-	-100.0%	0.0%	Utilities
600-3900-52200	Electric	473	(45)	-	549	-	-	-100.0%	0.0%	Utilities
600-3900-52220	Water	73	19	-	68	-	-	-100.0%	0.0%	Utilities
600-3900-53101	Shared Office Costs (EE Based)	407	680	-	1,025	-	-	-100.0%	0.0%	Utilities
600-3900-53121	Shared Copy Costs (Allocated)	372	236	-	417	-	-	-100.0%	0.0%	Supplies & Office
600-3900-57410	Administrative Charges	18,705	9,385	7,432	12,433	11,322	11,322	-8.9%	52.3%	Supplies & Office
600-3900-57440	Plowing/Salting	-	10,780	6,071	7,732	7,377	7,377	-4.6%	21.5%	Supplies & Office
600-3900-57450	Police Administration	-	29,893	30,642	30,642	51,422	51,422	67.8%	67.8%	Supplies & Office
600-8000-58200	Interest	5,292	7,856	8,550	7,026	6,694	6,694	-4.7%	-21.7%	Debt
600-8000-58300	Debt Issuance Costs	3,362	-	-	-	-	-	0.0%	0.0%	Debt
	Total Expenses	<u>520,842</u>	<u>210,657</u>	<u>199,074</u>	<u>249,679</u>	<u>280,040</u>	<u>251,319</u>	<u>12.2%</u>	<u>26.2%</u>	
	Net Change in Equity	(295,603)	19,295	26,935	-	1,145	5,653			
	Beginning Net Assets	813,861	518,258	537,553	537,553	564,488	564,488			
	Less: Surplus Applied	-	-	-	(24,627)	(24,213)	-			
	Ending Net Assets	<u>\$ 518,258</u>	<u>\$ 537,553</u>	<u>\$ 564,488</u>	<u>\$ 512,926</u>	<u>\$ 541,420</u>	<u>\$ 570,141</u>			



Department Description

The Shorewood Water Utility is a self-financing enterprise owned by the Village of Shorewood and regulated by the Public Service Commission of Wisconsin, the Wisconsin Department of Natural Resources and the Environmental Protection Agency. Shorewood purchases water from the City of Milwaukee Water Works but owns and maintains the water distribution system within its municipal boundaries.

Services

Though a separately funded enterprise, the Utility is housed with the Department of Public Works. The six-person crew:

- Provides water service to approximately 3,500 residential and commercial customers within the Village;
- Maintains approximately 23 miles of water main ranging in size from 6-16" in diameter;
- Performs monthly drinking water sampling, meter reading and meter maintenance/change-outs;
- Tests and operates hydrants and valves on at least a bi-annual basis; and
- Provides billing of customers on a quarterly basis.

Performance Measurements

Performance Measurements	2011 Actual	2012 Actual	2013 Actual	Target
Return on Rate Base	-5.14%	0.00%	0.00%	0.00%
Percentage of Water Lost	20.00%	24.00%	0.00%	0.00%
Residential meters	3,261	3,261	3,261	na
Commercial meters	247	247	247	na

2015 Budget

Enterprise Funds Water Utility - 610



Achievements 2014

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Undertook a Non-Revenue Water Investigation with goal to evaluate current meter accuracy and system water loss. This assessment of both the Utility's business practices and its physical distribution system will allow for more accurate billing of purchased water.

Vision Plan (D) - Protect and enhance property values.

- Undertook water supply and distribution system master planning effort to identify areas in which system performance would benefit from watermain improvements.
- Administered water main improvements in various public construction contracts:
 - Murray Avenue Street Reconstruction;
 - Basin 6 Phase II Sewer Improvements;
 - 3800 Oakland Water Main Relay;
 - Capitol Drive Water Main Relay;
 - DPW Yard Water Main Relay.

Initiatives 2015

Vision Plan (A) - Deliver quality services at a competitive tax rate.

- Develop written Standard Operational Practices to establish on-going procedures water accountability and reduce non-revenue water.
- Survey remaining portions of distribution system to identify potential leak locations.
- Complete evaluation of meter replacement and reading system recommendation.

Vision Plan (D) - Protect and enhance property values.

- Administer proposed water main improvements:
 - 2200-2600 E. Menlo Boulevard.

Budget Impact

- Record extreme weather contributed to excessive main breaks resulting in expenditures in Maintenance of Mains 610-3730-53500 in excess of budget in 2014

2015 Budget

Water Utility - 610

Dept/Account No	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
610-3100-47450	Equipment Rental Sewer	\$ 2,751	\$ 4,259	\$ 3,389	\$ -	\$ 2,500	\$ 2,500	0.0%	-100.0%	Charges
610-3710-46450	Utility Charges - Residential	726,833	739,063	723,128	765,200	931,250	931,250	21.7%	28.8%	Charges
610-3710-46451	Utility Charges - Commercial	301,976	270,996	78,042	63,400	106,250	106,250	67.6%	36.1%	Charges
610-3710-46452	Utility Charges - Public Authority	46,827	40,384	42,582	42,170	52,500	52,500	24.5%	23.3%	Charges
610-3710-46453	Utility Charges - Multi Family	-	70,017	270,272	280,000	350,000	350,000	25.0%	-100.0%	Charges
610-3710-46456	Public Fire Protection	273,249	281,066	281,066	281,066	351,250	351,250	25.0%	25.0%	Charges
610-3710-46457	Private Fire Protection	19,104	20,568	21,015	19,100	26,250	26,250	37.4%	24.9%	Charges
610-3710-47425	Joint Meter Charges to Sewer	5,384	9,619	15,166	5,000	10,000	10,000	100.0%	-100.0%	Charges
610-3710-48100	Interest Income	(228)	(5,507)	72	-	-	-	0.0%	-100.0%	Other Rev
610-3710-48300	Late Payment Penalty	9,868	13,724	12,905	9,000	10,000	10,000	11.1%	-22.5%	Other Rev
610-3710-48700	Contributed Capital	18,910	-	-	-	-	-	0.0%	0.0%	OFS
610-3710-48900	Miscellaneous Revenue	1,801	2,292	2,422	1,000	1,000	1,000	0.0%	-58.7%	Other Rev
Total Revenue		1,446,384	1,446,481	1,450,059	1,465,936	1,841,000	1,841,000	25.6%	27.0%	
Expenditures										
Water Administration										
610-3710-51100	Salaries and Wages	40,882	30,613	46,346	46,771	50,252	50,252	7.4%	8.4%	Salaries
610-3710-51150	Retiree Sick Leave Payout	-	-	-	10,716	-	-	-100.0%	0.0%	Salaries
610-3710-51160	Opt Out Ins	319	450	450	450	450	450	0.0%	0.0%	Salaries
610-3710-51300	Health Insurance	70,289	9,664	11,411	11,730	13,023	13,497	11.0%	18.3%	Fringe
610-3710-51305	Dental Insurance	3,632	375	279	431	374	374	-13.2%	34.1%	Fringe
610-3710-51310	Social Security and Medicare	18,292	3,274	3,371	3,578	3,811	3,811	6.5%	13.1%	Fringe
610-3710-51315	Wisconsin Retirement System	13,747	2,997	3,200	3,273	3,387	3,387	3.5%	5.8%	Fringe
610-3710-51320	Life Insurance	744	154	131	141	158	158	12.1%	20.6%	Fringe
610-3710-51325	Flexible Benefit Contribution	346	11	57	197	297	297	50.8%	421.1%	Fringe
610-3710-51330	Uniform Expense	1,272	1,598	1,083	1,200	1,200	1,200	0.0%	10.8%	Fringe
610-3710-51340	Retiree Health Contribution	2,075	10,150	8,697	10,716	8,816	8,816	-17.7%	1.4%	Fringe
610-3710-51355	Other Benefits	7,632	4,661	-	-	-	-	0.0%	0.0%	Fringe
610-3710-51900	Professional Education	950	1,521	1,365	2,100	2,200	2,200	4.8%	61.2%	Fringe
610-3710-52100	Professional Fees	8,652	2,252	22,058	15,400	22,648	22,648	47.1%	2.7%	Professional
610-3710-52130	Professional Fees Financial	5,497	4,332	8,947	6,500	4,500	4,500	-30.8%	-49.7%	Professional
610-3710-52140	Professional Fees Technology	4,303	4,303	4,278	5,319	2,893	2,893	-45.6%	-32.4%	Professional
610-3710-52230	Phone and Internet	733	1,176	672	1,800	1,200	1,200	-33.3%	78.6%	Supplies & Office
610-3710-52300	Other Intergov'tal pymts	712,947	664,312	654,951	716,962	750,000	750,000	4.6%	14.5%	Other Gov't
610-3710-52910	Software Purch/Maint	465	3,045	2,178	4,566	2,213	2,213	-51.5%	1.6%	Contractual
610-3710-52930	Credit Card Fees	3,987	5,084	5,069	4,150	5,084	5,084	22.5%	0.3%	Contractual
610-3710-53100	Office Supplies	3,858	1,322	1,870	2,600	3,300	3,300	26.9%	76.5%	Supplies & Office
610-3710-53121	Shared Copy Costs	1,273	1,910	1,130	-	1,184	1,184	0.0%	4.8%	Supplies & Office
610-3710-53200	Memberships & Subscriptions	159	425	694	785	785	785	0.0%	13.1%	Supplies & Office
610-3710-53500	Dept/Program Supplies	-	395	1,206	1,200	1,200	1,200	0.0%	-0.5%	Supplies & Office
610-3710-53900	Miscellaneous Expenses	8,427	-	98	-	-	-	0.0%	-100.0%	Supplies & Office
610-3710-54150	Safety Expenses	2,369	3,120	1,808	3,000	3,000	3,000	0.0%	65.9%	Supplies & Office

2015 Budget

Water Utility - 610

Dept/Account No	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
610-3710-54700	Payments In Lieu Of Taxes	92,085	104,308	102,182	101,271	112,500	112,500	11.1%	10.1%	Programming
610-3710-54710	Depreciation	98,888	95,646	123,627	98,000	156,000	156,000	59.2%	26.2%	Capital
610-3710-54711	PSC Depreciation on CIAC	7,237	7,228	9,890	7,100	7,100	7,100	0.0%	-28.2%	Capital
610-3710-54720	PSC assessment	1,044	1,482	2,384	1,400	1,400	1,400	0.0%	-41.3%	Other Gov't
610-3710-54721	PSC rate costs	3,018	-	2,357	200	-	-	-100.0%	-100.0%	Other Gov't
610-3710-55100	Liability & Property Insurance	5,879	5,532	6,426	6,651	8,341	8,341	25.4%	29.8%	Insurance
610-3710-55110	Workers Comp	13,933	13,126	14,849	12,365	7,625	7,625	-38.3%	-48.6%	Insurance
610-3710-55120	Unemployment	-	-	-	283	-	-	-100.0%	0.0%	Insurance
610-3710-57410	Administrative Charges	-	9,632	7,920	8,503	12,495	12,495	46.9%	57.8%	Supplies & Office
610-3710-57430	Building Usage	30,612	17,364	13,097	19,364	11,180	11,180	-42.3%	-14.6%	Supplies & Office
Total Administration Expenditures		1,165,546	1,011,462	1,064,081	1,108,722	1,198,616	1,199,090	8.1%		
Maint Mains										
610-3730-51100	Salaries and Wages	145,326	119,354	155,318	132,321	109,275	109,275	-17.4%	-29.6%	Salaries
610-3730-51160	Opt Out Ins	-	-	-	-	51	51	0.0%	0.0%	Salaries
610-3730-51200	Overtime Wages	-	11,626	23,018	10,584	8,744	8,744	-17.4%	-62.0%	Salaries
610-3730-51300	Health Insurance	-	33,336	51,344	48,945	38,433	39,417	-21.5%	-23.2%	Fringe
610-3730-51305	Dental Insurance	-	1,283	1,960	1,052	1,134	1,134	7.8%	-42.1%	Fringe
610-3730-51310	Social Security and Medicare	-	9,617	12,914	10,933	9,029	9,029	-17.4%	-30.1%	Fringe
610-3730-51315	Wisconsin Retirement System	-	8,905	12,483	10,003	8,026	8,026	-19.8%	-35.7%	Fringe
610-3730-51320	Life Insurance	-	368	444	543	380	380	-30.0%	-14.4%	Fringe
610-3730-51325	Flexible Benefit Contribution	-	42	273	944	407	407	-56.9%	-100.1%	Fringe
610-3730-53500	Dept/Program Supplies	23,651	27,122	74,762	26,000	30,000	30,000	15.4%	-59.9%	Supplies - Maintenanc
610-3730-57420	Equipment Usage	5,971	10,268	18,828	8,000	10,000	10,000	25.0%	-46.9%	Supplies - Maintenanc
Total Maintenance Mains Expenditures		174,948	221,921	351,344	249,325	215,479	216,463	-13.6%		
Maint Services										
610-3740-51100	Salaries and Wages	21,232	14,232	19,676	11,017	16,559	16,559	50.3%	-15.8%	Salaries
610-3740-51200	Overtime Wages	-	230	681	881	1,325	1,325	50.4%	94.6%	Salaries
610-3740-51300	Health Insurance	-	5,592	6,668	4,062	6,669	6,882	64.2%	3.2%	Fringe
610-3740-51305	Dental Insurance	-	219	254	154	181	181	17.5%	-28.7%	Fringe
610-3740-51310	Social Security and Medicare	-	1,127	1,462	909	1,368	1,368	50.5%	-6.4%	Fringe
610-3740-51315	Wisconsin Retirement System	-	1,058	1,425	833	1,216	1,216	46.0%	-14.7%	Fringe
610-3740-51320	Life Insurance	-	47	62	37	54	54	45.9%	-12.9%	Fringe
610-3740-51325	Flexible Benefit Contribution	-	3	2	5	73	73	1360.0%	-81.4%	Fringe
610-3740-53500	Dept/Program Supplies	12,661	17,948	24,512	10,200	8,300	8,300	-18.6%	-66.1%	Supplies - Maintenanc
610-3740-57420	Equipment Usage	1,769	2,284	3,215	1,000	1,500	1,500	50.0%	-53.3%	Supplies - Maintenanc
Total Maintenance Services Expenditures		35,662	42,740	57,957	29,098	37,245	37,458	28.0%		

2015 Budget

Water Utility - 610

Dept/Account No	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Maint Meters										
610-3750-51100	Salaries and Wages	301	4,551	11,173	4,565	5,334	5,334	16.8%	-52.3%	Salaries
610-3750-51200	Overtime Wages	-	-	41	365	427	427	17.0%	941.5%	Salaries
610-3750-51300	Health Insurance	-	1,218	3,753	1,240	1,713	1,747	38.1%	-53.5%	Fringe
610-3750-51305	Dental Insurance	-	59	150	54	56	56	3.7%	-62.7%	Fringe
610-3750-51310	Social Security and Medicare	-	349	889	378	441	441	16.7%	-50.4%	Fringe
610-3750-51315	Wisconsin Retirement System	-	314	(199)	345	391	391	13.3%	-296.5%	Fringe
610-3750-51320	Life Insurance	-	15	39	16	18	18	12.5%	-53.8%	Fringe
610-3750-51325	Flexible Benefit Contribution	-	-	-	-	13	13	0.0%	0.0%	Fringe
610-3750-53500	Dept/Program Supplies	-	3,054	5,242	3,000	5,000	5,000	66.7%	-4.6%	Supplies - Maintenanc
610-3750-57420	Equipment Usage	18	308	394	250	-	-	-100.0%	-100.0%	Supplies - Maintenanc
Total Maintenance Meters Expenditures		319	9,868	21,482	10,213	13,393	13,427	31.1%		
Maint Hydrants										
610-3760-51100	Salaries and Wages	2,071	7,048	6,284	3,996	2,367	2,367	-40.8%	-62.3%	Salaries
610-3760-51200	Overtime Wages	-	-	-	320	190	190	-40.6%	0.0%	Salaries
610-3760-51300	Health Insurance	-	2,566	1,783	1,788	1,077	1,115	-39.8%	-37.5%	Fringe
610-3760-51305	Dental Insurance	-	89	95	-	8	8	0.0%	-91.6%	Fringe
610-3760-51310	Social Security and Medicare	-	494	500	330	196	196	-40.6%	-60.8%	Fringe
610-3760-51315	Wisconsin Retirement System	-	422	481	302	174	174	-42.4%	-63.8%	Fringe
610-3760-51320	Life Insurance	-	18	12	17	6	6	-64.7%	-50.0%	Fringe
610-3760-51325	Flexible Benefit Contribution	-	(1)	20	72	33	33	-54.2%	-101.6%	Fringe
610-3760-53500	Dept/Program Supplies	779	373	1,063	500	500	500	0.0%	-53.0%	Supplies - Maintenanc
610-3760-57420	Equipment Usage	217	168	270	100	100	100	0.0%	-63.0%	Supplies - Maintenanc
Total Maintenance of Hydrants		3,067	11,177	10,508	7,425	4,651	4,689	-37.4%		
Maint Misc Plan										
610-3770-51100	Salaries and Wages	972	2,770	2,698	8,585	2,616	2,616	-69.5%	-3.0%	Salaries
610-3770-51200	Overtime Wages	-	-	-	687	210	210	-69.4%	0.0%	Salaries
610-3770-51300	Health Insurance	-	911	981	2,572	870	889	-66.2%	-9.4%	Fringe
610-3770-51305	Dental Insurance	-	47	36	88	33	33	-62.5%	-8.3%	Fringe
610-3770-51310	Social Security and Medicare	-	195	189	710	216	216	-69.6%	14.3%	Fringe
610-3770-51315	Wisconsin Retirement System	-	180	188	649	192	192	-70.4%	2.1%	Fringe
610-3770-51320	Life Insurance	-	6	6	22	9	9	-59.1%	50.0%	Fringe
610-3770-51325	Flexible Benefit Contribution	-	11	5	16	-	-	-100.0%	0.0%	Fringe
610-3770-53400	Vehicle Maintenance	914	622	4,269	2,400	2,400	2,400	0.0%	-43.8%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	2,863	19	1,291	1,300	1,800	1,800	38.5%	39.4%	Supplies - Maintenanc
610-3770-57420	Equipment Usage	45	105	101	75	100	100	33.3%	-1.0%	Supplies - Maintenanc
Total Maintenance Misc Plant Expenditures		4,794	4,866	9,764	17,104	8,446	8,465	-50.6%		

2015 Budget

Water Utility - 610

Dept/Account No	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Customer Accounts										
610-3780-51100	Salaries and Wages	33,639	34,119	32,898	28,479	32,489	32,489	14.1%	-1.2%	Salaries
610-3780-51200	Overtime Wages	-	326	-	1,116	1,417	1,417	27.0%	0.0%	Salaries
610-3780-51300	Health Insurance	-	13,025	13,104	13,427	15,549	16,040	15.8%	22.4%	Fringe
610-3780-51305	Dental Insurance	-	522	490	441	510	510	15.6%	4.1%	Fringe
610-3780-51310	Social Security and Medicare	-	2,316	2,280	2,264	2,595	2,595	14.6%	13.8%	Fringe
610-3780-51315	Wisconsin Retirement System	-	2,299	2,302	2,073	2,306	2,306	11.2%	0.2%	Fringe
610-3780-51320	Life Insurance	-	133	133	133	160	160	20.3%	20.3%	Fringe
610-3780-51325	Flexible Benefit Contribution	-	32	37	128	129	129	0.8%	-100.0%	Fringe
610-3780-53130	Postage/Mailings	3,014	3,579	3,558	8,500	3,477	3,477	-59.1%	-2.3%	Supplies & Office
610-3780-57420	Equipment Usage	60	1,932	381	1,200	250	250	-79.2%	-34.4%	Supplies - Maintenanc
Total Customer Accounts Expenditures		36,713	58,283	55,183	57,761	58,882	59,373	1.9%		
Other Water										
610-3790-52920	Surveys/Studies & Plans	-	1,330	42,790	-	25,000	25,000	0.0%	-41.6%	Contractual
610-3790-54740	Water Testing	-	3,401	8,624	4,000	9,500	9,500	137.5%	-100.0%	Programming
610-3790-56310	Regular Maintenance	395	-	-	-	-	-	0.0%	0.0%	Contractual
610-3790-56120	Other Technology	-	523	648	3,800	1,000	1,000	-73.7%	54.3%	Capital
610-3790-56130	Vehicles/Equipment	-	-	25,163	28,955	28,000	28,000	-3.3%		Capital
610-3790-56600	Utility Infrastructure	-	-	1,177,391	419,627	220,000	220,000	-47.6%	-81.3%	Capital
610-3790-56699	Capitalized Expenditures	-	-	(1,202,554)	(452,381)	(248,000)	(248,000)	-45.2%	-79.4%	Capital
610-8000-58200	Interest	52,192	68,948	83,275	52,324	76,620	76,620	46.4%	-8.0%	Debt
610-8000-58300	Debt Issuance Costs	8,465	-	11,703	-	-	-	0.0%	-100.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	0.0%	Debt
Total Other Water Expenditures		61,052	74,202	147,040	56,325	112,120	112,120	99.1%		
Total Expenses		1,482,101	1,434,519	1,717,359	1,535,973	1,648,832	1,651,085	7.3%	-3.9%	
Net Change in Equity		(35,717)	11,962	(267,300)	(70,037)	192,168	189,915	-374.4%	-171.0%	
Beginning Net Assets		1,195,830	1,220,800	1,232,762	1,232,762	965,462	965,462			
Less: Surplus Applied		60,687	-	-	-	-	-			
Ending Net Assets		\$ 1,220,800	\$ 1,232,762	\$ 965,462	\$ 1,162,725	\$ 1,157,630	\$ 1,155,377			

2015 Budget

Enterprise Funds Sewer Utility - 620



Department Description

The mission of the Shorewood Sewer Utility is to protect the health, safety and environment of the Village of Shorewood through the cost-effective and efficient collection and conveyance of wastewater in accordance with applicable law.

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of liquid waste from citizen's homes. This waste is transported via a series of underground mains and laterals into the sewer system maintained and operated by Milwaukee Metropolitan Sewerage District (MMSD). MMSD then treats and cleans the liquids using multiple stages of processing. The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD.

Services

Though a separately funded enterprise, the Utility is housed with the Department of Public Works. The six-person crew:

- Maintains approximately 158,400 lineal feet of sanitary sewer pipe:
 - 97,200 lineal feet combined sewer pipe;
 - 61,200 lineal feet separated pipe.
- Maintains approximately 69,000 lineal feet of storm sewer pipe.
- Conforms to MMSD and CMOM (Capacity, Management, Operations and Maintenance) standards.

Achievements 2014

Vision Plan (D) - Protect and enhance property values.

- Completed annual inspection/CCTV program.
- Administered system improvement contracts:
 - Basin 6 Phase II Sewer Improvement program;
 - Annual system rehabilitation program lining over 12,200 feet of 8" through 15" public sanitary sewer;
 - Private Property inflow/Infiltration reduction program lining 55 laterals in the Basin 6 area.

Vision Plan (F) - Protect and enhance our environment.

- No sanitary system overflows despite 1 hour/2 inch rainfall on June 18, 2014.
- Cleaned 16 catch basins removing 41,380 pounds of sediment (through August).
- Logged 166 labor hours street sweeping, removing 202,420 pounds of debris and sediment from roadways (through August).
- Reestablished Shorewood Waters Project, providing water quality educational opportunities to area residents.

2015 Budget

Enterprise Funds Sewer Utility - 620



Initiatives 2015

Vision Plan (D) - Protect and enhance property values.

- Engineer Combined North Sewer Relay program.
- Administer annual I/I Lining Program.
- Administer Year 4 PPII Lateral Lining Program.

Vision Plan (F) - Protect and enhance our environment.

- Continue enhanced Shorewood Waters Project outreach activities.

Measurements and Indicators

Performance Measurements	2011 Actual	2012 Actual	2013 Actual	Target
Sewers cleaned annually	19,000	6,013	16,129	31,000
Sewer inspected annually	19,000	6,013	16,129	22,629
Manholes inspected annually	251	190	25	212
Basement backups from Village sewers	-	0	0	0
Sanitary sewer overflows	0	0	0	0

Budget Impact

- There are no significant changes from 2014 to 2015 budget.

2015 Budget

Sewer Utility - 620

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Revenues										
620-3100-47440	Equipment Rental Water	\$ 454	\$ 3,489	\$ 9,479	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	-100.0%	Other Rev
620-3810-43230	Federal Sanitation Grants	55,644	30,225	-	-	-	-	0.0%	0.0%	Intergov't
620-3810-43730	Local Sanitation Aids	273,350	-	-	-	-	-	0.0%	0.0%	Intergov't
620-3810-46450	Utility Charges - Residential	1,125,220	1,279,086	1,315,648	1,399,000	1,260,000	1,260,000	-9.9%	-4.2%	Charges
620-3810-46451	Utility Charges - Commercial	479,889	471,919	152,142	124,000	175,000	175,000	41.1%	15.0%	Charges
620-3810-46452	Utility Charges - Public Authority	50,375	49,868	61,808	72,000	75,000	75,000	4.2%	21.3%	Charges
620-3810-46453	Utility Charges - Multi-Family	-	120,803	470,756	500,000	585,000	585,000	17.0%	24.3%	Charges
620-3810-46455	Utility Charges - Unmetered	421	525	559	500	500	500	0.0%	-10.6%	Charges
620-3810-48100	Interest Income	560	1,532	5,097	-	2,000	2,000	0.0%	-60.8%	Other Rev
620-3810-48110	Loan Interest Income	671	117	-	-	-	-	0.0%	0.0%	Other Rev
620-3810-48300	Late Payment Penalty	24,179	28,592	31,996	22,000	25,000	25,000	13.6%	-21.9%	Other Rev
620-3810-48700	Contributed Capital	767,726	-	-	-	-	-	0.0%	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	4,049	-	196	1,000	1,000	1,000	0.0%	410.2%	Other Rev
Total Revenue		2,782,538	1,986,156	2,047,681	2,119,500	2,124,500	2,124,500	0.2%	3.8%	
Expenditures										
Sewer Administration										
620-3810-51100	Salaries and Wages	48,078	47,522	58,823	58,923	63,495	63,495	7.8%	7.9%	Salaries
620-3810-51150	Retiree Sick Leave Payout	1,538	-	-	-	-	-	0.0%	0.0%	Salaries
620-3810-51160	Opt Out Ins	544	750	749	750	750	750	0.0%	0.1%	Salaries
620-3810-51300	Health Insurance	51,081	10,972	12,903	13,196	14,551	15,080	10.3%	16.9%	Fringe
620-3810-51305	Dental Insurance	2,364	491	322	567	500	500	-11.8%	55.3%	Fringe
620-3810-51310	Social Security and Medicare	11,055	3,955	4,324	4,507	4,801	4,801	6.5%	11.0%	Fringe
620-3810-51315	Wisconsin Retirement System	5,169	3,602	4,082	4,124	4,267	4,267	3.5%	4.5%	Fringe
620-3810-51320	Life Insurance	579	145	152	165	185	185	12.1%	21.7%	Fringe
620-3810-51325	Flexible Benefit Contribution	293	19	61	214	330	330	54.2%	441.0%	Fringe
620-3810-51330	Uniform Expense	1,134	1,663	1,200	1,200	1,200	1,200	0.0%	0.0%	Fringe
620-3810-51340	Retiree Health Contributions	-	4,573	2,636	5,288	2,779	2,779	-47.4%	-100.0%	Fringe
620-3810-51355	Other Benefits	7,065	3,102	-	-	-	-	0.0%	0.0%	Fringe
620-3810-51900	Professional Education	30	425	318	1,500	1,750	1,750	16.7%	450.3%	Fringe
620-3810-52100	Professional Fees General Eng.	45,260	19,453	2,753	12,500	15,000	15,000	20.0%	444.9%	Professional
620-3810-52130	Professional Fees Financial	4,917	4,492	7,722	7,500	4,600	4,600	-38.7%	-40.4%	Professional
620-3810-52140	Professional Fees Technology	4,965	4,965	6,153	7,896	2,747	2,747	-65.2%	-55.4%	Professional
620-3810-52230	Phone and Internet	1,227	885	832	1,800	1,200	1,200	-33.3%	44.2%	Supplies & Office
620-3810-52300	Other Intergov'tal pymts	15,431	16,877	17,139	17,200	17,500	17,500	1.7%	2.1%	Other Gov't
620-3810-52320	MMSD Sewer	656,411	645,482	655,916	664,350	679,800	679,800	2.3%	3.6%	Other Gov't
620-3810-52910	Software Purch/Maint	9,570	1,313	2,178	2,833	1,313	1,313	-53.7%	-39.7%	Supplies & Office
620-3810-52930	Credit Card Fees	3,987	5,084	5,069	4,150	5,084	5,084	22.5%	0.3%	Contractual
620-3810-53100	Office Supplies	2,304	1,567	2,273	2,500	2,500	2,500	0.0%	10.0%	Supplies & Office
620-3810-53121	Shared Office/Copy Costs	1,273	2,287	-	-	-	-	0.0%	0.0%	Supplies & Office
620-3810-53200	Memberships & Subscriptions	179	-	-	168	175	175	4.2%	0.0%	Supplies & Office

2015 Budget

Sewer Utility - 620

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
620-3810-53500	Dept/Program Supplies	(6)	36	871	1,200	1,000	1,000	-16.7%	14.8%	Supplies & Office
620-3810-53900	Miscellaneous Expense	7,576	3,480	-	-	-	-	0.0%	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	2,194	1,753	2,504	3,100	3,000	3,000	-3.2%	19.8%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	5,338	5,061	4,787	5,090	5,000	5,000	-1.8%	4.4%	Programming
620-3810-54710	Depreciation	180,692	208,926	210,000	195,000	224,000	224,000	14.9%	6.7%	Capital
620-3810-55100	Liability & Property Insurance	6,200	29,150	31,115	32,616	32,438	32,438	-0.5%	4.3%	Insurance
620-3810-55110	Workers Comp	11,048	10,785	12,201	9,623	7,266	7,266	-24.5%	-40.4%	Insurance
620-3810-55120	Unemployment	-	-	-	17	-	-	-100.0%	0.0%	Insurance
620-3810-57410	Administrative Charges	-	9,770	8,128	8,503	12,746	12,746	49.9%	56.8%	Supplies & Office
620-3810-57430	Building Usage	21,449	17,364	13,097	19,364	11,180	11,180	-42.3%	-14.6%	Supplies & Office
Total Sewer Administration Expenditures		1,108,945	1,065,949	1,068,308	1,085,844	1,121,157	1,121,686	3.3%		
Sewer Maintenance								0.0%		
620-3820-51100	Salaries and Wages	64,813	86,130	69,601	86,342	88,180	88,180	2.1%	26.7%	Salaries
620-3820-51200	Overtime Wages	-	632	934	6,907	7,055	7,055	2.1%	655.4%	Salaries
620-3820-51300	Health Insurance	-	32,981	23,441	32,181	34,161	35,187	6.2%	50.1%	Fringe
620-3820-51305	Dental Insurance	-	1,339	873	896	995	995	11.0%	14.0%	Fringe
620-3820-51310	Social Security and Medicare	-	6,461	5,058	7,134	7,286	7,286	2.1%	44.0%	Fringe
620-3820-51315	Wisconsin Retirement System	-	5,973	4,937	6,527	6,477	6,477	-0.8%	31.2%	Fringe
620-3820-51320	Life Insurance	-	250	193	235	296	296	26.0%	53.4%	Fringe
620-3820-51325	Flexible Benefit Contribution	-	3	116	401	346	346	-13.7%	198.3%	Fringe
620-3820-52990	Other Service Contracts / Televising	-	4,178	2,425	27,500	5,000	5,000	-81.8%	106.2%	Professional
620-3820-53400	Vehicle Maintenance	2,418	73	423	6,600	6,600	6,600	0.0%	1460.3%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	17,753	21,539	20,179	24,700	32,800	32,800	32.8%	62.5%	Supplies - Maint
620-3820-57420	Equipment Usage	9,544	26,573	22,680	7,000	7,000	7,000	0.0%	-69.1%	Supplies - Maint
Total Sewer Maintenance Expenditures		94,528	186,132	150,860	206,423	196,196	197,222	-5.0%		
Storm Maintenance										
620-3830-51100	Salaries and Wages	25,818	28,766	10,001	26,425	23,821	23,821	-9.9%	138.2%	Salaries
620-3830-51200	Overtime Wages	-	631	215	2,113	1,907	1,907	-9.7%	787.0%	Salaries
620-3830-51300	Health Insurance	-	10,940	3,864	10,824	9,979	10,316	-7.8%	167.0%	Fringe
620-3830-51305	Dental Insurance	-	434	142	331	326	326	-1.5%	129.6%	Fringe
620-3830-51310	Social Security and Medicare	-	2,103	716	2,183	1,968	1,968	-9.8%	174.9%	Fringe
620-3830-51315	Wisconsin Retirement System	-	1,956	715	1,997	1,750	1,750	-12.4%	144.8%	Fringe
620-3830-51320	Life Insurance	-	87	33	83	89	89	7.2%	169.7%	Fringe
620-3830-51325	Flexible Benefit Contribution	-	44	26	90	51	51	-43.3%	96.2%	Fringe
620-3830-53500	Dept/Program Supplies	21,424	15,763	9,387	30,200	32,200	32,200	6.6%	243.0%	Supplies - Maint
620-3830-57420	Equipment Usage	4,736	6,619	2,580	7,500	2,000	2,000	-73.3%	-22.5%	Supplies - Maint
Total Storm Maintenance Expenditures		51,978	67,343	27,679	81,746	74,091	74,428	-9.4%		

2015 Budget

Sewer Utility - 620

Account Number	Account Name	2012 Actual	2013 Actual	2014 Projected	2014 Adopted Budget	2015 Proposed Budget	2015 Adopted Budget	% Chg Budget '14 to '15 Prop	% Chg Projected to '15	Category
Customer Accounts										
620-3880-51100	Salaries and Wages	21,184	22,227	23,894	21,487	21,812	21,812	1.5%	-8.7%	Salaries
620-3880-51200	Overtime Wages	-	-	-	538	545	545	1.3%	0.0%	Salaries
620-3880-51300	Health Insurance	-	9,268	10,672	10,376	10,817	11,135	4.3%	4.3%	Fringe
620-3880-51305	Dental Insurance	-	398	402	392	392	392	0.0%	-2.5%	Fringe
620-3880-51310	Social Security and Medicare	-	1,538	1,646	1,685	1,711	1,711	1.5%	3.9%	Fringe
620-3880-51315	Wisconsin Retirement System	-	1,484	1,672	1,542	1,520	1,520	-1.4%	-9.1%	Fringe
620-3880-51320	Life Insurance	-	103	112	114	124	124	8.8%	10.7%	Fringe
620-3880-51325	Flexible Benefit Contribution	-	-	16	56	71	71	26.8%	343.8%	Fringe
620-3880-53130	Postage/Mailing	218	744	2,541	5,000	3,477	3,477	-30.5%	-100.0%	Supplies & Office
620-3880-53131	Shared Postage Costs	3,023	2,977	1,103	8,500	120	120	-98.6%	-89.1%	Supplies & Office
Total Customer Accounts Expenditures		24,425	38,739	42,058	49,690	40,589	40,907	-18.3%		
Other Sewer										
620-3890-52920	Surveys/Studies & Plans	-	-	55,054	-	-	-	0.0%	-100.0%	Professional
620-3890-56120	Other Technology	-	5,100	-	8,900	5,500	5,500	-38.2%	0.0%	Supplies & Office
620-3890-56310	Regular Maintenance	1,046	-	-	-	-	-	0.0%	0.0%	Capital
620-3890-56130	Equipment	-	-	1,652	1,600	50,500	50,500	3056.3%	2956.9%	Capital
620-3890-56321	Professional Fees Construction	22,181	1,105	-	-	150,000	150,000	0.0%	0.0%	Capital
620-3890-56600	Utility Infrastructure	870,772	-	2,407,982	1,354,492	175,000	175,000	-87.1%	-100.0%	Capital
620-3890-56699	Capitalized Expenditures	-	-	(2,407,982)	(1,354,492)	(375,500)	(375,500)	-72.3%	-100.0%	Capital
620-8000-58200	Interest	155,221	188,410	200,686	192,051	212,138	212,138	10.5%	5.7%	Debt
620-8000-58300	Debt Issuance Costs	53,009	-	14,031	-	-	-	0.0%	0.0%	Debt
620-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	0.0%	Debt
620-9000-59500	Transfer To Utilities	39,909	-	-	-	-	-	0.0%	0.0%	OFU
Total Other Sewer Expenditures		1,142,138	194,615	271,423	202,551	217,638	217,638	7.4%		
Total Expenditures		2,482,010	1,552,778	1,560,328	1,626,254	1,649,671	1,651,881	1.4%	5.9%	
Net Change in Equity		300,528	433,378	487,353	493,246	474,829	472,619			
Beginning Net Assets		5,280,619	5,581,147	6,014,525	6,014,525	6,501,878	6,501,878			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Net Assets		\$ 5,581,147	\$ 6,014,525	\$ 6,501,878	\$ 6,507,771	\$ 6,976,707	\$ 6,974,497			

Appendix A

Glossary



ACCOUNT: A classification established for the purpose of recording financial transactions.

ACCRUAL BASIS: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

ACCOUNTABILITY: The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry – to justify the raising of public resources and the purposes for which they are used.

ADOPTED BUDGET: Refers to the budget amounts as originally approved by the Village Board at the beginning of the year along with any amendments that have been approved throughout the year.

AD VALOREM TAX: A tax based on value, e.g., a property tax.

AMORTIZE: The gradual elimination of an asset or liability over a fixed term. The Village's Water Utility is required to amortize, or spread the cost over multiple years, debt issuance costs over all of the years the debt will be outstanding.

APPROPRIATION: A legal authorization to incur obligations and to make expenditures for specific purposes.

ASSIGNED FUND BALANCE: Fund balance amounts that are constrained by the Village's intent to be used for specific purposes.

BASIS OF ACCOUNTING: A term used to refer to *when* revenues, expenditure, expenses and transfers and the related assets and liabilities are recognized in the account and reported in the financial statements, e.g. accrual, modified accrual, or cash.

BALANCED BUDGET: A budget in which revenues, including the planned use of reserves, are equal to or greater than expenditures.

BONDS: (debt instrument) A written promise to pay a specified sum of money (called the principal) at a specified future date (called the maturity date) along with periodic interest paid at a specific percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for larger capital purchases or projects.

BUDGET: A plan of financial information embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

BUDGETARY CONTROL: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Appendix A

Glossary



CAPITAL ASSET: Assets with an initial cost exceeding \$1,000 for general capital assets and \$10,000 for infrastructure assets whose estimated useful life is in excess of two years, e.g. equipment, vehicles, building improvements, roads.

CAPITAL PROJECT: The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

CDBG: Community Development Block Grant

COMMITTED FUND BALANCE: Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the Village Board.

CONTINGENCY: Resources set aside for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

DEBT: An obligation resulting from borrowed money or from the purchase of goods and services. Debt of governments issued in bonds and notes.

DEBT LIMIT: The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

DEBT SERVICE: Payments of principal, interest on outstanding debt or costs incurred for the process of issuance of debt.

DEPRECIATION: Expiration of the service life of capital assets attributable to wear and tear, deterioration, or action of the physical elements. The Village uses the straight-line method of depreciation to spread the cost of a physical asset over the entire life of the asset instead of only expensing the cost in the year purchased.

DPW: Department of Public Works

EAB: Emerald Ash Borer

EQUALIZED VALUE: The estimated fair market value of property, determined by applying a ratio to the assessed value of the property. This ratio, determined by the State of Wisconsin, is applied uniformly to all properties in the Village.

ENTERPRISE FUNDS: Funds used to accounts for activities which are expected to be 100% self supporting through user charges.

EXPENDITURE: An actual payment made by a Village by funds following the modified accrual basis of accounting.

Appendix A

Glossary



FULL TIME EQUIVALENT (FTE): A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain police department positions for which 1,952 is considered to equal one full time equivalent.

FUNCTION: A method of categorizing expenditures by major service line or regulatory program, such as public safety.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions or limitations.

FUND EQUITY: For governmental funds this is fund balance, for proprietary fund types (Parking, Water and Sewer Utilities), fund equity is called Net Assets. Both are the excess of fund assets and resources over fund liabilities.

FUND BALANCE: The excess of assets over liabilities for governmental fund types, sometimes called surplus or reserves. Fund balance can also be thought of as the cumulative balance of revenues exceeding expenditures.

GAAP (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES): Standards for financial accounting and reporting, which are different for governments than for business.

GENERAL FUND: The General Fund is the main accounting and operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

GFOA: Government Finance Officer Association

GIS: Geographic Information System. Typically relates to ability to show certain items based on a village map or relative location.

GOVERNMENTAL FUND TYPE: Funds that have a modified accrual basis of accounting and include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants or shared revenues.

INFRASTRUCTURE: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage ways and lighting systems.

INTERDEPARTMENTAL CHARGES: Charges to a user department for internal services provided by another Village department or function, such as accounting, payroll or management services.

Appendix A

Glossary



MAJOR FUND: A fund is considered major if it is the primary operating fund of the Village or meets the following criteria: (1) total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund. The Village has seven major funds: General Fund, Debt Service, Capital Projects, TID No. 1, Parking Utility, Water Utility and Sewer Utility.

MCFLS: Milwaukee County Federated Library System.

MILL RATE: Property tax rate expressed as the rate per \$1,000 of assessed property value.

MODIFIED ACCRUAL BASIS: Under the modified accrual basis, which is recommended for use by governmental funds, revenues are recognized in the period in which they become both available and measurable, and expenditures are recognized at the time a liability is incurred PURSUANT to appropriation authority.

NON-MAJOR FUNDS: any fund that does not qualify to be a major fund and is not considered by the Village to be of particular concern for the users of our financial statements.

OBJECTS OF EXPENDITURES: A method of grouping expenditure accounts by what the expenditure is for, such as salaries, fringe benefits or contractual payments.

PAYMENT IN-LIEU OF TAX: A payment made in place of property taxes, typically based on property tax rates, but for property which would normally be considered tax exempt.

PROPRIETARY FUND: this fund type is established for those activities which are designed to recover all costs through user fees.

PSC: Public Services Commission of Wisconsin. A state utility regulating body, through which rate increases for the Water Utility are approved.

RESERVES (FUND BALANCE): The unencumbered year-end equity balances of the General Fund, Special Revenue Fund and Debt Service Fund.

RESTRICTED FUND BALANCE: Fund balance amounts that can only be used for specific purposes, when the constraint has been placed on the use by third parties or enabling legislation.

REVENUE: The term designates an increase to a fund's assets which does not increase a liability, represent a repayment of an expenditure already made or a cancelation of certain liabilities;

Appendix A

Glossary



SHARED REVENUE: Revenue that is levied by one governmental unit but shared usually on a predetermined basis, with another unit of government or class of governments

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

SPECIAL REVENUE FUND: Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TAX RATE: The rate, usually expressed in terms of dollars per one-thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the Village. Due to changes in the total assessed valuation of the Village from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

UNASSIGNED FUND BALANCE: The residual classification for General Fund, fund balance. These are amounts that do not have a specified use.

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Village of Shorewood Long Range Financial Plan 2015 - 2024

In Preparation for the 2015 Budget Process





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Overview

This document has been developed with the goal of providing a 100 foot view of the Village's comprehensive financial future. We undertake this process not to be able to solve all of the future potential problems, but in order to better understand the context in which the Village will be making annual budgetary decisions during the coming months. As such, this document includes a look at some of the challenges that we will face, including:

- State imposed property tax limits
- Pending employee retirements
- Significant upcoming capital infrastructure replacements

The long range financial plan includes many assumptions about services levels, cost increases from our vendors, revenues to be provided by the State of Wisconsin and many others. During the next ten years, the Village will very likely undergo a myriad of changes both in what services we offer and in the manner that we provide them. There will be many changes and upgrades in technology, many of which cannot be envisioned today. This plan, necessarily, does not include any of these possible changes in service, but because the Village revisits and updates this plan annually, we will incorporate these changes on an on-going basis.

The capital infrastructure replacements included in the plan come from many supporting planning processes, including the Village's Comprehensive Sanitary Sewer, Stormwater and Drainage Plan and the Pavement Management Plan. As such, this plan includes capital investments of \$12,346,500 for Road Projects and approximately \$24,000,000 in Sanitary Sewer and Stormwater projects.

This plan begins by understanding and reviewing the property tax levy limit and future tax levy assumptions used. We then review the operational long range plan on pages 6 - 7. Next we look at the future capital projects and the impact of completing those projects on our debt capacity on pages 8 - 12. Pages 13 - 19 contain a look at the Village's utilities and estimated future utility rates. We end with a look at the impact of all of these pieces on the average residential property owner payments on page 20. Those pages of the plan are followed with the Village's guiding financial policies, the assumptions used for creating the long range forecasts and a full capital equipment and vehicle inventory.



Property Taxes

A. Levy Limits

The Village's property tax levy for operations and capital purchases is limited to net new construction and any decrease in principal and interest payments on debt authorized before July 1, 2005 ("pre-2005 debt"). For purposes of this financial plan, we have assumed the Village will not be able to increase taxes due to net new construction and that the current law will remain in effect for all future years.

Under these regulations, the most the Village could increase our non-debt tax levy after 2014 is \$1,046,807 or 11.0% of the operating and capital tax levy. This increase could be taken all at one time, or spread out over the next several years. The option to take the full increase in 2015 is the Maximum allowable Levy and is highlighted on page 4, line 12. The Village could also choose to use this increase over several years. The "moderate" tax levy amount, which was used for this long range plan, shows the impact on the tax levy if the Village would have a 1% tax increase for operations and capital each year and is shown on line 13. The difference between the Maximum Levy and the Moderate Levy is the reserve levy capacity that would be available to the village. This reserve capacity would be available until exhausted, which occurs in 2025 under these projections. Over the ten year period, the maximum levy results in more taxes (\$5,958,578) being levied because the increase is levied for more years.

B. Summary of Property Taxes by Fund

Based on the moderate tax levy option, page 5 shows how the tax levy would be applied to each fund. We allocated any operational increase to each fund individually. As an example, in 2016 the overall operational levy increased 1.0%, so the levy for each fund was increased 1.0%, excluding the Debt Service Fund as this levy is based on the repayment schedules. This page also shows the impact of the tax increases on a \$300,000 home.

C. Schedule of Revenues, Expenditures and Changes in Fund Balance

The table on page 7 summarizes the revenues and expenditures for the General Fund, Library, Elder Services, Marketing, Shorewood Today, Debt Service and Capital Projects funds. The schedule shows 2014 budget and preliminary projections. The 2015 – 2024 amounts are based primarily on the 2014 budgeted amounts and assumptions found at the back of this document. These amounts are then adjusted for known changes. For example, election budgets are higher in presidential election years due to the additional elections and voter turnout. Similarly the Village will likely need a full property revaluation in coming years. 2015 expenditures were increased based on this assumption. Expenditures were decreased back to normal levels in 2016. The Net Change in Fund Balance line shows the annual gap in revenue funding which is the gap for all funds primarily financed through the property tax. Also shown is fund balance as a percentage of revenues. The fund balance policies are shown later in this document.

2015 - 2024 Financial Plan

Principal and Interest Payments - For Current and Projected Debt

Budget Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
P&I on Levy Funded Debt Issued Prior to 7/1/05											
2002 Bonds	\$ 116,246	\$ 111,971	\$ 112,485	\$ 112,693	\$ 112,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004 State Trust Fund Loan	16,135	-	-	-	-	-	-	-	-	-	-
Total P&I on Debt Prior to 7/1/05	132,381	111,971	112,485	112,693	112,613	-	-	-	-	-	-
Change in Pre- 7/1/05 Debt	917	(20,410)	514	208	(80)	(112,613)	-	-	-	-	-
Post 2005 P&I on Levy Funded Debt											
Existing Debt - Post 2005	1,204,649	1,242,461	1,277,220	1,269,212	1,278,610	941,812	880,060	853,403	865,983	876,905	896,056
Planned Future Debt	-	195,060	372,872	622,136	768,865	1,060,596	1,207,548	1,496,846	1,628,824	1,883,914	1,940,326
Total P&I on Debt After 7/1/05	1,204,649	1,437,521	1,650,092	1,891,348	2,047,475	2,002,408	2,087,608	2,350,249	2,494,807	2,760,819	2,836,382
Total Debt Service	1,337,030	1,549,492	1,762,577	2,004,041	2,160,088	2,002,408	2,087,608	2,350,249	2,494,807	2,760,819	2,836,382
% Chg in Debt Service	-3.25%	15.89%	13.75%	13.70%	7.79%	-7.30%	4.25%	12.58%	6.15%	10.66%	2.74%

2015 - 2024 Financial Plan

Tax Levy Limits

Budget Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1 Prior Year's Tax Levy Limit	\$ 10,528,603	\$ 11,135,581	\$ 11,890,022	\$ 12,103,107	\$ 12,344,571	\$ 12,500,618	\$ 12,455,551	\$ 12,540,751	\$ 12,803,392	\$ 12,947,950	\$ 13,213,962
2 Less: Prior Year's Tax Levy											
3 for Post 2005 Debt	<u>(658,794)</u>	<u>(835,521)</u>	<u>(1,437,521)</u>	<u>(1,650,092)</u>	<u>(1,891,348)</u>	<u>(2,047,475)</u>	<u>(2,002,408)</u>	<u>(2,087,608)</u>	<u>(2,350,249)</u>	<u>(2,494,807)</u>	<u>(2,760,819)</u>
4 Sub-total	9,869,809	10,300,060	10,452,501	10,453,015	10,453,223	10,453,143	10,453,143	10,453,143	10,453,143	10,453,143	10,453,143
5 Growth Factor	0.61%	1.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6 Sub-total	9,930,015	10,452,501	10,452,501	10,453,015	10,453,223	10,453,143	10,453,143	10,453,143	10,453,143	10,453,143	10,453,143
7											
8 Increase in pre-7/1/05 Debt	917	-	514	208	(80)	-	-	-	-	-	-
9 P&l on post- 7/1/05 Debt	1,204,649	1,437,521	1,650,092	1,891,348	2,047,475	2,002,408	2,087,608	2,350,249	2,494,807	2,760,819	2,836,382
10 Tax Levy for Post 2005 Debt	1,204,649	1,437,521	1,650,092	1,891,348	2,047,475	2,002,408	2,087,608	2,350,249	2,494,807	2,760,819	2,836,382
11											
12 Maximum Allowable Levy	\$ 11,135,581	\$ 11,890,022	\$ 12,103,107	\$ 12,344,571	\$ 12,500,618	\$ 12,455,551	\$ 12,540,751	\$ 12,803,392	\$ 12,947,950	\$ 13,213,962	\$ 13,289,525
13 Moderate Levy Used in Planning	\$ 10,630,753	\$ 10,928,235	\$ 11,235,107	\$ 11,571,296	\$ 11,823,016	\$ 11,761,965	\$ 11,944,761	\$ 12,305,973	\$ 12,550,089	\$ 12,916,653	\$ 13,093,775
14 Reserve levy capacity	\$ 504,828	\$ 961,787	\$ 868,000	\$ 773,275	\$ 677,602	\$ 693,586	\$ 595,990	\$ 497,419	\$ 397,861	\$ 297,309	\$ 195,750
15 % reserve capacity to Moderate Levy	4.7%	8.8%	7.7%	6.7%	5.7%	5.9%	5.0%	4.0%	3.2%	2.3%	1.5%
16											
17											
18 Levy Needed for Debt Service	1,337,030	1,549,492	1,762,577	2,004,041	2,160,088	2,002,408	2,087,608	2,350,249	2,494,807	2,760,819	2,836,382
19 Levy used for Operations & Capital	\$ 9,293,723	\$ 9,378,743	\$ 9,472,530	\$ 9,567,255	\$ 9,662,928	\$ 9,759,557	\$ 9,857,153	\$ 9,955,724	\$ 10,055,282	\$ 10,155,834	\$ 10,257,393
20 Change in Operating/Capital Levy	147,126	85,020	93,787	94,725	95,673	96,629	97,596	98,572	99,557	100,553	101,558
21 % Chg in Operating/Capital Levy	1.6%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
22 Village Only Tax Rate											
23 Per \$1,000 or assessed	7.140902	7.277596	7.481951	7.705834	7.873465	7.832809	7.954541	8.195088	8.357655	8.601766	8.719720
24											
25 Estimated Village Tax Bill for a											
26 \$300,000 home	\$ 2,142	\$ 2,183	\$ 2,245	\$ 2,312	\$ 2,362	\$ 2,350	\$ 2,386	\$ 2,459	\$ 2,507	\$ 2,581	\$ 2,616
27 Change from prior year	20	41	62	67	50	(12)	36	73	48	74	35
28 % Change from prior year	0.9%	1.9%	2.8%	3.0%	2.2%	-0.5%	1.5%	3.1%	2.0%	3.0%	1.4%

2015 - 2024 Financial Plan

Property Taxes by Fund

Tax Levy	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund	\$ 7,827,198	\$ 8,084,975	\$ 8,165,825	\$ 8,247,483	\$ 8,329,958	\$ 8,413,258	\$ 8,497,391	\$ 8,582,365	\$ 8,668,189	\$ 8,754,871	\$ 8,842,420
Debt Service Fund	1,336,030	1,549,492	1,762,577	2,004,041	2,160,088	2,002,408	2,087,608	2,350,249	2,494,807	2,760,819	2,836,382
Capital Projects Fund	539,960	327,812	331,090	334,401	337,745	341,122	344,533	347,978	351,458	354,973	358,523
Library Fund	795,984	814,296	822,439	830,663	838,970	847,360	855,834	864,392	873,036	881,766	890,584
Elder Services Fund	96,481	100,061	101,062	102,073	103,094	104,125	105,166	106,218	107,280	108,353	109,437
Shorewood Today Fund	5,100	5,100	5,151	5,203	5,255	5,308	5,361	5,415	5,469	5,524	5,579
Marketing Fund	30,000	47,500	47,975	48,455	48,940	49,429	49,923	50,422	50,926	51,435	51,949
Total Village Tax Levy	\$ 10,630,753	\$ 10,929,236	\$ 11,236,119	\$ 11,572,319	\$ 11,824,050	\$ 11,763,010	\$ 11,945,816	\$ 12,307,039	\$ 12,551,165	\$ 12,917,741	\$ 13,094,874
% Chg in Total Levy	1.0%	2.8%	2.8%	3.0%	2.2%	-0.5%	1.6%	3.0%	2.0%	2.9%	1.4%
Village Only Tax Rate											
Per \$1,000 or assessed	7.140902	7.341399	7.547539	7.773371	7.942464	7.901462	8.024257	8.266898	8.430883	8.677119	8.796104
Estimated Village Tax Bill for a											
\$300,000 home	\$ 2,142	\$ 2,202	\$ 2,264	\$ 2,332	\$ 2,383	\$ 2,370	\$ 2,407	\$ 2,480	\$ 2,529	\$ 2,603	\$ 2,639
Change from prior year	20	60	62	68	51	(13)	37	73	49	74	36
% Change from prior year	0.9%	2.8%	2.8%	3.0%	2.2%	-0.5%	1.6%	3.0%	2.0%	2.9%	1.4%

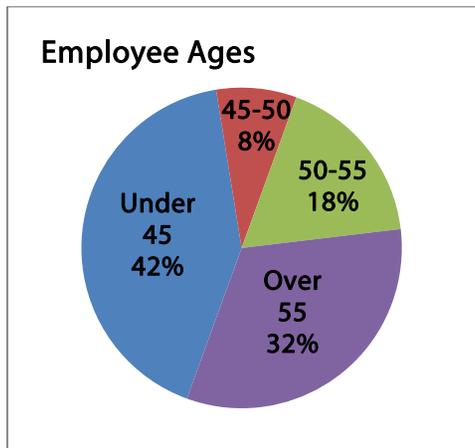


Operational Forecast

One significant expenditure trend that the Village monitors is our responsibility for retiree benefits. Like many other governments we have a work force that is expecting many retirements in the near future. The table below shows the number of employees that are considered to be retirement eligible over the next ten years. Retirement eligible means they have 20 years of service and are at least age 55, or have a combination of years of service and age to equal 75. This approximates retirement trends as employees, while eligible at age 55 (younger for protected police), will receive reduced benefits until reaching age 65. The amount of the reduction is based on the combination of age and service years.

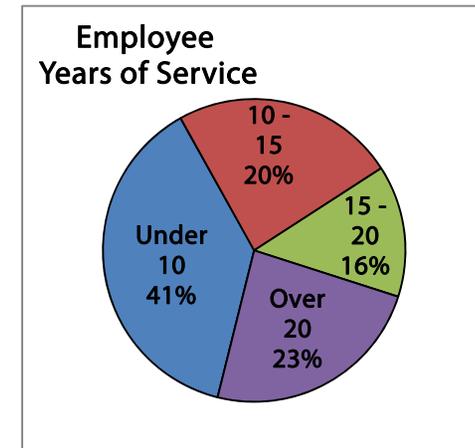
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Eligible	14	1	3	5	3	2	2	-	-	1
Funded in Plan	2	2	2	2	2	2	3	3	3	3
Remaining	12	11	12	15	16	16	15	12	9	7

On average the Village incurs \$15,000 in costs the first year after an employee retires and \$10,000 per year thereafter until the employee reaches age 65. The charts and tables below summarize the Village’s age and years of service demographics which are important, not only for the financial impact on retirement costs, but also for the impact on daily operations. Only employees working at least 30 hours a week were included for this analysis.



No. of Employee in Age Category				
Under 45	45 - 50	50 - 55	Over 55	Total
31.0	6.0	13.0	24.0	74.0

No. of Employees in Years of Service Category				
Under 10	10 - 15	15 - 20	Over 20	Total
30.0	15.0	12.0	17.0	74.0





Operational Forecast

This schedule shows future year deficits from both the operating and capital components. The operating components occur in part because we have assumed that operating expenses will increase due to inflation annually; whereas, we are conservative on the expectation for future revenue growth. For example, we hold revenues from state sources flat in future years, and have only included a 1% increase in the property tax levy for operations. Each year as we review our annual budget, these operational deficits are addressed and the budget is balanced so that we are not drawing down on our reserves.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues											
Property Tax Levy - All Funds	\$ 10,630,753	\$ 10,929,236	\$ 11,236,119	\$ 11,572,319	\$ 11,824,050	\$ 11,763,010	\$ 11,945,816	\$ 12,307,039	\$ 12,551,165	\$ 12,917,741	\$ 13,094,874
Other Revenues											
General Fund	2,905,265	3,008,048	3,068,209	3,129,573	3,192,165	3,256,008	3,321,128	3,387,551	3,455,302	3,524,408	3,594,896
Library	136,505	136,552	136,599	138,327	138,375	138,424	140,203	140,253	140,303	140,354	140,405
Elder Services	74,122	75,474	75,763	76,055	77,448	77,746	78,047	79,481	79,788	80,098	80,411
Marketing	30,000	30,600	30,600	30,600	31,218	31,218	31,218	31,854	31,854	31,854	31,854
Shorewood Today	54,630	56,116	56,116	56,116	57,646	57,646	57,646	59,222	59,222	59,222	59,222
Capital Projects	3,985,466	1,139,887	5,754,544	1,504,450	6,066,848	1,255,024	4,127,163	1,105,609	4,226,796	971,206	865,116
Debt Service	1,567,909	2,283,111	2,527,865	3,126,609	3,644,797	3,697,972	3,796,973	3,965,423	4,032,845	2,543,546	2,243,394
Total Revenues	19,384,650	17,659,024	22,885,815	19,634,049	25,032,547	20,277,048	23,498,194	21,076,431	24,577,275	20,268,428	20,110,172
Expenditures by Fund											
General Fund	\$ 10,732,463	\$ 11,045,636	\$ 11,266,549	\$ 11,491,880	\$ 11,721,717	\$ 11,956,152	\$ 12,195,275	\$ 12,439,180	\$ 12,687,964	\$ 12,941,723	\$ 13,200,557
Library	932,489	949,791	967,440	986,155	1,004,522	1,023,259	1,043,101	1,062,601	1,082,496	1,103,546	1,124,276
Elder Services	168,548	171,204	173,907	177,011	179,814	182,670	185,944	188,907	191,924	195,381	198,833
Marketing	60,000	60,549	61,104	62,108	62,679	63,254	64,305	64,897	65,495	66,591	67,713
Shorewood Today	59,730	60,327	60,930	61,539	62,154	62,776	63,403	64,037	64,677	65,324	65,977
Capital Projects	4,525,426	1,467,699	6,085,634	1,838,851	6,404,593	1,596,146	4,471,696	1,453,587	4,578,254	1,326,179	1,223,639
Debt Service	2,921,001	3,831,593	4,289,421	5,129,620	5,803,845	5,699,330	5,883,520	6,314,600	6,526,568	5,303,270	5,078,671
Total Expenditures	19,399,657	17,586,799	22,904,985	19,747,163	25,239,324	20,583,586	23,907,244	21,587,809	25,197,378	21,002,014	20,959,667
Net Change in Fund Balances	(15,007)	72,225	(19,170)	(113,115)	(206,778)	(306,539)	(409,050)	(511,378)	(620,103)	(733,586)	(849,494)
Beginning Fund Balances	10,701,798	10,686,791	10,759,016	10,739,846	10,626,731	10,419,954	10,113,415	9,704,365	9,192,988	8,572,885	7,839,299
Ending Fund Balances	\$ 10,686,791	\$ 10,759,016	\$ 10,739,846	\$ 10,626,731	\$ 10,419,954	\$ 10,113,415	\$ 9,704,365	\$ 9,192,988	\$ 8,572,885	\$ 7,839,299	\$ 6,989,805
Fund Balances % of Revenues	55.1%	60.9%	46.9%	54.1%	41.6%	49.9%	41.3%	43.6%	34.9%	38.7%	34.8%



Capital Planning

D. Capital Projects Fund

The Capital Projects Fund reports revenues sources including, property taxes, state highway aids, bond proceeds, grants and transfers from other funds. Large capital expenditures will be funded with bond proceeds, half of the state aids and the proceeds of specific grants, such as the MMSD lateral grants. Recurring and smaller capital items should be funded through property taxes and other recurring revenues.

The Village maintains financial accounting records of all recurring and small capital assets over \$1,000. This listing includes estimated replacement dates for all assets. Each year in early August each department reviews and updates this listing. The list is included as part of the annual budget document. The lines titled Various Equipment – per inventory, Police Vehicles, DPW Vehicles are all derived from this listing, based on department head input, prior to approval of the annual capital budget.

The Village does major road maintenance in odd calendar years and paving type smaller projects in even years, in accordance with the road facility plan. The Village performs sidewalk replacement bi-annually. Most of this program is funded through individual property assessments. A portion of the program typically also replaces some Village owed sidewalks. The fire and dispatch lines and North Shore Fire – debt service are contracted amounts.

Large capital projects are those that have been identified in the Village's Financial Management Plan found on pages 12 -13. That plan captures the combination of facility planning that has been done for the Village's infrastructure assets including roads, sanitary sewer and storm water. The Village is currently working on a comprehensive review of future water infrastructure needs. The Financial Management Plan also includes potential TID projects based on the project plans. The goal of the Financial Management Plan is to gather all of the Village's projects which would be financed with long term debt. By reviewing these projects together the Village can review and monitor the impact of these projects on our total outstanding general obligation debt and borrowing capacity.

This schedule shows that the large capital projects are funded through our borrowing plan, but that we also need to review how we plan to finance of our small capital and recurring expenditures during the annual budget process.

2015 Budget

General Capital Projects Fund - 400

Account Number	Account Name	2014 Budget	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues												
Small Capital Funding Sources												
400-5700-41110	Property Taxes	\$ 539,960	\$ 327,812	\$ 331,090	\$ 334,401	\$ 337,745	\$ 341,122	\$ 344,533	\$ 347,978	\$ 351,458	\$ 354,973	\$ 358,523
400-5700-42000	Special Assmts	-	150,000	-	150,000	-	150,000	-	150,000	-	15,000	-
400-5700-43210	Federal Public Safety Grants	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
400-5700-43280	Community Dev Block Grants	-	-	-	-	-	-	-	-	-	-	-
400-5700-43530	State Transportation Aids	423,605	437,387	437,387	437,387	437,387	437,387	437,387	437,387	437,387	437,387	437,387
400-5700-43590	Other State Grants	-	50,000	-	-	-	-	-	-	-	-	-
400-5700-48100	Interest Income	-	-	-	-	-	-	-	-	-	-	-
400-5700-48900	Miscellaneous Revenue	-	28,000	28,280	28,563	28,849	29,137	29,428	29,722	30,019	30,319	30,622
400-9000-49100	Transfers from General Fund	33,000	86,500	86,500	86,500	86,500	86,500	86,500	86,500	86,500	86,500	86,500
400-9000-49700	Property Sales	-	-	-	-	-	-	-	-	-	-	-
400-9000-49900	Surplus Applied	123,021	136,000	-	-	-	-	-	-	-	-	-
Total Small Capital Revenues		1,119,586	1,217,699	885,257	1,038,851	892,481	1,046,146	899,848	1,053,587	907,364	926,179	915,032
Large Capital Funding Sources												
400-5700-43530	State Transportation Aids	-	-	-	-	-	-	-	-	-	-	-
400-5700-43730	Local Sanitation Aids	208,000	75,000	75,000	75,000	75,000	75,000	75,000	-	-	-	-
400-9000-49800	Proceeds of Long-Term Debt	3,197,840	175,000	5,125,377	725,000	5,437,112	475,000	3,496,848	400,000	3,670,890	400,000	308,607
400-9000-49810	Premiums on Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Large Capital Revenues		3,405,840	250,000	5,200,377	800,000	5,512,112	550,000	3,571,848	400,000	3,670,890	400,000	308,607
Total Revenue		4,525,426	1,467,699	6,085,634	1,838,851	6,404,593	1,596,146	4,471,696	1,453,587	4,578,254	1,326,179	1,223,639
Expenditures												
Recurring and Small Capital		\$ 1,119,586	\$ 1,217,699	\$ 885,257	\$ 1,038,851	\$ 892,481	\$ 1,046,146	\$ 899,848	\$ 1,053,587	\$ 907,364	\$ 926,179	\$ 915,032
Large Capital & Long Range Plan												
Bi-annual Roads		1,896,563	-	1,500,000	-	1,500,000	-	1,500,000	-	1,750,000	-	-
Other Projects in Plan		154,165	100,000	3,050,000	650,000	1,950,000	400,000	50,000	400,000	50,000	400,000	300,000
Other Sewer Projects in Plan		-	-	400,000	-	1,800,000	-	1,800,000	-	1,800,000	-	-
Lateral Rehab Program		320,000	150,000	150,000	150,000	150,000	150,000	150,000	-	-	-	-
Other Stormwater Projects in Plan		975,112	-	-	-	-	-	-	-	-	-	-
Debt Issuance Costs		60,000	-	100,377	-	112,112	-	71,848	-	70,890	-	8,607
Sub-total Large Capital		3,405,840	250,000	5,200,377	800,000	5,512,112	550,000	3,571,848	400,000	3,670,890	400,000	308,607
Total Expenditures		4,525,426	1,467,699	6,085,634	1,838,851	6,404,593	1,596,146	4,471,696	1,453,587	4,578,254	1,326,179	1,223,639
Net Change in Fund Balance		-	-	-	-	-	-	-	-	-	-	-
Beginning Fund Balance		731,939	608,918	472,918	472,918	472,918	472,918	472,918	472,918	472,918	472,918	472,918
Less: Surplus Applied		(123,021)	(136,000)	-	-	-	-	-	-	-	-	-
Ending Fund Balance		\$ 608,918	\$ 472,918									

Village of Shorewood
2015-2024 Long Range Plan

Update 09-04-2014

	2014-2015		2014		2016-2017		2016-2017		2018-2019		2018-2019		2020-2021		2020-2021		2022-2023		2022-2023		2024		2024		2014-2024		Even Years 2026-2038 Projects	2026-2038 G.O Bonds	2026-2038 Revenue Bonds	2014-2038 TOTALS
	G.O Tax Exempt Bonds	GO Taxable Bonds	Projects	Projects	G.O Bonds	GO Taxable Bonds	Sewer Rev Bonds	Projects	Projects	G.O Bonds	Sewer Rev Bonds	Projects	Projects	G.O Bonds	Sewer Rev Bonds	Projects	Projects	G.O Bonds	Water Rev Bonds	Projects	Projects	G.O Bonds	Sewer Rev Bonds	Projects	TOTALS					
General Capital Projects																														
Bi-annual Road Program	1,896,563		1,896,563		1,500,000				1,500,000				1,500,000				1,500,000			1,750,000			1,750,000		1,750,000	9,896,563	2,000,000	14,000,000	23,896,563	
Emerald Ash Borer Eradication	54,165		54,165		50,000				50,000				50,000				50,000			50,000			50,000		50,000	304,165			304,165	
Alley Reconstruction					250,000				250,000				250,000				250,000			250,000			250,000		250,000	1,250,000			1,250,000	
Wilson Drive Reconstruction					0				0				1,200,000				1,200,000								1,200,000				1,200,000	
Street Lighting LED					300,000				150,000	150,000			150,000				150,000			150,000					150,000				750,000	
Street Lighting Box													350,000				350,000								350,000				350,000	
Garage Annex					250,000				250,000																250,000				250,000	
Refuse Compactor					250,000				250,000																250,000				250,000	
Refuse Truck					750,000				750,000																					
Parks Improvements (net of grants)					250,000				250,000																				600,000	
Police Facility					1,600,000				1,600,000																	1,600,000				1,600,000
North Shore Fire Capital	200,000		100,000	100,000																										
Sewer Capital Projects																														
Funded By Utility																														
Annual Lining projects	505,000		330,000	175,000	350,000				175,000	175,000			300,000				300,000			300,000				300,000		300,000	2,055,000			2,055,000
Murray Avenue projects	151,766		151,766																							151,766				151,766
Combined North & South								2,100,000																	2,100,000				2,100,000	
Combined Sewer (Milw outfall)							1,800,000									1,800,000									1,800,000				5,400,000	
Basin 6 Sanitary Sewer	713,325		713,325					1,800,000								1,800,000									1,800,000				713,325	
Funded By Tax Levy																														
Edgewood Avenue Drainageway					400,000				400,000																	400,000				400,000
Combined Sewer (Milw outfall)					0				0				1,800,000				1,800,000			1,800,000					1,800,000				5,400,000	
PPII Lateral rehab Program	470,000		320,000	150,000	300,000				150,000	150,000			300,000				150,000			150,000					150,000				1,220,000	
Water Capital Projects																														
Funded By Utility																														
Water Relay Projects	888,317		668,317	220,000	500,000				250,000	250,000			750,000				375,000	375,000		750,000				250,000	500,000		500,000	250,000	1,750,000	5,388,317
Lake Drive																				500,000			250,000	250,000		250,000				2,000,000
Water meter replacement					750,000				250,000	500,000			500,000						2,000,000			2,000,000							1,250,000	
Stormwater Capital Projects																														
Funded By Utility																														
Combined Sewer (Milw outfall)								1,800,000					1,800,000				1,800,000									1,800,000				5,400,000
Basin 6 Sanitary Sewer																														0
Funded By Tax Levy																														
Murray Avenue projects	381,791		381,791																							381,791				381,791
Basin 6 Sanitary Sewer	900,948		900,948																							900,948				900,948
TID Expenses																														
TID #1																														
Estimated future projects					500,000				500,000																	500,000				500,000
TID #3																														
Capitol Drive Main Extension	400,000		400,000																							400,000				400,000
Estimated future projects														1,500,000			1,500,000			3,000,000			3,000,000						4,500,000	
Harbor Project Development Incentive		1,700,000	1,700,000																											
Harbor Project Bluff		100,000	100,000																											
Harbor Project Setup		0	0																											
Sherman Project Setup		0	0																											
Capitalized interest (18 months)		75,563																								0				0
TID #5																														
Estimated future projects		5,800,000	5,800,000					6,500,000					6,500,000																	12,300,000
Capitalized interest (24 months)		571,652																								0				0
Total project costs	5,914,659	8,247,216	13,516,875	645,000					18,475,000	1,725,000																				80,911,875
Project costs to be financed	6,561,875	8,247,216			8,000,000	6,500,000	5,700,000						6,300,000	3,600,000					7,300,000	2,500,000			2,350,000	0		67,109,091	2,250,000	15,750,000	0	82,859,091
Less: Special Assessments for Alleys		0			(125,000)								(125,000)						(125,000)				(125,000)						(625,000)	
Less: Whitefish Bay for Basin 6		(307,627)																											(307,627)	
Less: Cash on Hand		(109,165)																												
Less: MMSD Grants for PPII program		(204,000)											(150,000)																(579,000)	
Net project costs to be financed	5,941,083	8,247,216			7,725,000	6,500,000	5,700,000						6,025,000	3,600,000					7,175,000	2,500,000			2,225,000	0		65,488,299	2,250,000	15,750,000	0	81,238,299
Plus: Cost of Issuance	122,325	162,238			151,550	135,713	156,125						125,088	110,245					141,288	93,668			63,838	0		1,500,870	64,750	453,250	0	1,954,120
Underwriter's Discount(est \$12.50 GO \$13.50 R)		75,750		105,063				98,375	82,938	87,750			76,813	55,620					91,313	42,593			28,563	0		880,020	28,875	202,125		
Financial Advisor		22,900		27,500				26,500	24,100	35,700			23,100	28,700					25,300	25,900			15,600			307,500	16,200	113,400		
Bond Counsel		10,000		16,000				12,500	15,000	16,000			11,500	13,250					10,500	12,500			8,500			150,750	8,500	59,500		
Paying Agent if term bonds (if term bonds)		675		675				675	675	675			675	675					675	675			675			8,100	675	4,725		
Moody's Fee		13,000		13,000				13,000	13,000	16,000			13,000	12,000					13,000	12,000			10,500			154,500	10,500	73,500		
Plus: Reserve fund										650,000																			1,789,500	
Interest earnings / rounding		(3,408)		(4,453)				(6,550)	(713)	(6,125)		</																		

Village of Shorewood, WI

Proposed Debt Schedule for Future Capital Projects

Update 09-04-2014

Total Debt Payments Include Future Capital Project Borrowings for 2014 through 2024 and Street & Water related projects through 2038.

Update 09-04-2014



Year	1/1/2014 Existing Payments	Proposed Bi-annual GO Debt 2026,28,30,32,34,36,2038		Storm Water & Water		GO & TID		Total Sewer		Total Debt Payments	Less Total Other Sources	Equalized Value			Year
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			Principal	Interest	Tax Levy	
		4/1													
2014	3,693,985			0	0	0	0	0	0	3,693,985	(2,356,954)	1,337,032	1,325,911,800	1.01	2014
2015	4,109,552			0	0	210,000	449,309	0	0	4,768,861	(3,255,069)	1,513,791	1,370,568,600	1.10	2015
2016	4,238,377			0	0	350,000	751,331	0	0	5,339,708	(3,577,132)	1,762,576	1,377,421,443	1.28	2016
2017	4,188,570			0	0	610,000	1,291,153	0	406,250	6,495,972	(4,491,933)	2,004,040	1,391,195,657	1.44	2017
2018	4,233,441			0	0	1,140,000	1,459,590	0	406,250	7,239,281	(5,079,193)	2,160,088	1,412,063,592	1.53	2018
2019	3,643,417			0	0	1,370,000	1,610,365	75,000	663,750	7,362,532	(5,360,124)	2,002,408	1,430,926,592	1.40	2019
2020	3,622,961			0	0	1,465,000	1,756,048	100,000	659,063	7,603,071	(5,515,464)	2,087,608	1,449,789,592	1.44	2020
2021	3,678,748			0	0	1,795,000	1,887,163	200,000	910,313	8,471,223	(6,120,975)	2,350,248	1,468,652,592	1.60	2021
2022	3,574,643	0	0	0	0	2,010,000	2,028,253	250,000	897,813	8,760,708	(6,265,902)	2,494,806	1,487,515,592	1.68	2022
2023	2,008,728	0	0	0	197,188	2,265,000	2,222,029	385,000	882,188	7,960,132	(5,130,764)	2,829,368	1,506,378,592	1.88	2023
2024	2,046,389	0	0	0	197,188	2,090,000	2,182,513	420,000	858,125	7,794,214	(4,889,283)	2,904,931	1,570,241,592	1.85	2024
2025	2,105,767	0	0	75,000	197,188	2,310,000	2,073,741	455,000	831,875	8,048,571	(5,034,378)	3,014,192	1,589,104,592	1.90	2025
2026	1,988,778	0	69,300	80,000	192,500	2,485,000	2,020,926	495,000	803,438	8,065,641	(5,099,938)	2,965,704	1,607,967,592	1.84	2026
2027	1,359,240	110,000	135,300	90,000	187,500	2,865,000	1,949,678	535,000	772,500	7,758,918	(4,932,225)	2,826,693	1,626,830,592	1.74	2027
2028	3,003,913	160,000	196,500	100,000	181,875	3,245,000	1,855,409	565,000	739,063	9,690,259	(6,957,943)	2,732,316	1,645,693,592	1.66	2028
2029	795,418	270,000	252,900	105,000	175,625	3,500,000	1,740,331	590,000	703,750	7,610,124	(4,767,160)	2,842,964	1,664,556,592	1.71	2029
2030	794,853	320,000	304,500	110,000	169,063	3,660,000	1,612,499	615,000	666,875	7,628,289	(4,776,101)	2,852,188	1,683,419,592	1.69	2030
2031	778,333	420,000	351,600	115,000	162,188	3,795,000	1,471,078	640,000	628,438	7,590,035	(4,669,045)	2,920,990	1,702,282,592	1.72	2031
2032	360,500	470,000	394,200	120,000	155,000	3,995,000	1,321,713	670,000	588,438	7,210,650	(4,271,550)	2,939,100	1,721,145,592	1.71	2032
2033	0	570,000	432,300	125,000	147,500	4,155,000	1,159,143	695,000	546,563	6,828,205	(3,865,818)	2,962,388	1,740,008,592	1.70	2033
2034		620,000	465,900	130,000	139,688	4,055,000	993,813	720,000	503,125	6,541,625	(3,808,525)	2,733,100	1,758,871,592	1.55	2034
2035		725,000	494,850	135,000	131,563	2,800,000	831,300	745,000	458,125	5,100,988	(2,565,288)	2,535,700	1,777,734,592	1.43	2035
2036		775,000	519,150	140,000	123,125	2,690,000	735,900	770,000	411,563	4,870,588	(2,463,038)	2,407,550	1,796,597,592	1.34	2036
2037		880,000	538,800	145,000	114,375	1,735,000	672,450	795,000	363,438	3,825,263	(1,788,413)	2,036,850	1,815,460,592	1.12	2037
2038		935,000	553,650	150,000	105,313	1,665,000	639,750	815,000	313,750	3,688,813	(1,750,363)	1,938,450	1,834,323,592	1.06	2038
2039		1,045,000	563,550	155,000	95,938	1,515,000	613,650	840,000	262,813	3,482,400	(1,623,300)	1,859,100	1,853,186,592	1.00	2039
2040		1,100,000	499,200	160,000	86,250	1,395,000	526,350	865,000	210,313	3,242,913	(1,526,063)	1,716,850	1,872,049,592	0.92	2040
2041		1,100,000	433,200	165,000	76,250	1,250,000	447,000	890,000	156,250	2,984,500	(1,473,900)	1,510,600	1,890,912,592	0.80	2041
2042		940,000	372,000	170,000	65,938	1,095,000	376,650	500,000	100,625	2,308,213	(990,913)	1,317,300	1,909,775,592	0.69	2042
2043		940,000	315,600	175,000	55,313	940,000	315,600	540,000	69,375	2,095,288	(1,002,288)	1,093,000	1,928,638,592	0.57	2043
2044		780,000	264,000	175,000	44,375	780,000	264,000	280,000	35,625	1,579,000	(666,150)	912,850	1,947,501,592	0.47	2044
2045		790,000	216,900	175,000	33,438	790,000	216,900	290,000	18,125	1,523,463	(651,713)	871,750	1,966,364,592	0.44	2045
2046		630,000	174,300	180,000	22,500	630,000	174,300	0	0	1,006,800	(307,100)	699,700	1,985,227,592	0.35	2046
2047		640,000	136,200	180,000	11,250	640,000	136,200	0	0	967,450	(300,750)	666,700	2,004,090,592	0.33	2047
2048		480,000	102,600	0	0	480,000	102,600	0	0	582,600	(79,850)	502,750	2,022,953,592	0.25	2048
2049		485,000	73,650	0	0	485,000	73,650	0	0	558,650	(80,800)	477,850	2,041,816,592	0.23	2049
2050		325,000	49,350	0	0	325,000	49,350	0	0	374,350	(52,350)	322,000	2,060,679,592	0.16	2050
2051		330,000	29,700	0	0	330,000	29,700	0	0	359,700	(54,500)	305,200	2,079,542,592		
2052		165,000	14,850	0	0	165,000	14,850	0	0	179,850	(27,250)	152,600	2,098,405,592		
		165,000	4,950	0	0	165,000	4,950	0	0	169,950	(25,750)	144,200	2,117,268,592		
TOTAL	50,225,610	16,170,000	7,959,000	3,155,000	3,068,125	67,245,000	38,061,230	14,740,000	14,867,813	191,362,777	(117,655,248)	73,707,529			



Village of Shorewood

Current and Projected Debt Limit Calculations (Total Debt)

Update 09-04-2014

YEAR	PROJECTED EQ VALUE	DEBT LIMIT	Total Debt Service					Non-TID Debt Service					TID Debt Service						
			EXIST DEBT PRIN OUTS ¹	Direct Debt Burden	New Issues	COMBINED EXIST & NEW PRIN	Direct Debt Burden	RESIDUAL CAPACITY	EXIST DEBT Non TID PRIN OUTS ¹	Non TID Direct Debt Burden	New Issues	COMBINED EXIST & NEW PRIN	Direct Debt Burden	EXIST DEBT TID PRIN OUTS ²	TID Direct Debt Burden	New Issues	COMBINED EXIST & NEW PRIN	Direct Debt Burden	YEAR
2013	1,330,875,300	66,543,765	41,102,579	3.09%	0	41,102,579	3.09%	25,441,186	20,762,579	1.56%	0	20,762,579	1.56%	20,340,000	1.53%	0	20,340,000	1.53%	2013
2014	1,431,921,200	71,596,060	38,562,486	2.69%	14,465,000	53,027,486	3.70%	18,568,574	19,202,486	1.34%	5,650,000	24,852,486	1.74%	19,360,000	1.35%	8,815,000	28,175,000	1.97%	2014
2015	1,484,613,206	74,230,660	35,550,255	2.39%	14,255,000	49,805,255	3.35%	24,425,405	17,535,255	1.18%	5,480,000	23,015,255	1.55%	18,015,000	1.21%	8,775,000	26,790,000	1.80%	2015
2016	1,524,003,088	76,200,154	32,320,260	2.12%	28,410,000	60,730,260	3.98%	15,469,895	15,765,260	1.03%	12,665,000	28,430,260	1.87%	16,555,000	1.09%	15,745,000	32,300,000	2.12%	2016
2017	1,561,745,434	78,087,272	29,047,405	1.86%	27,800,000	56,847,405	3.64%	21,239,867	14,112,405	0.90%	12,390,000	26,502,405	1.70%	14,935,000	0.96%	15,410,000	30,345,000	1.94%	2017
2018	1,581,889,255	79,094,463	25,631,612	1.62%	32,805,000	58,436,612	3.69%	20,657,851	12,386,612	0.78%	18,235,000	30,621,612	1.94%	13,245,000	0.84%	14,570,000	27,815,000	1.76%	2018
2019	1,602,092,201	80,104,610	22,705,000	1.42%	31,435,000	54,140,000	3.38%	25,964,610	11,245,000	0.70%	17,735,000	28,980,000	1.81%	11,460,000	0.72%	13,700,000	25,160,000	1.57%	2019
2020	1,622,346,065	81,117,303	19,715,000	1.22%	36,340,000	56,055,000	3.46%	25,062,303	10,135,000	0.62%	22,015,000	32,150,000	1.98%	9,580,000	0.59%	14,325,000	23,905,000	1.47%	2020
2021	1,648,642,033	82,432,102	16,585,000	1.01%	34,545,000	51,130,000	3.10%	31,302,102	9,005,000	0.55%	21,210,000	30,215,000	1.83%	7,580,000	0.46%	13,335,000	20,915,000	1.27%	2021
2022	1,680,971,786	84,048,589	13,470,000	0.80%	39,840,000	53,310,000	3.17%	30,738,589	7,805,000	0.46%	24,595,000	32,400,000	1.93%	5,665,000	0.34%	15,245,000	20,910,000	1.24%	2022
2023	1,701,336,490	85,066,824	11,845,000	0.70%	39,860,000	51,705,000	3.04%	33,361,824	6,550,000	0.38%	25,810,000	32,360,000	1.90%	5,295,000	0.31%	14,050,000	19,345,000	1.14%	2023
2024	1,721,726,650	86,086,333	10,135,000	0.59%	37,770,000	47,905,000	2.78%	38,181,333	5,220,000	0.30%	24,665,000	29,885,000	1.74%	4,915,000	0.29%	13,105,000	18,020,000	1.05%	2024
2025	1,742,261,071	87,113,054	8,315,000	0.48%	35,460,000	43,775,000	2.51%	43,338,054	3,800,000	0.22%	23,320,000	27,120,000	1.56%	4,515,000	0.26%	12,140,000	16,655,000	0.96%	2025
2026	1,762,795,492	88,139,775	6,560,000	0.37%	35,285,000	41,845,000	2.37%	46,294,775	2,460,000	0.14%	24,170,000	26,630,000	1.51%	4,100,000	0.23%	11,115,000	15,215,000	0.86%	2026
2027	1,783,329,912	89,166,496	5,395,000	0.30%	32,420,000	37,815,000	2.12%	51,351,496	1,720,000	0.10%	22,370,000	24,090,000	1.35%	3,675,000	0.21%	10,050,000	13,725,000	0.77%	2027
2028	1,803,864,333	90,193,217	2,555,000	0.14%	31,485,000	34,040,000	1.89%	56,153,217	1,380,000	0.08%	22,585,000	23,965,000	1.33%	1,175,000	0.07%	8,900,000	10,075,000	0.56%	2028
2029	1,824,398,753	91,219,938	1,835,000	0.10%	27,985,000	29,820,000	1.63%	61,399,938	1,035,000	0.06%	20,295,000	21,330,000	1.17%	800,000	0.04%	7,690,000	8,490,000	0.47%	2029
2030	1,844,933,174	92,246,659	1,095,000	0.06%	26,635,000	27,730,000	1.50%	64,516,659	695,000	0.04%	20,235,000	20,930,000	1.13%	400,000	0.02%	6,400,000	6,800,000	0.37%	2030
2031	1,865,467,595	93,273,380	350,000	0.02%	22,840,000	23,190,000	1.24%	70,083,380	350,000	0.02%	17,715,000	18,065,000	0.97%	0	0.00%	5,125,000	5,125,000	0.27%	2031
2032	1,886,002,015	94,300,101	0	0.00%	21,155,000	21,155,000	1.12%	73,145,101	0	0.00%	17,410,000	17,410,000	0.92%	0	0.00%	3,745,000	3,745,000	0.20%	2032
2033	1,906,536,436	95,326,822	0	0.00%	17,000,000	17,000,000	0.89%	78,326,822	0	0.00%	14,665,000	14,665,000	0.77%	0	0.00%	2,335,000	2,335,000	0.12%	2033
2034	1,927,070,856	96,353,543	0	0.00%	15,255,000	15,255,000	0.79%	81,098,543	0	0.00%	14,370,000	14,370,000	0.75%	0	0.00%	885,000	885,000	0.05%	2034
2035	1,947,605,277	97,380,264	0	0.00%	12,455,000	12,455,000	0.64%	84,925,264	0	0.00%	11,995,000	11,995,000	0.62%	0	0.00%	460,000	460,000	0.02%	2035
2036	1,968,139,698	98,406,985	0	0.00%	12,075,000	12,075,000	0.61%	86,331,985	0	0.00%	12,075,000	12,075,000	0.61%	0	0.00%	0	0	0.00%	2036
2037	1,988,674,118	99,433,706	0	0.00%	10,340,000	10,340,000	0.52%	89,093,706	0	0.00%	10,340,000	10,340,000	0.52%	0	0.00%	0	0	0.00%	2037
2038	2,009,208,539	100,460,427	0	0.00%	10,985,000	10,985,000	0.55%	89,475,427	0	0.00%	10,985,000	10,985,000	0.55%	0	0.00%	0	0	0.00%	2038
2039	2,029,742,959	101,487,148	0	0.00%	9,470,000	9,470,000	0.47%	92,017,148	0	0.00%	9,470,000	9,470,000	0.47%	0	0.00%	0	0	0.00%	2039
2040	2,050,277,380	102,513,869	0	0.00%	8,075,000	8,075,000	0.39%	94,438,869	0	0.00%	8,075,000	8,075,000	0.39%	0	0.00%	0	0	0.00%	2040
2041	2,070,811,800	103,540,590	0	0.00%	6,825,000	6,825,000	0.33%	96,715,590	0	0.00%	6,825,000	6,825,000	0.33%	0	0.00%	0	0	0.00%	2041
2042	2,091,346,221	104,567,311	0	0.00%	5,730,000	5,730,000	0.27%	98,837,311	0	0.00%	5,730,000	5,730,000	0.27%	0	0.00%	0	0	0.00%	2042
2043	2,111,880,642	105,594,032	0	0.00%	4,790,000	4,790,000	0.23%	100,804,032	0	0.00%	4,790,000	4,790,000	0.23%	0	0.00%	0	0	0.00%	2043
2044	2,132,415,062	106,620,753	0	0.00%	4,010,000	4,010,000	0.19%	102,610,753	0	0.00%	4,010,000	4,010,000	0.19%	0	0.00%	0	0	0.00%	2044
2045	2,152,949,483	107,647,474	0	0.00%	3,220,000	3,220,000	0.15%	104,427,474	0	0.00%	3,220,000	3,220,000	0.15%	0	0.00%	0	0	0.00%	2045
2046	2,173,483,903	108,674,195	0	0.00%	2,590,000	2,590,000	0.12%	106,084,195	0	0.00%	2,590,000	2,590,000	0.12%	0	0.00%	0	0	0.00%	2046
2047	2,194,018,324	109,700,916	0	0.00%	1,950,000	1,950,000	0.09%	107,750,916	0	0.00%	1,950,000	1,950,000	0.09%	0	0.00%	0	0	0.00%	2047
2048	2,214,552,745	110,727,637	0	0.00%	1,470,000	1,470,000	0.07%	109,257,637	0	0.00%	1,470,000	1,470,000	0.07%	0	0.00%	0	0	0.00%	2048
2049	2,235,087,165	111,754,358	0	0.00%	985,000	985,000	0.04%	110,769,358	0	0.00%	985,000	985,000	0.04%	0	0.00%	0	0	0.00%	2049
2050	2,255,621,586	112,781,079	0	0.00%	660,000	660,000	0.03%	112,121,079	0	0.00%	660,000	660,000	0.03%	0	0.00%	0	0	0.00%	2050
2051	2,276,156,006	113,807,800	0	0.00%	330,000	330,000	0.01%	113,477,800	0	0.00%	330,000	330,000	0.01%	0	0.00%	0	0	0.00%	2051
2052	2,296,690,427	114,834,521	0	0.00%	165,000	165,000	0.01%	114,669,521	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	2052
2053	2,317,224,848	115,861,242	0	0.00%	0	0	0.00%	115,861,242	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	2053

NOTES:





Current Rates and Customer Information

General rate and permit data for the utility is shown below:

General Rate and Permit Data	Monthly	Annually
Current Overnight Parking Permit Fee	\$45	\$540
Amount paid to private lot owners	\$17	\$204
Year of last fee increase	2007	
	<u>2013</u>	<u>2014</u>
Permits sold - Village lot/streets	3,905	3,655
Permits sold - private lots	<u>1,001</u>	<u>977</u>
Total	4,906	4,632

Long Range Plan Notes

- Past years’ budgets for the parking utility have included estimated costs to purchase software or other technology to automate the parking permit process. Currently the Village is investigating a fee per permit type solution. Since this would likely result in an increase to the park permit to cover the cost of this additional software, this has now been included in the long range plan.
- Expenses in 2017 decrease as the parking utility’s existing advance will be repaid in 2016.
- Approximately \$15,000 has been included annually in years 2014 and beyond for future capital expenses to cover future parking lot maintenance.

- The Parking Utility borrowed to fund a portion of a new parking structure currently under construction. The debt service for this borrowing is included in the long range plan. However, no additional permit revenue has been shown at this time.

Recommended Future Rates

The previous utility costs included the cost of 1/3 of a police officer’s salary and benefits. The parking utility includes the cost for tracking and distributing parking permits and authorized parkers. Historically, the costs associated with writing and collecting parking tickets have been reported in the General Fund, along with parking ticket revenue. The upcoming changes in how these services will be provided may result in the need for review of these rates in the future.

Based on estimated permit sales and the anticipated expense changes with the new permitting system, staff has projected a \$5 permit fee increase into this long range plan

2015 - 2024 Financial Plan

Parking Utility

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues											
Parking Permit Fees	\$ 217,765	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813	\$ 249,813
Other Revenues	7,287	7,159	7,090	7,021	6,953	6,886	6,819	6,753	6,688	6,623	6,559
Total Revenues	225,052	256,972	256,903	256,834	256,766	256,699	256,632	256,566	256,501	256,436	256,372
Expenses											
Lot Rental Expenses	15,312	14,184	14,324	14,468	14,613	14,759	14,905	15,055	15,205	15,357	15,511
Depreciation	19,600	5,500	5,500	5,610	5,610	5,610	5,722	5,722	5,722	5,836	5,836
Other Expenses	207,741	254,807	258,452	262,698	266,467	270,301	274,755	278,720	282,751	287,426	291,700
Interest Expense	7,026	6,694	5,606	4,478	4,178	3,878	3,478	3,078	2,678	2,278	1,878
Total Expenses	249,679	281,185	283,882	287,254	290,868	294,548	298,860	302,575	306,356	310,897	314,925
Net Change in Equity	(24,627)	(24,213)	(26,979)	(30,420)	(34,102)	(37,849)	(42,228)	(46,009)	(49,855)	(54,461)	(58,553)
Beginning Equity	537,555	512,928	488,715	461,735	431,316	397,214	359,366	317,138	271,130	221,275	166,815
Ending Equity	\$ 512,928	\$ 488,715	\$ 461,735	\$ 431,316	\$ 397,214	\$ 359,366	\$ 317,138	\$ 271,130	\$ 221,275	\$ 166,815	\$ 108,262
Rate increase included above	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* - The Parking Utility budgets on a full accrual method. The estimated cash position is affected by capital purchases, principal repayment or receipt of bond proceeds and is shown below.

Estimated cash position	\$ 299,798	\$ 293,771	\$ 284,737	\$ 272,109	\$ 272,127	\$ 268,953	\$ 257,081	\$ 242,015	\$ 223,705	\$ 201,524	\$ 175,888
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Water Utility - 610

Current Rates and Customer Information

General rate and permit data for the utility is shown below:

General Rate Data	Quarterly	Annual
Meter service charge (5/8")	\$ 17.75	\$71.00
Plus Volumetric per 100 Cubic Feet	\$ 1.88	\$112.80
Last Full Rate Increase	May 2012	
Quarterly Bill (1,300 Cubic Feet Usage)	\$45.95	\$183.80
	No. of	Consumption
Five Year Average	Customers	100 Cubic Ft
Residential Customers	3,224	292,152
Multi-Family	151	132,000
Commercial	122	39,030
Public	34	18,568
5 Year Ave	<u>3,531</u>	<u>481,750</u>

Long Range Plan Notes

- The Long Range Plan does not include expenses related to the potential for the Village of Shorewood to become a member of the North Shore Water Commission. The cost savings from the North Shore Water commission would result in a decrease in water rates, however it would result in a \$2 million borrowing for water extensions.
- Significant future capital projects are included in the plan for meter replacements and upgrade of the meter reading system, and substantial bi-annually borrowing for water main replacements done with the bi-annual road projects.

Future Rates

In 2012 the Public Service Commission approved a 29% average water rate increase to be effective on May 15, 2012.

The Village’s Water Utility Rates are reviewed and designed by the Public Service Commission (PSC). Rate increase requests can only be made under certain conditions. After a rate increase, other than a purchased water cost adjustment, the utility must wait until rates have been in place for 2 years before another increase can be requested. Since the utility completed an increase in 2012, no increase was included for 2013 or 2014 except for the increase to fund the Milwaukee Water Utility purchased water rate increase of 3%.

Based upon projected cost estimates in the water utility, a rate increase of 25% is anticipated in 2015 in order to support the increased debt service payments for recent capital projects as well as other general cost increases.

In addition, the Milwaukee Water Works is also currently seeking a 21% wholesale purchased water rate increase from the PSC for the water they supply to the Shorewood Water Utility. If this increase is approved by the PSC, staff projects that this will likely necessitate an additional 5% to 10% rate increase to cover these increased costs.

The Shorewood Water Utility has a pending rate request under review by the PSC in consideration of these factors.

2015 - 2024 Financial Plan

Water Utility

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues											
User Fees	\$ 1,455,936	\$ 1,819,921	\$ 1,819,921	\$ 2,001,913	\$ 2,001,913	\$ 2,162,066	\$ 2,162,066	\$ 2,291,790	\$ 2,291,790	\$ 2,383,462	\$ 2,383,462
Other Revenues	10,000	10,100	10,201	10,303	10,406	10,510	10,616	10,723	10,831	10,939	11,048
Total Revenues	1,465,936	1,830,021	1,830,122	2,012,216	2,012,319	2,172,576	2,172,682	2,302,513	2,302,621	2,394,401	2,394,510
Expenses											
Purchase Water	\$ 716,962	\$ 751,301	\$ 766,327	\$ 781,654	\$ 797,287	\$ 813,233	\$ 829,498	\$ 846,088	\$ 863,010	\$ 880,270	\$ 897,875
Depreciation	105,100	163,100	163,100	166,362	166,362	166,362	169,689	169,689	169,689	173,083	173,083
Other Expenses	661,586	682,538	693,565	705,605	717,034	728,667	741,360	753,412	765,682	779,065	792,420
Interest Expense	52,324	79,368	97,010	127,530	157,347	187,698	215,035	227,699	239,495	226,614	409,697
Total Expenses	1,535,972	1,676,307	1,720,002	1,781,151	1,838,030	1,895,960	1,955,582	1,996,888	2,037,876	2,059,032	2,273,075
Net Change in Equity	(70,036)	153,714	110,120	231,065	174,289	276,616	217,100	305,625	264,745	335,369	121,436
Beginning Equity	1,203,328	1,133,292	1,287,006	1,397,126	1,628,191	1,802,480	2,079,096	2,296,196	2,601,821	2,866,566	3,201,935
Ending Equity	\$ 1,133,292	\$ 1,287,006	\$ 1,397,126	\$ 1,628,191	\$ 1,802,480	\$ 2,079,096	\$ 2,296,196	\$ 2,601,821	\$ 2,866,566	\$ 3,201,935	\$ 3,323,371
Rate increase included above	0.00%	25.00%	0.00%	10.00%	0.00%	8.00%	0.00%	6.00%	0.00%	4.00%	0.00%

* - The Water Utility budgets on a full accrual method, rather than a cash basis. The estimated cash position which is affected by capital purchases, principal repayment or receipt of bond proceeds is shown below.

Estimated cash position	17,248	(38,841)	(73,961)	4,285	95,075	232,495	323,006	498,264	592,253	739,871	758,166
Recommended Advance	-	-	-	-	-	-	-	-	-	-	-
Estimated cash with Advance	\$ 17,248	\$ (38,841)	\$ (73,961)	\$ 4,285	\$ 95,075	\$ 232,495	\$ 323,006	\$ 498,264	\$ 592,253	\$ 739,871	\$ 758,166



Current Rates and Customer Information

General rate and permit data for the utility is shown below:

General Rate Data	Quarterly	Annual
Service charge	\$ 29.43	\$117.72
Plus Volumetric per 100 Cubic Feet	\$ 3.68	\$27.72
Last Rate Increase	Feb-13	
Quarterly Bill (1,300 Cubic Feet Usage)	\$77.27	\$309.08

Long Range Plan Notes

- The Village has substantial capital investment planned for Sanitary Sewer infrastructure. These are shown on pages 12 - 13 and listed as funded by Sewer fees.
- The Village is also required by the Department of Natural Resources to maintain an equipment replacement fund. The amount required to be maintained in the fund fluctuates annually, and was approximately \$225,000 last year.
- Additionally, capital plan includes an assumption that some future sewer borrowings will be Revenue bond borrowings. These borrowings require that rates be set at a level that operating revenues will cover debt service by 125%. The rates increases shown on the next page try to ensure that all of these rules are followed.

Recommended Future Rates

The Village’s Sewer Utility Rates are reviewed and designed by the Village. The Village targets cash reserves for this fund to be at approximately one quarter’s worth of operating expenses, as customers are billed quarterly for the previous quarter’s consumption, while sewer utility vendors are paid monthly.

The Village completed a rate reviewed in April, 2010, just prior to the July 2010 flooding. At that time the Village approved a two phase rate increase, one for 2010 and one to be effective third quarter of 2011. After the flood, the Village began substantial capital re-investment to reduce the possibility of a reoccurrence. \$1.6 million was borrowed in 2011 and \$4.7 million was borrowed in 2012 for Sanitary Sewer projects. These borrowings result in between \$300,000 and \$500,000 of additional principal and interest payments each year.

Sewer rates were increased by 33% in 2012 for 2013; additional rates increase are also expected in order to continue to fund capital improvements for sanitary sewer back-up protection and to meet industry best practices. Future rate increases of 7% in 2015 and 11% in 2016 are currently projected in order to support these capital improvement efforts.

2015 - 2024 Financial Plan

Sewer Utility

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues											
User Fees	\$ 1,595,500	\$ 1,707,185	\$ 1,894,975	\$ 1,894,975	\$ 2,046,573	\$ 2,046,573	\$ 2,128,436	\$ 2,128,436	\$ 2,213,574	\$ 2,213,574	\$ 2,302,117
Other Revenues	24,000	24,240	24,482	24,726	24,973	25,222	25,475	25,731	25,989	26,249	26,512
Total Revenues	1,619,500	1,731,425	1,919,457	1,919,701	2,071,546	2,071,795	2,153,911	2,154,167	2,239,563	2,239,823	2,328,629
Expenses											
Treatment Expense	\$ 682,046	\$ 695,687	\$ 709,601	\$ 723,793	\$ 738,269	\$ 753,034	\$ 768,095	\$ 783,457	\$ 799,126	\$ 815,108	\$ 831,410
Depreciation	195,000	195,000	195,000	198,900	198,900	198,900	202,878	202,878	202,878	206,936	206,936
Other Expenses	557,653	566,709	575,925	586,596	596,156	605,883	617,137	627,233	637,507	649,375	661,320
Interest Expense	192,051	195,121	212,138	211,678	485,923	482,522	607,841	603,755	726,346	715,602	701,775
Total Expenses	1,626,750	1,652,517	1,692,664	1,720,967	2,019,248	2,040,339	2,195,951	2,217,323	2,365,857	2,387,021	2,401,441
Net Change in Equity	(7,250)	78,908	226,793	198,734	52,298	31,456	(42,040)	(63,156)	(126,294)	(147,198)	(72,812)
Beginning Equity	5,925,002	5,917,752	5,996,660	6,223,454	6,422,187	6,474,486	6,505,942	6,463,902	6,400,746	6,274,453	6,127,254
Ending Equity	\$ 5,917,752	\$ 5,996,660	\$ 6,223,454	\$ 6,422,187	\$ 6,474,486	\$ 6,505,942	\$ 6,463,902	\$ 6,400,746	\$ 6,274,453	\$ 6,127,254	\$ 6,054,443
Rate increase included above		7.00%	10.00%	0.00%	8.00%	0.00%	4.00%	0.00%	4.00%	0.00%	4.00%
* - The Sewer Utility budgets on a full accrual method, rather than a cash basis. The estimated cash position which is affected by capital purchases, principal repayment or receipt of bond proceeds has also been shown.											
Estimated cash position	\$ 534,377	\$ 890,978	\$ 1,395,535	\$ 1,841,650	\$ 2,239,650	\$ 2,592,512	\$ 2,978,307	\$ 3,308,829	\$ 3,516,186	\$ 3,644,937	\$ 3,781,508
DNR equipment replacement reserve - minimum required cash balance for equipment \$225,000											
Cash Target 25% Oper'g Exp	\$ 364,400	\$ 374,400	\$ 380,500	\$ 455,100	\$ 460,400	\$ 498,300	\$ 503,600	\$ 540,700	\$ 545,000	\$ 545,000	\$ 545,000
Revenue coverage 125% target	67.00%	78.00%	94.00%	86.00%	79.00%	74.00%	76.00%	71.00%	64.00%	59.00%	64.00%

2015 - 2024 Financial Plan

Storm Utility

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues											
User Fees	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ 353,438	\$ 361,563	\$ 576,875	\$ 596,446	\$ 667,539	\$ 671,211	\$ 673,868
Bond Proceeds	-	-	2,155,000	-	2,155,000	-	2,155,000	-	-	2,155,000	2,155,000
Total Revenues	-	-	2,317,500	162,500	2,508,438	361,563	2,731,875	596,446	667,539	2,826,211	2,828,868
Expenses											
Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	-	-	18,318	18,318	36,635	36,635	54,953	54,953	54,953	73,703	92,453
Capital	-	-	1,831,750	-	1,831,750	-	1,831,750	-	-	1,875,000	1,875,000
Debt Service Reserve Fund	-	-	215,500	-	215,500	-	215,500	-	-	215,500	215,500
Debt Service Issue Costs	-	-	107,750	-	107,750	-	107,750	-	-	64,500	64,500
Debt Service	-	-	-	130,000	130,000	282,750	289,250	461,500	477,157	534,032	536,969
Total Expenditures	-	-	2,173,318	148,318	2,321,635	319,385	2,499,203	516,453	532,109	2,762,734	2,784,422
Net Change in Equity	-	-	144,183	14,183	186,803	42,178	232,672	79,993	135,430	63,477	44,446
Beginning Equity	-	-	-	144,183	158,365	345,168	387,346	620,018	700,012	835,442	898,919
Ending Equity	\$ -	\$ -	\$ 144,183	\$ 158,365	\$ 345,168	\$ 387,346	\$ 620,018	\$ 700,012	\$ 835,442	\$ 898,919	\$ 943,365
Estimated fee per household Using 4,035 REU's	\$ -	\$ -	\$ 40.27	\$ 40.27	\$ 87.59	\$ 89.61	\$ 142.97	\$ 147.82	\$ 165.44	\$ 166.35	\$ 167.01
Estimated fee per household Using CCF based on Sewer	\$ -	\$ -	\$ 6.09	\$ 6.09	\$ 13.25	\$ 13.56	\$ 21.63	\$ 22.37	\$ 25.03	\$ 25.17	\$ 25.27
Revenue coverage 125% required	0%	0%	125%	125%	125%	125%	125%	125%	125%	125%	125%

2015 - 2024 Financial Plan

Estimated Average Residential Property Owner Payments

Payment Type	2010	2011	2012	2013	2014	Budget 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Tax Bill (Village Portion)	\$ 1,980	\$ 2,048	\$ 2,084	\$ 2,122	\$ 2,142	\$ 2,202	\$ 2,264	\$ 2,332	\$ 2,383	\$ 2,370	\$ 2,407	\$ 2,480	\$ 2,529	\$ 2,603	\$ 2,639
Water Bill	143	143	182	184	184	230	230	253	253	273	273	289	289	301	301
Sewer Bill	202	255	255	339	339	321	353	353	381	381	397	397	412	412	429
Storm Water Bill	-	-	-	-	-	-	-	40	40	88	90	143	148	165	166
Sub-total Utility Bill	<u>346</u>	<u>398</u>	<u>437</u>	<u>522</u>	<u>522</u>	<u>551</u>	<u>583</u>	<u>646</u>	<u>674</u>	<u>742</u>	<u>759</u>	<u>829</u>	<u>850</u>	<u>879</u>	<u>896</u>
Total	<u>\$ 2,326</u>	<u>\$ 2,446</u>	<u>\$ 2,521</u>	<u>\$ 2,644</u>	<u>\$ 2,664</u>	<u>\$ 2,753</u>	<u>\$ 2,847</u>	<u>\$ 2,978</u>	<u>\$ 3,057</u>	<u>\$ 3,112</u>	<u>\$ 3,166</u>	<u>\$ 3,309</u>	<u>\$ 3,379</u>	<u>\$ 3,482</u>	<u>\$ 3,535</u>
Change from Prior Year		\$ 120	\$ 74	\$ 124	\$ 20	\$ 88	\$ 94	\$ 131	\$ 79	\$ 55	\$ 54	\$ 143	\$ 70	\$ 103	\$ 53
% Change from Prior Year		5.18%	3.04%	4.91%	0.76%	3.32%	3.42%	4.61%	2.66%	1.78%	1.74%	4.51%	2.11%	3.05%	1.53%

Change and percentage change assume that rate increases are in place for the entire calendar year.

Property tax amounts shown are based on a \$300,000 assessed property.

Water and Sewer bills are based on 1,500 cubic feet of water consumption per quarter.

(* prior year Long Range Plans used the statewide average of 2,300 cubic feet consumption)

Storm Water bill is for 1 REU



FINANCIAL POLICY GUIDELINES

Adopted in November, 2006,
Updated January, 2010, August, 2011 and August, 2012

In adopting the original financial management plan, the Board established policies related to debt management and tax rate impact. The Board will review these policy guidelines each time the financial management plan is reviewed.

1. GENERAL FUND UNDESIGNATED AND UNRESERVED FUND BALANCE

The Village shall seek to maintain its unassigned fund balance at a minimum of 30% of total general fund annual revenues. The purpose of the first 25% of this balance is to provide adequate cash flow during the year. Any use of these funds would require a two thirds vote of the Village Board. The additional 5% is to provide the ability of the Village to respond to unforeseeable contingencies and opportunities that may not have been known at the time of budget preparation. Any use of the 5% fund balance referred to above must be replenished during the next budget process. *(It is noted, that as long as "levy limits" remain in place, the ability to replenish these funds will be possible only through cuts in other expenses or the raising of new non-levy revenues.) These uses are subject to approval by the Village Board.

In addition, the use of any amounts in excess of 30%, shall not be made, unless one of the following applies:

- A. Non-annually recurring expenses such as reassessments or studies
- B. Capital Expenses
- C. Expenses which, in the opinion of the Village Board would constitute "an investment in the community" such as:
 1. Investment in a revolving loan program
 2. Investment in technology
 3. Investment in community marketing

EXAMPLES OF OPPORTUNITIES FOR USE OF FUND BALANCE

- \$86,500 Contribution for equipment purchases
- \$75,000 Set aside for reserve for Home Buyers Incentive Program/Home Owners Maintenance Program
- \$150,000 Set aside for Technology Upgrades



Guiding Policies

2. TAX RATE STABILITY

A. Growth Projections and Assumptions

The long range financial plan reviews the impact of property taxes on a \$300,000 home. For purposes of calculating this impact, the Village has used the assessed values from the most current year and held that value constant into the future.

For debt capacity planning purposes, the future equalized values projections, assumes 0.50% increase in 2015, 1.00% in 2016, 1.50% in 2017 Beyond 2017 a discounted straight-line method of 50% of the actual average annual historical growth between 1997 and 2014 will be applied. Adjustments for additional value were made for new construction within the Tax Increment Districts related to estimated future investments be made by the Village at a ratio of \$4 of improvement value for every \$1 of estimated capital investment.

B. Capital Improvement Financing

The Village shall seek to maintain an equalized tax rate for debt at a level which does not exceed \$1.35 / \$1,000 of equalized valuation for purposes of financing its defined capital improvement plan for the period 2015 - 2024. Any debt or new projects subsequently authorized by referendum would be in addition to this rate.

C. Operating Expenses & Staffing

The Village will project operating expenses and staffing needs and will integrate the projected impact of these needs with capital financing plans so that the tax rate required to finance both operations and capital can be coordinated and maintained at affordable levels but to avoid a “rollercoaster” effect upon taxpayers going forward. This will require annually reviewing projections and amending the operating and/or capital plan to address changing environmental conditions as part of the annual budget process. It is the Village’s intent to stay within the current state law on levy limitations. In the event that the levy limits are eliminated, the increase in the levy would be evaluated annually within the context of the needs of the Village and this multi-year management plan.



Guiding Policies

3. PRESERVATION OF GENERAL OBLIGATION BORROWING CAPACITY

It is the Village's philosophy that its general obligation borrowing authority must be protected and conserved. Wisconsin allows municipalities to borrow up to 5% of its Equalized Valuation on a general obligation basis.

The Village of Shorewood has the intention to limit itself to the use of no more than 1.25% of its general obligation debt capacity for capital needs and an additional 1% for financing Tax Incremental projects for a total of 2.25%. This policy would allow the Village to control its direct debt burden while still meeting its capital needs. Based upon the 2014 equalized value of \$1,431,921,200 this number would equal \$32.2 million, \$17.9 million for capital needs and \$14.3 million for TID projects.

The Village Board acknowledges that the current long range financial plan includes significant capital infrastructure investments, the size and scope of which cause the Village to exceed its targets for general obligation debt capacity for a period of time. It is the intention of the Village to continue to use these guidelines and to look for ways to decrease debt levels to within these targets over the long term.

4. DEBT PAYMENT STRUCTURE/DURATION

- A. The Village of Shorewood shall generally amortize its ongoing road maintenance plan with the issuance of general obligation debt with not more than 15 years duration. Exceptions may be considered for unusually costly projects.
- B. The financing of Tax Increment District expenses where the debt will be structured to match the projected cash flow of the district. It is also generally the policy of the Village to require development agreements in advance of the issuance of TID debt. The Community Development Authority will make recommendations in this regard.
- C. Larger building projects with projected useful lives of 20 or more years may be financed with 20-year General Obligation Bonds.
- D. It is also generally the philosophy of the Village to avoid balloon payment structures or significant back loading of the issue where more than 50% of the principal is matured in the last 2 to 3 years of the issue. An exception may be made to accommodate cash flow constraints of tax increment financing.

5. INTERFUND ADVANCES

Interfund advances may be made from time to time to support projects within the Enterprise funds, these advances will be repaid in full based upon an approved arrangement. It is the intent of the Village that the Enterprise funds be self-supported by way of their own operating revenues.



Guiding Policies

6. MAINTENANCE AND ENHANCEMENT OF CREDIT RATING

Shorewood recognizes that a high quality credit rating is important to achieving the lowest possible cost of debt when debt is used to finance capital needs. In addition, a high quality rating is reflective of sound financial management and prudent operating practices. It is therefore the Village's policy that its current Aa2 credit rating be maintained and that efforts be made where possible to seek to upgrade this rating. To this end the Village is committed to maintaining positive working relationships with the Credit rating agencies and will cooperate with the representatives of such agencies through the provision of information and, when appropriate, through personal presentations to the analysts responsible for review of the Shorewood account.

7. FEES FOR SERVICE

The Village currently utilizes user fees for certain services it provides. Examples are water usage fees and sewerage fees. Due to the State imposed levy limits, the Village may consider expanding this practice of user of fees in lieu of property tax levy to provide revenue to defray the costs of certain services. Other examples of these types of fees would be Storm Water management fees, transportation fees and special assessments. The Village Board would review these fees annually to ensure that they are adequately covering the costs of providing such services.

8. SUMMARY

The Village has developed these policy objectives with the intent of setting forth its philosophy related to fiscal management. The Village Board and staff recognize that circumstances change and that these objectives must be reviewed annually, however it is the intent of the Village of Shorewood to follow these general principals in subsequent years in order to assure the continued improvement of the Village's fiscal integrity. This multi-year financial plan has thus been developed in a manner to be fully consistent with the policy guidelines set forth above.

2015 - 2024 Financial Plan

Assumptions

Revenue Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Charges	3%	0%	0%	3%	0%	0%	3%	0%	0%	0%
Charges - parking	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Charges - sewer	7%	11%	0%	8%	0%	4%	0%	4%	0%	4%
Charges - water	25%	0%	10%	0%	8%	0%	6%	0%	4%	0%
Fines	0%	0%	3%	0%	0%	3%	0%	0%	0%	0%
Intergov't	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Licenses	0%	3%	0%	0%	3%	0%	0%	3%	0%	0%
OFS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Rev	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

Expenditure	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Capital	0%	0%	2%	0%	0%	2%	0%	0%	2%	0%
Contractual	0%	0%	3%	0%	0%	3%	0%	0%	3%	0%
Fringe	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Insurance	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Other Financing Uses	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Governments	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Professional	1%	1%	3%	1%	1%	3%	1%	1%	3%	3%
Programming	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Salaries	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Supplies - Maintenance	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Supplies - Vehicle	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Supplies & Office	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

2015 - 2024 Financial Plan

Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessor															
PRINTER 4000T	1998	1,524	1,800	5	2016	-	1,800	-	-	-	-	-	-	-	-
HP CMT WORKSTATION	2007	1,894	1,500	5	2016	-	1,500	-	-	-	-	-	-	-	-
HP COMPUTER/MONITOR	2008	1,150	1,500	5	2016	-	1,500	-	-	-	-	-	-	-	-
Clerk / Treasurer															
CLERK FURNITURE W CHAIR	2008	5,805	6,000	20	2026	-	-	-	-	-	-	-	-	-	-
CUBICLES FOR CT OFFICE	2008	11,285	12,000	20	2026	-	-	-	-	-	-	-	-	-	-
ADA Edge Voting Machines	2006	6,000	1,500	7	2015	1,500	-	-	-	-	-	-	1,500	-	-
ADA Edge Voting Machines	2006	6,000	1,500	7	2015	1,500	-	-	-	-	-	-	1,500	-	-
ADA Edge Voting Machines	2006	6,000	1,500	7	2015	1,500	-	-	-	-	-	-	1,500	-	-
VOTING MACHINE - insight	2010	6,000	6,000	7	2015	6,000	-	-	-	-	-	-	-	-	-
VOTING MACHINE - insight	2011	6,000	6,000	7	2015	6,000	-	-	-	-	-	-	-	-	-
VOTING MACHINE - insight	2006	6,000	6,000	7	2015	6,000	-	-	-	-	-	-	-	-	-
VOTING MACHINE - insight	2006	6,000	6,000	7	2015	6,000	-	-	-	-	-	-	-	-	-
Laptop Probook 4510s	2010	1,500	1,500	5	2015	1,850	-	-	-	-	1,850	-	-	-	-
DEPUTY CLERK / TREASURER COMPUTER	2012	1,709	1,700	5	2017	-	-	1,700	-	-	-	-	1,700	-	-
HP Workstation CLERK	2013	1,438	1,500	5	2018	-	-	-	1,500	-	-	-	-	-	1,500
						30,350	-	1,700	1,500	-	1,850	-	6,200	-	1,500
Court															
TIPPS COURT SOFTWARE - updates only	2003	9,410	-	5	Never	-	-	-	-	-	-	-	-	-	-
HP LAPTOP COURT CLERK	2007	1,255	2,000	5	2019	-	-	-	-	-	-	-	-	-	-
COURT ROOM CHAIRS	2008	6,098	6,500	20	2028	-	-	-	-	-	-	-	-	-	-
HP COMPUTER	2009	1,354	2,000	5	2015	2,000	-	-	-	-	2,000	-	-	-	-
						2,000	-	-	-	-	2,000	-	-	-	
Customer Service															
CUSTOMER SERVICE MANAGERFURNITURE	2008	4,325	5,000	20	2028	-	-	-	-	-	-	-	-	-	-
HP LASER JET M521	2014	1,350	1,500	5	2019	-	-	-	-	-	-	-	-	-	-
HP COMPUTER - BACK OFFICE	2009	1,113	1,525	5	2019	-	-	-	-	1,525	-	-	-	-	-
HP COMPUTER - CSR KRECHEL	2014	1,525	1,525	5	2019	-	-	-	-	-	-	-	-	-	-
HP COMPUTER, SCANNER, VALIDATOR	2009	2,150	2,150	5	2016	-	2,150	-	-	-	-	2,150	-	-	-
HP COMPUTER - CSM	2011	1,700	1,900	5	2016	-	1,900	-	-	-	-	1,900	-	-	-
HP COMPUTER - CSR REPINS	2012	1,700	2,100	5	2017	-	-	2,100	-	-	-	-	2,100	-	-
						-	4,050	2,100	-	1,525	-	4,050	2,100	-	-
Public Works															
WESTERN #21	1992	1,175	-	20	never	-	-	-	-	-	-	-	-	-	-
WESTERN #20	1992	1,175	-	20	never	-	-	-	-	-	-	-	-	-	-
COLORADO 2004 PICK UP BEACH #22	2009	14,775	23,788	6	2016	-	23,788	-	-	-	-	-	23,788	-	-
2008 COLORADO #24	2008	25,654	23,788	12	2018	-	-	-	23,788	-	-	-	-	-	-
2013 Chevy Equinox #25	2013	23,627	24,000	10	2023	-	-	-	-	-	-	-	-	24,000	-
2014 Chevy Equinox #26	2014	22,692	24,000	10	2024	-	-	-	-	24,000	-	-	-	-	24,000
2500 Chevy Silverado HD #30	2011	-	25,327	12	2023	-	-	-	-	-	-	-	-	25,327	-
FORD F550 2012 Versalift #32	2013	87,231	100,000	12	2024	-	-	-	-	-	-	-	-	-	100,000
CHEVY TRUCK #33 WATERING TRUCK	1998	22,964	-	12	NEVER	-	-	-	-	-	-	-	-	-	-
GMC 3500	2012	-	35,000	12	2024	-	-	-	-	-	-	-	-	-	35,000
CHEVY C2500 EXT CAB WATERING TRUCK	1998	26,016	-	20	NEVER	-	-	-	-	-	-	-	-	-	-
GMC LO-PRO #44	1992	30,725	59,500	12	2015	59,500	-	-	-	-	-	-	-	-	-
GMC C6500 Dump TRUCK LOPRO #45	1999	52,207	64,038	12	2018	-	-	-	64,038	-	-	-	-	-	-
FREIGHTLINER Dump Truck FL70 #46	2014	98,000	98,000	12	2026	-	-	-	-	-	-	-	-	-	-
FORD TRUCK #47 W/PLOW TIPPER TOOL BOS	2006	51,696	56,995	15	2018	-	-	-	56,995	-	-	-	-	-	-
GMC TRUCK MODEL #TC7H042 #54	1999	61,668	110,000	12	2018	-	-	-	110,000	-	-	-	-	-	-
CHEVY 7500 W DUMP BODY #57	2007	77,229	77,229	15	2022	-	-	-	-	-	-	-	77,229	-	-
TYMCO 600 SWEEPER SHARED WITH WFB	2012	118,750	92,647	12	2022	-	-	-	-	-	-	-	92,647	-	-
VERSALIFT AERIAL #65	2007	130,235	160,203	15	2027	-	-	-	-	-	-	-	-	-	-
OTTAWA SPOTTER #70 shared	2011	14,750	16,000	12	2026	-	-	-	-	-	-	-	-	-	-
SECARD SNOW LOADER #84	1980	24,000	60,000	12	Never	-	-	-	-	-	-	-	-	-	-
BANDIT CHIPPER #86	2006	28,800	35,800	15	2016	-	35,800	-	-	-	-	-	-	-	-

2015 - 2024 Financial Plan

Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
RAYCO STUMP CUTTER	1995	24,995	36,635	25	2020	-	-	-	-	-	36,635	-	-	-	-
MT6 TRACTOR #88	2009	122,578	125,000	12	2029	-	-	-	-	-	-	-	-	-	-
HOLDER SIDEWALK CLEANER #89	1996	78,350	-	20	Never	-	-	-	-	-	-	-	-	-	-
BACKHOE LOADER #90 JCB 2125	2002	44,687	115,500	12	2018	-	-	-	115,500	-	-	-	-	-	-
CATERPILLAR 938F WHEEL LOADER	1997	113,792	140,267	12	2019	-	-	-	-	140,267	-	-	-	-	-
CAT V50 FORKLIFT TRUCK	1989	16,223	30,000	12	2015	30,000	-	-	-	-	-	-	-	-	-
Volvo Loader #96	2013	26,000	35,000	15	2018	-	-	-	35,000	-	-	-	-	-	-
4X2 GATOR TRUCK #100	2005	4,882	12,000	6	2020	-	-	-	-	-	12,000	-	-	-	-
KUBOTA TRACTOR W/LOADER BUCKET #102	2001	20,000	39,010	12	2020	-	-	-	-	-	39,010	-	-	-	-
ODB LEAF VAC #108	2008	17,867	16,200	20	2020	-	-	-	-	-	16,200	-	-	-	-
ODB LEAF VAC #109	2008	17,867	16,200	20	2016	-	16,200	-	-	-	-	-	-	-	-
ODB LEAF VAC #110	2008	17,867	16,200	20	2028	-	-	-	-	-	-	-	-	-	-
GATOR 4X4 TRUCK #200	2005	6,401	12,000	6	2018	-	-	-	12,000	-	-	-	-	-	-
KUBOTA RTV900	2011	11,000	18,000	10	2021	-	-	-	-	-	-	18,000	-	-	-
#2001 BARBER SURFRAKE MODEL 400	2001	22,000	29,719	12	2016	-	29,719	-	-	-	-	-	-	-	-
Wausau 10' belly plow	2010	-	-	20	never	-	-	-	-	-	-	-	-	-	-
#00 POLY MOLDBOARD SNOW PLOW	2000	5,045	6,500	12	2018	-	-	-	6,500	-	-	-	-	-	-
WESTERN #24	2008	1,000	-	20	never	-	-	-	-	-	-	-	-	-	-
11" SNOW PLOW WAUSAU (CAT LOADER)	2003	5,045	6,500	12	2018	-	-	-	6,500	-	-	-	-	-	-
PLOW BLADE TRUCK #30	2011	-	4,664	12	2023	-	-	-	-	-	-	-	-	4,664	-
Western 7# straight Plow	2010	-	-	20	never	-	-	-	-	-	-	-	-	-	-
PLOW BLADE TRUCK #55 or 52?	2004	5,045	6,500	15	2017	-	-	6,500	-	-	-	-	-	-	-
Western 10' snow plow	1991	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
WAUSAU #45	2002	4,500	9,000	20	2018	-	-	-	9,000	-	-	-	-	-	-
10 PLOW #46	2002	4,200	4,615	12	2016	-	4,615	-	-	-	-	-	-	-	-
Western Compound V-type plow	2006	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
#59 International	2010	111,000	111,000	15	2025	-	-	-	-	-	-	-	-	-	-
MT trackless Straight Plow	2009	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
Cote 60' V Plow	1996	-	-	20	never	-	-	-	-	-	-	-	-	-	-
Wausau 9' Snow Plow JCB	2002	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
WAUSAU 11' straight plow	1997	-	-	20	never	-	-	-	-	-	-	-	-	-	-
MT trackless 50' V Plow	2009	w/ truck	-	12	2029	-	-	-	-	-	-	-	-	-	-
SIGN CUTTER/FLEX SIGN EQUIPMENT	2000	6,000	6,000	12	2016	-	6,000	-	-	-	-	-	-	-	-
SIGN PLOTTER/CUTTER	2013	5,050	6,500	10	2023	-	-	-	-	-	-	-	-	6,500	-
PUBLIC SAFETY GARAGE FIRE BAY DOORS	1993	6,711	7,000	12	2016	-	7,000	-	-	-	-	-	-	-	-
PUBLIC SAFETY HVAC SYSTEM	1993	3,932	4,000	20	2016	-	4,000	-	-	-	-	-	-	-	-
HVAC AIR COMPRESSOR	2001	2,350	2,500	20	2016	-	2,500	-	-	-	-	-	-	-	-
GARAGE DOOR	2012	6,711	7,000	12	2025	-	-	-	-	-	-	-	-	-	-
INTERNATIONAL TRUCK 7300SFA 4X2	2008	62,545	115,000	12	2023	-	-	-	-	-	-	-	-	115,000	-
BRACKETS/TAILGATE TRUCK #56	2008	1,969	with truck	12	Never	-	-	-	-	-	-	-	-	-	-
SAND/SALT SPREADER #58	2009	16,000	19,000	15	2023	-	-	-	-	-	-	-	-	19,000	-
UNDERBODY SCRAPER #58	2009	7,546	8,000	15	2023	-	-	-	-	-	-	-	-	8,000	-
YARD WASTE COMPACTOR	1995	15,000	85,575	20	2016	-	85,575	-	-	-	-	-	-	-	-
INGERSOL RAND AIR COMPRESSOR	1988	16,000	18,935	30	Never	-	-	-	-	-	-	-	-	-	-
Roscoe Roller	1989	9,700	16,020	15	2020	-	-	-	-	-	16,020	-	-	-	-
SULLAIR COMPRESSOR	1996	14,000	18,935	12	2026	-	-	-	-	-	-	-	-	-	-
SHARED COMPACTOR SOLID WASTE	2006	41,810	81,500	15	2025	-	-	-	-	-	-	-	-	-	-
Jib Boom	2013	5,089	10,000	20	2033	-	-	-	-	-	-	-	-	-	-
OIL Collection Tank	2011	3,000	3,000	10	2021	-	-	-	-	-	-	3,000	-	-	-
Solar Recycling Unit	2011	4,443	4,443	20	2031	-	-	-	-	-	-	-	-	-	-
Backup generator	2011	45,500	45,500	20	2031	-	-	-	-	-	-	-	-	-	-
Salt Brine Maker	2012	15,050	15,000	12	2024	-	-	-	-	-	-	-	-	-	15,000
Hot Patch Machine	2012	17,290	17,000	12	2024	-	-	-	-	-	-	-	-	-	17,000
SWENSON BOX SALTER truck 57	1992	5,989	-	12	NEVER	-	-	-	-	-	-	-	-	-	-
WAUSAU	2002	1,800	1,891	15	2018	-	-	-	1,891	-	-	-	-	-	-

2015 - 2024 Financial Plan

Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
SAND/SALT SPREADER #59 _NEW 2010	2010	19,000	19,000	12	2021	-	-	-	-	-	-	19,000	-	-	-
#39 UTILITY BODY FORD F350	2001	9,967	20,000	12	2019	-	-	-	-	20,000	-	-	-	-	-
#39 FORD F350	2001	18,763	35,527	12	2019	-	-	-	-	35,527	-	-	-	-	-
Desktop computer - Director	2013	1,438	1,500	3	2016	-	1,500	-	-	1,500	-	-	1,500	-	-
Desktop computer - Asst. Director	2013	1,438	1,500	3	2016	-	1,500	-	-	1,500	-	-	1,500	-	-
SAWDUST COLLECTOR	1980	3,000	9,407	25	2019	-	-	-	-	9,407	-	-	-	-	-
PIONJAR-AIR HAMMER	1980	2,000	2,200	12	never	-	-	-	-	-	-	-	-	-	-
GENERATOR/WELDER	1987	1,300	2,590	30	2020	-	-	-	-	-	2,590	-	-	-	-
SHOP PRESS	1988	3,850	5,000	12	2025	-	-	-	-	-	-	-	-	-	-
AIR COMPRESSOR (SHOP)	1988	11,296	11,500	12	2018	-	-	-	11,500	-	-	-	-	-	-
DRILL PRESS (LARGE)	1988	3,450	8,410	30	2028	-	-	-	-	-	-	-	-	-	-
LATHE	1988	4,650	9,510	30	2028	-	-	-	-	-	-	-	-	-	-
PIPE THREADER	1988	2,990	3,200	12	never	-	-	-	-	-	-	-	-	-	-
20 INCH PLANER	1988	3,900	10,422	12	never	-	-	-	-	-	-	-	-	-	-
DRILL PRESS	1988	2,742	2,656	12	2044	-	-	-	-	-	-	-	-	-	-
BEARING PRESS	1988	1,200	2,390	40	never	-	-	-	-	-	-	-	-	-	-
WIRE WELDER	1989	2,600	5,185	30	2018	-	-	-	5,185	-	-	-	-	-	-
BRAKE LATHE	1991	5,945	3,030	12	never	-	-	-	-	-	-	-	-	-	-
TIRE CHANGER	1992	3,250	7,500	12	2015	7,500	-	-	-	-	-	-	-	-	-
TABLE SAW	1992	4,300	8,940	12	2024	-	-	-	-	-	-	-	-	-	8,940
BAND SAW	1993	8,000	4,710	12	2022	-	-	-	-	-	-	-	4,710	-	-
HAND HELD RADIOS(8)	1994	6,800	-	20	never	-	-	-	-	-	-	-	-	-	-
PLASMA CUTTER	1995	1,250	5,000	10	2016	-	5,000	-	-	-	-	-	-	-	-
AIR SYSTEM AIR COMPRESSOR Dri air	1995	3,000	4,360	25	2018	-	-	-	4,360	-	-	-	-	-	-
Heavy Vehicle Lift	1998	23,957	40,000	12	2020	-	-	-	-	-	40,000	-	-	-	-
SPIN BALANCER	1999	3,564	4,200	12	2015	4,200	-	-	-	-	-	-	-	-	-
BLACK GOLD FURNACE & BENCH TANK	2003	8,716	8,200	15	2018	-	-	-	8,200	-	-	-	-	-	-
ARBORJET INJECTOR NEEDLE	2009	3,160	3,200	15	2024	-	-	-	-	-	-	-	-	-	3,200
Auto Diagnostic tools	2010	17,490	17,500	7	2017	-	-	17,500	-	-	-	-	-	-	-
Chipper	2010	36,160	37,500	10	2020	-	-	-	-	-	37,500	-	-	-	-
Mobile Radios, Antenna Base	2012	14,981	15,000	10	2022	-	-	-	-	-	-	-	15,000	-	-
CARDINAL ELECTRONIC PIT SCALE SHARED	2012	23,950	24,000	15	2027	-	-	-	-	-	-	-	-	-	-
STEAM CLEANER (FIXED)	2012	7,000	9,000	12	2024	-	-	-	-	-	-	-	-	-	9,000
Sand Blaster	2013	1,925	2,500	10	2023	-	-	-	-	-	-	-	-	2,500	-
Chain Saws -2	2014	1,858	2,200	5	2019	-	-	-	-	2,200	-	-	-	-	-
Fault Locator	2014	4,800	4,800	10	2024	-	-	-	-	-	-	-	-	-	4,800
STEAM CLEANER (PORTABLE)		1,200	3,500	3	2016	-	3,500	-	-	3,500	-	-	3,500	-	-
Finance						101,200	226,697	24,000	470,457	237,901	199,955	40,000	219,874	204,991	216,940
FINANCE DIRECTOR OFFICE FURNITURE W CHAIR	2008	4,145	5,000	20	2028	-	-	-	-	-	-	-	-	-	-
HP4050N LASERJET W/LEGAL TRAY FEED	2000	2,235	2,000	5	2017	-	-	2,000	-	-	-	-	-	-	-
ASST TO FINANCE DIRECTOR COMPUTER	2012	1,709	1,700	5	2017	-	-	1,700	-	-	-	-	1,700	-	-
Laptop Finance Director New for Bsa	2012	1,910	2,000	5	2017	-	-	2,000	-	-	-	-	2,000	-	-
General ledger, cash receipting, UB software	2012	50,000	40,000	10	2022	-	-	-	-	-	-	-	40,000	-	-
General								5,700					43,700		
DALITE PROJECTOR/SCREEN	2009	6,959	7,000	7	2016	-	7,000	-	-	-	-	-	-	-	7,000
LG WIDESCREEN HDTV	2009	2,244	2,000	7	2016	-	2,000	-	-	-	-	-	-	-	2,000
Barracuda Backup Server 390	2012	4,150	4,150	5	2016	-	4,150	-	-	-	-	-	-	-	4,150
Village Hall Server - Hardware, install & licenses	2012	46,672	45,000	5	2017	-	-	45,000	-	-	-	-	45,000	-	-
VILLAGE HALL PHONE SYSTEM	2012	74,313	37,343	10	2022	-	-	-	-	-	-	-	37,343	-	-
CISCO WIRELESS ACCESS POINT	2013	3,591	4,000	5	2018	-	-	-	4,000	-	-	-	-	-	4,000
HP server Hard Drive	2013	1,928	2,000	5	2018	-	-	-	2,000	-	-	-	-	-	2,000
AUDIO/VIDEO SYSTEM VH COURT ROOM	2013	3,900	4,000	7	2020	-	-	-	-	-	4,000	-	-	-	-
Village Board Ipads	2014	2,500	2,500	5	2019	-	-	-	-	-	-	-	-	-	-
Library							13,150	45,000	6,000		4,000		82,343		19,150

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Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
OFFICE DESK/COMPUTER SYSTEM FURNITURE	2002	4,979	5,100	20	2022	-	-	-	-	-	-	-	5,100	-	-
ROLLER SHADE WINDOW COVERING	2003	1,124	1,200	10	2025	-	-	-	-	-	-	-	-	-	-
ROLLER SHADE WINDOW COVERING	2003	1,026	1,100	10	2025	-	-	-	-	-	-	-	-	-	-
ROLLER SHADE WINDOW COVERING	2003	2,714	2,800	10	2025	-	-	-	-	-	-	-	-	-	-
BENCH CH 16 - 2 ITEMS	2003	2,480	2,600	20	2023	-	-	-	-	-	-	-	-	2,600	-
CD DISPLAY UNIT - 2 UNITS	2003	2,340	2,400	20	2023	-	-	-	-	-	-	-	-	2,400	-
CD DISPLAY UNIT - 3 UNITS	2003	5,940	6,000	20	2023	-	-	-	-	-	-	-	-	6,000	-
CHILDRENS TABLE - 2 ITEMS	2003	2,000	2,100	20	2023	-	-	-	-	-	-	-	-	2,100	-
CONFERENCE TABLE	2003	2,147	2,200	20	2023	-	-	-	-	-	-	-	-	2,200	-
CONFERENCE TABLE - 2 ITEMS	2003	3,385	3,500	20	2023	-	-	-	-	-	-	-	-	3,500	-
LOUNGE CHAIR - 2 ITEMS	2003	2,140	2,200	20	2023	-	-	-	-	-	-	-	-	2,200	-
LOUNGE CHAIR 1A - 18 ITEMS	2003	24,725	24,800	20	2023	-	-	-	-	-	-	-	-	24,800	-
LOUNGE CHAIR 1B - 6 ITEMS	2003	8,715	8,800	20	2023	-	-	-	-	-	-	-	-	8,800	-
LOUNGE CHAIR 1C - 9 ITEMS	2003	11,925	12,000	20	2023	-	-	-	-	-	-	-	-	12,000	-
THREE SEAT SOFA	2003	1,658	1,800	20	2023	-	-	-	-	-	-	-	-	1,800	-
TWO SEAT SOFA - 2 ITEMS	2003	3,715	3,800	20	2023	-	-	-	-	-	-	-	-	3,800	-
UPHOLSTERED BENCH - 2	2003	2,205	2,300	20	2023	-	-	-	-	-	-	-	-	2,300	-
CLUB LOCKERS	2002	13,321	13,400	20	2022	-	-	-	-	-	-	-	13,400	-	-
CUBICLE WORKSTATION SYSTEM	2002	27,571	27,700	20	2022	-	-	-	-	-	-	-	27,700	-	-
SLAT WALL FIXTURE	2002	2,784	2,900	20	2022	-	-	-	-	-	-	-	2,900	-	-
UNICOM INTERCOM SYSTEM	2002	20,964	25,000	10	w/Phones	-	-	-	-	-	-	-	-	-	-
FLAT FILE UNIT	2003	1,815	1,900	20	2023	-	-	-	-	-	-	-	-	1,900	-
VISUAL BOARD - 2 ITEMS	2003	2,125	2,200	20	2023	-	-	-	-	-	-	-	-	2,200	-
Data Master People Counter	2010	1,178	1,300	5	2018	-	-	-	1,300	-	-	-	-	-	-
MEDIA CART/SERVER	2003	1,110	1,200	20	2023	-	-	-	-	-	-	-	-	1,200	-
SAM SOFTWARE SYSTEM	2003	6,400	6,500	5	Never	-	-	-	-	-	-	-	-	-	-
COMPUTER POWER EDGE W BACK UP SYSTEM	2008	5,100	5,200	5	2015	5,200	-	-	-	-	5,200	-	-	-	-
OPTIPLEX 360 MINITOWER	2009	2,175	2,300	5	2018	-	-	-	2,300	-	-	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	1,500	-	-	-	-	1,500	-	-	-	-
HP Elite 7000 Microtower PC	2010	1,045	1,150	5	2017	-	-	1,150	-	-	-	-	-	-	-
Manager						<u>15,700</u>	<u>-</u>	<u>1,150</u>	<u>3,600</u>	<u>-</u>	<u>15,700</u>	<u>-</u>	<u>49,100</u>	<u>79,800</u>	<u>-</u>
HP COMPUTER (CHRIS)	2006	1,258	1,214	5	2017	-	-	1,214	-	-	-	-	1,214	-	-
HP LASERJET 9050DN	2007	3,788	1,500	5	2016	-	1,500	-	-	-	-	-	-	-	-
Laptop Probook 4510s	2010	1,486	2,000	5	2015	2,000	-	-	-	-	2,000	-	-	-	-
HP LAPTOP Asst to Manager	2011	1,600	1,600	5	2016	-	1,600	-	-	-	-	1,600	-	-	-
Furniture Updates - SRC conference room	2013	5,030	1,500	10	2024	-	-	-	-	-	-	-	-	-	1,500
Parks						<u>2,000</u>	<u>3,100</u>	<u>1,214</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>1,600</u>	<u>1,214</u>	<u>-</u>	<u>1,500</u>
SCHUMAN UPRIGHT PIANO & BENCH	1960	1,000	-	20	never	-	-	-	-	-	-	-	-	-	-
BEACH PLAY EQUIPMENT	1988	4,457	4,750	20	2016	-	4,750	-	-	-	-	-	-	-	-
BLEACHERS/BENCHES RIVERPARK BALL FIELD	2000	9,059	9,250	20	2020	-	-	-	-	-	9,250	-	-	-	-
PERSONALIZED BENCHES FOR VILLAGE	2003	3,320	3,500	20	Never	-	-	-	-	-	-	-	-	-	-
PARK BENCHES AND TRASH CANS - OAKLAND	2009	193,655	250,000	20	2029	-	-	-	-	-	-	-	-	-	-
PARK BENCHES AND TRASH CANS - CAPITOL	2011	-	-	20	2031	-	-	-	-	-	-	-	-	-	-
PARK BENCH - engraved HUBBARD	2013	1,769	2,000	20	2033	-	-	-	-	-	-	-	-	-	-
Planning						<u>-</u>	<u>4,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LATERAL FILE CABINET	2008	5,855	6,000	20	2028	-	-	-	-	-	-	-	-	-	-
P&D OFFICE FURNITURE 4 DESKS INSPECTORS	2008	4,250	4,500	20	2028	-	-	-	-	-	-	-	-	-	-
HP PRINTER 6P	2010	1,100	1,000	5	2015	1,000	-	-	-	-	1,000	-	-	-	-

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Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
LAPTOP HP - NEW INSPECTOR	2010	-	1,850	5	2015	1,850	-	-	-	-	1,850	-	-	-	-
PC BUILDING INSPECTOR	2010	1,600	1,700	5	2015	1,700	-	-	-	-	-	-	-	-	-
PC ADMINISTRATIVE (Crystal's)	2011	1,600	1,600	5	2016	-	1,600	-	-	-	-	1,600	-	-	-
PC DEPT ADMINISTRATOR (Ericka's)	2011	1,600	1,600	5	2016	-	1,600	-	-	-	-	1,600	-	-	-
Elec Insp Computer	2012	2,150	2,150	5	2017	-	-	2,150	-	-	-	-	2,150	-	-
iPad Tim	2012	-	965	5	2017	-	-	965	-	-	-	-	965	-	-
P&D ADMIN FURNITURE	2012	3,145	3,100	20	2032	-	-	-	-	-	-	-	-	-	-
HP PRINTER 500	2013	1,326	1,326	5	2018	-	-	-	1,326	-	-	-	-	1,326	-
PC ENFORCEMENT	2012	1,380	1,380	5	2018	-	-	-	1,380	-	-	-	-	1,380	-
BSA Comm Dev Prog	2014	29,265	29,265	10	2024	-	-	-	-	-	-	-	-	-	29,265
Laptop Building Insp 2	2014	1,850	1,850	5	2019	-	-	-	-	-	-	-	-	-	1,850
2003 DODGE INTREPID GOLD	2003	16,679	-	6	PD	-	-	-	-	-	-	-	-	-	-
2005 CROWN VIC SQUAD 3 BLACK	2005	20,655	-	6	PD	-	-	-	-	-	-	-	-	-	-
POLICE INTERCEPTOR VIN-6391	2008	22,443	22,500	6	PD	-	-	-	-	-	-	-	-	-	-
Police						4,550	3,200	3,115	2,706	-	2,850	3,200	3,115	2,706	31,115
2013 Chevy Cruz	2014	20,917	25,000	7	2020	-	-	-	-	-	25,000	-	-	-	25,000
HR-12 RADAR UNIT	2001	1,585	2,900	8	2018	-	-	-	2,900	-	-	-	-	-	-
07 FORD CROWN VIC W LIGHT BAR VIN -2223	2007	21,926	2,500	4	hand down	-	-	-	-	-	-	-	-	-	-
TOUGHBOOK LAPTOP FOR SQUAD	2008	3,725	5,200	4	2015	5,200	-	-	-	5,200	-	-	-	5,200	-
IN CAR VIDEO CAMERAS SQ 2	2013	5,800	5,800	4	2018	-	-	-	5,800	-	-	-	5,800	-	-
IN CAR VIDEO CAMERAS SQ 3	2013	5,800	6,000	4	2017	-	-	6,000	-	-	-	6,000	-	-	-
TAHOE SQ 3	2013	36,400	40,000	4	2017	-	-	40,000	-	-	-	40,000	-	-	-
L3 Computer	2013	4,750	5,200	4	2017	-	-	5,200	-	-	-	5,200	-	-	-
LIGHT BAR SQ 3	2013	1,234	1,650	8	2017	-	-	1,650	-	-	-	-	-	-	-
STALKER RADAR UNIT	2013	2,900	2,900	8	2017	-	-	2,900	-	-	-	-	-	-	-
HR-12 RADAR UNIT	2001	1,585	2,900	8	2018	-	-	2,900	-	-	-	-	-	-	-
LED LIGHT BAR FOR VIN-5510	2008	1,395	1,800	8	2015	1,800	-	-	-	-	-	-	-	-	-
Mobile Data Video System SQ 4	2011	-	5,600	4	2015	5,600	-	-	-	5,600	-	-	-	5,600	-
2011 Crown Victoria SQ 4 5510	2011	-	40,287	4	2015	40,287	-	-	-	-	-	-	-	40,287	-
IN CAR VIDEO CAMERAS SQ 5	2012	5,590	5,800	4	2016	-	5,800	-	-	-	5,800	-	-	-	-
POLICE INTERCEPTOR VIN -6392	2012	24,500	35,000	4	2016	-	35,000	-	-	-	35,000	-	-	-	-
TOUGHBOOK LAPTOP FOR SQUAD	2012	4,700	4,700	4	2016	-	4,700	-	-	-	4,700	-	-	-	-
HR-12 RADAR UNIT	2012	2,900	2,900	8	2020	-	-	-	-	-	2,900	-	-	-	-
LIBERTY LIGHT BAR	2012	1,300	1,800	8	2016	-	1,800	-	-	-	-	-	-	-	-
IN CAR VIDEO SYSTEMS SQ 6	2013	5,800	6,000	4	2017	-	-	6,000	-	-	-	6,000	-	-	-
TAHOE SQ 6	2013	36,400	40,000	4	2017	-	-	40,000	-	-	-	40,000	-	-	-
TOUGHBOOK LAPTOP FOR SQUAD	2013	4,750	4,750	4	2017	-	-	4,750	-	-	-	4,750	-	-	-
LIGHTBAR #6	2013	1,234	1,650	8	2021	-	-	-	-	-	-	1,650	-	-	-
STALKER RADAR UNIT	2013	2,900	2,900	8	2021	-	-	-	-	-	-	2,900	-	-	-
JEEP WRANGLER - Parking Checker VIN -7723	2004	19,507	35,000	10	2016	-	35,000	-	-	-	-	-	-	-	-
Light Bar Jeep Wrangler	2004	-	1,800	10	2016	-	1,800	-	-	-	-	-	-	-	-
FORD 500 CHIEFS VEHICLE VIN -0725	2007	18,709	28,000	10	2018	-	-	-	28,000	-	-	-	-	-	-
CHEVY TAHOE VIN - 5225	2014	40,050	42,000	4	2018	-	-	-	42,000	-	-	-	42,000	-	-
IN CAR VIDEO CAMERAS SQ 10	2014	5,275	5,800	4	2018	-	-	-	5,800	-	-	-	5,800	-	-
Light Bar SQ 10	2014	4,368	1,835	8	2022	-	-	-	-	-	-	-	-	-	-
TRUCK VAULT PD SUV FOR VIN-5933	2014	2,150	2,550	5	2018	-	-	-	2,550	-	-	-	-	-	2,550
L3 Computer	2014	4,425	5,200	4	2018	-	-	-	5,200	-	-	-	5,200	-	-
2005 FORD CROWN VIC VIN -2021	2005	20,655	24,435	10	2015	24,435	-	-	-	-	-	-	-	-	-
SERVER UNIT	2001	5,440	7,500	5	2018	-	-	-	7,500	-	-	-	-	7,500	-
EF JOHNSON MOBILE RADIOS	2014	58,425	69,000	10	2024	-	-	-	-	-	-	-	-	-	69,000
EF JOHNSON MOBILE RADIO UNITS - 10 SQUAD CARS	2014	27,596	35,000	10	2024	-	-	-	-	-	-	-	-	-	35,000
AUDIO/VIDEO INTERROGATION ROOMS	2014	5,390	10,000	9	2020	-	-	-	-	-	10,000	-	-	-	10,000
POLICE SHOTGUNS/5 RIFLES	2005	??	15,000	15	2020	-	-	-	-	-	15,000	-	-	-	-
WORKSTATION COMPUTER INTERROGATION	2006	1,250	2,000	4	2018	-	-	-	2,000	-	-	-	-	2,000	-

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Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
FINGERPRINT ID SYSTEM MORPHUS 1 TOUCH	2006	2,093	2,500	7	2016	-	2,500	-	-	-	-	-	-	-	-
PERSONAL COMPUTER DEP CHIEF	2006	2,050	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
SPEED SENTRY TRAILER BUNDLES -2	2007	7,510	6,640	8	2015	6,640	-	-	-	-	-	-	-	-	6,640
TASERS W SIGHT	2007	7,200	7,020	5	2018	-	-	-	7,020	-	-	-	-	7,020	-
WORKSTATION COMPUTER BOOKING	2008	1,231	2,000	4	2018	-	-	-	2,000	-	-	-	-	2,000	-
WORKSTATION COMPUTER KART EVIDENCE	2008	4,980	5,000	5	2016	-	5,000	-	-	-	-	5,000	-	-	-
BASE SYSTEM LIVESCAN	2008	18,590	19,000	6	2016	-	19,000	-	-	-	-	-	19,000	-	-
WORKSTATION TIME SYSTEMS	2010	1,310	2,000	6	2018	-	-	-	2,000	-	-	-	-	-	-
SHREDDER	2010	1,500	1,500	7	2016	-	1,500	-	-	-	-	-	-	1,500	-
Alarm System	2010	9,200	9,200	7	2017	-	-	9,200	-	-	-	-	-	-	-
Lunch room cabinets	2010	6,500	6,500	20	2030	-	-	-	-	-	-	-	-	-	-
Workstation Computer Clerk	2011	2,050	2,000	4	2015	2,000	-	-	-	2,000	-	-	-	2,000	-
WORKSTATION COMPUTER LT	2011	2,050	2,000	4	2015	2,000	-	-	-	2,000	-	-	-	2,000	-
WORKSTATION COMPUTER OFFICER EAST	2011	2,050	2,000	4	2015	2,000	-	-	-	2,000	-	-	-	2,000	-
WORKSTATION COMPUTER OFFICER WEST	2011	2,050	2,000	4	2015	2,000	-	-	-	2,000	-	-	-	2,000	-
WORKSTATION COMPUTER SGT	2011	2,050	2,000	4	2015	2,000	-	-	-	2,000	-	-	-	2,000	-
RADAR LASER UNIT	2011	6,170	6,400	10	2018	-	-	-	6,400	-	-	-	-	-	-
SIDEARMS GLOCK 40 CAL (27)	2011	9,000	13,454	11	2022	-	-	-	-	-	-	-	13,454	-	-
WORKSTATION COMPUTER SECRETARY	2012	1,399	2,000	4	2016	-	2,000	-	-	-	2,000	-	-	-	-
FIRING RANGE BACKSTOP	2012	1,932	5,200	15	2022	-	-	-	-	-	-	-	5,200	-	-
Workstation Computer School resource officer	2013	1,500	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
WORKSTATION COMPUTER CASH REG	2013	1,507	2,000	4	2018	-	-	-	2,000	-	-	-	-	-	-
WORKSTATION COMPUTER CHIEF	2013	1,922	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
WORKSTATION COMPUTER DEPUTY CHIEF	2013	1,472	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
WORKSTATION COMPUTER DET 1	2013	1,472	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
WORKSTATION COMPUTER DET 2	2013	1,472	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
WORKSTATION COMPUTER DET 3	2013	1,472	2,000	4	2017	-	-	2,000	-	-	-	2,000	-	-	-
Axis Network Camera	2013	1,330	1,500	5	2018	-	-	-	1,500	-	-	-	-	1,500	-
PROTECTIVE VESTS	Multiple	na	500	na	Annual	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Sewer						97,462	117,600	133,200	129,070	24,300	103,900	129,000	99,954	86,107	151,690
CHEVY DUMP TRUCK #56	2005	70,381	110,000	15	2020	-	-	-	-	-	110,000	-	-	-	-
BACKHOE/LOADER JCB2155 #91	2002	105,067	115,500	12	2020	-	-	-	-	-	115,500	-	-	-	-
HYDRAULIC HAMMER/SKID Loader	2007	8,735	9,172	15	2022	-	-	-	-	-	-	-	9,172	-	-
NOZZLES FOR CAMEL	2008	2,400	2,600	15	2023	-	-	-	-	-	-	-	-	2,600	-
ROOTCUTTER FOR CAMEL	2008	4,145	4,350	15	2023	-	-	-	-	-	-	-	-	4,350	-
New Holland Skidster Loader 1/2water (#92)	2008	14,990	17,500	15	2028	-	-	-	-	-	-	-	-	-	-
CAMEL SEWER JET VACUUM #64	2004	184,894	208,839	15	2019	-	-	-	208,839	-	-	-	-	-	-
TYMCO 600 SWEEPER SHARED WITH WFB	2012	118,750	38,500	12	2022	-	-	-	-	-	-	-	38,500	-	-
81/2" V PLOW	2007	4,878	5,000	12	2019	-	-	-	-	5,000	-	-	-	-	-
TRASH PUMP SEWER DEPT	1998	3,150	3,836	20	2023	-	-	-	-	-	-	-	-	3,836	-
TRASH PUMP SEWER DEPT	1998	3,150	3,836	20	2023	-	-	-	-	-	-	-	-	3,836	-
HYDRAULIC SUBMSBLE PUMP	2000	1,500	1,700	15	Never	-	-	-	-	-	-	-	-	-	-
GMC step Van (and overhaul costs) #31	2012	21,500	40,000	15	2032	-	-	-	-	-	-	-	-	-	-
Handheld meter readers/software	2012	12,000	12,500	10	2022	-	-	-	-	-	-	-	12,500	-	-
AIR COMPRESSOR 1/2 INGERSOLL RAND	1996	7,000	7,200	10	2017	-	-	7,200	-	-	-	-	-	-	-
TRNCH BOX/SPRDRS (SHIELD)	1997	4,750	-	10	Never	-	-	-	-	-	-	-	-	-	-
DYNA HOIST	1998	4,555	-	10	never	-	-	-	-	-	-	-	-	-	-
SEWER TELEVISIONS EQUIP	1999	33,158	45,000	25	2015	45,000	-	-	-	-	-	-	-	-	-
BUILD A BOX	2000	3,342	3,500	20	Never	-	-	-	-	-	-	-	-	-	-
GAS DETECTION ALARM SYS	2000	3,495	2,167	3	Never	-	-	-	2,167	-	-	2,167	-	-	-
LATERAL EVAL TV SYS-LEASE	2000	21,550	23,575	20	Never	-	-	-	-	-	-	-	-	-	-
GAS MONITOR RKI	2001	1,306	-	13	never	-	-	-	-	-	-	-	-	-	-
LINER SET	2001	6,400	-	10	Never	-	-	-	-	-	-	-	-	-	-
Loader	2002	13,500	35,000	20	2020	-	-	-	-	-	35,000	-	-	-	-

2015 - 2024 Financial Plan

Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
LATERAL TV CAM	2002	4,590	-	12	Never	-	-	-	-	-	-	-	-	-	-
Mobile Radios (8) replace 3 per year	2005	800	-	3	never	-	-	-	-	-	-	-	-	-	-
GAS MONITOR/CASE/CHARGER	2011	1,689	1,800	10	2021	-	-	-	-	-	-	1,800	-	-	-
GME trench box/shoring/pump	2011	8,000	8,000	50	2061	-	-	-	-	-	-	-	-	-	-
CONCRETE MIXER	2014	3,800	4,500	12	2024	-	-	-	-	-	-	-	-	-	4,500
Manhole cover lift	2014	1,600	1,600	15	2029	-	-	-	-	-	-	-	-	-	-
Senior Center						45,000	-	7,200	2,167	213,839	260,500	3,967	60,172	14,622	4,500
CHAIRS FOR SENIOR CENTER	2008	3,742	5,000	20	2028	-	-	-	-	-	-	-	-	-	-
Desktop computer			1,600	5	2015	1,600	-	-	-	-	1,600	-	-	-	-
Laptop	2010	1,887	2,000	5	2017	-	-	2,000	-	-	-	-	-	-	-
Projector/Av Upgrade for VC Meeting Room	2012	2,558	3,550	7	2019	-	-	-	-	3,550	-	-	-	-	-
Water						1,600	-	2,000	-	3,550	1,600	-	-	-	-
Sterling L75Q1 Dump Truck #55	2004	65,250	110,000	15	2019	-	-	-	-	110,000	-	-	-	-	-
New Holland Skidster Loader 1/2 sewer (#92)	2008	14,990	17,500	15	2028	-	-	-	-	-	-	-	-	-	-
Loader Bucket	2014	2,000	6,000	15	2029	-	-	-	-	-	-	-	-	-	-
Trench Box	2014	8,000	10,000	20	2034	-	-	-	-	-	-	-	-	-	-
Oak Leaf Trail Sprinkler System	2013	9,995	10,000	20	2033	-	-	-	-	-	-	-	-	-	-
Atwater Park Sprinkler System	1999	9,995	10,000	20	2019	-	-	-	-	10,000	-	-	-	-	-
Village Center Sprinkler System	2002	9,749	10,000	20	2022	-	-	-	-	-	-	-	10,000	-	-
Humble Park Sprinkler System	2006	11,150	11,350	20	2026	-	-	-	-	-	-	-	-	-	-
HYDRAULIC PUMP WATER DEPT	1988	1,300	5,000	25	2016	-	5,000	-	-	-	-	-	-	-	-
3" Trash Pump	1998	2,957	3,200	20	2018	-	-	-	3,200	-	-	-	-	-	-
Diaphragm Membrane pump	2012	1,425	1,600	10	2022	-	-	-	-	-	-	-	1,600	-	-
Ford F350 Truck #35	2002	31,594	28,000	10	2015	28,000	-	-	-	-	-	-	-	-	-
Chevy new #37	2010	33,500	33,500	10	2020	-	-	-	-	-	33,500	-	-	-	-
Utility Trailer			7,000	10	2017	-	-	7,000	-	-	-	-	-	-	-
Meter Test Bench	1987	2,234	20,000	25	2016	-	20,000	-	-	-	-	-	-	-	-
Guillotine Pipe Saw (W/Sewer)	2014	10,690	15,000	25	2039	-	-	-	-	-	-	-	-	-	-
Leak Detection Equipment	1991	3,770	5,000	20	???	-	-	-	-	-	-	-	-	-	-
Honda Generator	1995	1,200	2,048	20	2017	-	-	2,048	-	-	-	-	-	-	-
Meter Tester	1996	1,540	1,700	20	2016	-	1,700	-	-	-	-	-	-	-	-
Shop Air Compressor 1/2 & Parts	1996	2,035	2,200	20	2016	-	2,200	-	-	-	-	-	-	-	-
ELECTRIC VALVE TURNER WATER DEPT	2014	5,995	6,800	20	2029	-	-	-	-	-	-	-	-	-	-
Build A Box Shield (3342.00 To Swr)	2000	1,500	1,700	20	Never	-	-	-	-	-	-	-	-	-	-
Gas Detectors Base Units	2000	1,760	2,000	20	Never	-	-	-	-	-	-	-	-	-	-
Air Saw	2000	-	-	20	never	-	-	-	-	-	-	-	-	-	-
Pipe Cable Locator	2006	2,485	3,000	20	2026	-	-	-	-	-	-	-	-	-	-
24" Concrete Saw	2007	4,817	5,000	20	2027	-	-	-	-	-	-	-	-	-	-
Metal Detector	2011	1,200	1,400	20	2021	-	-	-	-	-	-	1,400	-	-	-
Computer	2012	2,131	2,131	5	Never	-	-	-	-	-	-	-	-	-	-
Meter reading handhelds	2012	12,000	12,000	5	Never	-	-	-	-	-	-	-	-	-	-
CH & E DIAPHRAM PUMP	2012	1,500	1,600	12	2024	-	-	-	-	-	-	-	-	-	1,600
						28,000	28,900	9,048	3,200	120,000	33,500	1,400	11,600	-	1,600
						327,862	406,247	235,427	618,700	601,115	637,105	183,217	579,372	388,226	427,995