



2016 Budget

Village of Shorewood, Wisconsin





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Members of the Village Board

Guy Johnson
Tammy Bockhorst
Paul Zovic
Patrick Linnane
Michael Maher
Ann McKaig
Davida Amenta

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

Administrators

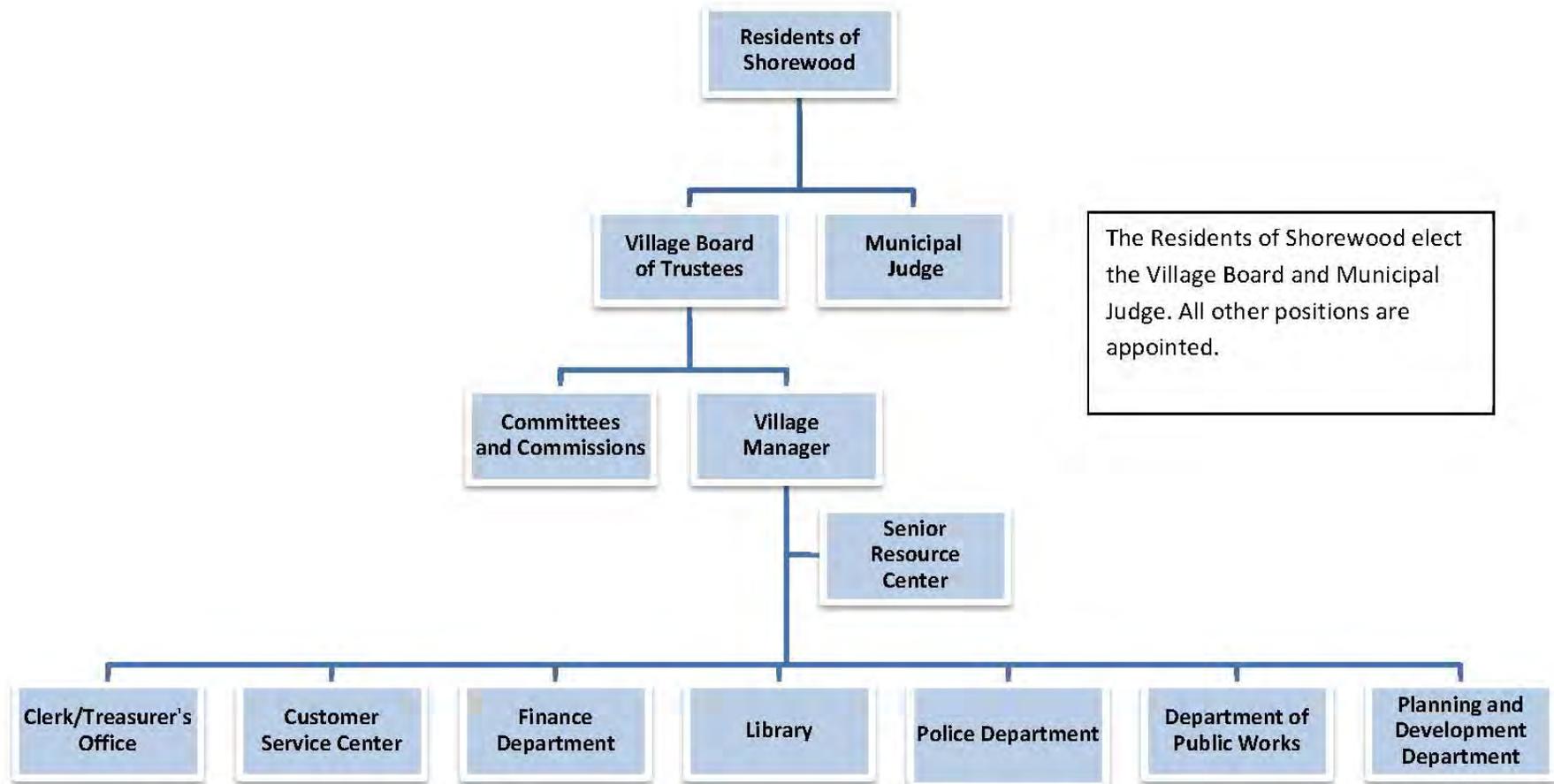
M. Chris Swartz
Tyler Burkart
Tanya O'Malley
Diane DeWindt-Hall
Mark Emanuelson
Ericka Lang
Leeann Butschlick
Joel Kolste
Peter Nimmer
Kevin Carini
Emily Passey

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



Village Organizational Chart

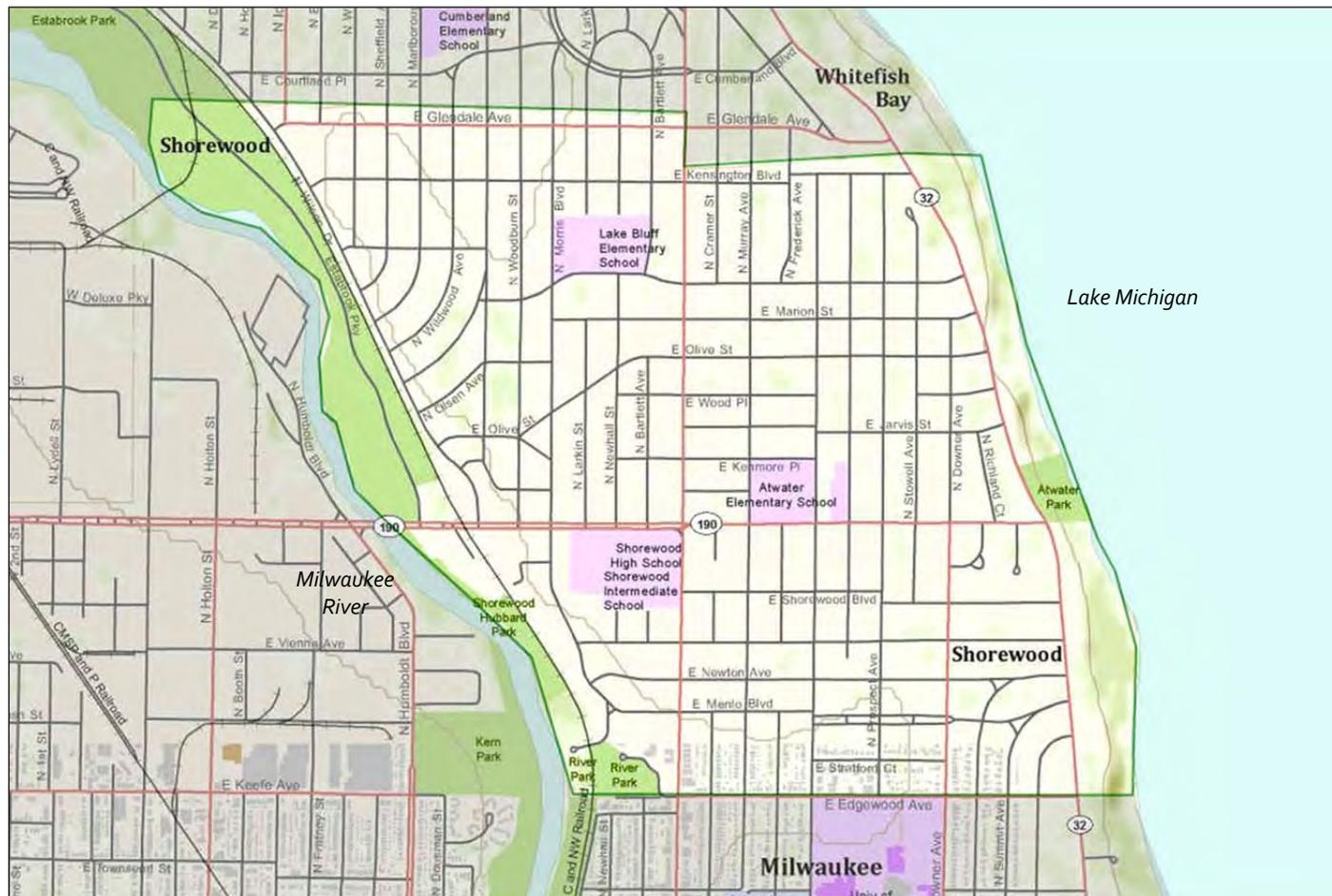
The Village is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Manager, who is responsible for the day to day operation 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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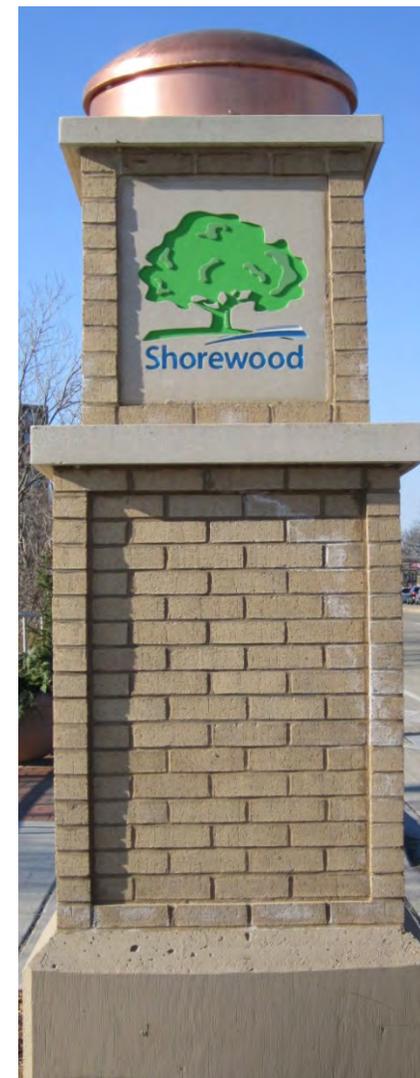


Major Taxpayers

Taxpayer	Type of Property / Business	2015 Assessed Value	% of Total Value
Estabrook Homes	Apartments	\$16,308,300	1.09%
Katz Properties	Commercial	\$12,799,500	0.85%
River Park Development	Commercial	\$12,022,600	0.80%
Eastmore Real Estate/Sobczak LLC	Commercial	\$11,810,000	0.79%
Fountain View	Apartments	\$8,100,000	0.54%
General Capital LLC	Commercial/Mix	\$7,662,700	0.51%
Exchequer LLC	Commercial/Mix	\$7,500,000	0.50%
Oakland Ave Properties	Commercial	\$7,000,000	0.47%
CHP Shorewood	Commercial	\$6,400,000	0.43%
Walgreens	Commercial	\$6,114,300	0.41%
Total 2015 Assessed Value		\$1,498,323,800	100%

Largest Employers

Employer	Type of Business	Estimated No. of Employees
School District of Shorewood	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

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.



Visioning objectives

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 visioning goals 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;
 - Strong multi-modal transportation infrastructure that meets transportation needs;

- 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 goals are also the framework used by each department to classify how ongoing efforts, and planned 2016 initiatives, relate to achieving these broader organizational goals and visioning objectives. The measures that have been incorporated into this budgeting cycle to support meeting these goals and objectives are listed in each of the departmental narratives which precede their budget information presentations.



Visioning Implementation Plan Checklist

The following table is a summary of the current implementation objectives that staff will be working to process over the next 2 years. They are not listed in any order of priority. Most items do not have budget line items, but have been assigned to various staff as part of their ongoing efforts.

	VILLAGE OF SHOREWOOD VISION PLAN IMPLEMENTATION CHECKLIST	
	NEXT 18 MONTHS	
	2016-2017	

Vision #1: To be a vibrant community with (1) safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life; (2) opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood; (3) attractive and thriving local service, retail and hospitality businesses; (4) excellent local schools and easy access to world-class centers of culture and higher education; and (5) strong multi-modal transportation infrastructure that meets transportation needs.
A1. Label vacant commercial spaces on building façade directing people to more information
A2. Review 10-minute parking restrictions in 2200 block of E. Capitol Drive
A3. Study safety improvements at Oakland Ave. and Kensington Blvd. intersection
A4. Evaluate feasibility, marketing and zoning of live-work models
A5. Encourage transit use by evaluating bus stop locations and shelters
A6. Investigate providing express bus from Shorewood to downtown Milwaukee
A7. Assist with creating local crowd source funding for new or growing businesses
A8. Explore demand for business incubator or lounge/shared office space
A9. Identify ways to improve neighborhoods through a rental inspection program
A10. Explore creation of Historical Districts
A11. Continue encouraging local businesses to distribute community calendars and other info
A12. Review traffic flow around all schools and make suggestions



Visioning objectives

A13. Develop a plan for directional and entry signs at locations along Oak Leaf Trail to direct users to parks and businesses
A14. Explore private vendor to rent out shading structures and chairs to increase utilization at Atwater Park/Beach; solicit transient merchants at Atwater Beach during the peak season
A15. Alley demonstration project in conjunction with alley reconstruction; emphasize concept of multi-purpose space and extension of yards
A16. Develop plan for bike lanes, bike parking, bike sharrow lanes, bike SRTS signage, route signage and other accommodations for bikes
A17. Create a Bicycle Ambassador program utilizing marketing materials to inform residents about Ped/Bike safety options
A18. Promote Bike Friendly Business recognition and promoting Shorewood’s walkability and bikeability
A19. For all intersections not contemplated for reconstruction, develop a checklist of signage, marking or other non-construction safety improvements including Lake Drive
A20. Accelerate Lake Drive improvement timetable with enhanced intersections, crossing and bicycle accommodations
A21. Identify potential bike boulevard locations
A22. Meet with Bike Federation to coordinate Shorewood improvements with regional plan
A23. Position Shorewood as "Center of Bike Community" via mid-point on Oak Leaf Trail
A24. Identify ways to improve neighborhoods through an alley beautification program

Vision #2: To be a welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area.

B1. Create exploratory committee to establish Farmers Market
B2. Encourage block parties and neighborhood associations; update application to ask to include others “outside” their neighborhood
B3. Increase participation in the Neighborhood of the Year Program
B4. Combined, searchable events on website calendar
B5. Personal welcome to new owners and renters; deliver welcome packets by mail or in-person; make available to rental property managers and owners
B6. Explore providing electrical hook-up for bands and entertainment at Atwater lower and Hubbard Parks



Visioning objectives

Vision #3: To be a healthy community with clean air and water; access to excellent medical services; and businesses, facilities, spaces, and programs that promote personal health and wellness.
C1. Request all stakeholders to provide information about their health and safety programs and use information to print a brochure
C2. Place an article in every Shorewood Today magazine issue that highlights one entity and what healthy and safety items/programs they provide
C3. Active Shooter Training and Full-Scale Drill
C4. Walk the Village – includes long walking routes taking people to multiple parks, creating brochures (and audio tours to guide routes and in conjunction with permanent outdoor exercise stations at public spaces throughout village)
C5. Evaluate options of adding bathrooms at Atwater Park/Beach
C6. Replace upper playground at Atwater Park
C7. Develop plan to add playground at River Park near the baseball diamond
C8. Replace tennis courts at Lake Bluff Elementary School

Vision #4: To be an ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability.
D1. Improve access to beach area at base of the center path at Nature Preserve
D2. Add a canoe launch at Hubbard Park (part of Riparian RFP)
D3. Assess contract and evaluate cost effective practices for refuse and recycling collection (2016 RFP); initiate opt-in curbside compost collection pilot as a fee-based subscription service; provide recommendations to the Village Board
D4. Create dashboard to continually monitor waste by regular waste audits; explore strategies to educate public on findings
D5. Develop staff policies regarding energy conservation
D6. Educate homeowners and business owners on incentives available to them from Focus on Energy and other resources; Communicate energy saving tactics through Village media outlets
D7. Evaluate potential code changes aimed at energy efficiency in residential building and remodeling
D8. Explore solar power by encouraging group/community buy downs on solar installations



Visioning objectives

D9. Promote incentives for installing green/blue roofs throughout the Village; evaluate Village codes to include more environmental friendly construction (i.e. blue roofs) and storm water clean initiatives
D10. Implement recommendations from Water Loss and Distribution Studies

Vision #5: To be 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.
E1. Successfully implement merit pay system for employees
E2. Coordinate Shorewood application for the Baldrige performance excellence award
E3. Provide guidelines for consideration to require all new construction or all large remodels on Village buildings be completed with energy efficiency
E4. Develop a vehicle replacement plan that focuses on replacements with energy efficient equivalents
E5. Develop funding plan for large scale alley reconstruction program

Vision #6: To be a well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future.
F1. Online suggestion box on the Village website (Community Voice)
F2. Hold community and neighborhood get-togethers/meetings facilitated by Village staff or Village Board members
F3. Develop a formal communication process to establish minimum guidelines for disseminating information to the community
F4. Develop Citizens Academy and other citizen interest groups to target specific issue-related topics
F5. Consolidate and categorize the planning documents in a location easily accessible to the public with summary overviews
F6. Develop an Infrastructure Education Plan
F7. Update webpage with Ped/Bike info



Visioning objectives

Performance measures and indicators

These visioning goals have also been segmented 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.

We have identified a number of performance measurements and indicators that we believe relate to these Vision Plan elements.

A. Public Services

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

Vision Element A Measurements	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Target 2016
Financial Measures					
Population	13,174	13,189	13,183	13,331	13,500
Equalized value per capita	98,714	100,907	108,618	112,349	125,000
Tax levy per capita	805	798	807	825	n/a
Bond rating	Aa2	Aa2	Aa2	Aa2	Aa2
Unassigned General Fund balance as a % of revenues	33.1%	37.7%	39.0%	40.4%	50.0%
Estimated investment earnings over State Pool	0.92%	0.53%	1.67%	1.74%	0.50%



B. Promote a Vibrant Urban Community

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.

Vision Element B Measurements	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Target 2016
Demographics					
Population	13,174	13,189	13,183	13,331	13,250
Number of school aged children	2,299	2,414	2,452	2,522	2,500
Public school enrollment	2,026	2,059	2,123	2,188	2,200
Private school enrollment	357	355	325	315	300
Housing					
No. of building permits	606	671	674	632	500
Building improvement values (\$1,000's)	47,446	8,148	24,746	19,513	15,000
No. of inspections on all permits	3,562	4,278	4,479	4,679	n/a
No. of property enforcement orders	156	97	189	248	n/a
Property enforcement orders closed	72%	60%	80%	81%	n/a
Participants in loan program	26	27	31	36	n/a



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.

Vision Element C Measurements	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Target 2016
Marketing/Development					
Retail vacancies	5%	9%	8%	7%	5%
Office vacancies	12%	11%	4%	6%	5%
Community Interaction					
Attendance at senior programs	4,434	7,200	7,543	7,196	7,000
Block party permits issued	42	48	55	48	50
Library program attendance	8,053	7,725	6,811	9,221	7,000
Public Safety					
Police community event attendance	12	12	70	63	50
Hours on foot/bike patrol	150/125	150/150	280/120	275/48	200/200
Business/school/vacation checks completed	309	1,300	1,650	1,922	1,500
Percent of crimes cleared	28%	27%	30%	32%	50%



D. Protect and enhance property values

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

Vision Element D Measurements	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Target 2016
Infrastructure					
Feet of sewer pipe cleaned & inspected	6,013	12,000	24,206	24,284	20,000
Number manholes inspected/repaired	190	22	110	242	100
Lineal feet pavement replaced	13,130	-	10,285	600	10,000
Square feet concrete sidewalk installed	-	41,665	-	43,631	-
Economic Development					
\$ of spending on economic development	3,896,170	2,090,451	3,075,741	5,667,989	n/a



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.

Vision Element E Measurements	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Target 2016
Village Communications					
Manager's Memo subscribers	1,010	1,108	1,204	1,258	2,000
Manager's Memo ave. open	48.3%	48%	49.5%	51.1%	75%
Facebook Likes	944	1,097	1,339	2,192	2,000
Tw itter Follow ers	509	588	645	719	1,000
Website hits	154,719	127,393	99,288	142,753	200,000
No. of Nixle messages	24	30	16	10	25
Community Involvement					
Committee volunteer applications	7	18	30	30	30
No. of Committee vacancies	4	3	3	7	1
Voter turnout	46.4%	22.5%	20.0%	31.0%	75.0%
Visitors to the Library	187,202	203,373	204,986	198,214	200,000



F. Protect and enhance our environment

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

Vision Element F Measurements	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Target 2016
Gas and fuel consumption in gallons	18,105	22,578	22,253	21,909	40,000
Annual paper purchases by number of cases	84	85	80	100	50
Percentage of recycling in refuse collected	39%	35%	48%	44%	40%
lbs. of sediment removed/ cleaned from catch basins annually	50,000	101,040	25,600	50,000	n/a
Electric consumption - Village buildings					
Police in kWh	200,120	158,633	259,900	175,480	n/a
Public Works in kWh	118,498	123,592	184,517	162,587	n/a
Village Hall kWh	137,360	192,531	139,041	91,840	n/a
Village Center kWh	531,200	523,800	557,400	428,400	n/a



10 Year Financial Management Plan and Financial Policies

The Long Range Financial Management 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, projects future annual operating budgets, potential equalized and assessed property values, tax levy needs, debt service levels and future budget gaps.

This is all done within the context of the current State of Wisconsin tax levy limits which establish the maximum allowable tax levies to support municipal activities, and the potential fiscal impact to our residents through property tax rates and the municipal utility costs that will be necessary to achieve the goals and projects identified within the plan. The village's long term financial policy guidelines are also used as the underlying guide to this process and are included in the long range financial plan in **Appendix C**.

A critical part to this process is identifying and planning for large capital projects in a manner that can be achieved under the State of Wisconsin levy limit requirements, has a controlled impact on property tax rates and municipal utility costs, and can be operationally and logistically managed by staff. Many of these individual projects are the culmination of other planning efforts and documents that the village has developed. A brief listing of these plans can be found in **Appendix B**. For additional information many of these plans are available for viewing through the village website.

Once these capital needs have been identified, priorities assessed, and integrated into the capital planning schedule, the village runs a series of projected debt service schedules that would be required to fund these projects. This information is then added to the other projected financial data for the Village Board to consider. The Village's financial policy guidelines are including in the Long Range Financial Management Plan and provide the framework for this analysis.

The Village's annual budget process then begins with another look at this plan and how we stand in relation to our financial targets. The current year capital initiatives are then reviewed and evaluated in more detail, and any impacts to changes in operations or service levels are discussed as a part of the initial annual budgeting process.

Because the Village strongly believes that long range planning must be a part of the discussion when implementing short term annual decisions, we have also included the complete long range financial plan in **Appendix C**. *(Please note that because this process occurs before the annual budget review, the 2016 column does not reflect actual adopted 2016 budgeted amounts.)*

2016 Budget



Budget Process

The budget process begins each year with a review of the Village's capital equipment needs and an update of the long range financial plan. The current year capital equipment needs and long range plan projects then form the basis for the Capital budget requests.

The Village Manager and Board provide general guidelines to department heads to serve as parameters for compiling their operating budget requests. In July 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, positions and benefit cost assumptions.

In August the Finance Department then receives and consolidates the budget requests for the department heads. The Village Manager and Finance Director then meet with each department to review the budget requests. At the second Village Board meeting in September, the Village Manager presents the preliminary budget to the Village Board.

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 are open to the public. The process includes meeting with department heads and reviewing the requests submitted for each department. In October the year to date actual amounts are updated to include more recent activity and the current year projections are reviewed.

Upon completion of the budget meetings, staff then updates the proposed budget to reflect any changes that were made as a result of these deliberations, any changes that are merited due to changes in assumptions, 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 proposed 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 public hearing notice.

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.

2016 Budget

Budget Calendar



<u>Date</u>	<u>Step</u>
June 30	Capital asset and Long Range Plan worksheets distributed to department heads
July 8	Budget documents and memo to distributed to department heads
July 27	Deadline for department heads to submit capital requests and narratives to finance department
July 31	Long Range Borrowing Plan bonding schedules updated by consultants
August 10	Deadline for department heads to submit operating budget requests to finance department
August 17-28	Village Manager and department head review of departmental budget requests
August 31	Long range planning meeting held with Village Board
August 29	Deadline for department heads to submit narrative files to finance department
September 1-4	Printing of Village Manager's Recommended Budget
September 7	Distribution of Village Manager's Recommended Budget to Village Board
September 21 – October 9	Village Board budget review sessions
October 16	Public hearing notice turned in to the North Shore NOW
October 29	Publication of public hearing notice - statutory publication 15 days prior to public hearing
November 16	Public hearing on annual budget / proposed Village Board adoption of budget

2016 Budget

Budget Transmittal



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

FROM: Chris Swartz, Village Manager

DATE: November 16, 2015

SUBJECT: 2016 Annual Budget

It is my privilege to present to you the Village of Shorewood Budget for the Fiscal Year beginning January 1, 2016. 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 2016 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 help control or 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 August 31st of 2015, staff presented the 2016-2025 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, its potential impact on the funding of future programs and services, as well as on the long-term debt service and capital needs of the Village.

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 2016 budget with an eye toward the future, to assure the vision of the residents of Shorewood is realized. The 2016 budget has maintained or exceeded service levels, programs, and projects that will help achieve the vision that the Village Board has adopted.

2016 Budget

Budget Transmittal



After the long range planning meeting, the Village held several additional 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 Budget and Finance Committee and other elected officials, the following changes were incorporated into the proposed 2016 budget:

- Funding of \$5,000 to support the purchase of video recording equipment for Village Board meetings was added to the capital budget.
- Funding of \$30,000 to provide body cameras for the Police Department was added to the capital budget.
- Funding for Communications & Publications of the Village Board was reduced from \$7,000 to \$6,000 for the current budget.
- Funding of \$5,000 for landscaping work by the Hubbard Park tunnel entrance was added to the capital budget
- Funding of \$4,500 for Scout Cabin chimney repairs was removed from the current capital budget.
- Capital funding support of \$20,000 for Library furniture replacement was added to the Library budget.
- The Village moved the budget items related to overnight parking permits from the Police Department to the Parking Utility.

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".

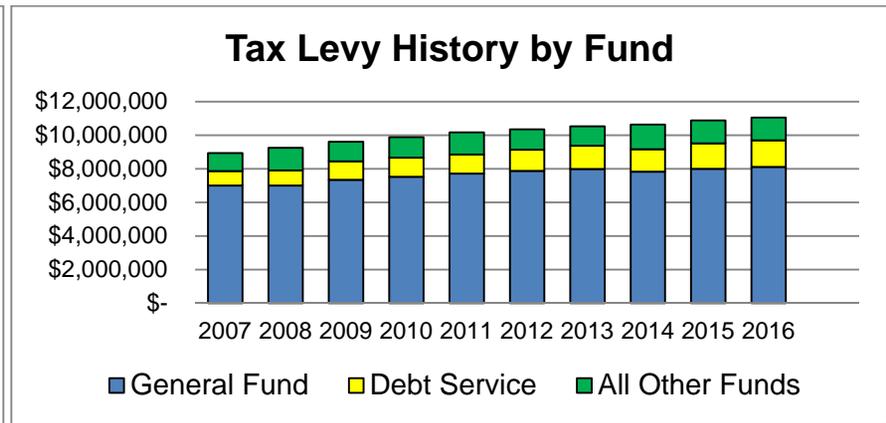
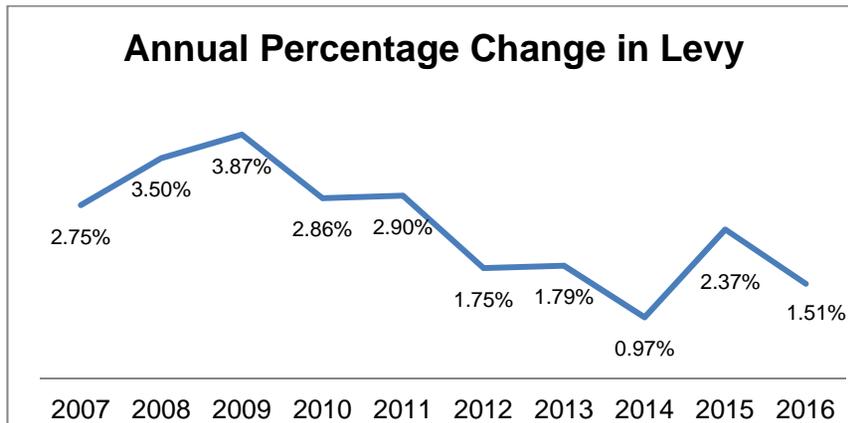
M. Chris Swartz
Village Manager



Budget Metrics – Tax Levy Trends

Tax Levy Trends

- The final 2016 adopted budget resulted in an overall tax levy increase of 1.51% for the 2016 budget.
- This levy will increase the Village portion of a property tax bill for a \$300,000 home by \$36 for 2016.



Levy Limits

- 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 multiple years for added planning stability.
- The Village’s proposed tax levy increase of 1.51% in 2016 is in compliance with the State Levy Limit requirements.

2016 Budget



Budget Metrics – Tax Levy Trends

The table below shows the trend in levy increases since 2007:

Tax Levy	2007 Budget	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Adopted Budget	% Chg Budget '15 to '16
General Fund	\$ 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	\$ 8,113,600	1.45%
TIF Levy Tax Adjustment	-	-	-	-	-	(1,460,298)	1,460,298	-	-	-	
Net General Fund Levy	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	8,113,600	1.45%
Debt Service Fund	857,410	903,484	1,098,343	1,137,994	1,137,994	1,258,424	1,382,006	1,336,030	1,511,274	\$1,583,492	4.78%
Gen. Capital Projects	299,624	487,771	291,583	320,737	406,418	301,303	251,292	539,960	410,406	363,387	-11.46%
Library Fund	714,856	754,860	768,828	784,205	784,205	784,205	784,205	795,984	812,514	829,890	2.14%
Elder Services Fund	57,861	69,309	70,334	84,283	81,246	85,396	86,578	96,481	100,003	105,033	5.03%
Shorewood Today	-	-	-	-	4,500	4,500	4,500	5,100	5,100	5,600	9.80%
Marketing Fund	-	30,000	30,000	30,000	35,000	35,000	35,000	30,000	45,000	45,000	0.00%
Total Village Tax Levy	\$ 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	\$ 11,046,002	1.51%
Total Property Tax Levy											<u>Ave</u>
% Change for Operations	0.43%	0.88%	3.89%	2.15%	2.04%	1.60%	1.26%	-1.33%	1.94%	1.27%	1.42%
% Change for Debt	0.87%	0.52%	2.11%	0.41%	0.00%	1.18%	1.39%	-0.38%	1.65%	0.66%	
% Change for Capital	1.46%	2.11%	-2.12%	0.30%	0.87%	-1.03%	-0.56%	2.74%	-1.22%	-0.43%	
Total % Change	<u>2.75%</u>	<u>3.50%</u>	<u>3.87%</u>	<u>2.86%</u>	<u>2.90%</u>	<u>1.75%</u>	<u>2.08%</u>	<u>1.02%</u>	<u>2.37%</u>	<u>1.51%</u>	

- The tax levy increase for non-debt is 0.84%, or \$91,566, over the prior year tax levy. The debt service levy increased by 4.78%, or \$72,218, from the prior year for a total adopted tax levy increase of 1.51%, or \$163,784.
- The Capital Fund tax levy decreased by \$47,019 or 11.46% in 2016 due to the limited non-debt financed needs in 2016.
- The tax levy for the Library fund increased by \$17,376 primarily to support furniture replacement costs.
- The Senior Services fund tax levy increased \$5,030 due to an increase in staffing costs.
- The Shorewood Today fund tax levy increased by \$500 in 2016.

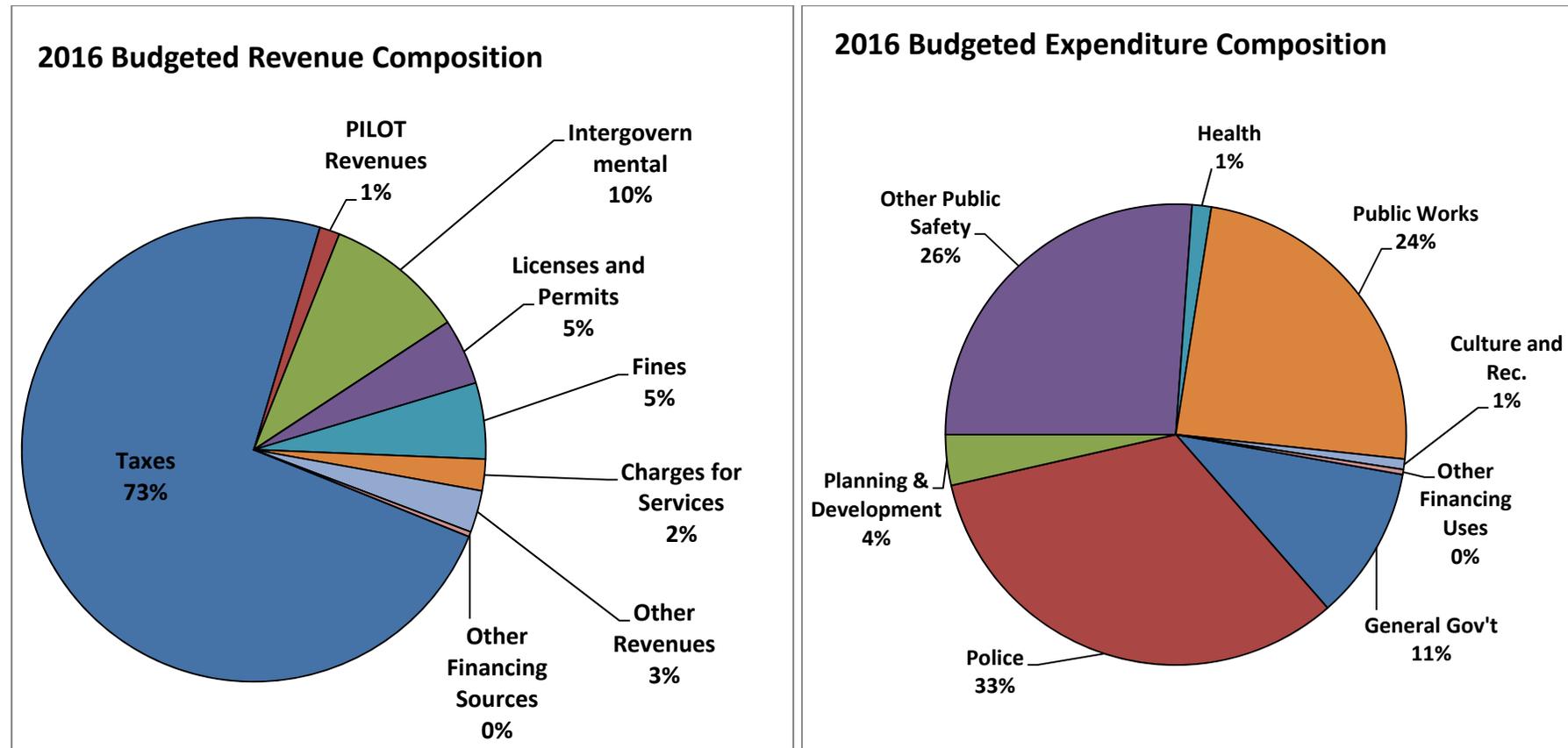


General Fund

General Fund Summary	2013 Actual	2014 Actual	2015 YTD 9/30	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16
Revenues									
Property Taxes	\$ 9,445,321	\$ 7,827,199	\$ 7,997,921	\$ 7,997,921	\$ 7,997,921	\$ 8,140,220	\$ 8,113,600	1.8%	1.4%
PILOT Revenues	\$ 145,945	\$ 142,755	\$ -	\$ 152,500	\$ 152,500	\$ 155,000	\$ 155,000	1.6%	1.6%
Intergovernmental	902,362	1,124,088	742,088	1,065,872	1,062,353	1,105,864	1,073,934	4.1%	1.1%
Licenses and Permits	511,804	550,157	418,208	591,790	541,500	508,020	508,020	-6.2%	-6.2%
Fines	480,579	458,624	329,606	480,000	631,530	610,000	585,000	-3.4%	-7.4%
Charges for Services	285,532	277,211	205,938	300,488	300,714	242,926	242,926	-19.2%	-19.2%
Other Revenues	340,118	311,810	201,327	334,672	289,114	322,598	322,598	11.6%	11.6%
Other Financing Sources	12,842	47,247	-	28,000	28,000	-	38,000	-100.0%	35.7%
Total Revenues	12,124,503	10,739,091	9,895,088	10,951,243	11,003,632	11,084,628	11,039,078	0.7%	0.3%
Expenditures									
General Government	980,654	1,057,228	832,092	1,071,803	1,112,060	1,199,363	1,190,177	7.9%	7.0%
Public Safety	6,690,055	6,689,453	5,557,730	6,833,532	6,983,297	6,969,715	6,907,187	-0.2%	-1.1%
Public Works	2,386,095	2,515,479	2,016,368	2,568,149	2,653,847	2,686,313	2,674,683	1.2%	0.8%
Health	145,477	146,122	109,591	146,219	145,712	148,360	148,360	1.8%	1.8%
Culture and Recreation	122,204	100,662	74,982	82,056	80,716	80,877	80,671	0.2%	-0.1%
Other Financing Uses	153,237	51,477	-	28,000	28,000	-	38,000	-100.0%	35.7%
Total Expenditures	10,477,722	10,560,421	8,590,763	10,729,759	11,003,632	11,084,628	11,039,078	0.7%	0.32%
Net Change in Fund Balance	1,646,781	178,669	1,304,325	221,484	-	-	-		
Adjustment for Assessment Error	1,460,298	(1,460,298)	-	-	-	-	-		
Change in Fund Balance Excluding Error	3,107,079	(1,281,629)	1,304,325	221,484	-	-	-		
Beginning Fund Balance	4,454,758	6,101,539	6,280,208	6,280,208	6,280,208	6,473,692	6,473,692		
Less: Surplus Applied	-	-	-	(28,000)	(28,000)	-	(38,000)		
Ending Fund Balance	\$ 6,101,539	\$ 6,280,208	\$ 7,584,533	\$ 6,473,692	\$ 6,252,208	\$ 6,473,692	\$ 6,435,692		



General Fund Revenue and Expenditure Composition





General Fund Revenue by Source

	2013	2014	2015	2015	2016	2016	% Chg	% Chg
	Actual	Actual	Projected	Adopted	Proposed	Adopted	Budget '15	Budget
				Budget	Budget	Budget	to '16 Prop	'15 to '16
Revenues								
Property Taxes	\$ 9,445,321	\$ 7,827,199	\$ 7,997,921	\$ 7,997,921	\$ 8,140,220	\$ 8,113,600	1.8%	1.4%
PILOT Revenues	\$ 145,945	\$ 142,755	\$ 152,500	\$ 152,500	\$ 155,000	\$ 155,000	1.6%	1.6%
Intergovernmental	902,362	1,124,088	1,063,003	1,062,353	1,105,864	1,073,934	4.1%	1.1%
Licenses and Permits	511,804	550,157	569,718	541,500	508,020	508,020	-6.2%	-6.2%
Fines	480,579	458,624	448,232	631,530	610,000	585,000	-3.4%	-7.4%
Charges for Services	285,532	277,211	285,601	300,714	242,926	242,926	-19.2%	-19.2%
Other Revenues	340,118	311,810	302,629	289,114	322,598	322,598	11.6%	11.6%
Other Financing Sources	12,842	47,247	28,000	28,000	-	38,000	-100.0%	35.7%
Total Revenues	\$ 12,124,503	\$ 10,739,091	\$ 10,847,604	\$ 11,003,632	\$ 11,084,628	\$ 11,039,078	0.7%	0.3%

- **Intergovernmental:** The Village receives State aid from four major programs. Transportation aid, Recycling aids, State Shared Revenues and Expenditure restraint program aids. Overall, these aids are expected to remain essentially unchanged. However, the current proposed budget applies about \$40,000 more of the State Transportation Aids to the General Fund in 2016 as Capital Fund needs for these revenues decreased. There was also a \$10,000 decrease in the Recycling Grant revenues in 2016 as part of the state budget. In addition, several small police grants are now being reported in the Police Department budget as they relate to costs for specific police activities.
- **Licenses and Permits:** Building Inspection revenue budget decreased by \$30,000 over the 2015 budget due to that several of the new large construction projects are now underway. These declines are tempered by the continuation of strong residential and business improvements. Code Compliance fees have also been reduced due the uncertainty of these activities under the new state law.
- **Fines:** Staff is proposing budgeting \$45,000 less for parking fines in 2016 until better information is available on trends using the new parking citation and parking enforcement system.
- **Charges for services:** The \$34,000 budget for overnight parking permission has been moved to the Parking Utility budget in 2016. In addition, based on current trends, projected charges for disposal fees to Whitefish Bay have also been decreased by \$20,000 in 2016.
- **Other Financing Sources:** General Fund reserves of \$38,000 are budgeted to support one-time capital project costs in 2016.

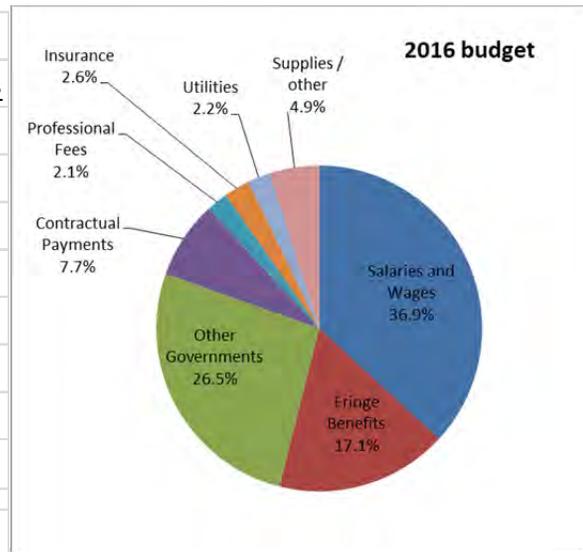


Budget Metrics – General Fund

General Fund Expenditure by Category

The General Fund budgeted expenditures have been summarized into the eight major categories listed above. The information presented show the comparative amounts budgeted for 2015 and 2016, the dollar amount and percentage change from the previous year, and each categories percentage of the total 2016 General Fund proposed expenditures.

<u>Category</u>	<u>2015 budget</u>	<u>2016 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total Expenditures</u>
Salaries and Wages	4,065,056	4,068,778	3,722	0.1%	36.9%
Fringe Benefits	1,939,473	1,886,601	(52,872)	-2.7%	17.1%
Other Governments	2,863,422	2,924,970	61,548	2.1%	26.5%
Contractual Payments	877,197	848,151	(29,046)	-3.3%	7.7%
Professional Fees	221,568	236,168	14,600	6.6%	2.1%
Insurance	271,850	283,737	11,887	4.4%	2.6%
Utilities	227,625	246,510	18,885	8.3%	2.2%
Supplies / other	<u>542,679</u>	<u>544,163</u>	<u>1,484</u>	0.3%	<u>4.9%</u>
Total Expenditures	11,003,632	11,039,078	35,446	0.3%	100.0%



The 2016 budget has maintained or exceeded service levels, programs and projects that reflect the Vision plans that the Village Board adopted in 2006, 2009 and 2014. There were however a number of other factors that have impacted the preparation of the 2016 budget.

The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.



Budget Metrics – General Fund

Salary and Wages

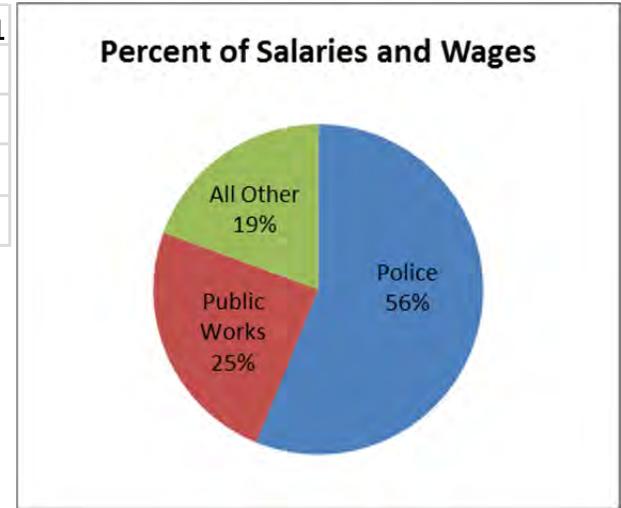
Category	2015 budget	2016 budget	\$ Change	% Change	% of GF Total
Police	2,316,300	2,271,014	(45,286)	-2.0%	20.5%
Public Works	1,013,283	1,002,340	(10,943)	-1.1%	9.0%
All Other	735,473	795,424	59,951	8.2%	7.2%
Salaries and Wages	4,065,056	4,068,778	3,722	0.1%	36.7%

Salary and wages make up nearly 37% of the total General Fund budget. They can be summarized into 3 large blocks as illustrated above. This budget includes a base salary increase of 1.5% for most staff in 2016, with a 0.5% allowance for merit increases for non-union municipal staff.

The Police salaries total decreased due to an anticipated 1 FTE staffing reduction for civilian positions in 2016 as a result of planned operational changes in weekend and evening staffing needs.

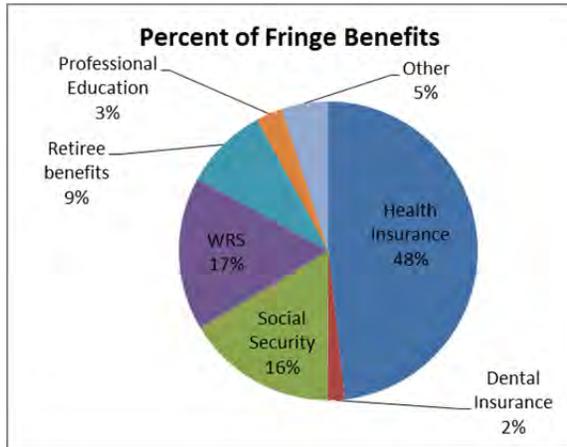
Due to some year-to-year changes in Public Works salary estimates, slightly more staff time has been allocated to utility operations in 2016 which reduces the remaining amount for general fund activities.

Conversely, slightly more time has been allocated to the general fund activities for the “All Other” salary category in 2016. With TID 1 nearing the end of its spending period, fewer costs have also been allocated to this function in 2016.





Fringe Benefits



Category	2015 budget	2016 budget	\$ Change	% Change	% of GF Total
Health Insurance	997,752	910,050	(87,702)	-8.8%	8.2%
Dental Insurance	37,370	34,779	(2,591)	-6.9%	0.3%
Social Security	303,504	307,413	3,909	1.3%	2.8%
WRS	347,479	313,560	(33,919)	-9.8%	2.8%
Retiree benefits	110,926	171,141	60,215	54.3%	1.5%
Professional Education	47,265	54,015	6,750	14.3%	0.5%
Other benefits	95,177	95,643	466	0.5%	0.9%
Fringe Benefits	1,939,473	1,886,601	(52,872)	-2.7%	17.0%

Fringe Benefits make 17.0% of the total General Fund budget. They can be summarized into 7 major categories as illustrated above.

Health insurance premiums are currently budgeted at a zero percent increase for 2016. However, there have been several health plan coverage changes in 2016 compared to the 2015 budget which will actually result in a decrease in health care costs in the General Fund for 2016.

WRS costs will decrease in 2016 due to the new Police Union contract which will now require officers to contribute the full employee share of these costs beginning in 2016. This and an anticipated 1 FTE civilian staff position reduction, results in a \$32,000 reduction of the village’s WRS costs within the police department for 2016. In addition, overall WRS rates decreased by about 3% in 2016 which offsets the additional costs that would normally be associated with salary increases.

With the retirement of the former Police Chief, Police Administrative Assistant, and Assistant DPW Director in 2015, expected retiree health care costs have increased significantly in 2016.

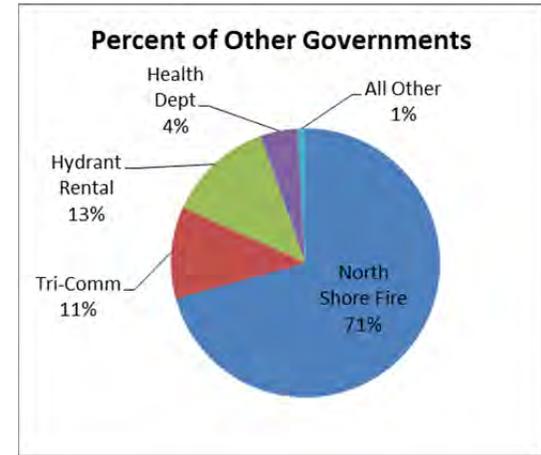
2016 Budget



Budget Metrics – General Fund

Other Government payments

<u>Category</u>	<u>2015 budget</u>	<u>2016 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
North Shore Fire	2,055,934	2,068,658	12,724	0.6%	18.7%
Tri-Comm	282,347	322,809	40,462	14.3%	2.9%
Hydrant Rental	365,386	374,672	9,286	2.5%	3.4%
Health Dept	128,405	130,981	2,576	2.0%	1.2%
All Other	31,350	27,850	(3,500)	-11.2%	0.3%
Other Governments	2,863,422	2,924,970	61,548	2.1%	26.4%



Other government payments make up approximately 26% of the total General Fund budget. They can be summarized into categories illustrated above.

Fire and EMS services are provided to the village by the North Shore Fire Department. The cost for these services increased by 0.6% in 2016.

In the 2015 budget there was a \$30,000 over allocation of capital costs for the Tri-Comm dispatch services contract. After correcting for this adjustment, these contract costs generally increased by less than 2% in 2016.

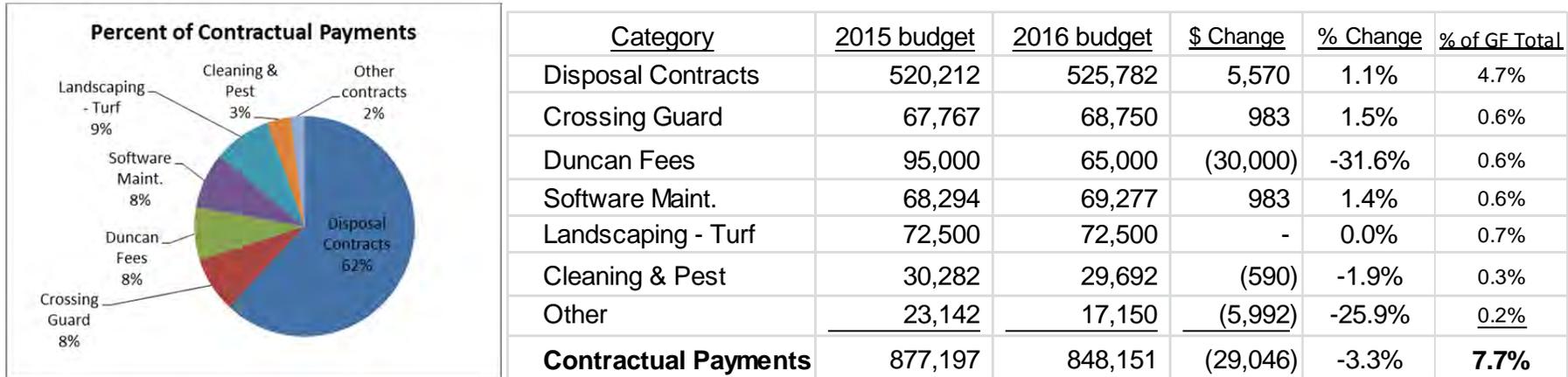
Hydrant rental fees are the cost for public fire protection services which are paid to the water utility per the established rates approved in 2015.

Health department fees paid to the North Shore Health Department increased by 2.0% in 2016.

The all other category includes the Atwater Beach lifeguard services paid to Milwaukee County, MADACC fees, and the vehicle suspension fees paid by the police department to the State of Wisconsin.



Contractual Payments



Contractual Payments make up 7.7% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

Duncan fees for the police department have been reduced by \$30,000 in 2016 as the overnight parking permit costs and activities have now been incorporated into the Parking Utility operations budget.

Software maintenance includes the annual BS&A service fees of \$20,000, Police technology costs of \$36,500, Barracuda anti-virus and network malware fees of \$12,500 and various other technology support costs.

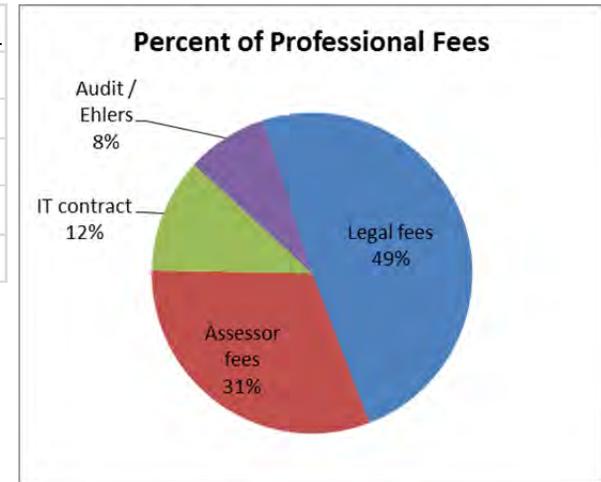
The “Other” category includes, Atwater Beach landscaping as well as various other smaller contracted services.



Budget Metrics – General Fund

Professional Fees

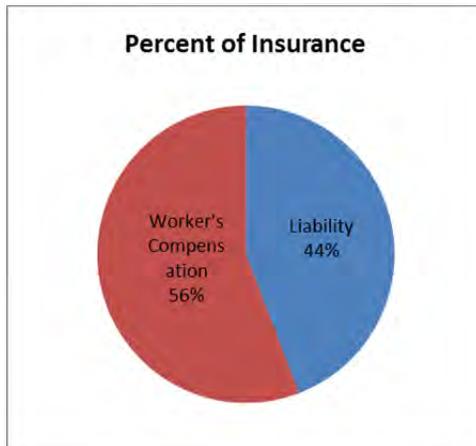
Category	2015 budget	2016 budget	\$ Change	% Change	% of GF Total
Legal fees	115,000	110,000	(5,000)	-4.3%	1.0%
Assessor fees	59,500	69,500	10,000	16.8%	0.6%
IT contract	25,868	25,868	-	0.0%	0.2%
Audit / Ehlers	17,200	18,300	1,100	6.4%	0.2%
Professional Fees	221,568	236,168	14,600	6.6%	2.1%



Professional fees make up just over 2% of the total General Fund budget. They can be summarized into the 4 categories as illustrated above.

The most significant change is in the assessor’s fees. The 2015 budget did not reflect the full amount of the contract and this has now been corrected.

Insurance



Category	2015 budget	2016 budget	\$ Change	% Change	% of GF Total
Liability	130,714	125,875	(4,839)	-3.7%	1.1%
Worker's Comp.	141,136	159,081	17,945	12.7%	1.4%
Insurance	271,850	284,956	13,106	4.8%	2.6%

Insurance costs make up 2.6% of the total General Fund budget.

Liability insurance costs came in under budget in 2015 which is now reflected in 2016 budget. Workers Compensation base rates actually decreased slightly in 2016, however the Village’s experience modifier increased by 17% going from 0.98 to 1.15.

2016 Budget

Budget Metrics – General Fund

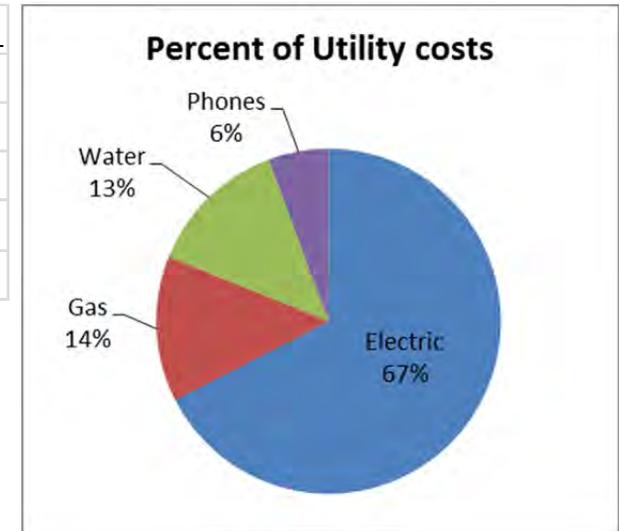


Utility costs

<u>Category</u>	<u>2015 budget</u>	<u>2016 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	159,377	166,322	6,945	4.4%	1.5%
Gas	33,339	33,648	309	0.9%	0.3%
Water	23,460	32,625	9,165	39.1%	0.3%
Phones	11,449	13,915	2,466	21.5%	0.1%
Utilities	227,625	246,510	18,885	8.3%	<u>2.2%</u>

Utility costs make up just over 2% of the total General Fund budget. They can be summarized into the 4 categories as illustrated above.

Most notable is that water costs have increased based on the new rate structure approved in 2015 which was not originally factored into the 2015 budget, as well as increased usage.



2016 Budget

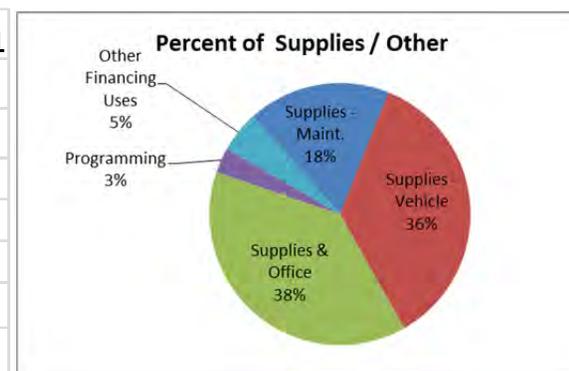


Budget Metrics – General Fund

The remaining 4.9% of the General fund costs relate primarily to supplies and maintenance costs. Many of these costs are cross charged from one department to another which generates a negative value for Interdepartmental expenses as these charges reduce one budget and then apply the appropriate expense to another department's budget, therefor netting against each other.

Supplies / other

<u>Category</u>	<u>2015 budget</u>	<u>2016 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Supplies & Office	129,689	133,774	4,085	3.1%	1.2%
Supplies - Maintenance	247,791	269,313	21,522	8.7%	2.4%
Supplies - Vehicle	315,697	289,280	(26,417)	-8.4%	2.6%
Programming	23,700	23,400	(300)	-1.3%	0.2%
Other Financing Uses	28,000	38,000	10,000	35.7%	0.3%
Interdepartmental Exp	<u>(202,198)</u>	<u>(208,104)</u>	<u>(5,906)</u>	2.9%	<u>-1.9%</u>
Supplies / other	542,679	545,663	2,984		4.9%



The Supplies & Office category includes subscription, postage, copier costs, and other departmental office supplies.

Supplies – Maintenance are primarily DPW material costs, including \$75,755 for building maintenance and \$56,978 for the salt contract.

Supplies – Vehicle are for vehicle repairs and operations, including \$146,920 for fuel. Fuel costs are approximately \$30,000 less in the 2016 budget compared to 2015 due to lower than expected fuel prices.

Programming costs include MADACC, resident mediation, sustainability, awards/recognition, and neighborhood loan program expenses.

Other Financing uses are the amount of General Fund support for certain one-time capital costs included in the capital budget.



Capital Fund Overview

Significant 2016 General Government Capital Project expenditure highlights (over \$25,000):

- \$42,500 - Village wide signage for community entrances, parks, and population signs.
- \$38,000 - Village Hall carpeting replacement phase II, courtroom and staff offices.
- \$30,000 - Police Body Cameras for officers, new initiative.
- \$82,842 - Replace 2 squad cars in police fleet of 10 vehicles.
- \$194,844 - North Shore Fire Department capital and debt service commitments.
- \$1,000,000 – Replace refuse compactor and 3 Garbage trucks pending refuse collection study outcomes.
- \$25,000 – New vehicle lift (vehicle maintenance) for public works garage.
- \$55,000 – Replace brush chipper equipment for municipal tree pruning operations.
- \$50,000 – Replace streetlight control boxes that have reached the end of their useful life.
- \$1,500,000 – 2016 Roads improvement program construction costs.
- \$100,000 - Annual road maintenance repairs and pavement marking.
- \$200,000 - Engineering costs related to preparation for the 2016 road projects.
- \$180,000 - Park Improvements projects including Lake Bluff tennis court and other projects to be determined in 2016.
- \$140,000 - Atwater Beach boardwalk southern extension.
- \$28,000 - Hubbard Lodge fire alarm updated to current code standards.
- \$70,000 – Hubbard Park stairs replacement, tunnel to lower terrace.

Additional details on these and other projects planned for 2016 can be found in the Capital Projects Funds section of this budget.



Utilities Operations (Parking, Water, Sewer)

No rate increases are anticipated for the Parking, Water and Sewer utilities in 2016.

Parking fees for off-street permits were budgeted to decline in 2016 based on current demand. This decrease has been offset to a large extent by the addition of the overnight parking fees to the Parking Utility budget in 2016. Previously these fees were recorded in the general fund, but have now been aligned with the other parking permit activity in the Parking Utility. The corresponding costs associated with the new online parking permit software relative to issuing these permits are now also being recorded in the Parking Utility.

In 2015 the Public Service Commission (PSC) approved a rate increase for the Water utility and these rates remain in place for the 2016 Water Utility budget. There have been some improvements in the water loss control in 2015, and these cost savings are reflected in a modest reduction in the Other Intergovernmental Payments line item which reflects our cost of water purchased from the Milwaukee Water Works. While the 2016 budget reflects a \$280,632 positive net change in equity, this amount, plus \$160,000 of non-cash depreciation costs will be used to make debt service principal payments of \$319,181 and other capitalized equipment costs in 2016.

The 2016 Sewer Utility budget is projecting a 5% total revenue increase in 2016 based on current trends. Overall, costs remain effectively unchanged although there is some variation between line items due to changes in the salary distribution details in 2016. While the 2016 budget reflects a \$584,513 positive net change in equity, this amount, plus \$225,000 of non-cash depreciation costs will be used to make debt service principal payments of \$545,368 and other capitalized equipment costs in 2016.



For the 2015 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 the last 5 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.



VILLAGE OF SHOREWOOD							
NOTICE OF PUBLIC HEARING							
PROPOSED 2016 BUDGET							
Notice is hereby given that the Village Board of the Village of Shorewood will hold a PUBLIC HEARING on Monday, November 16, 2013 at 7:30 p.m. in the Court/Council Room at Shorewood Village Hall, 3930 N. Murray Avenue, Shorewood, Wisconsin, to consider the proposed 2016 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 4:00 p.m. Monday through Friday. The following is a summary of the proposed budget. Dated this 20th day of October, 2015.							
General Fund	2014 Actual	9/30/2015 Year to date	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	Budget to Budget % Change	
Revenues							
Property Taxes	\$7,827,199	\$7,997,921	\$7,997,921	\$7,997,921	\$8,113,600	1.45%	
PILOT Revenues	\$142,755	\$ -	\$152,500	\$152,500	\$155,000	1.64%	
Intergovernmental	1,124,088	742,088	1,065,872	1,062,353	1,073,934	1.09%	
Licenses and Permits	550,157	418,208	591,790	541,500	508,020	-6.18%	
Fines and Forfeitures	458,624	329,606	480,000	631,530	585,000	-7.37%	
Charges for Services	277,211	205,938	300,488	300,714	242,926	-19.22%	
Other Revenues	311,810	201,327	331,672	289,114	322,598	11.58%	
Other Financing Sources	47,247	-	28,000	28,000	-	0.00%	
Total Revenues	10,739,091	9,895,088	10,948,243	11,003,632	11,001,078	-0.02%	
Expenditures							
General Government	1,057,228	832,092	1,071,803	1,112,060	1,190,177	7.02%	
Public Safety	6,689,453	5,557,730	6,831,888	6,983,297	6,907,187	-1.09%	
Public Works	2,515,479	2,016,368	2,568,149	2,653,847	2,674,683	0.79%	
Health	146,122	109,591	146,219	145,712	148,360	1.82%	
Culture and Recreation	100,662	74,982	82,056	80,716	80,671	-0.06%	
Other Financing Uses	51,477	-	28,000	28,000	-	0.00%	
Total Expenditures	10,560,421	8,590,763	10,728,115	11,003,632	11,001,078	-0.02%	
Net Change in Fund Balance	178,670	1,304,325	220,128	-	-		
Beginning Fund Balance	6,101,539	6,280,209	6,280,209	6,280,209	6,472,337		
Less: Surplus Applied	-	-	(28,000)	(28,000)	-		
Ending Fund Balance	\$ 6,280,209	\$ 7,584,534	\$ 6,472,337	\$ 6,252,209	\$ 6,472,337		



Other Funds	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Debt Service	Capital Projects
Total Revenues	\$ 11,001,078	\$ 500	\$ 1,001,243	\$ 191,785	\$ 119,525	\$ 87,900	\$ 3,966,808	\$ 4,571,786
Total Expenditures	11,001,078	500	1,001,243	191,785	119,525	87,900	3,966,808	4,571,786
Net Change in Equity **	-	-	-	-	-	-	-	-
Beginning Equity	6,472,337	23,467	46,729	19,909	28,694	15,681	1,704	461,718
Less: Surplus Applied	-	(500)	(27,600)	-	(24,325)	(3,500)	-	(294,557)
Ending Equity	\$ 6,472,337	\$ 22,967	\$ 19,129	\$ 19,909	\$ 4,369	\$ 12,181	\$ 1,704	\$ 167,161
Other Funds	TID No. 1	TID No. 3	TID No. 4	TID No. 5	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Total Revenues	\$ 1,702,399	\$ 145,046	\$ 573,912	\$ 6,812,279	\$ 248,538	\$ 1,910,324	\$ 2,230,825	\$ 34,563,948
Total Expenditures	1,551,988	430,908	516,894	6,809,943	248,538	1,629,692	1,646,312	33,774,900
Net Change in Equity	150,411	(285,862)	57,018	2,336	-	280,632	584,513	789,048
Beginning Equity	1,497,705	(494,244)	3,554,736	54,995	529,082	1,644,085	8,623,234	22,479,832
Less: Surplus Applied	-	-	-	-	(1,162)	-	-	(351,644)
Ending Equity	\$ 1,648,116	\$ (780,106)	\$ 3,611,754	\$ 57,331	\$ 527,920	\$ 1,924,717	\$ 9,207,747	\$ 22,917,236
Property Tax Summary By Fund								
Fund	2014 Adopted Budget	2015 Adopted Budget	2016 Proposed Budget	Budget to Budget % Change				
General Fund	\$7,827,198	\$7,997,921	\$8,113,600	1.45%				
Debt Service Fund	1,336,030	1,511,274	\$1,583,492	4.78%				
Capital Projects Fund	539,960	410,406	363,387	-11.46%				
Library Fund	795,984	812,514	829,890	2.14%				
Elder Services Fund	96,481	100,003	105,033	5.03%				
Shorewood Today Fund	5,100	5,100	5,600	0.00%				
Marketing Fund	30,000	45,000	45,000	0.00%				
Village Tax Levy	<u>\$ 10,630,753</u>	<u>\$ 10,882,218</u>	<u>\$ 11,046,002</u>	<u>1.51%</u>				

2016 Budget



Budget Summary - All Funds
2013 Actual - 2016 Budget

	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16	% Chg Projected to '16
Revenues								
Property Taxes	\$ 11,988,902	\$ 10,630,754	\$ 10,882,218	\$ 10,882,218	\$ 11,070,045	\$ 11,046,002	1.5%	1.5%
TID increment	72,228	326,010	1,826,426	1,835,000	2,275,000	2,275,000	24.0%	24.6%
PILOT Revenues	145,945	142,755	168,345	152,500	155,000	155,000	1.6%	-7.9%
Intergovernmental	1,489,236	2,142,251	1,837,130	1,681,286	1,720,419	1,677,435	-0.2%	-8.7%
Licenses and Permits	511,804	550,157	579,718	541,500	508,020	508,020	-6.2%	-12.4%
Fines, Forfeitures and Penalties	532,486	590,922	521,544	738,480	661,000	636,000	-13.9%	21.9%
Charges for Services	4,153,774	4,252,477	4,828,087	4,750,893	4,728,440	4,726,183	-0.5%	-2.1%
Other Revenues	635,984	723,045	712,873	636,618	569,970	569,749	-10.5%	-20.1%
Other Financing Sources	13,039,364	7,621,524	4,060,097	5,491,295	13,176,773	13,008,060	136.9%	220.4%
Total Revenues	<u>32,569,723</u>	<u>26,979,895</u>	<u>25,416,438</u>	<u>26,709,790</u>	<u>34,864,667</u>	<u>34,601,449</u>	<u>29.5%</u>	<u>36.1%</u>
Expenditures by Function								
General Government	1,044,074	1,204,827	1,133,209	1,192,337	1,333,863	1,329,677	11.5%	17.3%
Public Safety	7,102,235	7,077,020	7,191,156	7,362,791	7,281,701	7,247,773	-1.6%	0.8%
Public Works	3,509,880	5,185,420	3,869,116	3,812,747	6,277,013	6,182,883	62.2%	59.8%
Health	145,477	146,122	144,699	145,712	148,360	148,360	1.8%	2.5%
Culture and Recreation	1,308,719	1,325,358	1,445,194	1,383,958	1,486,628	1,475,524	6.6%	2.1%
Debt	5,085,023	6,860,302	3,965,004	4,118,571	4,254,726	4,254,726	3.3%	7.3%
Economic Development	2,032,034	2,943,520	343,253	2,021,752	6,942,673	6,926,417	242.6%	1917.9%
Parking	210,657	198,235	237,866	251,319	249,512	248,538	-1.1%	4.5%
Water	1,365,571	1,620,827	1,641,160	1,823,465	1,535,037	1,541,207	-15.5%	-6.1%
Sewer	1,865,838	3,245,640	1,599,994	2,062,593	2,174,085	2,030,879	-1.5%	26.9%
Other Financing Uses	7,534,015	2,035,897	2,028,033	2,040,884	2,388,916	2,426,916	18.9%	19.7%
Total Expenditures	<u>31,203,523</u>	<u>31,843,167</u>	<u>23,598,684</u>	<u>26,216,129</u>	<u>34,072,514</u>	<u>33,812,900</u>	<u>29.0%</u>	<u>43.3%</u>
Net Change in Equity	1,366,200	(4,863,272)	1,817,754	493,661	792,153	788,549		
Beginning Equity	25,205,331	26,852,112	21,930,669	21,930,669	23,972,790	23,972,790		
Less: Surplus Applied	-	30,816	22,416	(248,525)	(317,448)	(330,735)		
Ending Equity	<u>\$26,571,531</u>	<u>\$22,019,656</u>	<u>\$23,770,839</u>	<u>\$22,175,805</u>	<u>\$24,447,495</u>	<u>\$ 24,430,605</u>		

2016 Budget

Budget Summary - All Funds
2016 Adopted Budget



	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Public Art Fund	Debt Service	Capital Projects
Revenues									
Property Taxes	\$ 8,113,600	\$ -	\$ 829,890	\$ 105,033	\$ 45,000	\$ 5,600	\$ -	\$ 1,583,492	\$ 363,387
TID increment	-	-	-	-	-	-	-	-	-
PILOT Revenues	155,000	-	-	-	-	-	-	-	-
Intergovernmental	1,073,934	-	86,353	5,860	-	-	-	-	483,842
Licenses and Permits	508,020	-	-	-	-	-	-	-	-
Fines and Forfeitures	585,000	-	51,000	-	-	-	-	-	-
Charges for Services	242,926	-	-	28,067	50,200	73,200	-	-	-
Other Revenues	322,598	-	6,400	52,825	-	-	-	-	-
Other Financing Sources	38,000	-	27,600	-	24,325	9,100	-	2,383,316	3,724,557
Total Revenues	11,039,078	-	1,001,243	191,785	119,525	87,900	-	3,966,808	4,571,786
Expenditures by Function									
General Government	1,190,177	-	-	-	-	-	-	-	139,500
Public Safety	6,907,187	500	-	-	-	-	-	-	340,086
Public Works	2,674,683	-	-	-	-	-	-	-	3,508,200
Health	148,360	-	-	-	-	-	-	-	-
Culture and Recreation	80,671	-	1,001,243	191,785	113,925	87,900	-	-	-
Debt	-	-	-	-	-	-	-	3,966,808	-
Economic Development	-	-	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	584,000
Other Financing Uses	38,000	-	-	-	5,600	-	-	-	-
Total Expenditures	11,039,078	500	1,001,243	191,785	119,525	87,900	-	3,966,808	4,571,786
Net Change in Equity	-	(500)	-	-	-	-	-	-	-
Beginning Equity	6,285,693	30,023	77,383	22,375	24,407	15,681	20,909	4,061	588,260
Less: Surplus Applied	(38,000)	-	(27,600)	-	(24,325)	(3,500)	-	-	(256,557)
Ending Equity	\$ 6,247,693	\$ 29,523	\$ 49,783	\$ 22,375	\$ 82	\$ 12,181	\$ 20,909	\$ 4,061	\$ 331,703

2016 Budget

Budget Summary - All Funds
2016 Adopted Budget



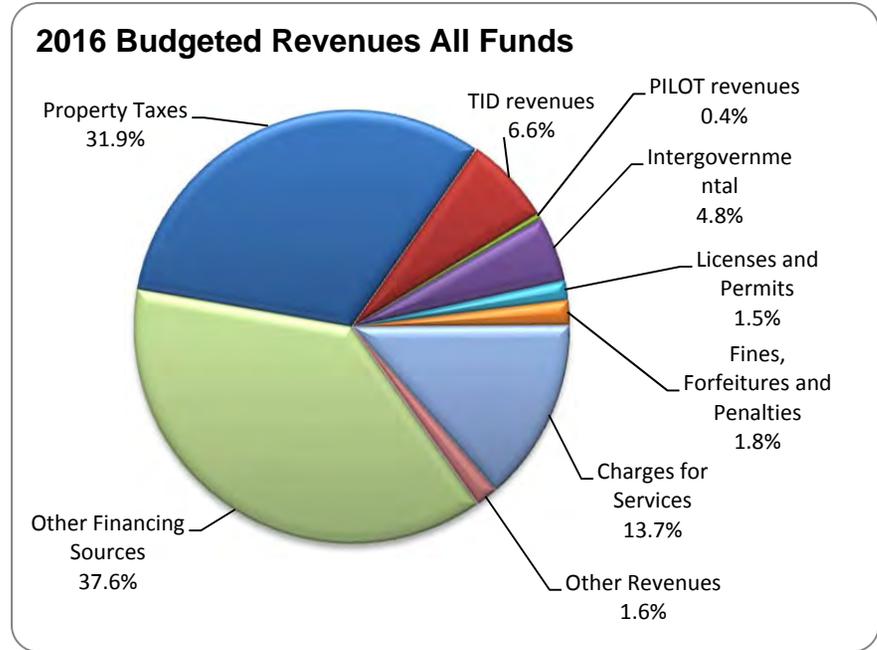
	TID No. 1	TID No. 3	TID No. 4	TID No. 5	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Revenues								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,046,002
TID increment	1,650,000	145,000	470,000	10,000	-	-	-	2,275,000
PILOT Revenues	-	-	-	-	-	-	-	155,000
Intergovernmental	27,399	46	-	-	-	-	-	1,677,435
Licenses and Permits	-	-	-	-	-	-	-	508,020
Fines and Forfeitures	-	-	-	-	-	-	-	636,000
Charges for Services	-	-	-	-	240,641	1,885,824	2,205,325	4,726,183
Other Revenues	25,000	-	103,912	2,279	6,735	24,500	25,500	569,749
Other Financing Sources	-	-	-	6,800,000	1,162	-	-	13,008,060
Total Revenues	1,702,399	145,046	573,912	6,812,279	248,538	1,910,324	2,230,825	34,601,449
Expenditures by Function								
General Government	-	-	-	-	-	-	-	1,329,677
Public Safety	-	-	-	-	-	-	-	7,247,773
Public Works	-	-	-	-	-	-	-	6,182,883
Health	-	-	-	-	-	-	-	148,360
Culture and Recreation	-	-	-	-	-	-	-	1,475,524
Debt	-	-	-	-	-	88,485	199,433	4,254,726
Economic Development	135,269	173,153	7,150	6,610,845	-	-	-	6,926,417
Parking	-	-	-	-	248,538	-	-	248,538
Water	-	-	-	-	-	1,541,207	-	1,541,207
Sewer	-	-	-	-	-	-	1,446,879	2,030,879
Other Financing Uses	1,416,719	257,755	509,744	199,098	-	-	-	2,426,916
Total Expenditures	1,551,988	430,908	516,894	6,809,943	248,538	1,629,692	1,646,312	33,812,900
Net Change in Equity	150,411	(285,862)	57,018	2,336	0	280,632	584,513	788,549
Beginning Equity	1,490,491	1,124,100	3,555,629	201,406	540,488	1,470,228	8,542,564	23,993,699
Less: Surplus Applied	-	-	-	-	(1,162)	-	-	(351,144)
Ending Equity	\$ 1,640,902	\$ 838,239	\$ 3,612,647	\$ 203,743	\$ 539,326	\$ 1,750,860	\$ 9,127,077	\$ 24,431,105



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.



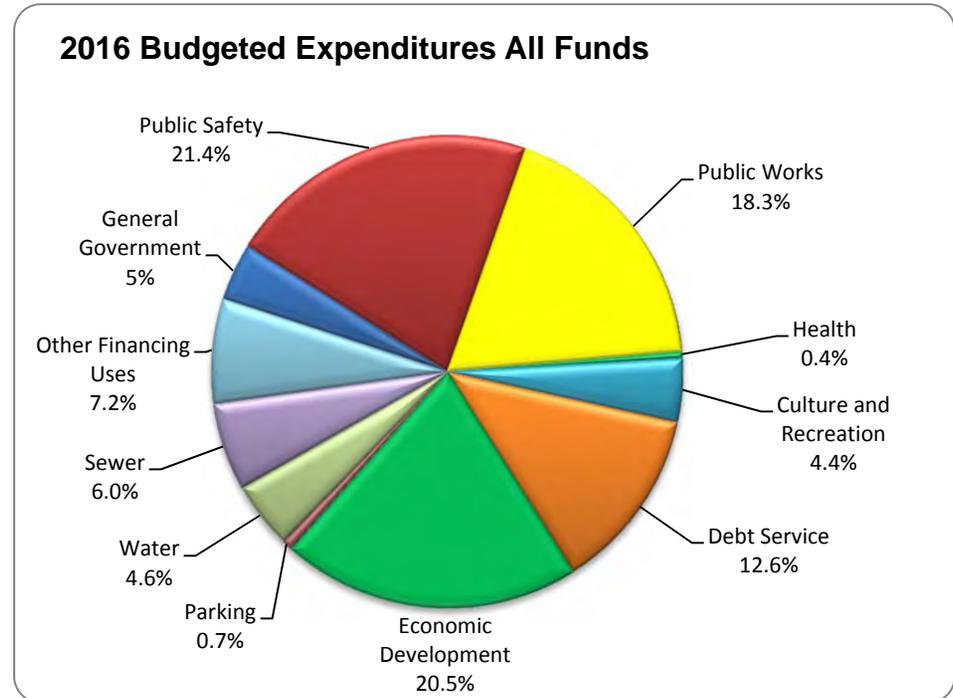
Expenditure/expense functions include:

- 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 services, dispatch services, school crossing guards and capital purchases for those uses.



Distribution of Revenues and Expenditures

- Health – costs for flu/infection/disease prevention and awareness and improvement in physical condition of Village residents.
- 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.



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.



Revenues

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

Summary of Significant Revenues	Actual 2013	Actual 2014	Projected 2015	Budget 2015	Budget 2016
Taxes					
Property taxes	10,528,604	10,630,753	10,882,218	10,882,218	11,046,002
Tax Incremental Revenue	72,228	145,374	1,826,426	1,835,000	2,275,000
PILOT revenue	145,945	142,755	152,500	152,500	155,000
Intergovernmental					
State Shared Revenues	254,304	254,455	253,997	253,605	253,207
Expenditure Restraint payment	202,525	400,178	279,774	282,263	285,459
Transportation Aids	688,070	784,947	811,999	813,488	794,404
Charges for Services					
Parking charges	220,091	225,992	232,340	256,782	248,538
Water charges	1,422,094	1,864,460	1,802,397	1,841,000	1,910,324
Sewer Charges	1,922,201	2,047,684	2,177,489	2,124,500	2,230,825
Total significant revenues	<u>15,456,062</u>	<u>16,496,598</u>	<u>18,419,140</u>	<u>18,441,356</u>	<u>19,198,759</u>
Total all revenues (excluding OFS)	<u>19,349,399</u>	<u>18,888,472</u>	<u>21,323,000</u>	<u>21,098,802</u>	<u>21,593,389</u>
Significant revenues as a % of Total	80%	87%	86%	87%	89%

Other Financing Sources (OFS) 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 2015 tax levy is set by the end of November, 2015. It is prorated to individual property tax bills based on the assessed value on January 1, 2015.

Property tax payments for the 2015 levy are due in full by January 31, 2016 and are recognized as revenue in the 2016 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.

The Village's tax levy increased an average 2.46% annually from 2007 to 2016. 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.

2016 Budget

Revenue Overview
Property Tax Levy by Fund



Tax Levy	2007 Budget	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Adopted Budget	% Chg Budget '15 to '16
General Fund	\$ 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	\$8,113,600	1.45%
TIF Levy Tax Adjustment	-	-	-	-	-	(1,460,298)	1,460,298	-	-	-	
Net General Fund Levy	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	8,113,600	1.45%
Debt Service Fund	857,410	903,484	1,098,343	1,137,994	1,137,994	1,258,424	1,382,006	1,336,030	1,511,274	\$1,583,492	4.78%
Gen. Capital Projects	299,624	487,771	291,583	320,737	406,418	301,303	251,292	539,960	410,406	363,387	-11.46%
Library Fund	714,856	754,860	768,828	784,205	784,205	784,205	784,205	795,984	812,514	829,890	2.14%
Elder Services Fund	57,861	69,309	70,334	84,283	81,246	85,396	86,578	96,481	100,003	105,033	5.03%
Shorewood Today	-	-	-	-	4,500	4,500	4,500	5,100	5,100	5,600	9.80%
Marketing Fund	-	30,000	30,000	30,000	35,000	35,000	35,000	30,000	45,000	45,000	0.00%
Total Village Tax Levy	\$ 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	\$ 11,046,002	1.51%
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	\$ 11,046,002	1.51%
Total Property Tax Levy											Ave
% Change for Operations	0.43%	0.88%	3.89%	2.15%	2.04%	1.60%	1.26%	-1.33%	1.94%	1.27%	
% Change for Debt	0.87%	0.52%	2.11%	0.41%	0.00%	1.18%	1.39%	-0.38%	1.65%	0.66%	
% Change for Capital	1.46%	2.11%	-2.12%	0.30%	0.87%	-1.03%	-0.56%	2.74%	-1.22%	-0.43%	
Total % Change	2.75%	3.50%	3.87%	2.86%	2.90%	1.75%	2.08%	1.02%	2.37%	1.51%	2.46%
Assessed Value (in thousands \$)	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	\$ 1,498,324	-0.22%
Village Only Assessed Rate per \$1,000	9.022622	6.189328	6.400677	6.570678	6.826742	6.947979	7.123302	7.175465	7.246951	7.372239	1.73%
Village portion of tax bill for a \$300,000 home									\$ 2,174.09	\$ 2,211.67	\$ 37.59

2016 Budget



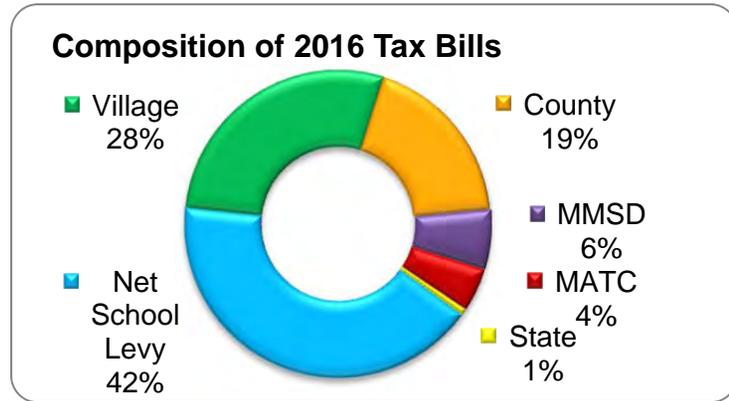
Revenue Overview
Impact of Village Property Tax Increase on a \$300,000 Home

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
2015 Actual	0.00%	\$ 10,882,218	\$ -	\$ 1,501,627,000	7.24695	300,000	\$ 2,174	\$ -
	0.50%	10,936,629	54,411	1,498,323,845	7.29924	300,000	2,190	\$ 16
	1.00%	10,991,040	108,822	1,498,323,845	7.33556	300,000	2,201	\$ 27
Adopted	1.51%	11,046,002	163,784	1,498,323,845	7.37224	300,000	2,212	\$ 38
	1.75%	11,072,657	190,439	1,498,323,845	7.39003	300,000	2,217	\$ 43
	2.00%	11,099,862	217,644	1,498,323,845	7.40819	300,000	2,222	\$ 48
	2.25%	11,127,068	244,850	1,498,323,845	7.42634	300,000	2,228	\$ 54
	2.50%	11,154,273	272,055	1,498,323,845	7.44450	300,000	2,233	\$ 59
	3.00%	11,208,685	326,467	1,498,323,845	7.48082	300,000	2,244	\$ 70
	3.50%	11,263,096	380,878	1,498,323,845	7.51713	300,000	2,255	\$ 81
	4.00%	11,317,507	435,289	1,498,323,845	7.55345	300,000	2,266	\$ 92
	4.50%	11,371,918	489,700	1,498,323,845	7.58976	300,000	2,277	\$ 103
	5.00%	11,426,329	544,111	1,498,323,845	7.62607	300,000	2,288	\$ 114

* 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 the current fiscal year.

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.

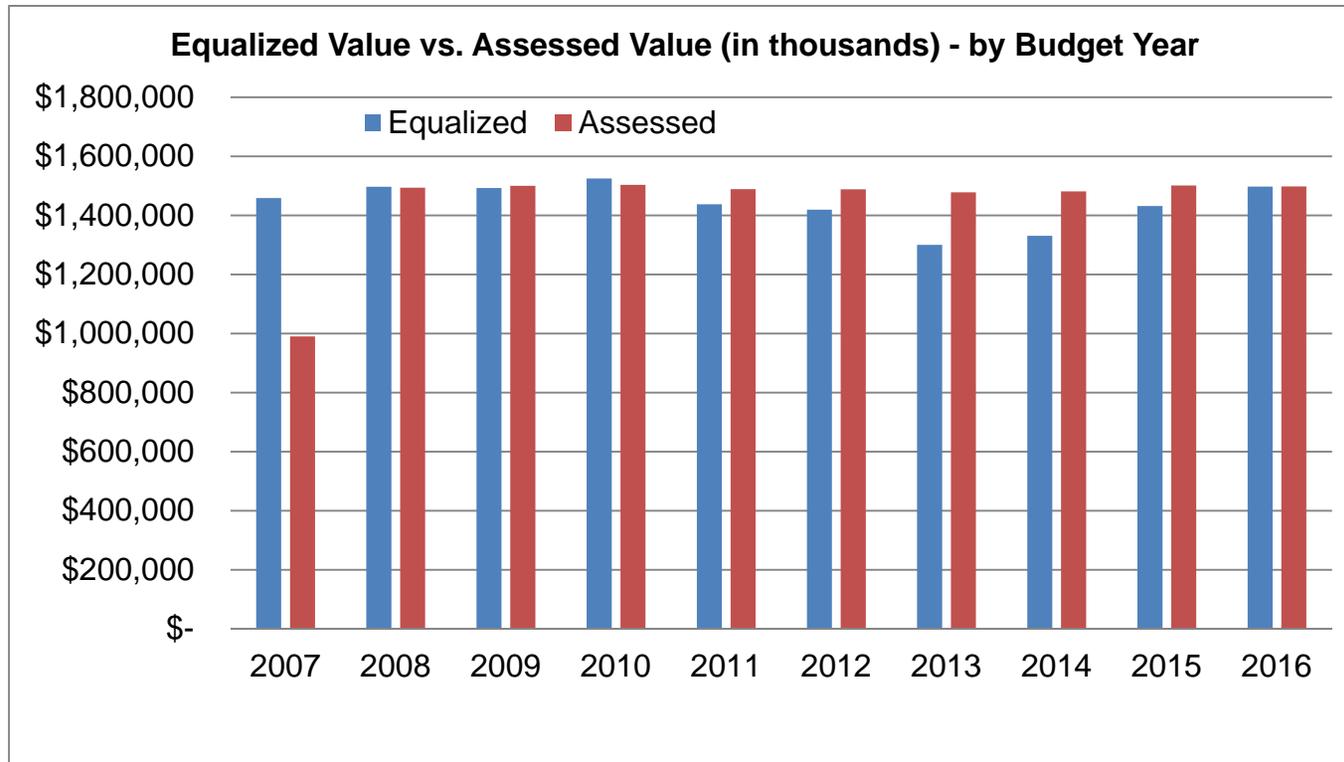
Once the annual tax levy has been established during the budget process, the Village’s levy is divided by total assessed value of the Village divided by \$1,000. This yields the assessed tax rate. Each individual property’s tax bill is then calculated by taking that property’s assessed value, divided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



Revenue Overview

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.

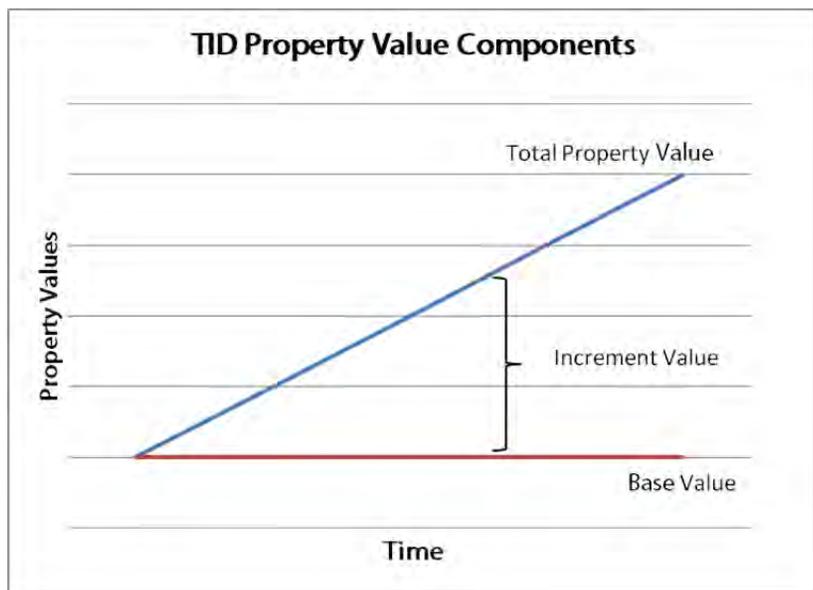
The table below shows the relationship between the equalized property value and the assessed property values for the last several years. In 2008 the Village conducted a Village-wide revaluation in which all properties are re-assessed. The Village also did a Village-wide revaluation in 2015.



Revenue Overview

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.

2016 Budget



Revenue Overview
Property Tax History - All Taxing Units

Taxing Body	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Adopted Budget	Change	% Chg
Shorewood School	\$ 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	\$ 20,743,724	\$ 907,093	4.6%
Whitefish Bay School	-	-	-	-	4,795	34,340	32,231	35,213	33,223	34,528	1,305	3.9%
School Levy Credit	(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)	(3,345,830)	(430,536)	14.8%
Net School Levy	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	17,432,422	477,862	2.8%
Village *	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	11,664,697	295,345	2.6%
Milwaukee County	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	7,689,695	386,755	5.3%
MMSD	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	2,613,149	157,725	6.4%
MATC	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	1,883,098	64,169	3.5%
State	256,147	254,071	253,300	258,851	243,984	240,865	220,697	225,857	243,006	254,173	11,168	4.6%
Total	\$ 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	\$ 41,537,235	1,393,024	3.5%
TID revenue in above	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	2,358,764	532,337	29.1%
(Values in thousands)												
Equalized Value	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	1,497,728	65,807	4.6%
Equalized Tax Rate	22.9174	23.4091	23.7203	24.2811	26.3394	28.1001	28.7078	28.8420	28.0352	27.7335	(0.30)	-1.1%
Assessed Value	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	1,498,324	(3,303)	-0.2%
Assessed Tax Rate	33.7637	23.4618	23.5966	24.6340	25.4309	25.8090	26.2466	25.9089	26.7338	27.7225	0.99	3.7%
Tax Bill on a												
\$300,000 Home **	\$ 10,129	\$ 7,039	\$ 7,079	\$ 7,390	\$ 7,629	\$ 7,743	\$ 7,874	\$ 7,773	\$ 8,020	\$ 8,317	297	3.7%

* Displayed net of TID adjustment in 2012 and 2013

** does not include lottery or first dollar credits

Revenue Overview

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 2016 budget amount was based on estimated 2015 tax rates and increased slightly to reflect and expected increase in water plant assets that were completed in 2015.

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 available 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 2016 estimate provided by the State is \$253,207, which is similar to the 2015 amount.



Revenue Overview

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 expenditures cannot increase more than inflation plus a growth factor.

If a municipality’s budget meets the criteria described on the previous page, then they continue to be eligible to receive the Expenditure Restraint Payment in the following year (thus the 2016 budget determines eligibility for the payment in 2017). The Village believes our 2016 budget is in compliance with this program and the village will qualify for the receipt of a 2017 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 \$794,404, a decrease of \$19,084 over 2015. 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 significantly 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	2016 Budget
General Fund Expenditures	\$ 8,577,410	\$ 9,773,231	\$ 10,152,144	\$ 11,039,078
State Shared Revenues	527,558	371,892	331,525	253,207
% of Total Revenue	6.2%	3.8%	3.3%	2.3%
Expenditure Restraint	444,598	298,196	275,908	285,459
% of Total Revenue	5.2%	3.1%	2.7%	2.6%
Transportation Aids	462,562	495,276	642,972	794,404
% of Total Revenue	5.4%	5.1%	6.3%	7.2%



Revenue Overview

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 Revenues - State Revenues							
Source	Fund	Description	2013	2014	2015 Projected	2015 Budget	2016 Budget
State	General	State-Exempt Computer	\$ 2,321	\$ 1,126	\$ 997	\$ 2,000	\$ 1,000
State	General	State Shared Revenue	254,304	254,455	253,605	253,605	253,207
State	General	Expenditure Restraint Program	202,526	400,178	282,263	282,263	285,459
State	General	Fire Insurance Premium	46,292	54,160	54,527	50,000	50,000
State	General	Recycling Grant	52,884	52,825	52,814	52,819	42,251
State	General	State Highway Aids	344,035	361,342	421,666	421,666	442,017
State	General	State Training Grants	3,840	3,840	3,680	3,840	5,000
State	General	State DOT Grants	5,009	-	-	-	7,500
State	Capital Projects	State Highway Aids	344,035	423,473	391,105	391,822	349,842
State	Capital Projects	Other State Grants	-	3,011	40,310	-	40,000
State	TID No. 1	State-Exempt Computer	22,958	36,886	32,462	37,000	27,399
State	TID No. 3	State-Exempt Computer	13,256	8,320	6,532	8,000	46
Total State Provided Revenues			<u>\$ 1,291,460</u>	<u>\$ 1,599,616</u>	<u>\$ 1,539,961</u>	<u>\$ 1,503,015</u>	<u>\$ 1,503,721</u>
State Revenues as a % of Total Revenues			6.67%	8.47%	7.22%	7.12%	6.96%

The Village is not overwhelmingly 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.



Revenue Overview

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.

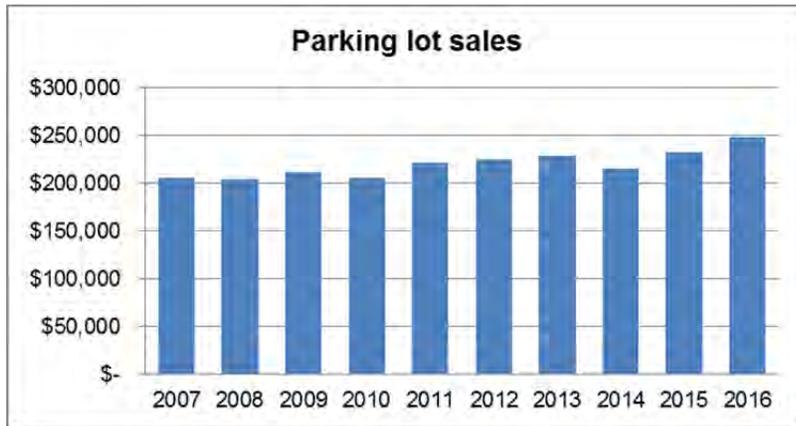
Sources and Significance of Intergovernmental Revenues - Federal and Local							
Source	Fund	Description	2013	2014	2015 Projected	2015 Budget	2016 Budget
Fed/Local	Elder Services	CDBG Revenue	12,500	8,340	6,247	6,000	5,860
Fed/Local	Sewer	GLRI and MMSD Grants	282,190	250,000	211,676	92,000	92,000
Federal	Capital Projects	Federal Public Safety Grants	-	-	750	2,000	2,000
Fed/Local	Capital Projects	CDBG Revenue	-	21,614	-	-	-
Federal	Debt Service	BAB Rebate	48,697	9,882	-	-	-
Federal	Police Special	Federal Equitable Sharing	5,805	-	6,556	-	-
Local	Library	Local Library Aids	84,121	72,265	78,489	78,271	86,353
Total Other Intergovernmental Revenues			\$ 433,313	\$ 362,101	\$ 303,718	\$ 178,271	\$ 186,213
Other Revenues as a % of Total Revenues			2.24%	1.92%	1.42%	0.84%	0.86%



Revenue Overview

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 graph to the left shows a ten year history of these revenues and the table below shows some comparative parking lot permit revenue information.

Some 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 increased 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				
	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
Parking Permit Revenue	\$ 228,309	\$ 215,434	\$ 232,340	\$ 256,782	\$ 248,538
Change from Previous	3,071	(12,875)	16,906	24,442	(8,244)
% Change	1.36%	-5.64%	7.85%	10.52%	-3.21%



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% in 2015. The impact of this increase on the typical single family household was 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.

Utility customers are 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 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



Revenue Overview

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



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.

2016 Budget



Expenditure Overview
Expenditures by Object - All Funds

	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16	% Chg Projected to '16
Expenditures by Object								
Salaries and Wages	\$ 4,809,980	\$ 4,957,162	\$ 5,132,083	\$ 5,186,520	\$ 5,237,172	\$ 5,206,349	0.4%	1.4%
Fringe Benefits	2,292,840	2,277,738	2,338,260	2,446,578	2,437,220	2,373,070	-3.0%	1.5%
Other Governments	4,240,305	4,280,557	4,412,839	4,486,400	4,500,075	4,500,075	0.3%	2.0%
Contractual Payments	817,429	863,285	905,277	959,070	949,444	949,444	-1.0%	4.9%
Supplies & Office	297,705	329,576	341,190	341,650	362,416	352,491	3.2%	3.3%
Supplies - Maintenance	375,711	440,945	504,999	410,677	429,896	428,677	4.4%	-15.1%
Supplies - Vehicle	188,886	228,608	236,243	236,625	255,610	255,610	8.0%	8.2%
Utilities	65,230	69,385	56,673	66,056	66,674	66,674	0.9%	17.6%
Professional Fees	227,782	404,636	364,305	335,845	310,088	330,088	-1.7%	-9.4%
Insurance	347,445	341,797	315,097	339,087	357,292	357,292	5.4%	13.4%
Programming	491,887	581,097	496,316	541,746	519,573	513,323	-5.2%	3.4%
Sub-total Operating	14,155,200	14,774,786	15,103,282	15,350,254	15,425,460	15,333,093	-0.1%	1.5%
Debt Service	5,183,405	6,900,834	4,019,198	4,147,771	4,343,626	4,343,126	4.7%	8.1%
Capital	2,474,512	5,380,411	2,200,173	2,757,081	5,213,286	5,014,386	81.9%	127.9%
Economic Development	1,863,795	2,783,428	206,746	1,902,353	6,741,147	6,735,300	254.1%	3157.8%
Other Financing Uses	7,596,073	2,090,042	2,119,999	2,134,205	2,487,211	2,525,211	18.3%	19.1%
Interdepartmental Exp	(69,462)	(150,106)	(84,998)	(133,647)	(138,216)	(138,216)	3.4%	62.6%
Total Expenditures	\$ 31,203,523	\$ 31,779,394	\$ 23,564,400	\$ 26,158,017	\$ 34,072,514	\$ 33,812,900	29.3%	43.5%
Total Salaries and Benefits	\$ 7,102,820	\$ 7,234,900	\$ 7,470,343	\$ 7,633,098	\$ 7,674,392	\$ 7,579,419	-0.7%	1.5%
Salaries and Benefits as a % of Operating	<u>50.2%</u>	<u>49.0%</u>	<u>49.5%</u>	<u>49.7%</u>	<u>49.8%</u>	<u>49.4%</u>		



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 2016 budget includes no significant changes in staffing levels compared to 2015. 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 2016 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 2016, which includes a 1.75% increase.

Health insurance costs make up over 50% of all benefit costs. All employees, excluding police protected, currently contribute 12% towards toward the monthly premium. The Village received no increase in health premiums in 2016. Employee pension costs and social security taxes also account for another 30% of benefit costs. The Wisconsin Retirement System annually provides new mandatory contribution rates. In 2016, the overall WRS rate for protected service employees dropped slightly 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		2016	
	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%	6.60%	6.60%
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%	6.60%	9.58%

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

2016 Budget



Expenditure Overview
Summary of Full Time Equivalent - Positions Authorized

Department	1995	2000	2005	2010	2011	2012	2013	2014	2015	Budgeted Positions 2016
Village Manager	2.50	3.03	2.80	1.50	1.80	2.00	2.00	2.00	2.00	3.00
Customer Service	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	-	-	-	1.94	1.94	2.00	2.00	2.00	2.00	2.00
Clerk/Treasurer	5.44	4.00	4.77	2.00	2.00	2.00	2.00	2.00	2.00	1.00
Planning and Development	6.00	5.00	3.50	4.50	5.50	5.00	5.00	5.00	5.00	5.00
Village Attorney	-	-	-	-	-	-	-	-	-	-
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police	31.00	33.00	32.50	32.00	31.90	31.90	31.80	31.80	31.80	30.80
Fire	-	-	-	-	-	-	-	-	-	-
Health	3.33	3.08	2.59	2.59	2.81	-	-	-	-	-
Public Works	24.50	22.51	22.53	22.39	22.39	21.85	21.85	21.85	21.85	21.85
Library	9.88	10.51	11.25	11.50	13.46	13.46	13.25	13.25	13.25	13.25
Senior Resource Center	0.75	-	0.90	0.90	0.90	0.90	1.10	1.10	1.10	1.20
Total Full Time Equivalents	84.40	82.13	81.84	83.32	86.70	83.11	83.00	83.00	83.00	82.10
Change from previous year		(2.89)	(2.65)	-	3.38	(3.59)	(0.11)	-	-	(0.90)

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.



Expenditure Overview

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 (NSPSCC 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	2013	2014	2015 Projected	2015 Budget	2016 Budget
North Shore Fire Dept	2,008,216	2,008,216	2,059,306	2,055,934	2,068,658
Annualized % Chg	0.99%	0.00%	2.54%	-0.16%	0.62%
NSPSCC Joint dispatch	302,587	302,587	319,000	282,347	322,809
Annualized % Chg	4.26%	0.00%	5.42%	-11.49%	14.33%
North Shore Health Dept	131,157	104,925	124,137	131,212	133,360
Annualized % Chg	-12.26%	-20.00%	18.31%	5.70%	1.64%
Milw Water Works	664,312	654,952	637,018	750,000	693,792
Annualized % Chg	-6.82%	-1.41%	-2.74%	17.74%	-7.49%
Milw Metro Sewer	645,482	655,916	675,232	679,800	682,000
Annualized % Chg	-1.66%	1.62%	2.94%	0.68%	0.32%

Expenditure Overview

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 recurring small capital and significant one-time projects is as follows:

Recurring vs. Non-recurring Capital Purchases					
	2013	2014	2015 Projected	2015 Budget	2016 Budget
Recurring Costs:					
Code updates	\$ 4,863	\$ 2,482	\$ 3,733	\$ 3,000	\$ 3,000
GIS maintenance	16,312	10,837	7,241	4,500	4,500
Various computer replacements	26,584	30,292	32,381	31,400	10,500
Website hosting and support	900	21,670	3,927	3,927	4,000
Police Building Maintenance	1,415	10,474	850	2,000	5,000
Police Small Equipment	1,851	4,850	9,653	5,250	3,500
Fire Department Capital	163,474	165,426	195,836	195,987	194,844
Annual road maintenance	295,317	113,370	260,321	325,000	100,000
Total Recurring	<u>510,716</u>	<u>359,401</u>	<u>513,942</u>	<u>571,064</u>	<u>325,344</u>
All Other Capital	<u>912,381</u>	<u>3,390,206</u>	<u>1,127,657</u>	<u>788,317</u>	<u>4,246,442</u>
Total Capital Expenditures	<u>\$ 1,423,097</u>	<u>\$ 3,749,607</u>	<u>\$ 1,641,599</u>	<u>\$ 1,359,381</u>	<u>\$ 4,571,786</u>

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, budgeted appropriations 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 the full 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 also 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.



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 (5) – 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 (1) - is used to account for and report financial resources and expenditures for Village-wide capital outlay.
- Tax Incremental Districts Funds (4) – used to account for and report financial resources and expenditures outlined in the TID project plans which are primarily capital related for TID's 1, 3, 4, and 5.

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

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 TID No. 3 TID No. 4 TID No. 5	Special Revenue Funds Police Special Library Senior Services Marketing Fund Shorewood Today Fund	Capital Projects Funds None

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



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:

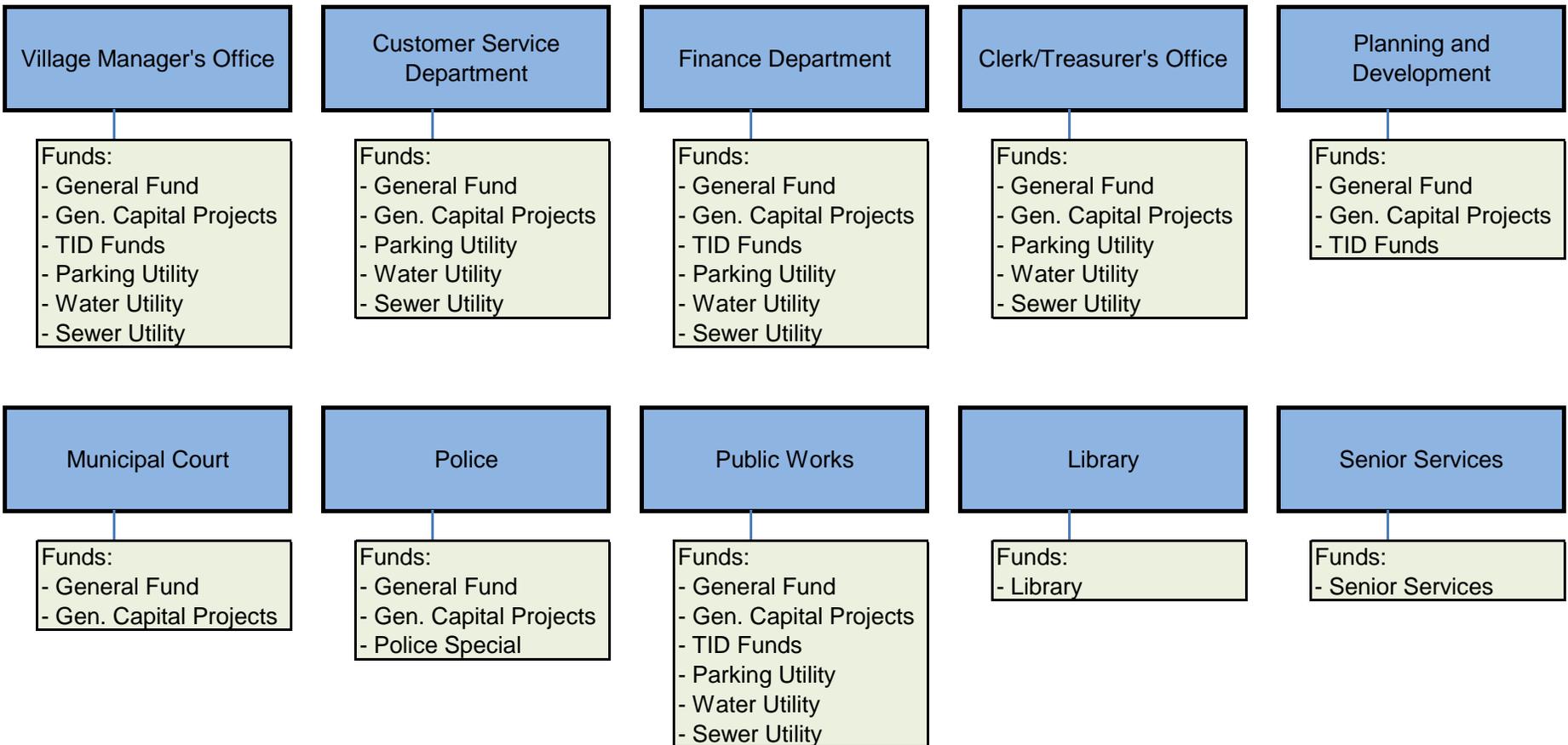
Fund	Departments Overseeing
Marketing Fund	Marketing committee, Village Manager
Shorewood Today Fund	Marketing committee, Village Manager
Public Art Fund	Public Art committee, Village Manager

All funds are additionally overseen by the Village Board.



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 operationsl 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.





Department to Fund Relationship

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 2016.

- Capital Projects – \$256,260 of capital reserves will be applied to fund capital projects carried forward from the previous year, or other one-time capital expenditures.
- Library – The Library will be using \$27,600 of reserves to purchase new furniture.
- Marketing - \$24,325 of reserves are budgeted to support several one-time costs.
- TID No. 1 – TID increment revenues are now exceeding planned expenditures.
- TID No. 3 – This TID will be incurring 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 be able to offset these costs in 2017.

Fund	Beginning Equity	Equity Change	Change %
Capital Projects	588,260	(256,260)	-43.6%
Library	75,814	(27,600)	-36.4%
Marketing	24,716	(24,325)	-98.4%
TID #1	1,495,849	150,411	10.1%
TID #3	1,124,100	(285,862)	-25.4%

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2016 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.

2016 Budget

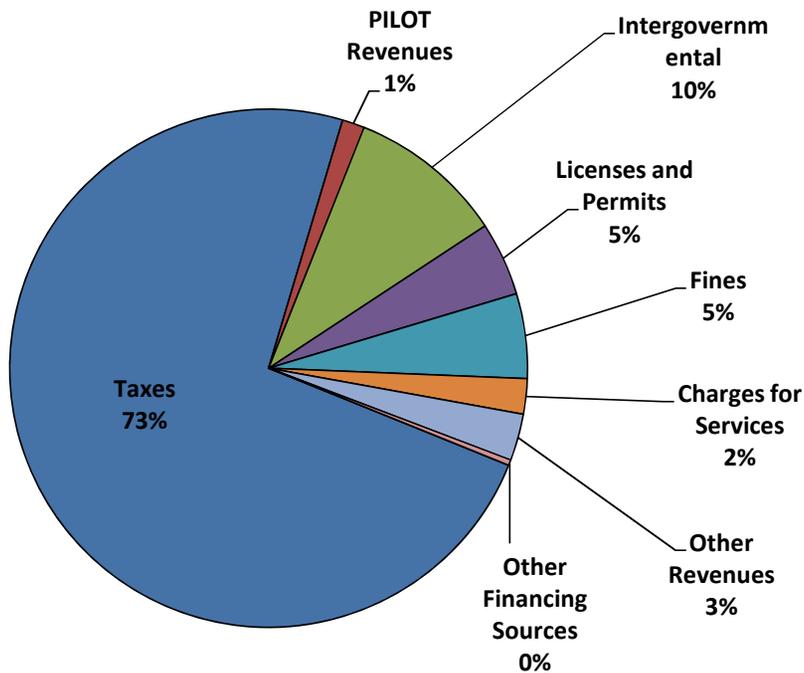
General Fund Summary

General Fund Summary	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16
Revenues								
Property Taxes	\$ 9,445,321	\$ 7,827,199	\$ 7,997,921	\$ 7,997,921	\$ 8,140,220	\$ 8,113,600	1.8%	1.4%
PILOT Revenues	\$ 145,945	\$ 142,755	\$ 168,345	\$ 152,500	\$ 155,000	\$ 155,000	1.6%	1.6%
Intergovernmental	902,362	1,124,088	1,063,003	1,062,353	1,105,864	1,073,934	4.1%	1.1%
Licenses and Permits	511,804	550,157	579,718	541,500	508,020	508,020	-6.2%	-6.2%
Fines	480,579	459,043	448,232	631,530	610,000	585,000	-3.4%	-7.4%
Charges for Services	285,532	277,211	285,601	300,714	242,926	242,926	-19.2%	-19.2%
Other Revenues	340,118	311,810	302,629	289,114	322,598	322,598	11.6%	11.6%
Other Financing Sources	12,842	47,247	9,890	28,000	-	38,000	-100.0%	35.7%
Total Revenues	12,124,503	10,739,510	10,855,339	11,003,632	11,084,628	11,039,078	0.7%	0.3%
Expenditures								
General Government	980,654	1,057,228	1,079,290	1,112,060	1,199,363	1,190,177	7.9%	7.0%
Public Safety	6,690,055	6,689,453	6,844,527	6,983,297	6,969,715	6,907,187	-0.2%	-1.1%
Public Works	2,386,095	2,515,479	2,662,970	2,653,847	2,686,313	2,674,683	1.2%	0.8%
Health	145,477	146,122	144,699	145,712	148,360	148,360	1.8%	1.8%
Culture and Recreation	122,204	100,662	86,789	80,716	80,877	80,671	0.2%	-0.1%
Other Financing Uses	153,237	51,477	28,000	28,000	-	38,000	-100.0%	35.7%
Total Expenditures	10,477,722	10,560,421	10,846,275	11,003,632	11,084,628	11,039,078	0.7%	0.32%
Net Change in Fund Balance	1,646,781	179,088	9,064	-	-	-		
Adjustment for Assessment Error	(1,460,298)							
Change in Fund Balance Excluding Error	186,483	179,088	9,064	-	-	-		
Beginning Fund Balance	4,454,758	6,101,539	6,280,627	6,280,627	6,289,691	6,289,691		
Less: Surplus Applied	-	-	-	(28,000)	-	(38,000)		
Ending Fund Balance	\$ 6,101,539	\$ 6,280,627	\$ 6,289,691	\$ 6,252,627	\$ 6,289,691	\$ 6,251,691		
Fund Balance Components:								
Committed for Health purposes		115,768	-					
Assigned for Neighborhood Loan Program (net loans)		107,875	287,939			200,000		
Assigned for future retirement costs		30,662	73,343			50,000		
Assigned for next year budget		28,000	38,000			-		
Estimated nonspendable - prepaids and long term receivables		1,650,450	1,680,000			1,500,000		
Estimated Unassigned		4,168,784	4,210,409			4,501,691		
Total Fund Balance		\$ 6,101,539	\$ 6,289,691			\$ 6,251,691		
Unassigned as a % of CY Revenues		38.99%	38.82%			40.92%		

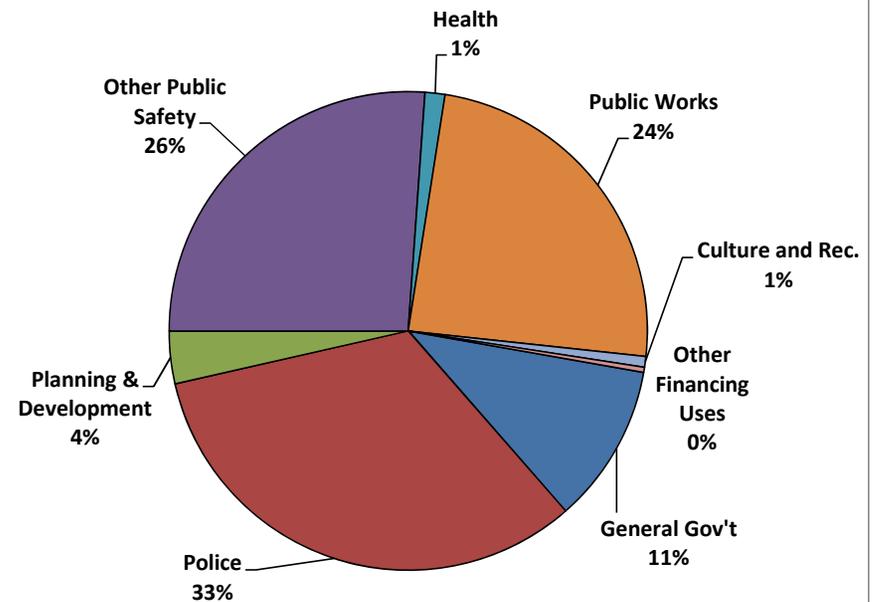
2016 Budget

General Fund Summary Revenue and Expenditure Compositions

2016 Budgeted Revenue Composition



2016 Budgeted Expenditure Composition



2016 Budget

General Fund Revenue Summary by Department

Department	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16
General Government								
1100 - Village Board	\$ 9,593,587	\$ 7,971,080	\$ 8,167,263	\$ 8,152,421	\$ 8,296,220	\$ 8,269,600	1.8%	1.4%
1410 - Village Manager	732,871	924,880	845,484	846,801	867,833	856,499	2.5%	1.1%
1420 - Clerk/Treasurer	35,685	37,518	42,808	37,585	36,685	36,685	-2.4%	-2.4%
1421- Elections	-	-	-	-	-	-	0.0%	0.0%
1510 - Finance	6,107	5,421	5,719	4,580	4,000	4,000	-12.7%	-12.7%
Total General Government	10,368,250	8,938,897	9,061,274	9,041,387	9,204,738	9,166,784	1.8%	1.4%
Public Safety / Other Protective Services								
2100 - Police	515,942	513,404	496,097	671,780	634,000	609,000	-5.6%	-9.3%
2400 - Planning and Development	312,136	355,281	380,953	338,800	306,100	306,100	-9.7%	-9.7%
2900 - Other Public Safety	46,292	54,160	54,527	50,000	50,000	50,000	0.0%	0.0%
Total Public Safety	874,370	922,845	931,577	1,060,580	990,100	965,100	-6.6%	-9.0%
3000's - Public Works	777,128	767,834	818,522	859,165	874,790	854,194	1.8%	-0.6%
4000 - Health	14,320	41,197	23,871	14,500	15,000	15,000	3.4%	3.4%
5300 - Celebrations	77,593	21,488	10,205	-	-	-	0.0%	0.0%
9000 - Other Financing Uses	12,842	47,247	9,890	28,000	-	38,000	-100.0%	35.7%
Total Revenues	\$ 12,124,503	\$ 10,739,510	\$ 10,855,339	\$ 11,003,632	\$ 11,084,628	\$ 11,039,078	0.7%	0.3%

2016 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
1100 - Village Board										
100-1100-41110	Property Taxes	\$ 9,445,321	\$ 7,827,199	\$ 7,997,921	\$ 7,997,921	\$ 8,140,220	\$ 8,113,600	1.8%	1.4%	Taxes
100-1100-41300	PILOT - Water	109,369	109,107	133,186	117,500	120,000	120,000	2.1%	2.1%	Taxes
100-1100-41310	PILOT - Parking	36,576	33,648	35,159	35,000	35,000	35,000	0.0%	0.0%	Taxes
100-1100-43430	Exempt Computer Aid	2,321	1,126	997	2,000	1,000	1,000	-50.0%	-50.0%	Intergov't
Total 1100 - Village Board Revenues		9,593,587	7,971,080	8,167,263	8,152,421	8,296,220	8,269,600	1.8%	1.4%	
1410 - Village Manager										
100-1410-43410	State Shared Revenue	\$ 254,304	\$ 254,455	\$ 253,997	\$ 253,605	\$ 250,000	\$ 253,207	-1.4%	-0.2%	Intergov't
100-1410-43411	Expenditure Restraint	202,526	400,178	279,774	282,263	300,000	285,459	6.3%	1.1%	Intergov't
100-1410-44140	Cable Fees - Time Warner	128,450	111,019	105,915	115,000	110,000	110,000	-4.3%	-4.3%	Licenses
100-1410-44141	Cable Fees - AT&T	41,898	53,285	57,847	55,000	60,000	60,000	9.1%	9.1%	Licenses
100-1410-48100	Interest Income	32,707	84,551	94,868	65,000	75,000	75,000	15.4%	15.4%	Other Rev
100-1410-48101	Market to Market adjustments	-	(87,055)	(34,812)	-	-	-	0.0%	0.0%	Other Rev
100-1410-48110	Interest on Loans/Advances	31,400	43,508	40,340	40,933	35,833	35,833	-12.5%	-12.5%	Other Rev
100-1410-48120	Interest on Taxes	28,545	33,324	31,007	25,000	25,000	25,000	0.0%	0.0%	Other Rev
100-1410-48150	Insurance Dividend	11,301	12,953	13,223	8,000	10,000	10,000	25.0%	25.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	1,740	18,662	3,325	2,000	2,000	2,000	0.0%	0.0%	Other Rev
Total 1410 - Village Manager Revenues		732,871	924,880	845,484	846,801	867,833	856,499	2.5%	1.1%	
1420 - Clerk/Treasurer										
100-1420-44110	Liquor Licenses (Class)	\$ 14,070	\$ 13,668	\$ 22,840	\$ 13,250	\$ 13,250	\$ 13,250	0.0%	0.0%	Licenses
100-1420-44111	Operators Licenses	4,880	5,830	4,880	7,770	7,770	7,770	0.0%	0.0%	Licenses
100-1420-44120	Village Licenses	4,266	5,284	4,049	4,500	4,500	4,500	0.0%	0.0%	Licenses
100-1420-44130	Weights and Measures	3,397	3,301	3,012	3,250	3,250	3,250	0.0%	0.0%	Licenses
100-1420-44200	Pet Licenses	4,964	5,271	4,539	5,400	4,500	4,500	-16.7%	-16.7%	Licenses
100-1420-44201	Rebate MADACC	250	460	119	325	325	325	0.0%	0.0%	Other Rev
100-1420-44210	Bicycle and Other Licenses	320	440	70	250	250	250	0.0%	0.0%	Licenses
100-1420-46900	Other Charges for Service	725	445	925	500	500	500	0.0%	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	2,813	2,819	2,374	2,340	2,340	2,340	0.0%	0.0%	Other Rev
Total 1420 - Clerk/Treasurer Revenues		35,685	37,518	42,808	37,585	36,685	36,685	-2.4%	-2.4%	
1510 - Finance										
100-1510-44900	Security Alarm Permits	\$ 3,360	\$ 3,180	\$ 3,720	\$ 2,580	\$ 2,500	\$ 2,500	-3.1%	-3.1%	Licenses
100-1510-48300	Late Payment Penalty	1,270	668	474	1,000	500	500	-50.0%	-50.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	1,477	1,572	1,525	1,000	1,000	1,000	0.0%	0.0%	Other Rev
Total 1510 - Finance Revenues		6,107	5,421	5,719	4,580	4,000	4,000	-12.7%	-12.7%	

2016 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
2100 - Police										
100-2100-45120	Court Fines	\$ 135,444	\$ 133,359	\$ 130,495	\$ 180,000	\$ 180,000	\$ 180,000	0.0%	0.0%	Fines
100-2100-45200	Parking Fines	318,235	300,289	304,359	420,000	400,000	375,000	-4.8%	-10.7%	Fines
100-2100-45210	Parking Ticket Fee	17,855	16,930	8,918	21,850	20,000	20,000	-8.5%	-8.5%	Fines
100-2100-45220	Vehicle Suspension Fee	9,045	8,465	4,460	9,680	10,000	10,000	3.3%	3.3%	Fines
100-2100-46200	False Alarm Fees	3,400	4,003	4,958	2,750	3,000	3,000	9.1%	9.1%	Charges
100-2100-46390	Overnight Parking Permission	27,481	28,911	30,190	34,000	-	-	-100.0%	-100.0%	Charges
100-2100-43550	State DOT Grants	-	-	2,802	-	5,000	5,000	0.0%	0.0%	Intergov't
100-2100-43560	State Training Grants	-	-	3,680	-	5,000	5,000	0.0%	0.0%	Intergov't
100-2100-43590	Other State Grants	-	-	-	-	7,500	7,500	0.0%	0.0%	Intergov't
100-2100-48500	Donations	1,270	695	-	1,000	1,000	1,000	0.0%	0.0%	Other Rev
100-2100-48900	Miscellaneous Revenue	3,212	20,752	6,235	2,500	2,500	2,500	0.0%	0.0%	Other Rev
Total 2100 - Police Revenues		515,942	513,404	496,097	671,780	634,000	609,000	-5.6%	-9.3%	
2400 - Planning and Development										
100-2400-44310	Building Permits	\$ 146,732	\$ 176,020	\$ 214,221	\$ 160,000	\$ 140,000	\$ 140,000	-12.5%	-12.5%	Licenses
100-2400-44320	Electrical Permits	51,750	55,468	52,081	65,000	55,000	55,000	-15.4%	-15.4%	Licenses
100-2400-44330	Plumbing Permits	46,327	54,551	46,364	55,000	57,000	57,000	3.6%	3.6%	Licenses
100-2400-44340	HVAC Permits	29,015	27,511	21,765	32,500	30,000	30,000	-7.7%	-7.7%	Licenses
100-2400-44370	Reinspection Fees (PE)	-	-	12,550	-	10,000	10,000	0	0	Licenses
100-2400-44400	Code Compliance Fees	32,375	35,330	25,865	22,000	10,000	10,000	-54.5%	-54.5%	Licenses
100-2400-46105	Blueprints	352	703	707	500	500	500	0.0%	0.0%	Charges
100-2400-48900	Miscellaneous Revenue	5,585	5,699	7,400	3,800	3,600	3,600	-5.3%	-5.3%	Other Rev
Total 2400 - Planning and Development Revenues		312,136	355,281	380,953	338,800	306,100	306,100	-9.7%	-9.7%	
2900 - Other Public Safety										
100-2900-43420	Fire Insurance	46,292	54,160	54,527	50,000	50,000	50,000	0.0%	0.0%	Intergov't
3000 - Public Works										
100-3100-43530	State Transportation Aids	\$ 344,035	\$ 361,342	\$ 420,894	\$ 421,666	\$ 462,613	\$ 442,017	9.7%	4.8%	Intergov't
100-3100-43540	Recycling Grant	52,884	52,825	52,814	52,819	42,251	42,251	-20.0%	-20.0%	Intergov't
100-3100-46420	Recycling Rebate	47,380	48,816	44,279	45,000	45,000	45,000	0.0%	0.0%	Other Rev
100-3100-46430	Special Collection Fees	12,880	12,603	17,831	12,000	12,000	12,000	0.0%	0.0%	Charges
100-3100-46431	Disposal Fee	4,557	4,591	5,873	2,500	4,000	4,000	60.0%	60.0%	Charges
100-3100-46433	Kart Sales	9,309	9,211	12,545	5,200	5,200	5,200	0.0%	0.0%	Charges
100-3100-46434	Snow Removal Charges	416	1,976	1,418	-	-	-	0.0%	0.0%	Charges
100-3100-46435	Delq Prop Maint	2,054	320	1,070	-	-	-	0.0%	0.0%	Charges
100-3100-46436	Damages To Property	2,282	4,846	10,637	-	-	-	0.0%	0.0%	Charges

2016 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
100-3100-47300	Charges for Service - School	13,070	9,269	5,543	12,588	8,835	8,835	-29.8%	-29.8%	Charges
100-3100-47310	Charges for Service - Whitefish E	200,763	191,986	189,616	222,008	201,916	201,916	-9.1%	-9.1%	Charges
100-3100-47330	Charges for Service - NSFD	8,243	8,347	4,288	8,668	6,975	6,975	-19.5%	-19.5%	Charges
100-3100-47440	Equipment Rental Water	8,397	9,855	5,219	20,358	20,000	20,000	-1.8%	-1.8%	Other Rev
100-3100-47450	Equipment Rental Sewer	19,865	10,526	6,654	20,358	20,000	20,000	-1.8%	-1.8%	Other Rev
100-3100-48200	Rental Income	27,040	28,122	37,681	30,000	41,000	41,000	36.7%	36.7%	Other Rev
100-3100-48900	Miscellaneous Revenue	23,953	13,199	2,160	6,000	5,000	5,000	-16.7%	-16.7%	Other Rev
Total 3000 - Public Works Revenues		<u>777,128</u>	<u>767,834</u>	<u>818,522</u>	<u>859,165</u>	<u>874,790</u>	<u>854,194</u>	<u>1.8%</u>	<u>-0.6%</u>	
4000 - Health										
100-4000-46500	Health Fees	-	-	-	-	-	-	0.0%	0.0%	Charges
100-4000-48900	Miscellaneous Revenue	14,320	41,197	23,871	14,500	15,000	15,000	3.4%	3.4%	Other Rev
100-4000-48500	Grants/Donations	-	-	-	-	-	-	0.0%	0.0%	Other Rev
Total 4000 - Health Revenues		<u>14,320</u>	<u>41,197</u>	<u>23,871</u>	<u>14,500</u>	<u>15,000</u>	<u>15,000</u>	<u>3.4%</u>	<u>3.4%</u>	
5300 - Village Celebrations										
100-5300-48500	Donations	22,004	21,488	10,205	-	-	-	0%	0%	Other Rev
100-5300-48530	Public Art Donations	55,589	-	-	-	-	-	0.0%	0.0%	Other Rev
Total 5300 - Village Celebrations Revenues		<u>77,593</u>	<u>21,488</u>	<u>10,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>	
9000 - Other Financing Sources										
100-9000-49200	Transfers from Special Rev.	12,842	47,247	9,890	-	-	-	0.0%	0.0%	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	-	-	-	28,000	-	38,000	-100.0%	35.7%	OFS
Total 9000 - Other Financing Sources		<u>12,842</u>	<u>47,247</u>	<u>9,890</u>	<u>28,000</u>	<u>-</u>	<u>38,000</u>	<u>-100.0%</u>	<u>35.7%</u>	
Total Revenues		<u>\$ 12,124,503</u>	<u>\$ 10,739,510</u>	<u>\$ 10,855,339</u>	<u>\$ 11,003,632</u>	<u>\$ 11,084,628</u>	<u>\$ 11,039,078</u>	<u>0.7%</u>	<u>0.3%</u>	

2016 Budget

**General Fund
Expenditure Summary by Object**

Object	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16
Salaries and Wages	\$ 3,728,848	\$ 3,875,606	\$ 4,001,662	\$ 4,065,056	\$ 4,099,601	\$ 4,068,778	0.8%	0.1%
Fringe Benefits	1,847,371	1,816,661	1,855,852	1,939,473	1,936,609	1,886,601	-0.1%	-2.7%
Other Governments	2,747,778	2,784,594	2,883,101	2,863,422	2,924,970	2,924,970	2.1%	2.1%
Contractual Payments	753,278	797,697	833,696	877,197	848,151	848,151	-3.3%	-3.3%
Professional Fees	203,146	212,910	245,644	221,568	236,168	236,168	6.6%	6.6%
Insurance	278,674	297,749	281,049	271,850	284,956	283,737	4.8%	4.4%
Utilities	188,191	223,915	232,810	227,625	246,510	246,510	8.3%	8.3%
Supplies & Office	113,586	126,337	138,831	129,689	133,774	132,774	3.1%	2.4%
Supplies - Maintenance	243,641	227,947	231,283	247,791	269,313	269,313	8.7%	8.7%
Supplies - Vehicle	298,994	335,007	246,042	315,697	289,280	289,280	-8.4%	-8.4%
Programming	92,827	51,324	31,332	23,700	23,400	22,900	-1.3%	-3.4%
Other Financing Uses	153,237	51,477	28,000	28,000	-	38,000	-100.0%	35.7%
Interdepartmental Exp	(171,849)	(240,803)	(163,027)	(202,198)	(208,104)	(208,104)	2.9%	2.9%
Total Expenditures	<u>\$ 10,477,722</u>	<u>\$ 10,560,421</u>	<u>\$ 10,846,275</u>	<u>\$ 11,008,870</u>	<u>\$ 11,084,628</u>	<u>\$ 11,039,078</u>	<u>0.7%</u>	<u>0.3%</u>

2016 Budget

General Fund Expenditure Summary by Department

Department	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16
General Government								
1100 - Village Board	\$ 35,484	\$ 29,839	\$ 20,426	\$ 19,234	\$ 30,205	\$ 29,205	57.0%	51.8%
1200 - Municipal Court	86,962	97,010	98,304	100,663	101,331	100,085	0.7%	-0.6%
1410 - Village Manager	205,060	201,594	247,132	251,080	292,278	289,753	16.4%	15.4%
1420 - Clerk/Treasurer	204,001	203,029	158,684	217,083	193,849	192,481	-10.7%	-11.3%
1421 - Elections	11,021	30,389	11,537	17,381	32,617	32,617	87.7%	87.7%
1430 - Customer Service	113,769	119,083	124,906	122,686	124,346	122,794	1.4%	0.1%
1510 - Finance	128,140	152,845	157,568	149,742	170,732	169,237	14.0%	13.0%
1900 - Other General Admin	196,217	223,439	260,733	239,429	254,005	254,005	6.1%	6.1%
Total General Government	980,654	1,057,228	1,079,290	1,117,298	1,199,363	1,190,177	7.3%	6.5%
2000's Public Safety / Other Protective Services								
2100 - Police	3,625,994	3,568,903	3,617,655	3,740,051	3,691,989	3,630,707	-1.3%	-2.9%
2400 - Planning and Development	359,805	375,344	384,093	421,904	392,929	391,683	-6.9%	-7.2%
2900 - Other Public Safety	2,704,256	2,745,206	2,842,779	2,821,342	2,884,797	2,884,797	2.2%	2.2%
Total Public Safety	6,690,055	6,689,453	6,844,527	6,983,297	6,969,715	6,907,187	-0.2%	-1.1%
3000's - Public Works								
3100 - Administration	290,508	310,400	339,212	340,938	347,325	345,632	1.9%	1.4%
3230 - Building Maintenance	212,563	254,382	252,302	211,362	233,871	231,691	10.6%	9.6%
3300 - Municipal Garage	291,594	347,520	309,269	321,825	318,119	317,686	-1.2%	-1.3%
3410 - Street and Alley	78,102	108,436	95,135	69,404	88,498	87,742	27.5%	26.4%
3420 - Street Sweeping	5,604	6,583	17,105	16,550	12,666	12,570	-23.5%	-24.0%
3430 - Street Lighting	145,843	112,848	171,719	183,352	180,804	179,942	-1.4%	-1.9%
3440 - Traffic Devices	16,156	16,413	22,936	23,192	23,429	23,401	1.0%	0.9%
3450 - Signage	21,366	8,473	6,545	22,415	16,701	16,618	-25.5%	-25.9%
3460 - Winter Maintenance	154,636	115,360	139,290	165,460	163,808	162,982	-1.0%	-1.5%
3510 - Refuse Disposal	498,657	497,002	516,101	535,121	516,383	514,319	-3.5%	-3.9%
3520 - Recycling	173,361	179,545	177,606	170,464	177,432	177,432	4.1%	4.1%
3530 - Yard Waste Leaf Collection	123,856	149,110	148,201	142,168	138,263	137,437	-2.7%	-3.3%
3610 - Forestry	226,530	225,125	238,257	256,406	265,948	263,403	3.7%	2.7%
3620 - Parks and Beautification	147,319	184,283	229,292	195,190	203,066	203,828	4.0%	4.4%
Total Public Works	2,386,095	2,515,479	2,662,970	2,653,847	2,686,313	2,674,683	1.2%	0.8%

2016 Budget

**General Fund
Expenditure Summary by Department**

Department	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16
4000 - Health	145,477	146,122	144,699	145,712	148,360	148,360	1.8%	1.8%
Culture and Recreation								
5140 - Village Center	5,953	6,540	5,730	8,213	9,038	9,038	10.0%	10.0%
5200 - Beach	25,823	43,807	42,673	53,467	47,895	47,895	-10.4%	-10.4%
5300 - Village Celebrations	90,428	50,316	38,386	19,036	23,944	23,738	25.8%	24.7%
Total Culture and Recreation	122,204	100,662	86,789	80,716	80,877	80,671	0.2%	-0.1%
9000 - Other Financing Uses	153,237	51,477	28,000	28,000	-	38,000	-100.0%	35.7%
Total Expenditures	<u>\$ 10,477,722</u>	<u>\$ 10,560,421</u>	<u>\$ 10,846,275</u>	<u>\$ 11,008,870</u>	<u>\$ 11,084,628</u>	<u>\$ 11,039,078</u>	<u>0.69%</u>	<u>0.3%</u>

2016 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

- \$8,500 budgeted for Surveys/Studies & Plans in order to complete a community survey for 2016.
- A \$2,000 increase for Communications/Publications is budgeted for additional mailing and printing costs to improve communicating Village updates, projects and initiatives.

2016 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-1100-41110	Property Taxes	\$ 9,445,321	\$ 7,827,199	\$ 7,997,921	\$ 7,997,921	\$ 8,140,220	\$ 8,113,600	1.8%	1.4%	Taxes
100-1100-41300	PILOT - Water	109,369	109,107	133,186	117,500	120,000	120,000	2.1%	2.1%	Taxes
100-1100-41310	PILOT - Parking	36,576	33,648	35,159	35,000	35,000	35,000	0.0%	0.0%	Taxes
100-1100-43430	Exempt Computer Aid	2,321	1,126	997	2,000	1,000	1,000	-50.0%	-50.0%	Intergov't
Total Village Board Revenues		<u>\$ 9,593,587</u>	<u>\$ 7,971,080</u>	<u>\$ 8,167,263</u>	<u>\$ 8,152,421</u>	<u>\$ 8,296,220</u>	<u>\$ 8,269,600</u>	<u>1.8%</u>	<u>1.4%</u>	
Expenditures										
100-1100-51100	Salaries and Wages	\$ 7,108	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	0.0%	Salaries
100-1100-51310	Social Security and Medicare	546	558	554	558	558	558	0.0%	0.0%	Fringe
100-1100-51900	Professional Education	450	1,361	1,739	750	1,000	1,000	33.3%	33.3%	Fringe
100-1100-52920	Surveys/Studies & Plans	15,403	5,500	-	-	8,500	8,500	0.0%	0.0%	Professional
100-1100-53100	Office Supplies	914	95	380	300	300	300	0.0%	0.0%	Supplies & Office
100-1100-53140	Publications & Communications	5,543	8,982	5,039	5,000	7,000	6,000	40.0%	20.0%	Supplies & Office
100-1100-53200	Memberships & Subscriptions	5,167	5,739	5,096	4,706	4,942	4,942	5.0%	5.0%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	217	170	147	450	450	450	0.0%	0.0%	Supplies & Office
100-1100-55100	Liability & Property Insurance	105	98	134	135	110	110	-18.5%	-18.5%	Insurance
100-1100-55110	Workers Comp	31	36	37	35	45	45	28.6%	28.6%	Insurance
Total Village Board Expenditures		<u>\$ 35,484</u>	<u>\$ 29,839</u>	<u>\$ 20,426</u>	<u>\$ 19,234</u>	<u>\$ 30,205</u>	<u>\$ 29,205</u>	<u>57.0%</u>	<u>51.8%</u>	

2016 Budget
Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
	Economic development conferences	250
	League of Wisconsin Municipalities convention	<u>750</u>
	Total for account	<u>1,000</u>
100-1100-52920	Surveys / Studies / Plans	
	Village-wide survey	<u>8,500</u>
	Total for account	<u>8,500</u>
100-1100-53140	Communications/publications	
	General communications (mailing/printing)	1,000
	Legal notices and publications	1,500
	Public relation/contracted writing	<u>3,500</u>
	Total for account	<u>6,000</u>
100-1100-53200	Memberships & subscriptions	
	Wisconsin Municipal League Membership	4,442
	Public Policy Forum Membership	<u>500</u>
	Total for account	<u>4,942</u>
100-1100-53900	Miscellaneous expenses	
	Board lunches/dinners	300
	Intergovernmental Cooperative Council (ICC)	<u>150</u>
	Total for account	<u>450</u>

2016 Budget

General Fund Municipal Court - 1200



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.

Achievements 2015

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

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

2016 Budget

General Fund Municipal Court - 1200



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

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

Initiatives 2016

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

- Certify debts with the Department of Revenue
- Look at options to incarceration at the House of Corrections
- Assist the Police Department in collection of unpaid finds

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Update the website
- Return telephone calls within 24 hours

Budget Impact

- Continue to look for ways to decrease the budget while handling a larger case load.

2016 Budget

General Fund Revenues and Expenditures
Municipal Court - 1200

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16	Category
Expenditures										
100-1200-51100	Salaries and Wages	\$ 49,934	\$ 51,382	\$ 53,976	\$ 51,251	\$ 52,187	\$ 52,187	1.8%	1.8%	Salaries
100-1200-51200	Overtime Wages	-	3,683	1,874	3,197	3,260	3,260	2.0%	2.0%	Salaries
100-1200-51300	Health Insurance	20,647	24,259	25,151	25,344	26,199	24,953	3.4%	-1.5%	Fringe
100-1200-51305	Dental Insurance	840	867	858	840	840	840	0.0%	0.0%	Fringe
100-1200-51310	Social Security and Medicare	3,523	3,836	3,755	4,165	4,242	4,242	1.8%	1.8%	Fringe
100-1200-51315	Wisconsin Retirement System	3,002	3,689	3,297	3,357	3,233	3,233	-3.7%	-3.7%	Fringe
100-1200-51320	Life Insurance	83	81	115	90	148	148	64.4%	64.4%	Fringe
100-1200-51325	Flexible Benefit Contribution	(15)	34	42	141	70	70	-50.4%	-50.4%	Fringe
100-1200-51900	Professional Education	1,015	1,638	1,532	1,800	1,950	1,950	8.3%	8.3%	Fringe
100-1200-52300	Other Intergov'tal pymts	-	-	-	550	550	550	0.0%	0.0%	Other Gov't
100-1200-52910	Software Purch/Maint	4,540	4,676	5,074	5,074	5,227	5,227	3.0%	3.0%	Contractual
100-1200-52990	Other Service Contracts & Fees	-	90	-	200	100	100	-50.0%	-50.0%	Contractual
100-1200-53100	Office Supplies	637	676	255	960	750	750	-21.9%	-21.9%	Supplies & Office
100-1200-53101	Shared Office Costs	303	401	302	856	486	486	-43.2%	-43.2%	Supplies & Office
100-1200-53131	Shared Postage Costs	1,711	922	1,349	2,112	1,442	1,442	-31.7%	-31.7%	Supplies & Office
100-1200-53200	Memberships & Subscriptions	140	140	140	150	140	140	-6.7%	-6.7%	Supplies & Office
100-1200-55100	Liability & Property Insurance	360	362	439	441	357	357	-19.0%	-19.0%	Insurance
100-1200-55110	Workers Comp	242	274	145	135	150	150	11.1%	11.1%	Insurance
Total Municipal Court Expenditures		\$ 86,962	\$ 97,010	\$ 98,304	\$ 100,663	\$ 101,331	\$ 100,085	0.7%	-0.6%	

2016 Budget
Expenditure Request Detail - Municipal Court

100-1200-51900 Professional Education			
Professional Judicial Education Cert. Prog (3 days) - Court Clerk	700	Finance Estimates	
Annual TIPSS user group seminar	150	100-1200-53101	Shared office costs (EE based)
Annual Continuing Judicial Education - Judge	700		Shared allocation for computer virus updates and fees 105
Annual Judicial education seminar (3 days) - Judge	<u>400</u>		Shared allocation for telephone <u>381</u>
Total for account	<u>1,950</u>	Total for account	<u>486</u>
100-1200-52910 Software contracts/maint/purchases			
TIPSS annual support fees	5,227	100-1200-53131	Shared postage costs (allocated)
Software support- add ons - recorder for trials	-		Shared allocation for postage <u>1,442</u>
Total for account	<u>5,227</u>	Total for account	<u>1,442</u>
100-1200-52300 Intergovernmental contracts/pymts			
Commitment - House of Correction	<u>550</u>		
Total for account	<u>550</u>		
100-1200-52990 Other Service Contract fees			
Sign language @ \$1.45 / minute	100		
English - limited @\$51.75 / 30 minutes	<u>100</u>		
Total for account	<u>200</u>		
100-1200-53200 Memberships / subscriptions			
Wisconsin Municipal Court Clerks Association (WMCCA)	40		
Wisconsin Municipal Judges Association	<u>100</u>		
Total for account	<u>140</u>		

2016 Budget

General Fund Village Manager - 1410



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 apprises 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 2025 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.



Achievements 2015

A vibrant urban community with:

- ***Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life;***
 - Facilitated the development process for three (3) development projects; Roundy's; Harbor Senior Development; Sherman & Associates Riverside Apartments.
- ***Opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood;***
 - Supported ongoing efforts by the Business Improvement District (BID) through surveying business owners to learn ways the Village can improve its relations with the business community.
- ***Attractive and thriving local service, retail, and hospitality businesses;***
- ***Excellent local schools and easy access to world-class centers of culture and higher education;***
- ***Strong multi-modal transportation infrastructure that meets transportation needs.***
 - Received Transportation Alternative Program Grant from the Department of Transportation to use in cross-community bike share program.
 - Applied for the Bicycle Friendly Community Award through the League of American Bicyclists.

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Continued to encourage block parties, neighborhood associations, neighborhood team-based competitions, etc. through several communication channels.
- Collaborated with local groups and the marketing team in coordinating and communicating community events (i.e. Criterium Bike Race, Summer Concert Series, Plein Air, Fourth of July celebration, etc.).

A healthy community with clean air and water; access to excellent medical services; and businesses, facilities, spaces, and programs that promote personal health and wellness

- Actively promoted the use of Village resources such as the Library, Fitness Center, Recreation programs, etc.
- Worked with community advocates and groups to initiate a Shorewood Farmers Market.
- Continued support of the Village Employment Wellness Program.
- Provided weekly articles in the Village Managers Memo about conservation tips, healthy choices and safety reminders.

An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability

- Completed the south eastern combined sewer study and currently analyzing environmental impacts of combined sewer area.
- Substantially decreased the amount of paper for Village Board agenda packet materials.
- Developed alternative sanitary and combined sanitary sewer plans in cooperation with MMSD and the City of Milwaukee.

2016 Budget

General Fund Village Manager - 1410



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

- Continued annual update of the Village's Long-Range Financial Plan which won an award from the Public Policy Forum.
- Received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the Village's budget.

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Began LEAN process training for all department directors and additional staff.
- Continued development and improvement of a new Village website.
- Continued transparency by increasing the use of social media outlets by the entire organization.
- Developed a Comprehensive Management Work Plan for the implementation of the Village of Shorewood Vision Plan 2025.
- Initiated first year with the Marketing and Communications team to promote events, businesses and quality of life in Shorewood.

Initiatives 2016

A vibrant urban community with:

- ***Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life;***
 - Encourage young professionals to move to Shorewood by networking.
 - Collaborate with Planning and Development Department to evaluate current housing conditions and match to market demands for families.
- ***Opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood;***
 - Support ongoing efforts by the Business Improvement District (BID)
- ***Attractive and thriving local service, retail, and hospitality businesses;***
 - Maintain comprehensive vacancy list and work with commercial building owners in tenant recruitment to decrease vacancies.
- ***Excellent local schools and easy access to world-class centers of culture and higher education;***
 - Evaluate joint services within Shorewood and the North Shore Communities including Shorewood School District.
- ***Strong multi-modal transportation infrastructure that meets transportation needs.***
 - Continued promotion and improvement of public transportation, low-emission vehicles, ride-sharing and bike sharing.

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Continue to encourage block parties, neighborhood associations, neighborhood team-based competitions, etc.
- Engage Milwaukee County realtors about marketing Shorewood.
- Create Citizens Academy to promote more community engagement and education about community services.

2016 Budget

General Fund Village Manager - 1410



A healthy community with clean air and water; access to excellent medical services; and businesses, facilities, spaces, and programs that promote personal health and wellness

- Actively promote use of Village resources such as the Library, Fitness Center, Recreation programs, etc.
- Continued support of the Village Employment Wellness Program.

An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability

- Be entirely paperless for board and committee packets.
- Implement additional projects identified through Vision 2025 Plan and the Conservation Committee (i.e. solar power buydown).

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

- Implement technologies which would improve service efficiency (such as online parking software, interactive kiosks, desktop customer service, security cards for entrances, etc.).

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Use LEAN processes to improve existing practices.
- Create a 2016 community survey asking residents to provide feedback on current services.
- Improve the Village's performance measurement program while expanding benchmarking efforts to other comparable communities.
- Established revised self-evaluation system.
- Connect with community groups and businesses to obtain information for Village website, social media and a community calendar.
- Hold community and neighborhood get-togethers/meetings facilitated by Village staff and/or Village Board members.

Performance Measurements

<u>Measurements</u>	<u>2014 Actual</u>	<u>2015 Jan.- June</u>	<u>Target</u>
Manager's Memo Subscribers	1,204	1,243	1,400
Manager's Memo Avg. open Percentage	48.8%	49.5%	52.0%
Facebook Likes	1,341	2,097	2,500
Twitter Followers	630	702	800
Website Visits	99,288	88,715	150,000

2016 Budget

General Fund Village Manager - 1410



Budget Impact

- Salaries and wages, health insurance, Social Security and Medicare, and WRS all increasing due to the fact this is the first full year having the Assistant Village Manager as well as a portion of the new Accounting / Payroll Specialist position is assigned to the Village Manager's budget as it relates to Human Resources support and Payroll processing.
- Professional Education is increasing to allow for more LEAN training throughout the organization. The Village Manager is asking all department heads to take LEAN training by mid-2016. Staff proposes to roll out the LEAN program in 2016 by sharing with all employees during a LEAN orientation event. Employees that volunteer to take on responsibilities involved in the LEAN process will also have the opportunity to perform some type of LEAN training.
- Awards / Recognition budget is increasing to acknowledge staff participating in the LEAN process and providing LEAN ideas that can make Village operations more efficient while reducing Village expenses. This may include quarterly LEAN recognition events to provide a special thank you to those employees contributing to the process.
- Cleaning and Pest Control and the Professional Fees Technology line items have been moved to the Other General Administration budget since these items concern all departments in the Village.

2016 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-1410-43410	State Shared Revenue	\$ 254,304	\$ 254,455	\$ 253,997	\$ 253,605	\$ 250,000	\$ 253,207	-1.4%	-0.2%	Intergov't
100-1410-43411	Expenditure Restraint	202,526	400,178	279,774	282,263	300,000	285,459	6.3%	1.1%	Intergov't
100-1410-44140	Cable Fees - Time Warner	128,450	111,019	105,915	115,000	110,000	110,000	-4.3%	-4.3%	Licenses
100-1410-44141	Cable Fees - AT&T	41,898	53,285	57,847	55,000	60,000	60,000	9.1%	9.1%	Licenses
100-1410-48100	Interest Income	32,707	84,551	94,868	65,000	75,000	75,000	15.4%	15.4%	Other Rev
100-1410-48101	Market to Market adjustments	-	(87,055)	(34,812)	-	-	-	0.0%	0.0%	Other Rev
100-1410-48110	Interest on Loans/Advances	31,400	43,508	40,340	40,933	35,833	35,833	-12.5%	-12.5%	Other Rev
100-1410-48120	Interest on Taxes	28,545	33,324	31,007	25,000	25,000	25,000	0.0%	0.0%	Other Rev
100-1410-48150	Insurance Dividend	11,301	12,953	13,223	8,000	10,000	10,000	25.0%	25.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	1,740	18,662	3,325	2,000	2,000	2,000	0.0%	0.0%	Other Rev
Total Village Manager Revenues		\$ 732,871	\$ 924,880	\$ 845,484	\$ 846,801	\$ 867,833	\$ 856,499	2.5%	1.1%	
Expenditures										
100-1410-51100	Salaries and Wages	\$ 98,608	\$ 92,364	\$ 119,811	\$ 114,383	\$ 136,922	\$ 136,922	19.7%	19.7%	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	19,046	19,028	31,981	32,313	42,573	40,548	31.8%	25.5%	Fringe
100-1410-51305	Dental Insurance	274	114	152	462	468	468	1.3%	1.3%	Fringe
100-1410-51310	Social Security and Medicare	7,360	6,964	8,435	8,750	10,475	10,475	19.7%	19.7%	Fringe
100-1410-51315	Wisconsin Retirement System	6,549	6,042	7,404	7,778	9,036	9,036	16.2%	16.2%	Fringe
100-1410-51320	Life Insurance	334	428	451	522	444	444	-14.9%	-14.9%	Fringe
100-1410-51325	Flexible Benefit Contribution	781	1,035	1,076	789	667	667	-15.5%	-15.5%	Fringe
100-1410-51900	Professional Education	9,155	7,823	9,310	11,500	15,250	15,250	32.6%	32.6%	Fringe
100-1410-52910	Software Purch/Maint	432	460	540	510	510	510	0.0%	0.0%	Contractual
100-1410-52990	Other Service Contracts & Fees	-	-	470	500	250	250	-50.0%	-50.0%	Contractual
100-1410-53100	Office Supplies	1,527	1,228	824	1,770	1,200	1,200	-32.2%	-32.2%	Supplies & Office
100-1410-53101	Shared Office Costs	1,618	2,102	1,982	1,898	2,251	2,251	18.6%	18.6%	Supplies & Office
100-1410-53121	Shared Copy Costs	720	1,229	1,032	521	759	759	45.7%	45.7%	Supplies & Office
100-1410-53131	Shared Postage Costs	623	986	753	1,117	636	636	-43.1%	-43.1%	Supplies & Office
100-1410-53200	Memberships & Subscriptions	2,421	2,690	2,435	2,460	3,835	3,835	55.9%	55.9%	Supplies & Office
100-1410-53990	Contingency	1,198	572	303	2,500	-	-	-100.0%	-100.0%	Fringe
100-1410-54000	Programming	1,540	7,031	937	3,000	3,000	3,000	0.0%	0.0%	Programming
100-1410-54100	Sustainability/Conservation	2,379	1,396	1,240	1,000	1,000	1,000	0.0%	0.0%	Programming
100-1410-54130	Awards / Recognitions	-	-	5,411	5,000	7,500	7,000	50.0%	40.0%	Programming
100-1410-55100	Liability & Property Insurance	53,852	54,238	55,753	55,889	56,970	56,970	1.9%	1.9%	Insurance
100-1410-55110	Workers Comp	470	532	327	303	394	394	30.0%	30.0%	Insurance
100-1410-57900	Expenditure Charged to Others	(5,327)	(6,168)	(4,995)	(3,385)	(3,362)	(3,362)	-0.7%	-0.7%	Interdeptmntl Exp
Total Village Manager Expenditures		\$ 205,060	\$ 201,594	\$ 247,132	\$ 251,080	\$ 292,278	\$ 289,753	16.4%	15.4%	

2016 Budget
Expenditure Request Detail - Village Manager's Office

100-1410-51900	Professional education		100-1410-54000	Programming	
	ICMA / WCMA or Equivalent - Swartz	3,500		Resident Mediation	1,000
	ICMA / WCMA - Assistant Manager	2,750		Employee Wellness program	<u>2,000</u>
	Customer Service Training	500		Total for account	<u>3,000</u>
	Employee Engagement	1,000			
	Other-Human Resource, Technology related	1,500	100-1410-54100	Sustainability/conservation	
	Sustainability / Misc. seminars	250		Conservation and education	1,000
	Ehler's/Economic Development	250		Total for account	<u>1,000</u>
	Management Strategic Planning/Lean - New in 2015	<u>5,500</u>			
	Total for account	<u>15,250</u>	100-1410-54130	Awards / Recognition	
				Staff Events / Innovation Incentives	<u>7,000</u>
100-1410-52910	Software contracts			Total for account	<u>7,000</u>
	Manager's Memo e-newsletter and archive hosting	<u>510</u>			
	Total for account	<u>510</u>			
100-1410-52990	Other service contracts & fees		Finance Estimates		
	EAP Program	<u>250</u>	100-1410-53101	Shared office costs (EE based)	
	Total for account	<u>250</u>		Shared allocation for office supplies	898
				Shared allocation for computer virus updates and fees	209
100-1410-53200	Memberships / Subscriptions			Shared allocation for telephone	<u>1,144</u>
	Center for Performance	350		Total for account	<u>2,251</u>
	Milwaukee Business Journal	125			
	Other resource journal/information	200	100-1410-53121	Shared copy costs (allocated)	
	International City/County Management Association (ICMA) (2)	1,500		Shared allocation for copier use	654
	Shorewood Men's Club	50		Estimate for color copies (.105 cents per copy)	<u>105</u>
	NPELRA Swartz	160		Total for account	<u>759</u>
	Wisconsin City/County Management Association (WCMA) (2)	300			
	Milw. Area Municipal Employers Association (MAMEA) - Swartz	100	100-1410-53131	Shared postage costs (allocated)	
	Economic Development Membership	500		Shared allocation for postage	881
	MRA	<u>550</u>		Direct postage - customer service survey cards	-
	Total for account	<u>3,835</u>			

2016 Budget

General Fund Clerk/Treasurer's Office – 1420



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.

2016 Budget

General Fund Clerk/Treasurer's Office – 1420



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;
- 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;
- 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 2015

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Entered into an intergovernmental agreement with Milwaukee County Treasurer for five years of support for tax software maintenance.

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Completed implementation of new website page for Clerk, Treasurer, Assessor, and various Boards, Committees and Commissions.

Initiatives 2016

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

- Continuing education for Clerk/Treasurer to obtain Treasurer certification and next level of Clerk certification
- Continuing education for Deputy Clerk to obtain Clerk certification

A vibrant urban community with:

- ***Opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood;***
 - Communicate with business owners to make the annual licensing process more effective and efficient

Budget Impact

- Professional Education – Increase of \$820 due to training for new Deputy Clerk
- Software contracts – Decrease of \$4,120 for GCS (tax software) support fee which per Intergovernmental Agreement will be paid by Milwaukee County for 2015-2019

2016 Budget

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-1420-44110	Liquor Licenses (Class)	\$ 14,070	\$ 13,668	\$ 22,840	\$ 13,250	\$ 13,250	\$ 13,250	0.0%	0.0%	Licenses
100-1420-44111	Operators Licenses	4,880	5,830	4,880	7,770	7,770	7,770	0.0%	0.0%	Licenses
100-1420-44120	Village Licenses	4,266	5,284	4,049	4,500	4,500	4,500	0.0%	0.0%	Licenses
100-1420-44130	Weights and Measures	3,397	3,301	3,012	3,250	3,250	3,250	0.0%	0.0%	Licenses
100-1420-44200	Pet Licenses	4,964	5,271	4,539	5,400	4,500	4,500	-16.7%	-16.7%	Licenses
100-1420-44201	Rebate MADACC	250	460	119	325	325	325	0.0%	0.0%	Other Rev
100-1420-44210	Bicycle and Other Licenses	320	440	70	250	250	250	0.0%	0.0%	Licenses
100-1420-46900	Other Charges for Service	725	445	925	500	500	500	0.0%	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	2,813	2,819	2,374	2,340	2,340	2,340	0.0%	0.0%	Other Rev
Total Clerk/Treasurer Revenues		\$ 35,685	\$ 37,518	\$ 42,808	\$ 37,585	\$ 36,685	\$ 36,685	-2.4%	-2.4%	
Expenditures										
100-1420-51100	Salaries and Wages	\$ 105,122	\$ 107,171	\$ 86,114	\$ 109,393	\$ 113,751	\$ 113,751	4.0%	4.0%	Salaries
100-1420-51300	Health Insurance	37,838	42,875	24,408	46,380	28,753	27,385	-38.0%	-41.0%	Fringe
100-1420-51305	Dental Insurance	1,014	1,537	732	840	1,110	1,110	32.1%	32.1%	Fringe
100-1420-51310	Social Security and Medicare	7,486	7,369	5,973	8,369	8,702	8,702	4.0%	4.0%	Fringe
100-1420-51315	Wisconsin Retirement System	7,060	7,459	5,281	7,439	7,508	7,508	0.9%	0.9%	Fringe
100-1420-51320	Life Insurance	333	389	198	467	177	177	-62.1%	-62.1%	Fringe
100-1420-51325	Flexible Benefit Contribution	694	264	286	955	123	123	-87.1%	-87.1%	Fringe
100-1420-51900	Professional Education	3,519	2,515	2,824	3,945	4,765	4,765	20.8%	20.8%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	2,800	2,800	2,800	0.0%	0.0%	Other Gov't
100-1420-52910	Software Purch/Maint	9,138	10,704	6,250	9,920	5,800	5,800	-41.5%	-41.5%	Contractual
100-1420-53100	Office Supplies	3,427	2,253	1,644	2,811	2,650	2,650	-5.7%	-5.7%	Supplies & Office
100-1420-53101	Shared Office Costs	1,395	1,831	1,749	1,623	1,870	1,870	15.2%	15.2%	Supplies & Office
100-1420-53110	Computer Supplies	544	332	1,048	1,250	1,250	1,250	0.0%	0.0%	Supplies & Office
100-1420-53121	Shared Copy Costs	423	533	435	521	679	679	30.3%	30.3%	Supplies & Office
100-1420-53130	Postage/mailings	8,222	1,665	3,219	5,300	3,000	3,000	0.0%	0.0%	Supplies & Office
100-1420-53131	Shared Postage Costs	2,572	2,272	4,273	3,176	2,704	2,704	-14.9%	-14.9%	Supplies & Office
100-1420-53200	Memberships & Subscriptions	837	749	750	850	750	750	-11.8%	-11.8%	Supplies & Office
100-1420-53900	Miscellaneous Expenses	311	350	31	250	250	250	0.0%	0.0%	Supplies & Office
100-1420-54000	Programming (MADAC)	11,937	10,236	10,825	11,500	11,500	11,500	0.0%	0.0%	Programming
100-1420-55100	Liability & Property Insurance	898	949	1,143	1,150	924	924	-19.7%	-19.7%	Insurance
100-1420-55110	Workers Comp	510	576	313	290	327	327	12.8%	12.8%	Insurance
100-1420-57900	Expenditures Charged to Others	(2,079)	(1,800)	(1,612)	(2,146)	(5,544)	(5,544)	158.3%	158.3%	Interdeptmntl Exp
Total Clerk/Treasurer's Office Expenditures		\$ 204,001	\$ 203,029	\$ 158,684	\$ 217,083	\$ 193,849	\$ 192,481	-10.7%	-11.3%	

2016 Budget
Expenditure Request Detail - Clerk/Treasurer's Office

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Wisconsin Municipal Treasurer's Conf (2)	1,100		Metro Clerk's Association (2)	60
	Treasurer District Meetings	65		Wisconsin Muni Clerks Assoc (2)	130
	Annual Clerk's Conference (1)	950		Wisconsin Treasurer's Association (Clerk)	50
	Clerk District Mtgs (2)	300		American Payroll Association (Assist)	260
	Metro Clerks Mtgs - (2)	150		Greater Milw Chapter American Payroll Assoc. (Assist)	50
	UW-GB Academy (2) - new for 2015	<u>2,200</u>		Subscriptions	<u>200</u>
	Total for account	<u>4,765</u>		Total for account	<u>750</u>
100-1420-53100	Office supplies				
	W-2 Forms	300			
	Payroll checks/envelopes	350			
	Misc Supplies - Binders, labels, envelopes, etc	500			
	Label printers	250			
	Shredding Company	200			
	Background checks (licenses at \$7.00 each)	<u>1,050</u>			
	Total for account	<u>2,650</u>			
				Finance Estimates	
			100-1420-53101	Shared office costs (EE based)	
100-1420-52910	Software contracts/maint/purchases			Shared allocation for office supplies	898
	Agenda Management Software - new for 2015	-		Shared allocation for computer virus updates and fees	209
	General Code E360	1,000		Shared allocation for telephone	<u>763</u>
	General Code Laserfiche maintenance	1,500		Total for account	<u>1,870</u>
	BS&A payroll & timesheet support	2,600			
	BS&A business license support	<u>700</u>	100-1420-53121	Shared copy costs (allocated)	
	Total for account	<u>5,800</u>		Shared allocation for copier use	654
				Estimate for color copies (.105 cents per copy)	<u>25</u>
100-1420-53130	Postage/mailings			Total for account	<u>679</u>
	Tax bills, tax bill reminders	4,000			
	Processing charge for tax bills	800	100-1420-53131	Shared postage costs (allocated)	
	Customer service survey card mailing	200		Shared allocation for postage	2,654
	Licensing - initial packets, reminders, licenses	200		Direct postage - customer service survey cards	<u>50</u>
	Certified mail (BOA, claims, misc.)	<u>100</u>		Total for account	<u>2,704</u>
	Total for account	<u>5,300</u>			

2016 Budget

General Fund Elections – 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.

Services

- Administer elections and coordinate all poll workers, polling locations;
- Prepare and publish legal notices to the public;

Achievements 2015

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Entered into Intergovernmental Agreement with Milwaukee County and the City of Milwaukee for uniform voting equipment

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Completed mapping process in Statewide Voter Registration System

Initiatives 2016

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Enter into Intergovernmental Agreement with Milwaukee County and the City of Milwaukee for election programming costs
- Continue to work with Milwaukee County to develop reduced programming costs

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Work with staff and election inspectors to train on new voting equipment
- Work with staff to train on WisVote (replacement for the Statewide Voter Registration System)
- Update website to reflect recent election law changes

2016 Budget

General Fund Elections – 1421



Measurements and Indicators

Measurements	2011 Actual	2012 Actual	2013 Actual	2014 Actual	YTD 2015
Elections administered	4	6	2	4	2
Absentee ballots votes for all elections	3,414	3,741	809	2,567	518
Total Registered voters for all elections	39,654	60,020	21,445	38,785	19,914
Voter turnout for all elections	17,982	28,022	4,819	12,818	3,856
Voter turnout as a % of registered voters	45.3%	46.7%	22.5%	33.0%	19.4%
Number of new committee volunteer applications		4	23	30	21
# of Committee Vacancies		3	4	3	8

Budget Impact

- Expenditures for the Election budget are increased because of the type and number of elections in 2016.

2016 Budget

General Fund Revenues and Expenditures
Election expenses - 1421

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Expenditures										
100-1421-51100	Salaries and Wages	\$ 5,954	\$ 19,268	\$ 5,546	\$ 7,830	\$ 20,000	\$ 20,000	155.4%	155.4%	Salaries
100-1421-51900	Professional Education	-	3,319	880	1,920	4,000	4,000	108.3%	108.3%	Fringe
100-1421-52910	Software Purch/Maint	1,324	481	-	1,000	1,000	1,000	0.0%	0.0%	Contractual
100-1421-53131	Shared Postage Costs	920	2,069	1,180	1,136	1,737	1,737	52.9%	52.9%	Supplies & Office
100-1421-53300	Repairs and Maintenance	2,420	1,905	2,779	3,420	1,530	1,530	-55.3%	-55.3%	Supplies - Maint.
100-1421-53500	Dept/Program Supplies	403	3,347	1,152	2,075	4,350	4,350	109.6%	109.6%	Supplies - Maint.
Total Election Expenditures		<u>\$ 11,021</u>	<u>\$ 30,389</u>	<u>\$ 11,537</u>	<u>\$ 17,381</u>	<u>\$ 32,617</u>	<u>\$ 32,617</u>	<u>87.7%</u>	<u>87.7%</u>	

2016 Budget
Expenditure Request Detail - Elections

100-1421-51900	Professional Education	
	Poll worker / staff Training	4,000
	Total for account	<u>4,000</u>

100-1421-52910	Software contracts/maint/purchases	
	Machine Programming and Coding (4 elections)	1,000
	4-Year Maintenance Purge	-
	Total for account	<u>1,000</u>

100-1421-53300	Repairs / maintenance	
	Machine Maintenance - 3 AutoMark machines @ \$177.50	550
	Machine Maintenance - 4 DS-200 machines @ \$125	500
	Firmware License - 3 AutoMark machines @ \$60	180
	Firmware Licene - 4 DS-200 machines @ \$75	300
	Replacement booths	-
	Total for account	<u>1,530</u>

100-1421-53500	Dept / Program supplies	
	Ballots (4 elections)	1,000
	Publications (4 elections)	100
	Absentee Envelopes (9,300)	1,000
	Other election and machine supplies, water, snacks	<u>2,250</u>
	Total for account	<u>4,350</u>

Finance Estimates

100-1421-53131	Shared postage costs (allocated)	
	Shared allocation for postage	1,637
	Direct postage - customer service survey cards	<u>100</u>
	Total for account	<u>1,737</u>

2016 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;
- Maintain accurate information in parking permit system permitted to communicate purchased night parking 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) now WisVote
- Provide backup and support for many other departments in the Village;
- Process all incoming and outgoing mail, assist other departments with mass mailings.
- Process requests for dog/cat licenses
- Assist with collection of documentation for business licenses

2016 Budget

General Fund Customer Service Department – 1430



Achievements 2015

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Continued working with the Police Department to learn the overnight parking process with the implementation of the Duncan system
- Continued work with *Shorewood Today* magazine as a way to communicate important village and community information to our residents
- Began participation with the Marketing Advisory Committee to develop tools and improve current means of showcasing our community to current and potential residents

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

- Successfully supported the Village Clerk with SVRS voter entry and merges
- Successfully supported the Village Clerk with the business licensing process
- Successfully supported the Village Treasurer by processing tax payments and mailing out delinquent notices

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Began accepting payments for Special Pickups and Kart deliveries as part of the “one-stop” shopping experience
- Continuous achievement of high marks from customers with regard to customer service delivery
- Successfully completed New Employee Orientation process for all new hires
- Successfully completed Customer Service training with all new hires
- Continued with customer service training for staff and departments as requested and necessary
- Continued to support all departments
- Continued participation in lean training, website development and management and customer service training in order to provide a high level of service to our customers

Initiatives 2016

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Staff will continue to work with Police Department to implement new parking technology
- Will introduce self, along with Village Clerk, to Shorewood businesses
- Work with departments to “Encourage block parties and neighborhood associations” and to “Increase participation in Neighborhood of the Year Program”

2016 Budget

General Fund Customer Service Department – 1430



A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Staff will continue training in lean processing
- Staff will be trained in new statewide voter registration system
- Staff will assist Clerk's Office with four (4) elections in 2016 (Feb., Apr., Aug. and Nov.) including the Presidential election
- Continue with New Employee Orientation training for new hires
- Continue customer service orientation for new hires
- Will complete 5S of work stations (Customer Service front desks and back office)
- Continue moving toward the goal of a "one-stop shopping" experience for our customers (possible accepting payments for basic parking citations).
- Continue skill development for all staff
- Implement "Online suggestion box on the Village website"
- Continue to "Encourage residents to sign up for the Manager's Memo"
- Complete Year 1 of the Clerk's Institute

Measurements and Indicators

Measurements	2011 Actual	2012 Actual	2013 Actual	2014 Actual	YTD 2015
Block party permits issued	45	42	46	40	16
Walking Kits Distributed		155	60	65	38**
Lbs of batteries recycle		893	700	450*	--
Annual paper purchases	120	80	84	120	60

*This process is now being handled by the DPW. .

**Walking Kits are no longer available. The Marketing Committee will be revamping the document for 2016.

Budget Impact

- Credit card fee costs are expected to decline in 2016 with the implementation of the Duncan parking permit solutions program
- The only significant increase that is controlled by Customer Service is in the areas of computer supplies and postage.
 - With the revision of duties, the Customer Service staff (at least one) will need Publisher software to complete flyers, notices, brochures, etc.
 - 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.

2016 Budget

General Fund Revenues and Expenditures
Customer Service Department - 1430

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Expenditures										
100-1430-51100	Salaries and Wages	\$ 70,395	\$ 71,448	\$ 74,650	\$ 72,627	\$ 73,879	\$ 73,879	1.7%	1.7%	Salaries
100-1430-51300	Health Insurance	27,470	31,075	33,112	33,288	32,653	31,101	-1.9%	-6.6%	Fringe
100-1430-51305	Dental Insurance	1,210	1,206	1,192	1,210	1,132	1,132	-6.4%	-6.4%	Fringe
100-1430-51310	Social Security and Medicare	4,859	4,849	4,970	5,557	5,720	5,720	2.9%	2.9%	Fringe
100-1430-51315	Wisconsin Retirement System	4,650	4,956	4,951	4,938	4,936	4,936	0.0%	0.0%	Fringe
100-1430-51320	Life Insurance	261	315	361	388	351	351	-9.5%	-9.5%	Fringe
100-1430-51325	Flexible Benefit Contribution	113	58	68	228	109	109	-52.2%	-52.2%	Fringe
100-1430-51900	Professional Education	658	1,185	754	800	700	700	-12.5%	-12.5%	Fringe
100-1430-52930	Credit Card Fees	2,543	2,536	3,188	2,142	1,000	1,000	-53.3%	-53.3%	Contractual
100-1430-53100	Office Supplies	291	269	327	200	875	875	337.5%	337.5%	Supplies & Office
100-1430-53101	Shared Office Costs	1,539	2,598	2,954	2,262	2,700	2,700	19.4%	19.4%	Supplies & Office
100-1430-53110	Computer Supplies	667	308	832	740	730	730	-1.4%	-1.4%	Supplies & Office
100-1430-53121	Shared Copy Costs	559	968	802	781	1,281	1,281	64.0%	64.0%	Supplies & Office
100-1430-53131	Shared Postage Costs	49	56	63	131	307	307	134.4%	134.4%	Supplies & Office
100-1430-53200	Memberships & Subscriptions	253	-	-	250	250	250	0.0%	0.0%	Supplies & Office
100-1430-55100	Liability & Property Insurance	525	514	581	586	462	462	-21.2%	-21.2%	Insurance
100-1430-55110	Workers Comp	336	380	204	189	214	214	13.2%	13.2%	Insurance
100-1430-57900	Expenditures Charged to Others	(2,609)	(3,638)	(4,103)	(3,631)	(2,953)	(2,953)	-18.7%	-18.7%	Interdeptmntl Exp
Total Customer Service Expenditures		\$ 113,769	\$ 119,083	\$ 124,906	\$ 122,686	\$ 124,346	\$ 122,794	1.4%	0.1%	

2016 Budget
Expenditure Request Detail - Customer Service Department

100-1430-51900 Professional education			
MRA - Customer Service Roundtable	300	Finance Estimates	
Miscellaneous - Business writing, Excel, Leadership	300	100-1430-53101	Shared office costs (EE based)
Mileage/parking fees	<u>100</u>		Shared allocation for office supplies 1,347
Total for account	<u>700</u>		Shared allocation for computer virus updates and fees 209
			Shared allocation for telephone <u>1,144</u>
100-1430-53110 Computer supplies		Total for account <u>2,700</u>	
2 Wireless keyboards	80		
2 Software upgrades (Publisher)	400	100-1430-53121	Shared copy costs (allocated)
Rolling work station (for mobile third cust. service station)	<u>250</u>		Shared allocation for copier use 981
Total for account	<u>730</u>		Estimate for color copies (.105 cents per copy) <u>300</u>
			Total for account <u>1,281</u>
100-1430-53100 Office supplies			
Customer service cards (printing only)	50	100-1430-53131	Shared postage costs (allocated)
3 Toners (2 printers)	300		Shared allocation for postage 57
Maintenance/Repairs (2 printers)	120		Direct postage - customer service survey cards <u>250</u>
Notary fees	45		Total for account <u>307</u>
General Office Supplies (calendars, files, labels, organizer)	<u>360</u>		
Total for account	<u>875</u>		



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 2015

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

- Continued to prepare and develop long range planning tools and reports
- Utility billing and year-end closing and journal entries procedures manual were completed in 2015
- Continued to implement E-Billing and direct debit of utility bills. Enrolling 12% of our customers.
- Received the GFOA Distinguished Budget Presentation Award for 2015
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting Award for 2015

Initiatives 2016

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

- 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 2016 to create a procedure manual for accounts receivable.
- Encourage other departments to document their processes over cash receipting, business licensing, and permitting.
- Encode accounting software with account identifiers to assist in State Report C reporting processes
- 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.

2016 Budget

General Fund
Finance Department - 1510



Measurements and Indicators

Measurements	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Budget	Target
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa1
Unassigned Fund balance as a % of Revenues	50.47%	30.76%	39.25%	39.55%	42.75%	*30.00%
Average of Monthly Average Cash Balances	\$ 7,854,000	\$ 7,640,000	\$ 7,245,000	\$ 7,500,000	\$ 7,500,000	na
Interest earnings as a % of Average Cash	1.28%	1.50%	1.77%	1.80%	2.00%	na
Annualize Local Government Investment						
Pool (LGIP) interest rate	0.15%	0.10%	0.10%	0.12%	0.15%	na
Interest Rate over /(Under) LGIP Rate	1.13%	1.50%	1.67%	1.68%	1.85%	0.50%
Estimated Investment Performance						
Over (Under) LGIP	\$ 60,733	\$ 61,800	\$ 105,565	\$ 100,000	\$ 100,000	\$ 37,500

*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 2016 is similar to our 2015 request in nature. However, due to reduced TID and Utility allocations for certain staff costs, the salary and benefits line items have increase by approximately 15% due to these changes in 2016. Professional fees Financial have also increased due to increased continuing disclosure costs related to Bond requirements and reporting.

2016 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-1510-44900	Security Alarm Permits	\$ 3,360	\$ 3,180	\$ 3,720	\$ 2,580	\$ 2,500	\$ 2,500	-3.1%	-3.1%	Licenses
100-1510-48300	Late Payment Penalty	1,270	668	474	1,000	500	500	-50.0%	-50.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	1,477	1,572	1,525	1,000	1,000	1,000	0.0%	0.0%	Other Rev
Total Finance Revenues		\$ 6,107	\$ 5,421	\$ 5,719	\$ 4,580	\$ 4,000	\$ 4,000	-12.7%	-12.7%	
Expenditures										
100-1510-51100	Salaries and Wages	\$ 61,060	\$ 74,895	\$ 83,420	\$ 76,166	\$ 88,173	\$ 88,173	15.8%	15.8%	Salaries
100-1510-51300	Health Insurance	18,129	25,797	27,020	27,815	31,439	29,944	13.0%	7.7%	Fringe
100-1510-51305	Dental Insurance	596	365	351	365	420	420	15.1%	15.1%	Fringe
100-1510-51310	Social Security and Medicare	4,428	5,428	5,720	5,827	6,745	6,745	15.8%	15.8%	Fringe
100-1510-51315	Wisconsin Retirement System	4,006	5,242	5,371	5,179	5,819	5,819	12.4%	12.4%	Fringe
100-1510-51320	Life Insurance	189	283	292	309	321	321	3.9%	3.9%	Fringe
100-1510-51325	Flexible Benefit Contribution	223	872	1,053	711	672	672	-5.5%	-5.5%	Fringe
100-1510-51900	Professional Education	4,126	2,647	4,018	4,450	3,550	3,550	-20.2%	-20.2%	Fringe
100-1510-52130	Professional Fees Financial	21,348	23,157	18,054	17,200	18,300	18,300	6.4%	6.4%	Professional
100-1510-52910	Software Purch/Maint	9,100	9,100	9,890	9,100	9,100	9,100	0.0%	0.0%	Contractual
100-1510-52990	Other Service Contracts & Fees	-	1,410	1,647	-	2,500	2,500	0.0%	0.0%	Contractual
100-1510-53100	Office Supplies	2,112	1,554	1,500	2,690	1,940	1,940	-27.9%	-27.9%	Supplies & Office
100-1510-53101	Shared Office Costs	1,129	1,764	1,749	1,449	1,766	1,766	21.9%	21.9%	Supplies & Office
100-1510-53121	Shared Copy Costs	1,058	1,363	1,753	2,191	1,954	1,954	-10.8%	-10.8%	Supplies & Office
100-1510-53131	Shared Postage Costs	54	80	127	67	74	74	10.4%	10.4%	Supplies & Office
100-1510-53200	Memberships & Subscriptions	510	362	240	540	490	490	-9.3%	-9.3%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	3,035	4,039	2,588	3,000	3,000	3,000	0.0%	0.0%	Supplies & Office
100-1510-55100	Liability & Property Insurance	636	604	641	646	540	540	-16.4%	-16.4%	Insurance
100-1510-55110	Workers Comp	347	393	216	200	251	251	25.5%	25.5%	Insurance
100-1510-57900	Expenditures Charged to Others	(3,946)	(6,513)	(8,082)	(8,163)	(6,322)	(6,322)	-22.6%	-22.6%	Interdeptmntl Exp
Total Finance Expenditures		\$ 128,140	\$ 152,845	\$ 157,568	\$ 149,742	\$ 170,732	\$ 169,237	14.0%	13.0%	

2016 Budget
Expenditure Request Detail - Finance Department

100-1510-51900	Professional education		100-1510-53200	Memberships & subscriptions	
	GFOA -Finance Director (CPE credits 15)	2,000		GFOA - Village	200
	WGFOA Conference March (CPE credits 8)	350		WGFOA - Finance Director and Wierzchowski	100
	Other Conference / training (CPE credits 8)	500		American Payroll Association - Wisconsin Chapter	40
	WGFOA Conference Sept (Cindy)	350		GFOA - Publications	<u>150</u>
	League Clerk Treasurers & Finance Officers Institute (Cindy)	<u>350</u>		Total for account	<u>490</u>
	Total for account	<u>3,550</u>			
100-1510-52130	Professional Fees Financial				
	Audit Fees (Sikich)	12,000			
	Consulting - LRP (Ehlers)	2,500			
	Continuing Financial Disclosure (Ehlers)	<u>3,800</u>			
	Total for account	<u>18,300</u>			
				Finance Estimates	
			100-1510-53101	Shared office costs (EE based)	
				Shared allocation for computer virus updates and fees	105
100-1510-52910	Software Purchase / Maintenance			Shared allocation for paper, envelopes, etc	898
	BS&A support			Shared allocation for telephone	<u>763</u>
	General ledger	1,400		Total for account	<u>1,766</u>
	Accounts Payable / Purchase Order	2,380			
	Cash receipting	1,190	100-1510-53121	Shared copy costs (allocated)	
	Misc. Receivables	1,190		Shared allocation for copier use	654
	Human Resources	1,400		Color copies for Budget document	800
	Internet Service interactive	<u>1,540</u>		Estimates for long range planning, and Ehler's analysis pages	200
	Total for account	<u>9,100</u>		Estimate for other color copies (.105 cents per copy)	<u>300</u>
				Total for account	<u>1,954</u>
100-1510-53100	Office supplies				
	Toner for two printers \$80 per	240	100-1510-53131	Shared postage costs (allocated)	
	Budget covers, tabs and binding	400		Shared allocation for postage	74
	Budget award program fee	300		Direct postage - customer service survey cards	-
	Financial statements / Award fee	450		Total for account	<u>74</u>
	AP checks	250			
	Binder clips, storage boxes, file folders, etc	<u>300</u>			
	Total for account	<u>1,940</u>			

2016 Budget

General Fund Other General Administration - 1900



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.

2016 Budget

General Fund Other General Administration - 1900



Initiatives 2016

- The 2016 budget includes the reassessment for all properties. Accurate shall update and maintain 100% real property assessment records for the Village. A market revaluation took place in 2015 and 2 years of full value maintenance is required for 2016 and 2017. Services shall include all assessing services so as to comply with all applicable Wisconsin statutes, codes, rules, and/or regulations, including the assessment of all new construction, remodeling, additions and changes relating to improvements removed for any reason such as fire, demolition, etc. through building permits. Accurate shall reapportion value brought about through property splits. Accurate will still be required to attend Open Book and all Board of Review meetings and shall be responsible for defending all assessments. For their services, Accurate will be compensated \$69,500 per year from 2015-2017.
- The 2016 budget will reflect a decrease in fees for the Village Attorney to support labor negotiations and Village municipal legal services.

2016 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Expenditures										
100-1900-52120	Professional Fees Legal	\$ 91,686	\$ 108,966	\$ 121,982	\$ 115,000	\$ 110,000	\$ 110,000	-4.3%	-4.3%	Professional
100-1900-52150	Professional Fees Assessment	47,300	50,608	69,890	59,500	69,500	69,500	16.8%	16.8%	Professional
100-1900-52140	Professional Fees Technology	22,520	20,593	28,619	25,868	25,868	25,868	0.0%	0.0%	Professional
100-1900-52200	Electric - Village Hall	13,874	14,671	13,259	15,867	15,769	15,769	-0.6%	-0.6%	Utilities
100-1900-52210	Gas - Village Hall	5,946	10,857	7,982	8,424	8,772	8,772	4.1%	4.1%	Utilities
100-1900-52220	Water - Village Hall	2,132	2,299	3,126	2,898	2,590	2,590	-10.6%	-10.6%	Utilities
100-1900-52900	Cleaning and Pest Control	14,316	16,380	16,916	16,871	17,378	17,378	3.0%	3.0%	Contractual
100-1900-52990	Other Service Contract fees	-	-	3,322	-	12,500	12,500	0.0%	0.0%	Contractual
100-1900-53101	Shared Office Costs	546	1,764	1,794	1,920	1,144	1,144	-40.4%	-40.4%	Supplies & Office
100-1900-53110	Computer Supplies	1,916	1,916	-	2,089	105	105	-95.0%	-95.0%	Supplies & Office
100-1900-53131	Shared Postage Costs	152	296	13	188	245	245	30.3%	30.3%	Supplies & Office
100-1900-53140	Communications/Publications	259	311	41	-	500	500	0.0%	0.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	4,889	4,086	7,099	4,000	4,000	4,000	0.0%	0.0%	Professional
100-1900-55100	General liab. & prop. insurance	681	690	798	804	640	640	-20.4%	-20.4%	Insurance
100-1900-57900	Expenditure Charged to Others	(10,000)	(10,000)	(14,108)	(14,000)	(15,006)	(15,006)	7.2%	7.2%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		\$ 196,217	\$ 223,439	\$ 260,733	\$ 239,429	\$ 254,005	\$ 254,005	6.1%	6.1%	

Expenditure Request Detail - Other General Administration

100-1900-52120	Professional Fees Legal	
	Village attorney retainer and other costs	\$ 90,000
	Labor - legal negotiations	20,000
	Total for account	110,000
100-1900-52150	Professional Fees Assessment	
	Ongoing assessment operations	44,500
	Reassessment component fees	25,000
	Total for account	69,500

2016 Budget

General Fund Police Department - 2100



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 Peter A. Nimmer. The department consists of 25 sworn law enforcement officers that provide 24 hour/7 days a week police coverage. Supported by a non-sworn civilian staff of nine, the Shorewood Police Department uses both “Problem Oriented Policing” and “Community Oriented Policing” philosophies to get to identify problems, deter crime, solve crimes and reduce the fear of crime. Officers receive at least 24 hours of training each year to prepare them to give the best service to the community as possible.

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;

2016 Budget

General Fund Police Department - 2100



Achievements 2015

Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life:

- Maintained high visibility at all events in Shorewood
- Continuous police patrols of the Shorewood community by vehicle, foot, and bicycle
- Crime rate for 2015 is trending down as of August
- Patrolled the alleys
- Directed patrol to maintain a walkable community

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area:

- Attended block parties during the summer and build relationships with community through these interactions
- 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
- 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, Police Department website along with numerous Nixle alerts in 2015

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:

- The Shorewood Police Department is projected to stay under budget for the 10th straight year
- On target to use less gas per month than in 2014

2016 Budget

General Fund Police Department - 2100



Initiatives 2016

Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life:

- Continue to provide 24 hour/7 day a week coverage within the provided budget
- Work with the North Shore to provide joint training and mutual aid
- 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
- Use of the “Nixle” alert system will be used to keep residents informed
- Add directed patrols to all areas of the village for:
 - Pedestrian safety
 - Speed control
 - Parking issues
 - Crime trend analysis

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future:

- Have periodic “Coffee with a Cop” meetings to provide resident input
- Continue with “Town Hall” meetings when appropriate
- Attend special events for added safety and interaction with the community

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:

- 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 less than one percent increase in the budget.
- 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 BCC is included in the Software Support Line.
- All software maintenance agreements are in the operating budget
- Gasoline cost reduced due to lower fuel costs and more fuel efficient vehicles.

2016 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-2100-45120	Court Fines	135,444	133,359	130,495	180,000	180,000	180,000	0.0%	0.0%	Fines
100-2100-45200	Parking Fines	318,235	300,289	304,359	420,000	400,000	375,000	-4.8%	-10.7%	Fines
100-2100-45210	Parking Ticket Fee	17,855	16,930	8,918	21,850	20,000	20,000	-8.5%	-8.5%	Fines
100-2100-45220	Vehicle Suspension Fee	9,045	8,465	4,460	9,680	10,000	10,000	3.3%	3.3%	Fines
100-2100-46200	False Alarm Fees	3,400	4,003	4,958	2,750	3,000	3,000	9.1%	9.1%	Charges
100-2100-46390	Overnight Parking Permission	27,481	28,911	30,190	34,000	-	-	-100.0%	-100.0%	Charges
100-2100-43550	State DOT Grants			2,802	-	5,000	5,000	0.0%	0.0%	Intergov't
100-2100-43560	State Training Grants			3,680	-	5,000	5,000	0.0%	0.0%	Intergov't
100-2100-43590	Other State Grants			-	-	7,500	7,500	0.0%	0.0%	Intergov't
100-2100-48500	Donations	1,270	695	-	1,000	1,000	1,000	0.0%	0.0%	Other Rev
100-2100-48900	Miscellaneous Revenue	3,212	20,752	6,235	2,500	2,500	2,500	0.0%	0.0%	Other Rev
Total Police Revenues		\$ 515,942	\$ 513,404	\$ 496,097	\$ 671,780	\$ 634,000	\$ 609,000	-5.6%	-9.3%	
Expenditures										
100-2100-51100	Salaries and Wages	\$ 1,756,583	\$ 1,771,553	\$ 1,849,587	\$ 1,814,812	\$ 1,901,260	\$ 1,873,739	4.8%	3.2%	Salaries
100-2100-51110	Civilian Salaries	244,865	240,964	232,146	256,874	198,401	198,401	-22.8%	-22.8%	Salaries
100-2100-51130	Holiday Pay	85,026	97,041	84,408	94,781	62,906	61,811	-33.6%	-34.8%	Salaries
100-2100-51150	Retiree Sick Leave Payout	-	-	-	28,500	15,000	15,000	-47.4%	-47.4%	Salaries
100-2100-51160	Opt Out Ins	21,000	24,500	24,750	24,000	21,000	21,000	-12.5%	-12.5%	Fringe
100-2100-51200	Overtime Wages	136,706	127,108	135,878	118,889	122,372	120,165	2.9%	1.1%	Salaries
100-2100-51220	Civilian OT	2,226	8,672	5,307	2,444	1,898	1,898	-22.3%	-22.3%	Salaries
100-2100-51300	Health Insurance	415,664	434,070	470,982	505,976	500,873	477,041	-1.0%	-5.7%	Fringe
100-2100-51305	Dental Insurance	19,373	18,855	18,349	20,724	19,080	19,080	-7.9%	-7.9%	Fringe
100-2100-51310	Social Security and Medicare	164,568	167,335	167,632	172,802	174,943	172,593	1.2%	-0.1%	Fringe
100-2100-51315	Wisconsin Retirement System	423,501	270,824	233,090	235,889	203,856	201,042	-13.6%	-14.8%	Fringe
100-2100-51320	Life Insurance	3,469	3,495	2,920	3,964	2,776	2,532	-30.0%	-36.1%	Fringe
100-2100-51325	Flexible Benefit Contribution	5,373	5,718	5,356	5,649	4,950	4,950	-12.4%	-12.4%	Fringe
100-2100-51330	Uniform Expense	12,300	17,193	16,661	16,375	16,875	16,875	3.1%	3.1%	Fringe
100-2100-51335	Insurance Trust	2,760	2,098	2,326	2,160	2,448	2,448	13.3%	13.3%	Fringe
100-2100-51340	Retiree Health Contribution	29,628	37,337	61,458	35,813	78,733	78,733	119.8%	119.8%	Fringe

2016 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
100-2100-51350	Education Reimb	450	4,600	6,632	3,000	3,000	3,000	0.0%	0.0%	Fringe
100-2100-51355	Other Benefits	6,037	5,496	6,099	6,037	6,037	6,037	0.0%	0.0%	Fringe
100-2100-51900	Professional Education	16,645	14,084	11,300	14,500	14,500	14,500	0.0%	0.0%	Fringe
100-2100-52200	Electric	10,653	10,325	12,575	10,745	10,916	10,916	1.6%	1.6%	Utilities
100-2100-52210	Gas	5,772	8,304	5,501	9,245	8,110	8,110	-12.3%	-12.3%	Utilities
100-2100-52220	Water	789	953	1,132	923	772	772	-16.4%	-16.4%	Utilities
100-2100-52230	Phone and Internet	4,901	5,421	5,597	5,750	8,495	8,495	47.7%	47.7%	Utilities
100-2100-52300	Other Intergov'tal pymts	10,000	5,000	3,000	10,000	7,500	7,500	-25.0%	-25.0%	Other Gov't
100-2100-52900	Cleaning and Pest Control	4,639	5,484	6,412	6,250	7,275	7,275	16.4%	16.4%	Contractual
100-2100-52910	Software Purch/Maint	25,278	38,311	33,015	40,000	33,140	33,140	-17.2%	-17.2%	Contractual
100-2100-52990	Other Service contracts / fees	-	-	39,883	95,000	65,000	65,000	-31.6%	-31.6%	Contractual
100-2100-53100	Office Supplies	9,787	14,036	15,829	13,500	13,325	13,325	-1.3%	-1.3%	Supplies & Office
100-2100-53101	Shared Office Costs	5,276	5,933	4,580	8,302	8,015	8,015	-3.5%	-3.5%	Supplies & Office
100-2100-53120	Copy & Print Costs	4,102	3,066	4,040	3,400	3,500	3,500	2.9%	2.9%	Supplies & Office
100-2100-53131	Shared Postage Costs	5,309	6,387	4,453	6,556	6,658	6,658	1.6%	1.6%	Supplies & Office
100-2100-53200	Memberships & Subscriptions	1,100	1,140	410	1,280	1,555	1,555	21.5%	21.5%	Supplies & Office
100-2100-53300	Repairs and Maintenance	-	-	-	-	-	-	0.0%	0.0%	Supplies - Maint
100-2100-53400	Vehicle Maintenance	21,938	34,565	21,981	20,000	20,000	20,000	0.0%	0.0%	Supplies - Vehicle
100-2100-53410	Fuel and Oil	46,738	42,253	28,463	57,330	46,500	46,500	-18.9%	-18.9%	Supplies - Vehicle
100-2100-53420	Radio Expense	2,519	3,342	361	2,760	3,000	3,000	8.7%	8.7%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies	17,644	17,945	18,734	19,250	28,200	28,200	46.5%	46.5%	Supplies - Maint
100-2100-53900	Misc Expenses	-	-	302	-	-	-	0.0%	0.0%	Supplies - Maint
100-2100-55100	Liability & Property Insurance	38,500	38,921	42,427	43,043	39,968	39,968	-7.1%	-7.1%	Insurance
100-2100-55110	Workers Comp	94,768	107,217	81,875	75,760	84,752	83,533	11.9%	10.3%	Insurance
100-2100-55120	Unemployment	-	-	2,590	-	-	-	0.0%	0.0%	Insurance
100-2100-57900	Expenditures Charged to Others	(29,893)	(30,642)	(50,386)	(52,232)	(55,600)	(55,600)	6.4%	6.4%	Interdeptmntl Exp
Total Police Department Expenditures		\$ 3,625,994	\$ 3,568,903	\$ 3,617,655	\$ 3,740,051	\$ 3,691,989	\$ 3,630,707	-1.3%	-2.9%	

**2016 Budget
Expenditure Request Detail - Police Department**

(continued)

100-2100-51900	Professional education		100-2100-52910	Software contracts/maint/purchases	
	WCPA conf - Nimmer/Carini/Schmidt/Liebenthal	1,000		Lexis Nexus - Accurint contract fee	920
	Wisconsin Traffic Safety Conference - (2)	325		ProPhoenix RMS	18,320
	Field Training Conference 2 - officers	300		Armstrong - general repairs	5,000
	FBINA or Northwestern Management school - 1 supervisor	1,750		Livescan - Annual Maintenance	3,650
	Badger Tracs Conference - Simandl	250		Guardian software	1,000
	Association of Identification Conference	300		TIME System - DOJ Quarterly support/billing	1,750
	24 hour mandated re-certification	6,500		L3 Maintenance	2,500
	TIME System training	500		Total for account	33,140
	IACP conference - Chief	1,500			
	Other conferences as needed/required including mileage	2,075	100-2100-52990	Other Service Contract fees	
	Total for account	14,500		Duncan - Ticket fees (1,300 x \$5.00)	65,000
				Duncan - Overnight fees (30,000 x \$1.00)	-
100-2100-51330	Uniforms			Total for account	65,000
	Replacement Uniform parts	1,000			
	Detectives/plain clothes 4@\$625	2,500			
	Officers 21 @\$575	12,075	100-2100-53100	Office supplies	
	Other uniforms for clerks @ \$100 & bike uniforms @\$50	1,300		Office supplies - Office Depot	4,500
	Total for account	16,875		Misc. office sup - thru other vendors & DPW allocations	3,500
				Stationary/forms/envelopes/brochures - printing charges	3,000
100-2100-52230	Phone and internet			Class/training supplies/materials/handouts	400
	Cellular phones in squad cars	2,400		Officer supplies: memo books, bus. cards, blank DVD/CD/media	1,200
	Data transmission lines @ P.D.	800		teletype paper & ribbons	725
	Misc. phone repairs expected/replace damaged cell phone	500		Total for account	13,325
	Net Motion connection (dispatch communications)	1,995			
	Squads modems \$400 @ x 7	2,800			
	Total for account	8,495			
			100-2100-53120	Copy & print costs	
100-2100-52900	Cleaning contracts			Copier leases and fees	3,500
	Building pest management fees	360		Total for account	3,500
	Floor / mat maintenance	1,450			
	Janitorial fees - allocated by Village Hall + special clean	4,965			
	Quarterly jail sanitation	500			
	Total for account	7,275			

2015 Budget

Expenditure Request Detail - Police Department

Finance Estimates		100-2100-53420	Radio expense
100-2100-53101	Shared office costs (EE based)		
	Shared allocation for computer virus updates and fees	1,152	Misc. repairs to existing radios 1,000
	Shared allocation for telephone	6,863	Milw. Co. radio Fee \$5 per (40 radios) 2,000
	Total for account	8,015	Total for account 3,000
		100-2100-53500	Dept/Program supplies
100-2100-53131	Shared postage costs (allocated)		Citations 2,000
	Shared allocation for postage	6,408	Ammo, targets, and range supplies; taser cartridges 6,000
	Direct postage - customer service survey cards	250	Range clean-up 5,000
	Total for account	6,658	Biohazard handling supplies 600
			Evidence processing supplies 3,300
			Jail laundry and prisoner meals 250
			Police supplies: nitrile gloves, intoximeter tubes, etc. 2,000
100-2100-53200	Memberships / subscriptions		Misc. other exp.: tow bills, traffic cones, batteries, etc. 1,500
	GovHound (1)	320	National Night Out - all handouts/items 1,300
	FBI-LEEDA (2)	100	Pamphlets 750
	IACP (1)	120	Miscellaneous crime prevention alert materials 500
	MCLEEA (1)	135	Ped-safety signs 750
	WI Assn. for Identification (2)	50	Misc equipment repairs 3,000
	WCPA (4)	400	Volunteer supplies 250
	FBI-NA (1)	120	Other assorted costs 1,000
	WI. Traffic Safety Officer's Association (2)	60	Total for account 28,200
	WYPCA (1)	50	
	Other memberships	200	
	Total for account	1,555	
		Finance Estimates	
		100-2100-57900	Expenditures Charged to others
			Parking Utility (.25 FTE police officer) 31,800
100-2100-53410	Fuel cost		Parking Utility (.5 FTE police civillian) 23,800
	15,000 gallons @ \$3.10/gal	46,500	Total for account 55,600
	Total for account	46,500	



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;
- 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 2015

A vibrant urban community with:

- ***Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life***
 - Continue administration of Neighborhood Improvement Loan Program established in 2009 for Down Payment Assistance, Duplex Conversion and Attic Improvement loans; as of September 2015, \$169,313 loans have been paid back and \$438,785 distributed across 31 loan recipients.
 - Completed neighborhood assessment analysis and began implementing recommendations.
 - Continue to build partnership with County and other organizations on providing information and resources related to neighborhood and property improvement, such as: coordination with North Shore Fire to increase property fire, smoke and carbon monoxide protection; awareness of County home improvement resources and services; and assistance with another community in developing a neighborhood improvement loan 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; created lighting ordinance.
 - 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.
 - Continue administration and reporting of resident survey started in September 2012, identifying reasons why residents move in and out of the community.
 - Assistance with various redevelopment interests, process, timelines and zoning requirements; focus on River District development and 4100 block of Oakland Avenue.

2016 Budget

General Fund

Planning and Development Department - 2400



- 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.
- Performed daily commercial inspections of assisted living facility development completed within River District; inspections began for 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. 80 renewal inspections have been completed since 2012.
- Inspectors obtained necessary continued education credits to maintain State certifications; planner obtained necessary continued education credits to maintain American Planning Association's certification as a professional planner.

Attractive and thriving local service, retail, and hospitality businesses;

- Continue to meet with potential businesses, promoting community and business district. Business district has approximately 260 active businesses, 151 are storefront businesses; project 12 new businesses in 2015.
- Oversight of Central District Master Plan completion and implementation plan.
- Assisted in business and commercial property owner outreach.

Strong multi-modal transportation infrastructure that meets transportation needs.

- Continued coordination of implementation of bike share system as extension of Milwaukee BikeShare and award of WisDOT/ Federal Transportation Alternative Program grant. Issued RFQ for site design phase I.
- Coordinated implementation of bike corral process and first location within the public way.
- Continue to promote pedestrian accessibility through increased business district public space and connection of redevelopment on Oakland Ave, between Kenmore Pl and Olive St.

An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability

- Updated and approval of Village Comprehensive Outdoor Recreation Plan.
- Awarded Wisconsin Coastal Management Grant for Atwater Beach boardwalk for increased accessibility to Lake Michigan.

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

- Reviewed wireless provider services, improving inspectors' in-field productivity and permit maintenance.
- Created a customer kiosk to access applications in office, eliminating paper applications; implemented function of accepting permit payments online.
- Increased utilization of 2014 permit and property enforcement software by: streamlining template correspondence; receiving, issuing and archiving applications; receiving and archiving electronic plans and materials; increased correspondence via email.

2016 Budget

General Fund

Planning and Development Department - 2400



- Participation in creating a Lean Program for village organization, establishing unique practices for continuous improvement.
- Continued implementation of lean principles in department, completing: Lean 5S approach on department supplies located in vault by organizing, cataloging, labeling and repurposing items; created citation fillable form template, reducing repetitive manual entry.
- Two inspectors received additional inspection state certifications in commercial plumbing and one- and two-family dwellings.
- Introduced rental inspection program report as an alternative program to correct and prevent housing conditions that adversely affect the life, safety, general welfare and health of the community.
- Continue oversight of GIS (Geographical Information Systems) on-line mapping tool.

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Continue support as department liaison for Plan Commission, Community Development Authority, Design Review Board and Board of Appeals committees.
- 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.

Initiatives 2016

A vibrant urban community with:

- ***Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life;***
 - Continue to implement recommendations of Neighborhood Assessment Report.
 - Evaluate feasibility of creating historical districts in the village.
- ***Attractive and thriving local service, retail, and hospitality businesses;***
 - Maintain current and comprehensive vacancy list; work with commercial building owners in tenant recruitment to decrease vacancies and attracting businesses that serve daytime customers; implement uniform commercial vacancy space labeling system to increase awareness of vacancies and direct to further information.
 - Explore demand for business incubator or lounge/shared office space and evaluate feasibility of live-work models.
- ***Strong multi-modal transportation infrastructure that meets transportation needs.***
 - Encourage transit use and evaluate opportunities to increase bus shelters throughout the village.
 - Continued coordination of implementation of bike share system as extension of Milwaukee BikeShare and award of WisDOT/ Federal Transportation Alternative Program grant, issuing RFQ for site procurement phase.

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Recommendation of village wayfinding system, public parking and population signs to increase community local and regional identity.

2016 Budget

General Fund Planning and Development Department - 2400



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

- Increase utilization of permit building software, such as, tracking certificate of liability insurance, boiler licensing and citations.

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Continue implementation of Lean principles for department operations in permitting, inspection services, code compliance and policy alignment.
- Complete LEAN project, evaluating current process for business occupancies and necessary licensing approvals.
- Establish community resource for easy accessibility to village active plans, reports and studies.
- 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, adding lighting ordinance.

Measurements and Indicators

The Planning & Development Department will receive over 2,500 applications in 2015 and perform over 5,000 inspections.

Permit Type	Projected								Estimated
	2008	2009	2010	2011	2012	2013	2014	2015	2016
Building	689	655	689	663	587	671	674	660	650
Electrical	729	638	910	643	597	631	622	625	630
Plumbing	501	480	798	545	418	517	521	520	500
HVAC	246	203	362	201	224	216	237	230	210
Occupancy	16	19	50	24	32	13	13	28	20
Code Compliance	172	168	178	168	198	221	230	151	0
Other	421	327	345	351	381	418	446	440	400
Total	2774	2490	3332	2595	2437	2687	2743	2654	2410

Budget Impact

Below are some of the significant revenue and expenditure changes which are included for your review:

- The State's termination of the Time of Sale Code Compliance Program will significantly impact Code Compliance fees for 2016.
- The 2016 revenues will be lower than in previous years as no large-scale redevelopment project is identified.
- The 2016 expenditures are lower than the 2015 budget, due to a decrease in health insurance costs budgeted for the department.

2016 Budget

General Fund Revenues and Expenditures
 Planning and Development Department - 2400

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-2400-44310	Building Permits	\$ 146,732	\$ 176,020	\$ 214,221	\$ 160,000	\$ 140,000	\$ 140,000	-12.5%	-12.5%	Licenses
100-2400-44320	Electrical Permits	51,750	55,468	52,081	65,000	55,000	55,000	-15.4%	-15.4%	Licenses
100-2400-44330	Plumbing Permits	46,327	54,551	46,364	55,000	57,000	57,000	3.6%	3.6%	Licenses
100-2400-44340	HVAC Permits	29,015	27,511	21,765	32,500	30,000	30,000	-7.7%	-7.7%	Licenses
100-2400-44370	Reinspection Fees (PE)	-	-	12,550	-	10,000	10,000	0.0%	0.0%	Licenses
100-2400-44400	Code Compliance Fees	32,375	35,330	25,865	22,000	10,000	10,000	-54.5%	-54.5%	Licenses
100-2400-46105	Blueprints	352	703	707	500	500	500	0.0%	0.0%	Charges
100-2400-48900	Miscellaneous Revenue	5,585	5,699	7,400	3,800	3,600	3,600	-5.3%	-5.3%	Other Rev
Total Planning and Development Revenues		\$ 312,136	\$ 355,281	\$ 380,953	\$ 338,800	\$ 306,100	\$ 306,100	-9.7%	-9.7%	
Expenditures										
100-2400-51100	Salaries and Wages	\$ 210,641	\$ 238,751	\$ 263,338	\$ 267,002	\$ 269,835	\$ 269,835	1.1%	1.1%	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	8,250	6,562	8,250	6,000	8,400	8,400	40.0%	40.0%	Fringe
100-2400-51300	Health Insurance	30,850	33,734	24,960	56,747	26,199	24,953	-53.8%	-56.0%	Fringe
100-2400-51305	Dental Insurance	1,995	2,211	2,283	2,898	2,352	2,352	-18.8%	-18.8%	Fringe
100-2400-51310	Social Security and Medicare	16,364	18,054	19,745	20,425	20,643	20,643	1.1%	1.1%	Fringe
100-2400-51315	Wisconsin Retirement System	13,974	16,571	17,315	18,157	17,809	17,809	-1.9%	-1.9%	Fringe
100-2400-51320	Life Insurance	468	358	413	492	423	423	-14.0%	-14.0%	Fringe
100-2400-51325	Flexible Benefit Contribution	1,758	1,737	1,838	529	1,946	1,946	267.9%	267.9%	Fringe
100-2400-51900	Professional Education	3,585	3,786	6,256	4,600	5,300	5,300	15.2%	15.2%	Fringe
100-2400-52230	Phone and Internet	2,033	2,101	2,774	2,424	2,245	2,245	-7.4%	-7.4%	Utilities
100-2400-52910	Software Purch/Maint	2,516	-	1,975	2,690	2,000	2,000	-25.7%	-25.7%	Contractual
100-2400-52990	Other Service Contracts & Fees	35,449	12,277	510	5,000	500	500	-90.0%	-90.0%	Contractual
100-2400-53100	Office Supplies	1,772	1,171	884	650	675	675	3.8%	3.8%	Supplies & Office
100-2400-53101	Shared Office Costs	3,991	5,271	5,137	4,883	5,819	5,819	19.2%	19.2%	Supplies & Office
100-2400-53110	Computer Supplies	377	1,781	1,746	2,450	1,700	1,700	-30.6%	-30.6%	Supplies & Office
100-2400-53120	Copy & Print Costs	1,001	1,222	1,041	1,200	1,415	1,415	17.9%	17.9%	Supplies & Office
100-2400-53121	Shared Copy Costs	1,499	1,726	1,635	1,302	2,134	2,134	63.9%	63.9%	Supplies & Office
100-2400-53131	Shared Postage Costs	2,267	2,845	3,524	2,799	3,101	3,101	10.8%	10.8%	Supplies & Office
100-2400-53200	Memberships & Subscriptions	926	1,205	443	1,165	955	955	-18.0%	-18.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	-	5,363	838	1,000	1,000	1,000	0.0%	0.0%	Supplies - Vehicle
100-2400-53410	Fuel & Oil	-	2,164	1,267	2,340	1,860	1,860	-20.5%	-20.5%	Supplies - Vehicle
100-2400-53900	Misc Exp/Uncollectible fines	241	128	10	200	100	100	-50.0%	-50.0%	Supplies & Office
100-2400-54620	Loan Program Expenses	1,858	1,401	2,253	2,200	400	400	-81.8%	-81.8%	Programming
100-2400-55100	Liability & Property Insurance	1,690	1,608	1,848	1,860	1,406	1,406	-24.4%	-24.4%	Insurance
100-2400-55110	Workers Comp	10,444	11,817	12,310	11,391	13,212	13,212	16.0%	16.0%	Insurance
100-2400-55120	Unemployment	4,356	-	-	-	-	-	0.0%	0.0%	Insurance
Total Planning and Dev. Expenditures		\$ 359,805	\$ 375,344	\$ 384,093	\$ 421,904	\$ 392,929	\$ 391,683	-6.9%	-7.2%	

2016 Budget
Expenditure Request Detail - Planning and Development Department

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Inspector Continuing education	500		Misc Codes/Manuals	250
	Wis Planning Conference- Administrator	400		American Planning Association/Wis. Chptr	450
	Building Inspection Conference (2)	1,000		International Commercial Code Membership	125
	American Planning Association National Conference	2,500		Building Inspector Association(\$50, \$40, \$40)	130
	Day workshops (5 @ \$100 each)	500		Total for account	955
	Miscellaneous Conference	400			
	Total for account	5,300			
100-2400-52230	Phone and internet		100-2400-53410	Fuel and Oil	
	wireless tablet ATT-inspector \$33/M (1)	385		50 gallons per month @ \$3.10 per gallon	1,860
	wireless laptop ATT-inspector \$51/M (2)	1,200		Total for account	1,860
	mobile smartphone USELL -inspector \$55/M	660			
	Total for account	2,245			
100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,600			
	other	400			
	Total for account	2,000			
				Finance Estimates	
100-2400-52990	Other service contract fees		100-2400-53101	Shared office costs (EE based)	
	Contracted inspections services	500		Shared allocation for computer virus updates and fees	524
	Total for account	500		Shared allocation for paper, envelopes, etc	2,245
				Shared allocation for telephone	3,050
				Total for account	5,819
100-2400-53110	Computer supplies		100-2400-53121	Shared copy costs (allocated)	
	Equipment maintenance and replacement	700		Shared allocation for copier use	1,634
	Toner	1,000		Estimate for other color copies (.105 cents per copy)	500
	Total for account	1,700		Total for account	2,134
100-2400-53120	Copy & print costs		100-2400-53131	Shared postage costs (allocated)	
	Zoning & related maps	120		Shared allocation for postage	2,801
	Brochures	200		Direct postage - customer service survey cards	300
	Business cards	120		Total for account	3,101
	Customer service cards	125			
	Print map requests	850			
	Total for account	1,415			



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.

2016 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-2900-43420	Fire Insurance	\$ 46,292	\$ 54,160	\$ 54,527	\$ 50,000	\$ 50,000	\$ 50,000	0.0%	0.0%	Intergov't
Expenditures										
100-2900-51355	Other Benefits	\$ 49,904	\$ 49,904	\$ 47,339	\$ 49,908	\$ 49,908	\$ 49,908	0.0%	0.0%	Fringe
100-2900-52300	Tri-Comm (dispatch)	302,587	309,873	313,759	282,347	322,809	322,809	14.3%	14.3%	Other Gov't
100-2900-52310	North Shore Fire	2,008,216	2,045,512	2,059,306	2,055,934	2,068,658	2,068,658	0.6%	0.6%	Other Gov't
100-2900-52990	Crossing Guards	62,483	58,850	59,403	67,767	68,750	68,750	1.5%	1.5%	Contractual
100-2900-54730	Hydrant Rental	281,066	281,066	362,972	365,386	374,672	374,672	2.5%	2.5%	Other Gov't
Total Other Public Safety Expenditures		\$ 2,704,256	\$ 2,745,206	\$ 2,842,779	\$ 2,821,342	\$ 2,884,797	\$ 2,884,797	2.2%	2.2%	

2016 Budget
Expenditure Request Detail - Other Public Safety

	<u>2016</u>	<u>2015</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	<u>1,046,685</u>	<u>1,019,944</u>	Actual
Shorewood Share - EV 26.39%	92,073	88,565	
Shorewood Share - Population 32.8%	114,438	111,888	
Shorewood Share - 1/3	<u>116,298</u>	<u>113,327</u>	
Total for account	<u>322,809</u>	<u>313,780</u>	2015 capital adjusted
Shorewood Share	<u>30.8%</u>		
100-2900-52310 - North Shore Fire Department			
Operating	2,081,082	2,068,358	Actual
Rent credit	(62,424)	(62,424)	
Fire dues	<u>50,000</u>	<u>50,000</u>	
Total for account	<u>2,068,658</u>	<u>2,055,934</u>	
	2,068,658	2,055,934	
100-2900-52990 - Other service contracts & fees			
<u>Crossing guards</u>			
9 guards for 2 hours each for 194 school days	65,130	64,183	per contract
1 guard for 5 hours each for 39 days summer	<u>3,620</u>	<u>3,584</u>	
Total for account	<u>68,750</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 2015

Vision Plan – A vibrant urban community with:

Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life;

- Street lighting system
- Sidewalk program
- Maintain police fleet
- Winter snow and ice control
- Traffic control and regulatory signage

Attractive and thriving local service, retail and hospitality businesses;

- Lead business district beautification efforts
- Maintain public parking lots

A welcoming community embracing new people and innovative ideas, engaging with other to continuously improve Shorewood and the Milwaukee metro area;

- Supported numerous community celebrations through traffic control, refuse/recycling clean-up and general beautification
- Supported neighborhood block parties through supply, deliver and collection of barricades

A healthy community with clean air and water; access to excellent medical services and businesses, facilities and program that promote personal health and wellness;

- Forestry program including EAB initiatives
- Partnered again with Senior Resource Center to maintain LiveWall vegetable garden provide fresh produce for Senior Center lunch program.

An ecologically-responsible community with an appreciation for the lake, river and other natural areas and a commitment to sustainability;

- Shorewood Waters project
- Rainwater collection system at DPW
- Natural turf management program
- Support Conservation Committee fair

2015 Budget

General Fund Department of Public Works – 3000's



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;

- Menlo Boulevard Water Main Relay Project
- Completed Non-Revenue Water Study and began recommendation implementation
- Began Water Meter and Reading System Replacement Analysis
- Planning and engineering for NE Combined Area Relay as recommended in Comprehensive Facility Plan
- Annual Sewer Mainline and Lateral Rehabilitation Projects
- Biennial Sidewalk Replacement Program
- Biennial Pavement Maintenance Program (mill & overlay)
- Collections operations review
- Annual masonry repair and window replacements
- Atwater Park playground equipment replacement
- Updated Pavement Management Plan
- Completed Urban Forestry Management Plan

Measurements and Indicators

Measurements	2013 Actual	2014 Actual	Projected 2015	Target 2016
Lineal feet pavement installed	-	10,285	3,212	9,150
Square feet concrete sidewalk installed	41,665	-	-	-
Labor hours per ton of refuse collected	1.41	1.65	1.57	1.50
Recycling as a % of refuse collected	33%	33%	35%	50%

2015 Budget

General Fund Department of Public Works – 3000's



Initiatives 2016

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

2016 Budget

Summary of All General Fund - Public Works
By Object

Category	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16
Revenues	\$ 777,128	\$ 767,834	\$ 818,522	\$ 859,165	\$ 874,790	\$ 854,194	1.8%	-0.6%
Salaries Total	881,993	938,842	966,313	1,013,283	1,002,340	1,002,340	-1.1%	-1.1%
Fringe Total	386,257	439,891	461,215	460,523	477,036	465,406	3.6%	1.1%
Contractual Total	572,684	618,403	631,476	594,512	600,082	600,082	0.9%	0.9%
Supplies & Office Total	14,839	16,605	36,098	15,169	18,293	18,293	20.6%	20.6%
Supplies - Maint. Total	223,174	204,749	208,316	223,046	235,233	235,233	5.5%	5.5%
Supplies - Vehicle Total	227,799	247,321	193,132	232,267	216,920	216,920	-6.6%	-6.6%
Utilities Total	130,114	155,893	169,108	158,652	175,893	175,893	10.9%	10.9%
Insurance Total	67,230	75,816	77,053	75,036	79,833	79,833	6.4%	6.4%
Interdeptmntl Exp Total	(117,995)	(182,042)	(79,741)	(118,641)	(119,317)	(119,317)	0.6%	0.6%
Grand Total	2,386,095	2,515,479	2,662,970	2,653,847	2,686,313	2,674,683	1.2%	0.8%

2016 Budget

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-3100-43530	State Transportation Aids	344,035	\$ 361,342	\$ 420,894	\$ 421,666	\$ 462,613	\$ 442,017	9.7%	4.8%	Intergov't
100-3100-43540	Recycling Grant	52,884	52,825	52,814	52,819	42,251	42,251	-20.0%	-20.0%	Intergov't
100-3100-46420	Recycling Rebate	47,380	48,816	44,279	45,000	45,000	45,000	0.0%	0.0%	Other Rev
100-3100-46430	Special Collection Fees	12,880	12,603	17,831	12,000	12,000	12,000	0.0%	0.0%	Charges
100-3100-46431	Disposal Fee	4,557	4,591	5,873	2,500	4,000	4,000	60.0%	60.0%	Charges
100-3100-46433	Kart Sales	9,309	9,211	12,545	5,200	5,200	5,200	0.0%	0.0%	Charges
100-3100-46434	Snow Removal Charges	416	1,976	1,418	-	-	-	0.0%	0.0%	Charges
100-3100-46435	Delq Prop Maint	2,054	320	1,070	-	-	-	0.0%	0.0%	Charges
100-3100-46436	Damages To Property	2,282	4,846	10,637	-	-	-	0.0%	0.0%	Charges
100-3100-47300	Charges for Service - School	13,070	9,269	5,543	12,588	8,835	8,835	-29.8%	-29.8%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	200,763	191,986	189,616	222,008	201,916	201,916	-9.1%	-9.1%	Charges
100-3100-47330	Charges for Service - NSFD	8,243	8,347	4,288	8,668	6,975	6,975	-19.5%	-19.5%	Charges
100-3100-47440	Equipment Rental Water	8,397	9,855	5,219	20,358	20,000	20,000	-1.8%	-1.8%	Other Rev
100-3100-47450	Equipment Rental Sewer	19,865	10,526	6,654	20,358	20,000	20,000	-1.8%	-1.8%	Other Rev
100-3100-48200	Rental Income	27,040	28,122	37,681	30,000	41,000	41,000	36.7%	36.7%	Other Rev
100-3100-48900	Miscellaneous Revenue	23,953	13,199	2,160	6,000	5,000	5,000	-16.7%	-16.7%	Other Rev
Total Public Works Revenues		\$ 777,128	\$ 767,834	\$ 818,522	\$ 859,165	\$ 874,790	\$ 854,194	1.8%	-0.6%	
Expenditures										
<i>Administration</i>										
100-3100-51100	Salaries and Wages	\$ 111,414	\$ 119,158	\$ 115,805	\$ 133,543	\$ 121,294	\$ 121,294	-9.2%	-9.2%	Salaries
100-3100-51140	Auto Allowance	1,798	1,800	1,800	1,800	1,800	1,800	0.0%	0.0%	Fringe
100-3100-51150	Retiree Sick Leave Payout	-	-	-	28,500	15,000	15,000	-47.4%	-47.4%	Salaries
100-3100-51160	Opt Out Ins	12,180	3,180	3,180	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-3100-51200	Overtime Wages	38	-	-	-	-	-	0.0%	0.0%	Salaries
100-3100-51300	Health Insurance	29,653	33,229	31,391	34,468	35,630	33,937	3.4%	-1.5%	Fringe
100-3100-51305	Dental Insurance	1,542	1,224	931	1,562	1,142	1,142	-26.9%	-26.9%	Fringe
100-3100-51310	Social Security and Medicare	9,533	9,250	8,293	10,102	9,279	9,279	-8.1%	-8.1%	Fringe
100-3100-51315	Wisconsin Retirement System	7,505	8,390	7,630	8,980	8,961	8,961	-0.2%	-0.2%	Fringe
100-3100-51320	Life Insurance	371	262	181	271	147	147	-45.8%	-45.8%	Fringe
100-3100-51325	Flexible Benefit Contribution	862	838	920	269	511	511	90.0%	90.0%	Fringe
100-3100-51330	Uniform Expense	5,555	5,570	5,438	5,360	5,360	5,360	0.0%	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	21,925	26,761	42,725	19,168	42,500	42,500	121.7%	121.7%	Fringe
100-3100-51900	Professional Education	3,837	2,092	2,149	2,000	3,000	3,000	50.0%	50.0%	Fringe
100-3100-52230	Phone and Internet	2,226	2,918	3,356	3,210	3,075	3,075	-4.2%	-4.2%	Utilities
100-3100-52990	Other Service contracts / fees	-	3,307	2,262	-	-	-	0.0%	0.0%	Contractual
100-3100-53100	Office Supplies	3,002	2,560	2,353	2,500	2,500	2,500	0.0%	0.0%	Supplies & Office
100-3100-53101	Shared Office Costs	3,881	5,175	4,326	6,056	7,320	7,320	20.9%	20.9%	Supplies & Office
100-3100-53120	Copy & Print Costs	1,155	1,130	1,034	1,200	1,200	1,200	0.0%	0.0%	Supplies & Office
100-3100-53131	Shared Postage Costs	1,027	1,033	1,082	1,269	1,629	1,629	28.4%	28.4%	Supplies & Office

2016 Budget

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
100-3100-53200	Memberships & Subscriptions	608	644	835	644	644	644	0.0%	0.0%	Supplies & Office
100-3100-54150	Safety Expenses	5,166	6,063	6,581	3,500	5,000	5,000	42.9%	42.9%	Supplies & Office
100-3100-54450	Property Damages - reimbursable	-	-	19,887	-	-	-	0.0%	0.0%	Supplies & Office
100-3100-55100	Liability & Property Insurance	14,844	17,952	19,955	22,203	20,081	20,081	-9.6%	-9.6%	Insurance
100-3100-55110	Workers Comp	51,146	57,864	57,098	52,833	59,752	59,752	13.1%	13.1%	Insurance
100-3100-55120	Unemployment	1,240	-	-	-	-	-	0.0%	0.0%	Insurance
Total Administration Expenditures		290,508	310,400	339,212	340,938	347,325	345,632	1.9%	1.4%	
<i>Building Maintenance</i>										
100-3230-51100	Salaries and Wages	110,029	130,754	129,221	92,790	100,209	100,209	8.0%	8.0%	Salaries
100-3230-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3230-51200	Overtime Wages	5,829	9,560	7,967	7,422	8,017	8,017	8.0%	8.0%	Salaries
100-3230-51300	Health Insurance	36,316	48,629	51,558	41,746	45,848	43,668	9.8%	4.6%	Fringe
100-3230-51305	Dental Insurance	1,216	972	952	831	840	840	1.1%	1.1%	Fringe
100-3230-51310	Social Security and Medicare	8,401	9,989	9,403	7,666	8,239	8,239	7.5%	7.5%	Fringe
100-3230-51315	Wisconsin Retirement System	7,398	9,302	8,639	6,815	7,108	7,108	4.3%	4.3%	Fringe
100-3230-51320	Life Insurance	371	609	719	581	560	560	-3.6%	-3.6%	Fringe
100-3230-51325	Flexible Benefit Contribution	90	847	1,067	759	753	753	-0.8%	-0.8%	Fringe
100-3230-53500	Dept/Program Supplies (DPW)	65,188	67,332	66,607	73,250	75,755	75,755	3.4%	3.4%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club	3,190	655	-	2,200	2,000	2,000	-9.1%	-9.1%	Supplies - Maint.
100-3230-57900	Expenditure Charged to Others	(25,465)	(24,267)	(23,831)	(22,698)	(15,458)	(15,458)	-31.9%	-31.9%	Interdeptmntl Exp
Total Building Maintenance Expenditures		212,563	254,382	252,302	211,362	233,871	231,691	10.6%	9.6%	
<i>Municipal Garage</i>										
100-3300-51100	Salaries and Wages	94,147	104,041	102,153	106,227	110,386	110,386	3.9%	3.9%	Salaries
100-3300-51160	Opt Out Ins	-	2,920	2,919	2,808	3,000	3,000	6.8%	6.8%	Fringe
100-3300-51170	Tool Allowance	1,889	1,935	1,800	2,400	2,400	2,400	0.0%	0.0%	Salaries
100-3300-51200	Overtime Wages	1,879	1,032	556	8,498	8,831	8,831	3.9%	3.9%	Salaries
100-3300-51300	Health Insurance	7,425	7,918	7,901	9,360	9,103	8,670	-2.7%	-7.4%	Fringe
100-3300-51305	Dental Insurance	425	470	411	1,011	480	480	-52.5%	-52.5%	Fringe
100-3300-51310	Social Security and Medicare	7,343	7,910	7,910	8,777	9,076	9,076	3.4%	3.4%	Fringe
100-3300-51315	Wisconsin Retirement System	6,489	7,465	6,889	7,802	7,830	7,830	0.4%	0.4%	Fringe
100-3300-51320	Life Insurance	185	197	209	259	221	221	-14.7%	-14.7%	Fringe
100-3300-51325	Flexible Benefit Contribution	116	52	80	269	840	840	212.3%	212.3%	Fringe
100-3300-52200	Electric	17,998	20,653	20,337	16,781	21,379	21,379	27.4%	27.4%	Utilities
100-3300-52210	Gas	6,970	14,032	8,959	11,237	14,533	14,533	29.3%	29.3%	Utilities
100-3300-52220	Water	724	2,309	4,592	2,695	8,357	8,357	210.1%	210.1%	Utilities
100-3300-53400	Vehicle Maintenance	71,325	91,959	81,283	55,000	70,000	70,000	27.3%	27.3%	Supplies - Vehicle
100-3300-53410	Fuel and Oil	156,474	155,361	111,849	177,267	146,920	146,920	-17.1%	-17.1%	Supplies - Vehicle
100-3300-57900	Exp. Charged To Others - Fuel	(81,795)	(70,736)	(33,167)	(59,680)	(64,170)	(64,170)	7.5%	7.5%	Interdeptmntl Exp
100-3300-57910	Exp. Charged To Others - Parts	-	-	(6,940)	(21,208)	(20,000)	(20,000)	-5.7%	-5.7%	Interdeptmntl Exp
100-3300-57920	Exp. Charged To Others - Utilities	-	-	(8,472)	(7,678)	(11,067)	(11,067)	44.1%	44.1%	Interdeptmntl Exp
Total Municipal Garage Expenditures		291,594	347,520	309,269	321,825	318,119	317,686	-1.2%	-1.3%	

2016 Budget

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
<i>Street & Alley</i>										
100-3410-51100	Salaries and Wages	45,564	60,413	52,471	32,913	47,669	47,669	44.8%	44.8%	Salaries
100-3410-51160	Opt Out Ins	-	254	141	-	330	330	0.0%	0.0%	Fringe
100-3410-51200	Overtime Wages	262	598	1,710	2,633	3,635	3,635	38.1%	38.1%	Salaries
100-3410-51300	Health Insurance	16,325	24,274	21,015	14,951	15,911	15,155	6.4%	1.4%	Fringe
100-3410-51305	Dental Insurance	655	892	724	462	568	568	22.9%	22.9%	Fringe
100-3410-51310	Social Security and Medicare	3,174	4,191	3,678	2,719	3,906	3,906	43.7%	43.7%	Fringe
100-3410-51315	Wisconsin Retirement System	2,994	4,242	3,424	2,417	3,223	3,223	33.3%	33.3%	Fringe
100-3410-51320	Life Insurance	232	305	237	177	175	175	-1.1%	-1.1%	Fringe
100-3410-51325	Flexible Benefit Contribution	22	55	40	132	81	81	-38.6%	-38.6%	Fringe
100-3410-53500	Dept/Program Supplies	8,829	13,213	11,695	13,000	13,000	13,000	0.0%	0.0%	Supplies - Maint.
Total Street & Alley Expenditures		78,102	108,436	95,135	69,404	88,498	87,742	27.5%	26.4%	
<i>Street Sweeping</i>										
100-3420-51100	Salaries and Wages	1,512	4,124	10,416	7,728	6,067	6,067	-21.5%	-21.5%	Salaries
100-3420-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-51200	Overtime Wages	260	-	-	618	463	463	-25.1%	-25.1%	Salaries
100-3420-51300	Health Insurance	1,079	480	4,164	3,712	2,025	1,929	-45.4%	-48.0%	Fringe
100-3420-51305	Dental Insurance	44	17	140	108	72	72	-33.3%	-33.3%	Fringe
100-3420-51310	Social Security and Medicare	115	313	754	638	497	497	-22.1%	-22.1%	Fringe
100-3420-51315	Wisconsin Retirement System	124	289	708	567	410	410	-27.7%	-27.7%	Fringe
100-3420-51320	Life Insurance	14	1	49	44	22	22	-50.0%	-50.0%	Fringe
100-3420-51325	Flexible Benefit Contribution	7	9	10	35	10	10	-71.4%	-71.4%	Fringe
100-3420-53500	Dept/Program Supplies	2,449	1,349	864	3,100	3,100	3,100	0.0%	0.0%	Supplies - Maint.
Total Street Sweeping Expenditures		5,604	6,583	17,105	16,550	12,666	12,570	-23.5%	-24.0%	
<i>Street Lighting</i>										
100-3430-51100	Salaries and Wages	42,028	66,107	48,020	50,660	48,756	48,756	-3.8%	-3.8%	Salaries
100-3430-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-51200	Overtime Wages	850	4,013	2,388	4,053	3,771	3,771	-7.0%	-7.0%	Salaries
100-3430-51300	Health Insurance	7,894	20,010	18,442	22,140	18,122	17,260	-18.1%	-22.0%	Fringe
100-3430-51305	Dental Insurance	400	454	364	366	413	413	12.8%	12.8%	Fringe
100-3430-51310	Social Security and Medicare	3,346	5,984	3,578	4,185	3,999	3,999	-4.4%	-4.4%	Fringe
100-3430-51315	Wisconsin Retirement System	2,986	4,335	3,377	3,721	3,343	3,343	-10.2%	-10.2%	Fringe
100-3430-51320	Life Insurance	226	184	201	205	206	206	0.5%	0.5%	Fringe
100-3430-51325	Flexible Benefit Contribution	-	-	43	145	287	287	97.9%	97.9%	Fringe
100-3430-52200	Electric -street lighting	68,356	77,204	90,896	85,377	87,707	87,707	2.7%	2.7%	Utilities
100-3430-53500	Dept/Program Supplies	19,757	15,525	4,410	12,500	14,200	14,200	13.6%	13.6%	Supplies - Maint.
100-3430-57900	Expenditures Charged To Others	-	(80,968)	-	-	-	-	0.0%	0.0%	Interdeptmntl Exp
Total Street Lighting Expenditures		145,843	112,848	171,719	183,352	180,804	179,942	-1.4%	-1.9%	

2016 Budget

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
<i>Traffic Devices</i>										
100-3440-51100	Salaries and Wages	501	-	703	2,069	1,733	1,733	-16.2%	-16.2%	Salaries
100-3440-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-51200	Overtime Wages	-	-	239	166	132	132	-20.5%	-20.5%	Salaries
100-3440-51300	Health Insurance	69	-	380	914	579	551	-36.7%	-39.7%	Fringe
100-3440-51305	Dental Insurance	5	-	7	12	21	21	75.0%	75.0%	Fringe
100-3440-51310	Social Security and Medicare	37	-	70	171	142	142	-17.0%	-17.0%	Fringe
100-3440-51315	Wisconsin Retirement System	33	-	64	152	117	117	-23.0%	-23.0%	Fringe
100-3440-51320	Life Insurance	3	-	3	9	6	6	-33.3%	-33.3%	Fringe
100-3440-51325	Flexible Benefit Contribution	-	-	3	12	3	3	-75.0%	-75.0%	Fringe
100-3440-52200	Electric - traffic devices	13,777	15,994	16,600	17,687	16,696	16,696	-5.6%	-5.6%	Utilities
100-3440-53500	Dept/Program Supplies	1,731	418	4,867	2,000	4,000	4,000	100.0%	100.0%	Supplies - Maint.
Total Traffic Devices Expenditures		16,156	16,413	22,936	23,192	23,429	23,401	1.0%	0.9%	
<i>Signage / Street marking</i>										
100-3450-51100	Salaries and Wages	10,634	956	294	8,857	5,200	5,200	-41.3%	-41.3%	Salaries
100-3450-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-51200	Overtime Wages	260	33	21	709	397	397	-44.0%	-44.0%	Salaries
100-3450-51300	Health Insurance	1,608	388	100	3,852	1,736	1,653	-54.9%	-57.1%	Fringe
100-3450-51305	Dental Insurance	85	8	2	70	62	62	-11.4%	-11.4%	Fringe
100-3450-51310	Social Security and Medicare	813	70	24	732	426	426	-41.8%	-41.8%	Fringe
100-3450-51315	Wisconsin Retirement System	725	69	21	650	352	352	-45.8%	-45.8%	Fringe
100-3450-51320	Life Insurance	50	3	1	33	19	19	-42.4%	-42.4%	Fringe
100-3450-51325	Flexible Benefit Contribution	-	-	3	12	9	9	-25.0%	-25.0%	Fringe
100-3450-53500	Dept/Program Supplies	7,191	6,945	6,079	7,500	8,500	8,500	13.3%	13.3%	Supplies - Maint.
Total Signage Expenditures		21,366	8,473	6,545	22,415	16,701	16,618	-25.5%	-25.9%	
<i>Winter Maintenance</i>										
100-3460-51100	Salaries and Wages	45,900	27,242	43,388	52,831	52,003	52,003	-1.6%	-1.6%	Salaries
100-3460-51160	Opt Out Ins	-	593	592	336	720	720	114.3%	114.3%	Fringe
100-3460-51200	Overtime Wages	29,782	20,070	24,944	24,226	25,966	25,966	7.2%	7.2%	Salaries
100-3460-51300	Health Insurance	18,051	16,377	18,090	18,598	17,358	16,532	-6.7%	-11.1%	Fringe
100-3460-51305	Dental Insurance	760	552	608	660	619	619	-6.2%	-6.2%	Fringe
100-3460-51310	Social Security and Medicare	5,482	3,450	4,167	5,864	5,874	5,874	0.2%	0.2%	Fringe
100-3460-51315	Wisconsin Retirement System	5,093	3,220	3,981	5,379	6,033	6,033	12.2%	12.2%	Fringe
100-3460-51320	Life Insurance	205	196	186	219	191	191	-12.8%	-12.8%	Fringe
100-3460-51325	Flexible Benefit Contribution	12	80	53	178	88	88	-50.6%	-50.6%	Fringe
100-3460-52990	Other Service contracts / fees	1,478	-	1,800	1,800	1,800	1,800	0.0%	0.0%	Contractual
100-3460-53500	Dept/Program Supplies	9,626	9,206	5,834	4,800	4,800	4,800	0.0%	0.0%	Supplies - Maint.
100-3460-53520	Salt Contract	49,027	40,446	42,978	57,946	56,978	56,978	-1.7%	-1.7%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others	(10,780)	(6,071)	(7,331)	(7,377)	(8,622)	(8,622)	16.9%	16.9%	Interdeptmntl Exp
Total Winter Maintenance Expenditures		154,636	115,360	139,290	165,460	163,808	162,982	-1.0%	-1.5%	

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
<i>Refuse Disposal</i>										
100-3510-51100	Salaries and Wages	108,441	117,029	115,298	130,192	130,007	130,007	-0.1%	-0.1%	Salaries
100-3510-51120	Special Collection Wages - Sat Recyc	10,462	4,400	3,963	14,176	5,000	5,000	-64.7%	-64.7%	Salaries
100-3510-51160	Opt Out Ins	-	2,004	2,003	1,993	900	900	-54.8%	-54.8%	Fringe
100-3510-51200	Overtime Wages	1,329	1,066	620	1,550	1,414	1,414	-8.8%	-8.8%	Salaries
100-3510-51300	Health Insurance	37,521	36,609	37,441	49,148	43,395	41,331	-11.7%	-15.9%	Fringe
100-3510-51305	Dental Insurance	1,236	1,379	1,354	1,660	1,548	1,548	-6.7%	-6.7%	Fringe
100-3510-51310	Social Security and Medicare	8,908	8,944	8,304	11,177	10,282	10,282	-8.0%	-8.0%	Fringe
100-3510-51315	Wisconsin Retirement System	8,221	8,213	7,502	9,853	8,790	8,790	-10.8%	-10.8%	Fringe
100-3510-51320	Life Insurance	438	329	346	482	476	476	-1.2%	-1.2%	Fringe
100-3510-51325	Flexible Benefit Contribution	(119)	196	234	781	221	221	-71.7%	-71.7%	Fringe
100-3510-52950	Disposal Contracts - refuse	311,400	315,393	322,366	306,409	306,650	306,650	0.1%	0.1%	Contractual
100-3510-53500	Dept/Program Supplies	10,820	1,440	16,670	7,700	7,700	7,700	0.0%	0.0%	Supplies - Maint.
Total Refuse Disposal Expenditures		498,657	497,002	516,101	535,121	516,383	514,319	-3.5%	-3.9%	
<i>Recycling</i>										
100-3520-51100	Salaries and Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3520-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-52950	Disposal Contracts - recycling	161,980	165,655	169,353	163,914	169,232	169,232	3.2%	3.2%	Contractual
100-3520-53500	Dept/Program Supplies	11,381	13,890	8,253	6,550	8,200	8,200	25.2%	25.2%	Supplies - Maint.
Total Recycling Expenditures		173,361	179,545	177,606	170,464	177,432	177,432	4.1%	4.1%	
<i>Yard Waste/Leaf Collection</i>										
100-3530-51100	Salaries and Wages	56,869	65,457	72,284	51,712	52,003	52,003	0.6%	0.6%	Salaries
100-3530-51120	Special Collection Wages - Sat Comp	6,739	3,810	3,971	7,100	5,000	5,000	-29.6%	-29.6%	Salaries
100-3530-51160	Opt Out Ins	-	808	807	922	360	360	-61.0%	-61.0%	Fringe
100-3530-51200	Overtime Wages	1,119	2,646	118	4,706	3,966	3,966	-15.7%	-15.7%	Salaries
100-3530-51300	Health Insurance	12,296	16,594	18,739	16,499	17,358	16,532	5.2%	0.2%	Fringe
100-3530-51305	Dental Insurance	533	683	732	663	619	619	-6.6%	-6.6%	Fringe
100-3530-51310	Social Security and Medicare	4,302	5,260	4,902	4,861	4,262	4,262	-12.3%	-12.3%	Fringe
100-3530-51315	Wisconsin Retirement System	3,682	4,394	4,391	4,317	3,516	3,516	-18.6%	-18.6%	Fringe
100-3530-51320	Life Insurance	150	182	213	219	191	191	-12.8%	-12.8%	Fringe
100-3530-51325	Flexible Benefit Contribution	(24)	77	84	280	88	88	-68.6%	-68.6%	Fringe
100-3530-52950	Disposal Contracts	37,320	47,275	41,032	49,889	49,900	49,900	0.0%	0.0%	Contractual
100-3530-53500	Dept/Program Supplies	870	1,925	928	1,000	1,000	1,000	0.0%	0.0%	Supplies - Maint.
Total Yard Waste/Leaf Collection Expenditures		123,856	149,110	148,201	142,168	138,263	137,437	-2.7%	-3.3%	

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
<i>Forestry</i>										
100-3610-51100	Salaries and Wages	143,717	140,599	145,283	155,486	160,342	160,342	3.1%	3.1%	Salaries
100-3610-51160	Opt Out Ins	-	330	330	634	1,110	1,110	75.1%	75.1%	Fringe
100-3610-51200	Overtime Wages	889	2,000	894	2,440	2,227	2,227	-8.7%	-8.7%	Salaries
100-3610-51300	Health Insurance	37,660	41,380	46,666	50,094	53,520	50,975	6.8%	1.8%	Fringe
100-3610-51305	Dental Insurance	1,836	1,674	1,725	1,979	1,909	1,909	-3.5%	-3.5%	Fringe
100-3610-51310	Social Security and Medicare	10,507	10,311	10,107	12,096	13,140	13,140	8.6%	8.6%	Fringe
100-3610-51315	Wisconsin Retirement System	9,217	9,477	9,229	10,670	10,841	10,841	1.6%	1.6%	Fringe
100-3610-51320	Life Insurance	561	500	570	603	587	587	-2.7%	-2.7%	Fringe
100-3610-51325	Flexible Benefit Contribution	58	87	121	404	272	272	-32.7%	-32.7%	Fringe
100-3610-53500	Dept/Program Supplies	10,201	10,282	8,176	8,500	8,500	8,500	0.0%	0.0%	Supplies - Maint.
100-3610-53510	Landscape/Forestry Plantings	11,884	8,484	15,156	13,500	13,500	13,500	0.0%	0.0%	Supplies - Maint.
Total Forestry Expenditures		226,530	225,125	238,257	256,406	265,948	263,403	3.7%	2.7%	
<i>Parks & Beautification</i>										
100-3620-51100	Salaries and Wages	49,577	51,726	81,729	76,190	78,004	78,004	2.4%	2.4%	Salaries
100-3620-51160	Opt Out Ins	-	1,922	1,921	1,826	540	540	-70.4%	-70.4%	Fringe
100-3620-51200	Overtime Wages	73	75	57	2,888	2,448	2,448	-15.2%	-15.2%	Salaries
100-3620-51300	Health Insurance	83	103	573	1,125	1,037	1,799	-7.8%	59.9%	Fringe
100-3620-51305	Dental Insurance	370	554	642	559	929	929	66.2%	66.2%	Fringe
100-3620-51310	Social Security and Medicare	3,783	3,997	6,250	6,051	6,392	6,392	5.6%	5.6%	Fringe
100-3620-51315	Wisconsin Retirement System	1,693	2,509	3,058	2,651	2,774	2,774	4.6%	4.6%	Fringe
100-3620-51320	Life Insurance	135	199	229	225	286	286	27.1%	27.1%	Fringe
100-3620-51325	Flexible Benefit Contribution	6	3	3	10	10	10	0.0%	0.0%	Fringe
100-3620-52200	Electric	2,392	2,942	3,128	2,609	3,430	3,430	31.5%	31.5%	Utilities
100-3620-52210	Gas	117	230	230	2,510	243	243	-90.3%	-90.3%	Utilities
100-3620-52220	Water	17,554	19,611	21,010	16,546	20,473	20,473	23.7%	23.7%	Utilities
100-3620-52940	Landscaping Contracts/Turf	39,875	54,593	69,468	47,500	47,500	47,500	0.0%	0.0%	Contractual
100-3620-52990	Other Service Contracts & Fees	20,631	32,180	25,195	25,000	25,000	25,000	0.0%	0.0%	Capitol Dr. Contract
100-3620-53300	Repairs and Maintenance	13	592	-	1,000	1,000	1,000	0.0%	0.0%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies	6,466	4,791	11,155	4,500	5,000	5,000	11.1%	11.1%	Supplies - Maint.
100-3620-53510	Landscape/Forestry Plantings	4,551	8,256	4,644	4,000	8,000	8,000	100.0%	100.0%	Supplies - Maint.
Total Parks & Beautification Expenditures		147,319	184,283	229,292	195,190	203,066	203,828	4.0%	4.4%	
Total Public Works Expenditures		\$ 2,386,095	\$ 2,515,479	\$ 2,662,970	\$ 2,653,847	\$ 2,686,313	\$ 2,674,683	1.2%	0.8%	

2016 Budget
Expenditure Request Detail - Department of Public Works

(continued)

Administration

100-3100-51330	Uniform expenses		100-3100-53200	Memberships & subscriptions	
	Contract: 13 DPW emp @ \$400	5,200		Group APWA membership:	644
	Summer help reimbursements	160		Total for account	644
	Total for account	5,360			

100-3100-51900	Professional education		100-3100-54150	Safety expenses	
	APWA National Conference: Butschlick	1,000		WisDOT CDL Drug Testing (DPW only)	1,300
	State Forestry Conference: Mueller, Dondlinger, Kaiser	750		APWA Supervisory Academy: Mueller, Wasemiller	700
	Various other seminars	1,250		Safety Training	1,500
	Total for account	3,000		Safety Awards	550

100-3100-52230	Phone and internet			CDL Reimbursements (DPW only)	450
	Cell phone (DPW only)	2,475		Medical cabinet and safety items	500
	Pager Fees (DPW share)	600		Total for account	5,000
	Total for account	3,075			

100-3100-53100	Office supplies	
	Folders, pens, tape, staples, binders, etc.	975
	Time clock maintenance fees	275
	Printer ink	1,000
	Work logs/time sheets	250
	Total for account	2,500

Finance Estimates

100-2100-53101	Shared office costs (EE based)	
	Shared allocation for computer virus updates and fees	838
	Shared allocation for telephone	6,482
	Total for account	7,320

100-3100-53120	Copy & Print costs		100-2100-53131	Shared postage costs (allocated)	
	Copier Lease & costs (De Lage Landen)	700		Shared allocation for postage	1,129
	Copier Lease & costs (Central Office Systems)	500		Direct postage	500
	Total for account	1,200		Total for account	1,629

2016 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Building Maintenance

100-3230-53500	Dept/Program supplies	
	DPW cleaning supplies	2,500
	DPW paper supplies	3,250
	All other buildings supplies	20,215
	Repairs & maintenance supplies	15,000
	Miscellaneous other supplies: all departments	2,000
	Building maintenance tools	600
	HVAC maintenance	16,290
	Bi-annual carpet cleaning: Hall, Village Center	5,600
	Elevator maintenance	5,000
	Fire protection: all buildings	2,400
	Alarm system maintenance	500
	Pest control contract - DPW & Village Hall	2,400
	Total for account	75,755

100-3230-54160	Hubbard Lodge/ River Club	
	Extermination services monthly charges	850
	Alarm system phone line	450
	misc. supplies / repairs	700
	Total for account	2,000

100-3230-57900	Expenditures to Others	
	Paper/Cleaning Products - Library	(5,000)
	Paper/Cleaning Products - Police	(2,000)
	Paper/Cleaning Products - Village Hall	(1,200)
	Interdepartmental Charges Water/Sewer	(15,000)
	Total for account	(23,200)

Municipal Garage

100-3300-51170	Tool allowance	
	Contract tool allocation	1,800
	Garage tools	600
	Total for account	2,400
100-3300-53400	Vehicle maintenance	
	Vehicle parts / misc supplies	56,500
	Tires	11,000
	Welding gasses	2,500
	Total for account	70,000
100-3300-53410	Fuel and oil	
	DPW Diesel fuel 16,000 gal @ \$3.10/gal	49,600
	DPW Unleaded fuel: 6,500 gal @ \$3.10/gal	20,150
	Police Unleaded fuel 15,000 gal @ \$3.10/gal	46,500
	PDD Fuel 600 gal @ \$3.10/gal	1,860
	School Fuel 400 diesel / 2450 unleaded @ \$3.10/gal	8,835
	NSFD Fuels 2,250 gal diesel @ \$3.10/gal	6,975
	Automotive oil & transmissison fluid	13,000
	Total for account	146,920

100-3300-57900	Expenditures charged to others	
	Police / PDD vehicle labor	(20,000)
	Fuel charged to Police	(46,500)
	Fuel charged to other departments	(17,670)
	Interdepartmental charges water/sewer	(11,067)
	Total for account	(75,237)

2016 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Various as labeled

100-3410-53500	Dept. supplies - Street & Alley	
asphalt: cold patch/hot mix		13,000
Total for account		<u>13,000</u>

Winter Maintenance

100-3460-52990	Other service contract fees	
Green Team - Snow Patrol fees		1,800
Total for account		<u>1,800</u>

100-3420-53500	Dept. supplies - Street Sweeping	
sweeper brooms		1,800
NR 216 annual permit fee		500
stormwater educational materials (Shorewood Waters Project)		<u>800</u>
Total for account		<u>3,100</u>

100-3460-53500	Dept/Program supplies	
Sidewalk snow program		-
Cutting edges for plows		3,500
Parts/maintenance snow blowers		800
Coffee/food plowing operations		<u>500</u>
Total for account		<u>4,800</u>

100-3430-53500	Dept. supplies - Street Lighting	
Replacement poles	\$ 8,000	
Digger Hotline	3,200	
Cable, misc parts	<u>3,000</u>	
Total for account	<u>14,200</u>	

100-3460-53520	Salt contract	
annual road salt contract: 600 tons @ \$61.63		36,978
salt contingency / vendor reserve		<u>20,000</u>
Total for account		<u>56,978</u>

100-3440-53500	Dept. supplies - Traffic Devices	
signal timing adjustments: contract work	2,500	
lenses, parts, etc.	<u>1,500</u>	
Total for account	<u>4,000</u>	

Finance Estimates

100-3460-57900	Expenditures to Others	
Parking lots Winter Maintenance		<u>(8,622)</u>
Total for account		<u>(8,622)</u>

100-3450-53500	Dept. supplies - Signage / Street Marking	
Sign material: blanks, sheeting, etc	3,000	
custom signs	2,500	
other traffic control: barricades, flashers, etc.	<u>3,000</u>	
Total for account	<u>8,500</u>	

**2016 Budget
Expenditure Request Detail - Department of Public Works**

(concluded)

Refuse Disposal

100-3510-52950	Disposal contracts	
Disposal fees: 2600 tons @ \$33.14/ton		86,164
Tipping fees: 2600 tons @ \$13.00/ton		33,800
WFB disposal: 3760 tons @ \$46.14/ton		173,486
School refuse - \$1,100 monthly fee		13,200
Total for account		<u>306,650</u>

Forrestry

100-3610-53500	Dept/Program supplies	
Topsoil / Seed		6,500
Chainsaw maintenance: blades, sharpening, etc.		1,200
Supplies: gloves, pruners, rakes, etc.		<u>800</u>
Total for account		<u>8,500</u>

100-3510-53500	Dept/Program supplies	
Scale tickets / billing forms		600
Tire/appliance disposal		200
Licenses		400
Replacement Garbage Karts		<u>6,500</u>
Total for account		<u>7,700</u>

100-3610-53510	Landscape/forestry plantings	
Plant 100 street trees @ \$135/tree		<u>13,500</u>
Total for account		<u>13,500</u>

Recycling

100-3520-52950	Disposal contracts	
Curbside contract 4,200 units @ \$2.33 per unit/month		117,432
Recycling drop off center - \$3,050 / month		36,600
Street side & Park cans - \$450 / month		5,400
Schools		9,800
Total for account		<u>169,232</u>

Parks & Beautification

100-3620-52940	Landscaping contracts	
Turf maintenance contract		<u>47,500</u>
Total for account		<u>47,500</u>
100-3620-52990	Other Service Contracts & Fees	
Capital Dr Streetscape		<u>25,000</u>
Total for account		<u>25,000</u>

100-3520-53500	Dept/Program supplies	
Annual recycling calendar - printing / delivery		1,300
Recycling Karts for resale		6,500
Misc. publications/posters/info pieces		<u>400</u>
Total for account		<u>8,200</u>

100-3620-53500	Dept/Program supplies	
Mulch, topsoil, seed		4,000
Hand tools, yard waste bags, misc. supplies		<u>1,000</u>
Total for account		<u>5,000</u>

Yard Waste

100-3530-52950	Disposal contracts	
Yard waste contract: 1100 tons @ \$21.79/ton		23,970
WFB yard disposal: 1190 tons @ 21.79/ton		<u>25,930</u>
Total for account		<u>49,900</u>

100-3620-53510	Landscape/forestry plantings	
Plantings		<u>8,000</u>
Total for account		<u>8,000</u>

2016 Budget

General Fund Health Department - 4000



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

Budget Impact

- The North Shore Health Department costs to the Village are increasing by 2% in 2016.

2016 Budget

General Fund Revenues and Expenditures
Health Department - 4000

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-4000-46500	Health Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Charges
100-4000-48900	Miscellaneous Revenue	14,320	41,197	23,871	14,500	15,000	15,000	3.4%	3.4%	Other Rev
100-4000-48500	Grants/Donations	-	-	-	-	-	-	0.0%	0.0%	Other Rev
Total Health Revenues		<u>\$ 14,320</u>	<u>\$ 41,197</u>	<u>\$ 23,871</u>	<u>\$ 14,500</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>3.4%</u>	<u>3.4%</u>	
Expenditures										
100-4000-51340	Retiree Health Contribution	2,180	524	-	-	-	-	0.0%	0.0%	Fringe
100-4000-52200	Electric	4,519	4,490	4,054	4,601	4,668	4,668	1.5%	1.5%	Utilities
100-4000-52210	Gas	1,064	1,342	831	1,133	1,172	1,172	3.4%	3.4%	Utilities
100-4000-52220	Water	189	229	288	234	255	255	9.0%	9.0%	Utilities
100-4000-52300	Other Intergov'tal pymts	128,405	128,405	128,405	128,405	130,981	130,981	2.0%	2.0%	Other Gov't
100-4000-52900	Cleaning and Pest Control	3,043	4,828	4,993	3,500	2,379	2,379	-32.0%	-32.0%	Contractual
100-4000-52990	Other Service Contracts / Fees	-	-	-	1,000	1,000	1,000	0.0%	0.0%	Contractual
100-4000-53101	Shared Office Costs	3,401	3,928	3,740	4,038	4,221	4,221	4.5%	4.5%	Supplies & Office
100-4000-53121	Shared Copy Costs	603	459	388	521	654	654	25.5%	25.5%	Supplies & Office
100-4000-53131	Shared Postage Costs	216	171	214	266	212	212	-20.3%	-20.3%	Supplies & Office
100-4000-55100	Liability & Property Insurance	1,857	1,746	1,786	2,014	2,818	2,818	39.9%	39.9%	Insurance
Total Health Department Expenditures		<u>\$ 145,477</u>	<u>\$ 146,122</u>	<u>\$ 144,699</u>	<u>\$ 145,712</u>	<u>\$ 148,360</u>	<u>\$ 148,360</u>	<u>1.8%</u>	<u>1.8%</u>	

2016 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 included funds for a new automatic door divider, but the monies have not been expended due to limitations of the products available. The monies for purchase is now reserved in the capital funds.

2016 Budget

**General Fund Revenues and Expenditures
Village Center - 5140**

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Expenditures										
100-5140-52200	Electric	\$ 3,153	\$ 3,133	\$ 2,829	\$ 3,210	\$ 3,257	\$ 3,257	1.5%	1.5%	Utilities
100-5140-52210	Gas	742	936	580	790	818	818	3.5%	3.5%	Utilities
100-5140-52220	Water	132	160	201	164	178	178	8.5%	8.5%	Utilities
100-5140-52230	Phone	61	56	80	65	100	100	53.8%	53.8%	Utilities
100-5140-52900	Cleaning and Maintenance	1,425	1,715	1,572	3,661	2,660	2,660	-27.3%	-27.3%	Contractual
100-5140-53900	Miscellaneous Expenses	416	515	437	293	2,000	2,000	582.6%	582.6%	Supplies & Office
100-5140-55100	Liability & Property Insurance	24	25	31	30	25	25	-16.7%	-16.7%	Insurance
Total Village Center Expenditures		<u>\$ 5,953</u>	<u>\$ 6,540</u>	<u>\$ 5,730</u>	<u>\$ 8,213</u>	<u>\$ 9,038</u>	<u>\$ 9,038</u>	<u>10.0%</u>	<u>10.0%</u>	

Expenditure Request Detail - Village Center

100-5140-52900	Cleaning contracts	
	Shared allocation of cleaning services, includes pest control	\$ 1,660
	General repairs and maintenance	1,000
	Total for account - Mod	<u>2,660</u>

2016 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 \$10,000 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, down from \$12,500 from last year.
- Lifeguards will be funded again in 2016. The Lifeguards will be on duty from 11am to 4pm, from the second Saturday in June to the fourth Saturday in August. The life guards are very important to the Atwater Beach experience.
- The Village will provide open restrooms in the permanent bathrooms area in the existing "bunker" building in addition to the portable bathrooms.
- The capital budget includes extension of the beach boardwalk, partially funded by a federal grant administered by the State of Wisconsin.

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.

2016 Budget

General Fund Revenues and Expenditures
Atwater Beach - 5200

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Expenditures										
100-5200-51100	Salaries and Wages	\$ 1,617	\$ 12,250	\$ 12,876	\$ 15,236	\$ 15,116	\$ 15,116	-0.8%	-0.8%	Salaries
100-5200-51200	Overtime Wages	222	242	562	16	-	-	-100.0%	-100.0%	Salaries
100-5200-51300	Health Insurance	535	533	444	30	-	-	-100.0%	-100.0%	Fringe
100-5200-51305	Dental Insurance	27	25	14	2	-	-	-100.0%	-100.0%	Fringe
100-5200-51310	Social Security and Medicare	221	926	1,020	1,166	1,156	1,156	-0.9%	-0.9%	Fringe
100-5200-51315	Wisconsin Retirement System	137	173	136	15	-	-	-100.0%	-100.0%	Fringe
100-5200-51320	Life Insurance	10	17	11	2	-	-	-100.0%	-100.0%	Fringe
100-5200-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-5200-52200	Electric	2,117	2,745	2,893	2,500	2,500	2,500	0.0%	0.0%	Utilities
100-5200-52300	Other Intergov'tal / Lifeguards	14,704	11,938	12,859	18,000	17,000	17,000	-5.6%	-5.6%	Other Gov't
100-5200-52940	Landscaping Contracts	4,368	11,991	7,160	12,500	10,000	10,000	-20.0%	-20.0%	Contractual
100-5200-53900	Miscellaneous Expenses	1,855	2,931	4,610	3,000	2,000	2,000	-33.3%	-33.3%	Supplies & Office
100-5200-55100	Liability & Property Insurance	10	37	88	1,000	123	123	-87.7%	-87.7%	Insurance
Total Atwater Beach Expenditures		<u>\$ 25,823</u>	<u>\$ 43,807</u>	<u>\$ 42,673</u>	<u>\$ 53,467</u>	<u>\$ 47,895</u>	<u>\$ 47,895</u>	<u>-10.4%</u>	<u>-10.4%</u>	

2016 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.

2016 Budget

General Fund Revenues and Expenditures
Village Celebrations - 5300

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
100-5300-48500	Donations	\$ 22,004	\$ 21,488	\$ 10,205	\$ -	\$ -	\$ -	0.0%	0.0%	Other Rev
100-5300-48530	Public Art Donations	55,589	-	-	-	-	-	0.0%	0.0%	Other Rev
Expenditures										
100-5300-51100	Salaries and Wages	\$ 8,676	\$ 6,381	\$ 12,274	\$ 10,253	\$ 13,001	\$ 13,001	26.8%	26.8%	Salaries
100-5300-51200	Overtime Wages	2,112	6,292	6,282	819	2,000	2,000	144.2%	144.2%	Salaries
100-5300-51300	Health Insurance	1,901	2,890	5,424	3,252	4,339	4,133	33.4%	27.1%	Fringe
100-5300-51305	Dental Insurance	91	103	174	86	155	155	80.2%	80.2%	Fringe
100-5300-51310	Social Security and Medicare	782	952	1,313	846	1,065	1,065	25.9%	25.9%	Fringe
100-5300-51315	Wisconsin Retirement System	623	728	1,099	753	879	879	16.7%	16.7%	Fringe
100-5300-51320	Life Insurance	39	40	60	51	48	48	-5.9%	-5.9%	Fringe
100-5300-51325	Flex Benefit Contribution	2	2	18	63	22	22	-65.1%	-65.1%	Fringe
100-5300-53900	Miscellaneous Expenses	287	751	766	1,000	1,000	1,000	0.0%	0.0%	Supplies & Office
100-5300-54110	Fourth Of July	28,234	27,018	-	-	-	-	0.0%	0.0%	Programming
100-5300-54120	Other Special Events	42,112	-	10,205	1,000	-	-	-100.0%	-100.0%	Programming
100-5300-54130	Awards/Recog	4,767	4,241	461	-	-	-	0.0%	0.0%	Programming
100-5300-55100	Liability & Property Insurance	802	917	310	913	1,435	1,435	57.2%	57.2%	Insurance
Total Village Celebrations Expenditures		\$ 90,428	\$ 50,316	\$ 38,386	\$ 19,036	\$ 23,944	\$ 23,738	25.8%	24.7%	

2016 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.

2016 Budget

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

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Other Financing Sources										
100-9000-49200	Transfers from Special Rev.	\$ 12,842	\$ 47,247	\$ 9,890	\$ -	\$ -	\$ -	0.0%	0.0%	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	-	-	-	28,000	-	38,000	-100.0%	35.7%	OFS
Total Other Financing Sources		\$ 12,842	\$ 47,247	\$ 9,890	\$ 28,000	\$ -	\$ 38,000	-100.0%	35.7%	
Other Financing Uses										
100-9000-59200	Transfers to Special Rev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	OFU
100-9000-59200	Transfers to Special Rev.	-	18,477	-	-	-	-	0.0%	0.0%	OFU
100-9000-59300	Transfers to Debt Service	-	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59400	Transfers to Capital Projects	153,237	33,000	28,000	28,000	-	38,000	-100.0%	35.7%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Other Financing Uses Expenditures		\$ 153,237	\$ 51,477	\$ 28,000	\$ 28,000	\$ -	\$ 38,000	-100.0%	35.7%	



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.

2016 Budget

Special Revenue Funds Library - 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

2016 Budget

Special Revenue Funds Library - 200



Achievements 2015

A vibrant urban community with:

- ***Excellent local schools and easy access to world-class centers of culture and higher education;***
 - Provided over 220 programs for all ages as of August 2015, and expect to provide over 250 by year end, with expected total attendance over 8,000.
 - Loaned over 340,000 items, provided computer service to over 25,000 users, and wireless Internet service to approximately 11,000 users.
 - Added over 6,000 items to the collection.
 - Reached over 400 people with Shorewood Reads 2016, a collaborative project of the Library, Friends of the Library, Village businesses, and a committed group of volunteers from across the community.

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area

- Completed several large projects to reassign collection space to better-match both changing community needs and changing publishing field.
- Expanded adult programming, including working with Shorewood Historical Society, Shorewood Woman's Club, and Boswell Book Company as well as performers, experts and artists.
- Expanded social media and web site presence – including an e-newsletter to over 5,000 people, and an average of 4,000 website visits per month - thanks to staffing changes resulting in more efficient, effective online outreach initiatives.

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

- Received over \$6,000 in funding for operations from the Friends of Shorewood Library.
- Realized significant cost savings by partnering with other MCFLS libraries in the purchase of e-books and other online products.
- Purchased software through TechSoup at a significant savings for non-profits.
- Contributed to a library system-wide project to establish a shared, mobile makerspace in Milwaukee County for use by Milwaukee County public libraries. Jointly wrote Library Services & Technology Act grant request for state funding for the project.
- Completed a state-level grant for early literacy programming.
- Upgraded public access computers and wireless Internet.



Initiatives 2016

A welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area.

- Continue to work with the Village, BID, School and other groups on joint programming, promotion and outreach – especially to attract, engage and retain new library users including new residents, new immigrants, and young professionals.
- Evaluate space and policies to determine if and how to meet need for collaborative meeting space by small businesses, neighborhood groups and others.
- Establish stronger connections between Library and schools via expertise of youth services librarians, including more visible presence of public library, and associated resources, at Shorewood schools.
- Working with other MCFLS libraries, establish, promote and use a county-wide public library mobile makerspace for innovative, tech-centered programming for all ages.
- Continue to develop and maintain a strong collection of materials that support and reflect all walks of life, including replacing old and outdated material with newer, more accurate choices.
- Continue to promote the library as part of Shorewood’s brand, including the ways it supports an active, engaged lifestyle.

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.

- Evaluate use of costly services such as research databases, to determine ROI and create plan for maintaining or eliminating subscriptions.
- Use capital funds to purchase new furniture in high-traffic areas, while re-distributing older furniture to keep costs at a minimum.

A well governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future.

- Continue to monitor the future of reciprocal borrowing funds from MCFLS and assess expanding shared services in future fiscal years, reducing our costs and allowing us to access services we would not otherwise be able to purchase on our own.
- Pursue additional opportunities to share costs of expensive services with other libraries, MCFLS, and the State.
- Complete a strategic plan with actionable short- and long-term goals for all departments and staff of the library.
- Create a civic information center to increase access to public information, both current and historical.

2016 Budget

Special Revenue Funds Library - 200



Measurements and Indicators

Measurements	2012 Actual	2013 Actual	2014 Actual	2015 YTD	2016 Budget
Patron Count	187,202	203,373	207,196	114,799	
Program Attendance	8,053	7,725	7,833	7,879	
Computer Users	46,337	44,966	39,128	22,071	

Budget Impact

- Reciprocal borrowing revenue is increased \$7,864 over 2015.
- All reciprocal borrowing funding is used for operating expenses.
- Capital request for funding will allow us to meet identified initiatives relating to building improvement.

2016 Budget

Library Fund - 200

Dept/Account No.	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
200-5110-41110	Property Taxes	\$ 784,205	\$ 795,984	\$ 812,514	\$ 812,514	\$ 814,492	\$ 829,890	0.2%	2.1%	Taxes
200-5110-43720	Local Library Aids	84,121	72,219	78,489	78,271	86,353	86,353	10.3%	10.3%	Intergov't
200-5110-46710	Library Fines	51,907	55,766	48,935	52,000	51,000	51,000	-1.9%	-1.9%	Fines
200-5110-48500	General Donations	3,455	9,782	8,994	-	-	-	0.0%	0.0%	Other Rev
200-5110-48510	Friends Donations	601	-	9,432	4,100	6,400	6,400	56.1%	56.1%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	-	47,600	27,600	0.0%	0.0%	OFS
	Total Operating Revenue	924,289	933,752	958,364	946,885	1,005,845	1,001,243	6.2%	5.7%	
200-5110-48100	Interest Income	80	68	60	-	-	-	0.0%	0.0%	Other Rev
200-5110-48515	Grants / Bequests	-	-	27,000	-	-	-	0.0%	0.0%	Other Rev
	Total Non-Operating Revenue	80	68	27,060	-	-	-	0.0%	0.0%	
	Total Library Revenue	924,369	933,820	985,424	946,885	1,005,845	1,001,243	6.2%	5.7%	
Expenditures										
200-5110-51100	Salaries and Wages	496,372	474,054	508,436	516,436	517,997	517,997	0.3%	0.3%	Salaries
200-5110-51150	Retiree Sick Leave Payout	-	-	7,000	6,600	-	-	-100.0%	-100.0%	Salaries
200-5110-51300	Health Insurance	67,309	80,395	90,086	87,949	96,747	92,145	10.0%	4.8%	Fringe
200-5110-51305	Dental Insurance	2,856	3,176	3,483	3,276	3,600	3,600	9.9%	9.9%	Fringe
200-5110-51310	Social Security and Medicare	36,976	34,622	36,334	39,507	39,623	39,623	0.3%	0.3%	Fringe
200-5110-51315	Wisconsin Retirement System	31,029	30,223	30,073	32,520	30,695	30,695	-5.6%	-5.6%	Fringe
200-5110-51320	Life Insurance	1,209	1,212	1,196	1,381	1,242	1,242	-10.1%	-10.1%	Fringe
200-5110-51325	Flexible Benefit Contribution	3,460	3,504	2,717	3,384	2,200	2,200	-35.0%	-35.0%	Fringe
200-5110-51900	Professional Education	2,973	3,801	3,049	2,780	3,200	3,200	15.1%	15.1%	Fringe
200-5110-52100	Professional Fees	814	886	14,360	1,000	1,000	1,000	0.0%	0.0%	Professional
200-5110-52200	Electric	40,460	40,203	36,306	41,192	41,797	41,797	1.5%	1.5%	Utilities
200-5110-52210	Gas	9,527	12,011	7,447	10,144	10,498	10,498	3.5%	3.5%	Utilities
200-5110-52220	Water	1,690	2,048	2,582	2,099	2,284	2,284	8.8%	8.8%	Utilities
200-5110-52300	Other Intergov'tal pymts	19,911	25,201	29,169	23,178	24,313	24,313	4.9%	4.9%	Other Gov't
200-5110-52900	Cleaning and Pest Control	18,578	20,518	24,352	21,314	21,300	21,300	-0.1%	-0.1%	Contractual
200-5110-52910	Software Purch/Maint	7,633	4,858	7,119	6,747	5,914	5,914	-12.3%	-12.3%	Contractual
200-5110-52990	Other Service Contracts & Fees	1,816	4,040	3,571	2,940	3,810	3,810	29.6%	29.6%	Contractual
200-5110-53100	Office Supplies	3,818	4,169	5,084	3,500	3,000	3,000	-14.3%	-14.3%	Supplies & Office
200-5110-53101	Shared Office Costs	8,161	8,298	8,904	8,598	10,164	10,164	18.2%	18.2%	Supplies & Office
200-5110-53120	Copy & Print Costs	3,149	3,955	1,291	1,235	4,652	4,652	276.7%	276.7%	Supplies & Office
200-5110-53121	Shared Copy Costs	1,530	1,701	1,444	1,823	2,388	2,388	31.0%	31.0%	Supplies & Office
200-5110-53130	Postage/Mailings	1,088	698	208	550	850	850	54.5%	54.5%	Supplies & Office
200-5110-53131	Shared Postage Costs	390	485	463	482	529	529	9.8%	9.8%	Supplies & Office
200-5110-53200	Memberships & Subscriptions	144	-	1,031	1,219	1,350	1,350	10.7%	10.7%	Supplies & Office
200-5110-53500	Dept/Program Supplies	6,241	6,406	5,661	7,280	6,500	6,500	-10.7%	-10.7%	Supplies - Maint
200-5110-53710	Reference Continuations	10,432	7,527	7,321	7,312	7,083	7,083	-3.1%	-3.1%	Programming
200-5110-53720	Periodicals	8,380	10,326	6,806	9,550	10,422	10,422	9.1%	9.1%	Programming
200-5110-54000	Programming	2,512	7,756	8,284	6,850	7,850	7,850	14.6%	14.6%	Programming

2016 Budget

Library Fund - 200

Dept/Account No.	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
200-5110-55100	Liability & Property Insurance	10,020	9,941	10,644	12,127	11,085	11,085	-8.6%	-8.6%	Insurance
200-5110-55110	Workers Comp	2,362	2,672	1,474	1,364	1,452	1,452	6.5%	6.5%	Insurance
200-5110-55120	Unemployment	-	9,159	373	-	-	-	0.0%	0.0%	Insurance
Adult Materials										
200-5111-53730	Materials	24,986	32,127	38,043	26,000	29,000	29,000	11.5%	11.5%	Programming
200-5111-53740	DVD's	9,313	9,838	8,601	7,850	9,000	9,000	14.6%	14.6%	Programming
200-5111-53750	Audiobooks	8,178	5,278	3,579	8,000	4,000	4,000	-50.0%	-50.0%	Programming
200-5111-53760	ebooks	2,925	4,492	3,838	4,400	4,400	4,400	0.0%	0.0%	Programming
200-5111-53770	Music	4,953	4,910	6,230	5,000	5,000	5,000	0.0%	0.0%	Programming
Childrens Materials										
200-5112-53730	Materials	20,067	19,603	19,678	17,884	20,000	20,000	11.8%	11.8%	Programming
200-5112-53740	DVD's	1,627	2,551	1,934	2,250	2,200	2,200	-2.2%	-2.2%	Programming
200-5112-53750	Audiobooks	914	647	174	1,864	2,100	2,100	12.7%	12.7%	Programming
200-5112-53770	Music	413	244	286	800	300	300	-62.5%	-62.5%	Programming
Young Adult Materials										
200-5113-53730	Materials	7,997	8,297	7,507	8,500	8,700	8,700	2.4%	2.4%	Programming
200-5113-53730	Audiobooks	-	-	-	-	-	-	0.0%	0.0%	Programming
Total Operating Expenditures		<u>882,213</u>	<u>901,833</u>	<u>956,138</u>	<u>946,885</u>	<u>958,245</u>	<u>953,643</u>	<u>1.2%</u>	<u>0.7%</u>	
Non-Operating Expenditures										
200-5110-54510	Auermiller Expenses	34	149	1,666	-	-	-	0.0%	0.0%	Programming
200-5110-54900	Onufrock Expenses	3,250	9,175	3,027	-	-	-	0.0%	0.0%	Programming
200-9000-59100	Transfers to General Fund	<u>12,842</u>	<u>47,247</u>	<u>9,890</u>	-	-	-	<u>0.0%</u>	<u>0.0%</u>	OFU
Total Non-Operating Expenditures		<u>16,126</u>	<u>56,572</u>	<u>14,583</u>	-	-	-	<u>0.0%</u>	<u>0.0%</u>	
Capital Expenditures										
200-5110-56130	Equipment/Furniture	<u>24,177</u>	<u>45,895</u>	<u>17,257</u>	-	<u>47,600</u>	<u>47,600</u>	<u>0.0%</u>	<u>0.0%</u>	Capital
Total Library Expenditures		<u>922,516</u>	<u>1,004,300</u>	<u>987,978</u>	<u>946,885</u>	<u>1,005,845</u>	<u>1,001,243</u>	<u>6.2%</u>	<u>5.7%</u>	
Net Change in Fund Balance		1,853	(70,481)	(2,554)	-	-	-	<u>0.0%</u>	<u>0.0%</u>	
Beginning Fund Balance		150,418	150,418	79,937	79,937	77,383	77,383			
Less: Budgeted Surplus Applied		-	-	-	-	(47,600)	(27,600)			
Ending Fund Balance		\$ 150,418	\$ 79,937	\$ 77,383	\$ 79,937	\$ 29,783	\$ 49,783			
Fund Balance Consists of:										
RESTRICTED - Auermiller Bequest		25,097	24,948	23,282	24,948	23,282	23,282			
RESTRICTED - Onufrock Bequest		-	-	23,973	-	23,973	23,973			
UNRESTRICTED - General Library		<u>125,321</u>	<u>54,989</u>	<u>30,128</u>	<u>54,989</u>	<u>(17,472)</u>	<u>2,528</u>			
Total Fund Balance		<u>\$ 150,418</u>	<u>\$ 79,937</u>	<u>\$ 53,410</u>	<u>\$ 79,937</u>	<u>\$ 5,810</u>	<u>\$ 25,810</u>			

2016 Budget
Expenditure Request Detail - Library Fund

(continued)

200-5110-51900	Professional education		200-5110-52910	Software contracts/maint/purchases	
	Wisconsin Library Association attendance 2 staff	\$ 1,200		Misc equipment: headphones, mice, batteries	100
	Wisconsin Association of Public Libraries 2 staff	1,000		Go Daddy - domain name	20
	Other workshops / classes	<u>1,000</u>		Comprise - SAM licenses (time management software)	1,732
	Total for account - Professional education	<u>3,200</u>		MCFLS - SAM server host fee	372
				MCFLS - Shoutbomb texting service	360
200-5110-52300	Intergovernmental contracts/pymts			MCFLS - CountyCat Mobile app service	370
	MCFLS - III Software	5,641		Gimlet	240
	MCFLS - Additional III Software	1,664		Byte Studios - web hosting, and maintenance	800
	MCFLS - OCLC costs (cataloging)	4,795		MK - self-check machines	1,370
	MCFLS - MPL shared cataloging costs	3,750		Constant Contact	<u>550</u>
	MCFLS - Internet line	3,000		Total for account - Software Contracts	<u>5,914</u>
	MCFLS - TNS	160			
	MCFLS - Postage	425			
	MCFLS - Supplies & Forms	25	200-5110-52990	Other Service Contracts & Fees	
	MCFLS - IT consultation services	3,168		US Cellular	850
	MCFLS - Circulation Supplies: 2,000 library cards	536		Magikist mats shared allocation	660
	MCFLS - Circulation Supplies: receipt paper, labels	375		James Imagining lease for copy machine	<u>2,300</u>
	MCFLS - Ecommerce Fees	<u>775</u>		Total for account - Other Service Contracts & Fees	<u>3,810</u>
	Total for account - Intergovernment contracts	<u>24,313</u>			
200-5110-52900	Cleaning contracts		200-5110-53120	Copy & print costs	
	Batzner Pest Control, shared allocation	663		Hours bookmarks \$80 per 1000 3x yr Shwd Press	240
	Metro Clean - wax lower level floor, shared allocation	575		Misc. Printing from Shwd Press	300
	Floor mats, lower level, shared allocation	947		Toner and printer supplies - public & staff	3,812
	Cleaning Company 5 days/week shared allocation	<u>19,115</u>		Letterhead/Envelopes/Misc	<u>300</u>
	Total for account - Cleaning Contracts	<u>21,300</u>		Total for account - Copy & Print Costs	<u>4,652</u>



Department: Library
Item Name: Chairs
Estimated Cost: \$17,300
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

The computer and study table chairs are a heavily used and important component of the services we provide: public access computers and individual and collaborative work space. In the nearly 13 years since purchase, the computer chairs have seen an estimated 325,000 uses (based on average monthly computer usage). We can only estimate that most study chairs have seen nearly that number of uses – or more – based on patron traffic patterns. Many study chairs in the children’s and teen’s areas in particular have been damaged or broken by the use and abuse they receive.

Additionally, the current chairs are impractical for our young, elderly, and/or disabled patrons: they are heavy and do not move with ease across the carpeted floor, and their upholstered seats do not allow for quick clean-up in the case of spills or accidents. For this reason, we have not replaced damaged chairs over the years. We now seek to replace them with lightweight but durable chairs that will glide across the carpet and be easy for staff to clean.

The Shorewood community’s demand for study workspace and computer access is increasing, and we want to meet that demand with clean, accessible, and cost-effective seating solutions.

Operating budget impact:

Reduced costs for annual furniture cleaning because we are replacing chairs with upholstered seats with non-upholstered options.



Department: Library
Item Name: Soft Lounge Seating - Replacement
Estimated Cost: \$19,100
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

When the library was completed in 2003, it was estimated that our soft lounge seating would last for 20 years. Nearly 13 years later – and with over 200,000 visitors each year – however, much of it suffers from torn and stained upholstery and cracked and damaged woodwork, despite annual deep cleaning.

As we continue to align the Shorewood Public Library with Shorewood’s Vision 2025 Plan to shape “an urban living experience with a ‘small town’ feel,” modern, updated and clean furnishing is an essential component; and, further, is expected of a Village institution by our Shorewood patrons.

Operating budget impact:

None.



Department: Library
Item Name: Soft Lounge Seating - New
Estimated Cost: \$3,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

As we continue to align the Shorewood Public Library with Shorewood's Vision 2025 Plan to shape “an urban living experience with a ‘small town’ feel,” modern updated furnishing is an essential component; and, further, is expected of a Village institution by our Shorewood patrons.

The Shorewood community’s demand for quiet workspace – by students, business professionals, and beyond – is only increasing, and we want to meet that demand with useful solutions. We seek to add soft seating which will combine with new occasional tables that can be used in a variety of ways to provide modern workspace for computer/tablet users.

Operating budget impact:

None.



Department: Library
Item Name: Occasional tables - replacement
Estimated Cost: \$5,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

When the library was completed in 2003, it was estimated that all furniture would last 20 years. After nearly 13 years of spilled liquids, road salt and slush from propped-up feet, and many attempts at cleaning, the library's 15 wooden occasional tables are worn out. In their current state, they do not reflect the Shorewood Library's and the Village of Shorewood's vision for a modern, well-kept community. Rather than incurring the cost of repairing and refinishing the wood tops, we would like to replace these with more durable options, including tables that are easier to clean in areas most likely to see staining and spills.

Operating budget impact:

None.



Department: Library
Item Name: Occasional tables - new
Estimated Cost: \$500
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

In addition to adding new soft lounge seating, we would like to add new occasional tables to make the seating areas fully functional for those who want to work, study or read. The tables will be easily moved and manipulated to allow patrons to work on laptops or tablets, or spread out reading/writing materials.

Operating budget impact:

None.



Department: Library
Item Name: Study tables
Estimated Cost: \$8,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

We would like to purchase six new study tables for use in both the adult and teen area in the library.

The teen space is currently furnished with the same furnishings used elsewhere in the library; however, the way the space is used has changed in recent years. A redesign with unique furnishings would allow us to better-meet the needs of both the teens (grades 6-12) who populate the space particularly in after school hours, and the adults who use the space – in which we allow conversation – for interviews, group meetings and more. We would purchase three study tables that have a slimmer profile, are lighter weight, and offer more flexible use options for individuals or groups.

In the adult side, we would purchase three new study tables that also feature a slimmer profile, while also allowing the study spaces to be partitioned for private, individual use. These tables would add seating for six individual patrons at a time, to enhance the quiet workspace already available, but primarily in the form of group-sized tables.

Operating budget impact:

None.



Department: Library
Item Name: Couches
Estimated Cost: \$3,800
Cost Based On: Estimate
Estimated Useful Life 10 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

After nearly 12 years of heavy use, the couches in the children’s area – used by children of all ages and their families – have become worn out beyond repair, despite annual deep cleaning. As part of an overall refresh to the library’s furnishings, replacing the worn out couches in this space will contribute to the modern, clean atmosphere our patrons – especially the young families who have chosen to make Shorewood their home – expect.

Operating budget impact:

None.



Department: Library
Item Name: Kids' seating
Estimated Cost: \$2,700
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

As we work to expand the library's as a learning place for all ages, and align our services with Shorewood's Vision Plan to shape "an urban living experience with a 'small town' feel," serving our youngest patrons – who along with their families are an integral and growing part of our Village community – is crucial. By purchasing imaginative, child-sized furnishings, we are seeking to create a more inviting and useful space for our youngest patrons, continuing a trend we began with a reimagining of the children's area in 2013 and with the creation of the Play, Learn, Grow Early Literacy Center in 2014.

Operating budget impact:

None.



Department: Library
Item Name: Teen seating
Estimated Cost: \$5,500
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 200-5110-56130

Detailed description and justification for purchase:

When the Library was built in 2003, it was estimated that our furniture (chairs, tables and soft seating) would last for 20 years. After almost 13 years of heavy use, and despite annual deep-cleaning, the furniture has become worn out. Several of the lounge chairs in the teen space especially have been damaged by heavy use, and in some cases by vandalism.

In order to meet the high demand for use of the teen space – which is used both by teens (grades 6-12) especially after school, and by adults seeking a place they can meet with a group, conduct an interview, or simply have a conversation – we would purchase both more durable soft furniture for collaborative and individual seating, and some portable high-impact plastic seating that can be used where and when it is most needed with little risk for damage.

Operating budget impact:

None.

2016 Budget

Special Revenue Funds Senior Resource Center - 210



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;

2016 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

2016 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
-

2016 Budget

**Special Revenue Funds
Senior Resource Center - 210**



Measurements and Indicators

-	<u>Number of Events</u>			<u>Number of Participants</u>		
	<u>2013</u> <u>Actual</u>	<u>Projected</u> <u>2014</u>	<u>Target 2015</u>	<u>2013</u> <u>Actual</u>	<u>Projected</u> <u>2014</u>	<u>Target</u> <u>2015</u>
<u>Program</u>						
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 requested an increase from 8 hours/week to 12 hours/week to maintain SRC services.
- 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.

2016 Budget

Senior Services Fund - 210

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
210-4600-41110	Property Taxes	\$ 86,578	\$ 96,481	\$ 100,003	\$ 100,003	\$ 106,154	\$ 105,033	6.2%	5.0%	Taxes
210-4600-43280	Community Dev Block Grants	10,613	20,840	6,247	6,000	5,860	5,860	-2.3%	-2.3%	Intergov't
210-4600-46600	Senior Programming Fees	38,228	37,055	28,663	35,473	28,067	28,067	-20.9%	-20.9%	Charges
210-4600-48500	Participant Donations	2,009	3,462	4,502	-	-	-	0.0%	0.0%	Other Rev
210-4600-48515	Programming Grants	-	-	-	-	-	-	0.0%	0.0%	Other Rev
210-4600-48520	Benjamin Fund Contributions	26,246	22,860	24,695	43,283	52,825	52,825	22.0%	22.0%	Other Rev
210-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		163,674	180,698	164,110	184,759	192,906	191,785	4.4%	3.8%	
Expenditures										
210-4600-51100	Salaries and Wages	50,858	51,418	55,081	55,624	61,074	61,074	9.8%	9.8%	Salaries
210-4600-51300	Health Insurance	18,582	21,086	22,464	22,810	23,579	22,458	3.4%	-1.5%	Fringe
210-4600-51310	Social Security and Medicare	3,472	3,429	3,490	4,255	4,672	4,672	9.8%	9.8%	Fringe
210-4600-51315	Wisconsin Retirement System	3,054	3,244	3,104	3,203	4,031	4,031	25.9%	25.9%	Fringe
210-4600-51320	Life Insurance	145	144	147	158	139	139	-12.0%	-12.0%	Fringe
210-4600-51325	Flexible Benefit Contribution	688	988	1,025	897	826	826	-7.9%	-7.9%	Fringe
210-4600-51900	Professional Education	777	2,991	1,836	3,327	3,853	3,853	15.8%	15.8%	Fringe
210-4600-52100	Professional Fees	10,000	9,607	6,571	14,392	11,700	11,700	-18.7%	-18.7%	Professional
210-4600-52180	Consultants	-	-	-	-	7,500	7,500	0.0%	0.0%	Professional
210-4600-52200	Electric	4,414	4,386	3,960	4,494	4,560	4,560	1.5%	1.5%	Utilities
210-4600-52210	Gas	1,039	1,310	812	1,107	1,145	1,145	3.4%	3.4%	Utilities
210-4600-52220	Water	184	223	281	229	249	249	8.7%	8.7%	Utilities
210-4600-52900	Cleaning and Pest Control	2,468	2,426	3,884	2,325	2,324	2,324	0.0%	0.0%	Contractual
210-4600-52990	Other Service Contracts & Fees	12,409	13,120	11,825	14,853	15,645	15,645	5.3%	5.3%	Contractual
210-4600-53100	Office Supplies	870	571	769	1,115	841	841	-24.6%	-24.6%	Supplies & Office
210-4600-53101	Shared Office Costs	849	1,232	1,008	1,306	1,362	1,362	4.3%	4.3%	Supplies & Office
210-4600-53120	Copy & Print Costs	-	2,014	3,032	3,745	4,749	4,749	26.8%	26.8%	Supplies & Office
210-4600-53121	Shared Copy Costs	236	285	265	400	401	401	0.3%	0.3%	Supplies & Office
210-4600-53131	Shared Postage Costs	5,519	4,549	4,245	6,816	5,516	5,516	-19.1%	-19.1%	Supplies & Office
210-4600-53200	Memberships & Subscriptions	330	430	170	355	580	580	63.4%	63.4%	Supplies & Office
210-4600-53500	Dept/Program Supplies	1,812	4,006	4,771	3,697	3,825	3,825	3.5%	3.5%	Supplies - Maint
210-4600-54000	SRC Programming	28,286	22,947	17,410	27,150	24,920	24,920	-8.2%	-8.2%	Programming
210-4600-54140	Shorewood Connects	7,415	7,712	7,575	7,715	6,390	6,390	-17.2%	-17.2%	Programming
210-4600-54900	Other Programming	3,311	2,215	3,576	-	-	-	0.0%	0.0%	Programming
210-4600-55100	Liability & Property Insurance	2,614	2,524	2,608	3,061	2,851	2,851	-6.9%	-6.9%	Insurance
210-4600-55110	Workers Comp	247	280	135	125	174	174	39.2%	39.2%	Insurance
210-4600-55120	Unemployment	137	(31)	-	-	-	-	-100.0%	-100.0%	Insurance
210-4600-56130	Equipment / Furniture	-	-	1,600	1,600	-	-	-100.0%	-100.0%	Capital
Total Expenditures		159,716	163,109	161,644	184,759	192,906	191,785	4.4%	3.8%	
Net Change in Fund Balance		3,958	17,588	2,466	-	-	-	0.0%	0.0%	
Beginning Fund Balance		2,321	2,321	19,909	19,909	22,375	22,375			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		\$ 2,321	\$ 19,909	\$ 22,375	\$ 19,909	\$ 22,375	\$ 22,375			

**2016 Budget
Expenditure Request Detail - Senior Services Fund**

(continued)

210-4600-51900	Professional education		210-4600-53120	Copy / Print costs	
National Council on Aging/American Society on Aging	\$ 2,560		Monthly Calendar (292 x 12) for 950 copies	\$ 3,504	
WI Association of Senior Centers	635		Flyers for extended travel (3 x \$165)	495	
Other Continuing Education	258		Brochures & Marketing	<u>750</u>	
Program Assistant trainings	<u>400</u>		Total for account	<u>4,749</u>	
Total for account	<u>3,853</u>				
			210-4600-53200	Memberships & subscriptions	
			American Society on Aging	\$ 225	
210-4600-52100	Professional fees		WI Association of Senior Centers	65	
Cognitive health Programming	\$ 600		Wisconsin Occupational Therapy Association	120	
Engstrom Psychotherapy Programs	400		National Council on Aging	145	
Carolyn Curran Youg@Heart Players Direction	2,000		Ripples	<u>25</u>	
Olga Volodarskya - SRC Players Musical Director & Singing Group	2,000		Total for account	<u>580</u>	
Gentle Yoga (30 x \$43)+(66x \$30)	3,270				
Dietitian	450		Finance Estimates		
Professional photography	550		210-4600-53101	Shared office costs (EE based)	
4th of July Sponsorship	100		Shared allocation for office supplies	390	
Thauer Marketing	50		Shared allocation for computer virus updates and fees	209	
qigong/fitness (36 miles x 48 classes x .575)	1,000		Shared allocation for telephone	<u>763</u>	
Bruno Wolff bridge Classes	<u>1,280</u>		Total for account	<u>1,362</u>	
Total for account	<u>11,700</u>				
			210-4600-53121	Shared copy costs (allocated)	
			Shared allocation for copier use	376	
210-4600-52990	Other service contracts & fees		Estimate for color copies (.105 cents per copy)	<u>25</u>	
7 Soup Luncheons (190 x 7) + 2 Sandwich Luncheons	\$ 1,790		Total for account	<u>401</u>	
Monthly Luncheons	9,905				
Coffee & Refreshments	2,550		100-1420-53131	Shared postage costs (allocated)	
Meal Program Supplies/Paper Products	<u>1,400</u>		Shared allocation for postage	<u>5,516</u>	
Total for account	<u>15,645</u>		Total for account	<u>5,516</u>	

2016 Budget
Expenditure Request Detail - Senior Services Fund

(concluded)

210-4600-53500 Dept/Program supplies		210-4600-54000 Programming	
Day Planners	\$ 380	Relaxation Class	\$ 540
Essay Contest Certificates & Holders	30	Luncheon Piano with Ralph Kohn	470
Bridge & Mah Jongg Supplies	260	Adventures in History	900
Beading Kits	240	Art History with Martha Bolles	810
Centerpieces - Volunteer, Anniversary & Holiday	900	Beading with Mary Ann Nelson	150
Craft Supplies	125	Misc Art Instruction	1,000
Photofinishing	240	Basket Weaving Gaalaas	80
Party Favors	150	Men's Morning Programs	600
Prizes 25 events x \$5 x 2	250	Young@Heart Players	600
Brass Bell	200	Yard Clean-up Day Facilitator & Event	2,400
Batteries	30	Musical Programs	2,500
City Market GC's	250	Wall Set-up	1,560
Fruit Baskets	400	Local Trip Bus Transportation	800
Greeting Cards	50	Day Trips	6,600
Flowers for monthly luncheon	200	tickets/tours/lunch - local trips	4,300
Basket Weaving Kits	<u>120</u>	Card Stamping	200
Total for account	<u>3,825</u>	Program Honorariums	300
		Piano Tuning	160
		Essay Contest Awards	150
210-4600-54140 Shorewood Connects		Facility Issues (replace microphones/equipment)	200
Consultants	5,900	Wellness Event	<u>600</u>
Senior Friendly Business materials	40	Total for account	<u>24,920</u>
Neighborhood of the Year signs	250		
Supplies & Brochures	<u>200</u>		
Total for account	<u>6,390</u>		

2016 Budget

Special Revenue Funds Marketing Fund - 220



Department Description/Goals

The Shorewood Marketing Communications (SMC) program seeks to make positive impacts on awareness, engagement and advocacy to current and prospective residents and businesses, and to influencers of those targets. Specifically, we work collaboratively with Key Partners to:

- Increase awareness of our high quality schools, positive lifestyle and community, vibrant businesses and open, accessible government services to advance the reputation of the Shorewood community.
- Attract new businesses and residents to move to Shorewood in order to increase demand for homes, increase student enrollment, and increase diversification of businesses.
- Contribute to the vitality of Shorewood through investment of citizen and business time, treasure and talents, including: philanthropy, ambassadorship, home and building improvements, and community volunteerism.

Strategies

In order to achieve the above established marketing goals, we will implement the following strategies:

1. Consistently communicate key attributes to target audiences using multiple channels.
2. Inform and educate key influencers and other targets by utilizing timely public relations to create high visibility and third party credibility for businesses, development projects, events, alumni and government services in Shorewood. House all press coverage on Village website.
3. Encourage conversations and engagement between target audiences and Key Partners about positive attributes, schools, businesses, events and services in Shorewood.
4. Draw in-person visits to Shorewood so that target audiences can experience the benefits of the Shorewood community.
5. Recognize and showcase persons and businesses in Shorewood that are identified as role models for building improvements, volunteerism and philanthropy.
6. Create opportunities for persons and businesses to become Ambassadors for Shorewood to demonstrate pride in their community.

Services

Shorewood Marketing Communications utilizes a variety of tactics to implement approved marketing strategies. Because the program is designed to be integrated across all channels, the design elements are created under the Village of Shorewood umbrella brand imagery with consistent fonts, colors, logo treatments and graphics. Collaboration with Key Partners amplifies messaging with cross promotion between entities and across channels.

2016 Budget

Special Revenue Funds Marketing Fund - 220



1. **Village of Shorewood website**, including portal for easier access to desired information, community calendar details, communications hub to more easily find out about what's going on in Shorewood and who to contact, and access to the digital version of current and past issues of Shorewood Today magazine.
2. **Shorewood Today magazine**, a lifestyle magazine that celebrates Shorewood created with editorial from Village, schools, BID and CDA.
3. **Print collateral**, including brochures, posters, flyers, postcards and other materials that provide detail for events, activities and resources in Shorewood.
4. **Electronic communications** including eNewsletters such as Village Manager's Memo, Keep in Touch, BID eNews, School eNews, and Library eNews.
5. **Paid Media** such as Facebook ads and Google keyword search to drive awareness for events and initiatives in Shorewood
6. **Media Relations** which provides endorsement of Shorewood's initiatives and activities through stories on TV and radio news, publications such as Journal Sentinel, Business Journal, North Shore Now, Shepherd Express, and digital news outlets such as OnMilwaukee.com.
7. **Social Media** such as Facebook and Twitter that engages targets and gives opportunity to share pictures, feedback and information.
8. **Signage** including exterior posters and banners in high traffic areas throughout the Village.
9. **Welcome Neighbors Program** which reaches out to new residents in Shorewood to help them navigate where to find useful information and where to go for things they need, and also provides goodie bags including special offers from BID businesses.
10. **Special Events** including:
 - Village events such as Shorewood Criterium bike races and block party, July 4th parade and celebrations, Free Summer Concert Series
 - BID events such as Small Plates Week, Holiday Tree Lighting and Shopping Season
 - School events such as SHS drama productions, Homecoming and Alumni events
 - CDA events such as ground breaking, ribbon cutting, and developer reception
 - Other events such as Shorewood Farmer's Market and Plein Air Shorewood

Achievements 2015

Shorewood Marketing Communications amplified and synergized Village of Shorewood communications by collaboration with Village, BID, Schools and CDA to develop and implement a comprehensive Community Marketing Plan. SMC also completed a Brand Assessment and Recommendation that included creation of brand standards and new print collateral including annual Sponsorship Opportunities folder, Small Plates Week poster, flyer, Facebook ad, Shorewood Criterium bike race poster, direct mail brochure, Facebook ad, Fox 6 banner, t-shirt, stickers, Free Summer Concerts poster, banner, A-frame signs, Facebook ad and collaborated with Shorewood Conservation Committee to align Clean & Green event materials, and collaborated with Shorewood Foundation on fireworks and parade banner.

2016 Budget

Special Revenue Funds Marketing Fund - 220



2016 Initiatives

Continue the momentum begun in 2015 by maintaining effective initiatives and programs and continuing to collaborate and cross promote messaging across tactics and between Key Partners. Continue to collect metrics to determine progress, cost efficiency, impact and delivery on goals. Support the following tactics in 2016:

1. **Website Updates** – continue to make updates to the Village website that simplify the search process for all targets including current and prospective residents and businesses, and influencers to those targets.
2. **Shorewood Today** – now that format has been recreated and is well received by Key partners and the community, create and distribute four issues.
3. **Print Collateral** – update sponsorship folder and contents, create “Why Shorewood” piece for realtors and Shorewood home sellers, update “Greetings from Shorewood” postcard, update brochures as necessary and consider possible yard signs
4. **Electronic communications** including eNewsletters such as Village Manager’s Memo, Keep in Touch, BID, School, and Library eNews.
5. **Paid Media** – continue to promote Shorewood to prospective residents and businesses in cost-efficient paid media channels
6. **Media Relations** - continue to solicit endorsement of Shorewood’s initiatives and activities through stories on TV, radio, print and electronic news outlets.
7. **Social Media** – continue engagement between targets and Key Partners through Facebook and Twitter.
8. **Signage** – continue to promote events and initiatives with posters and banners. Source and fund monument sign(s) as dependable, cost effective permanent signage on a high traffic corridor to better promote Village events and initiatives.
9. **Welcome Neighbors** – continue to make connections with new residents to make them feel welcome and to ensure they find necessary resources
10. **Special Events** – continue with similar events in 2016 that were determined to meet objectives and also remain affordable within budget.
11. **Branded Items** – source, sell and distribute a limited number of high quality branded items to reward specific volunteers and to allow residents and guests to become brand ambassadors for Shorewood.
12. **Research** - determine, confirm and rank key attributes compared to competitive set; determine awareness levels for key attributes for all targets.

Budget Impact

Shorewood Marketing Communications recommends continued collaboration with Key Partners including Village, BID, CDA and Schools in 2016 and beyond. Continuing successful programs, initiatives and events and increasing expenditures slightly for 2016 will build on the momentum that has begun. Several elements of the 2015 program were “one-time-only” items that have been completed, however, there are additional marketing tactics such as research, permanent signage and branded items that were not budgeted for in 2015.

2016 Budget

Marketing and Communications Fund - 220

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
220-6700-41110	Property Taxes	\$ 35,000	\$ 30,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	0.0%	0.0%	Taxes
220-6700-48500	Donations - Summer concerts	12,785	6,000	3,500	-	-	-	0.0%	0.0%	Other Rev
220-6700-48550	Donations - 4th of July	-	-	30,388	-	-	-	0.0%	0.0%	Other Rev
220-6700-48570	Donations - Bike Race	-	-	20,650	-	-	-	0.0%	0.0%	Other Rev
220-6700-48590	Donations - Other	-	-	-	-	-	-	0.0%	0.0%	Other Rev
220-6700-47300	Charges for Service - School	10,000	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	16,500	16,500	21,500	17,000	30.3%	3.0%	Charges
220-9000-49401	Transfers from TID #1	12,000	10,000	23,200	23,200	23,200	23,200	0.0%	0.0%	OFS
220-9000-49900	Surplus applied	-	-	-	20,215	25,000	24,325	23.7%	20.3%	OFS
Total Revenue		<u>79,785</u>	<u>66,000</u>	<u>149,238</u>	<u>114,915</u>	<u>124,700</u>	<u>119,525</u>	<u>8.5%</u>	<u>4.0%</u>	
Expenditures										
220-6700-52100	General Professional Fees	20,080	20,500	61,502	52,250	\$ 33,000	\$ 34,000	-36.8%	-34.9%	Professional
220-6700-53120	Copy & Print Costs	2,364	944	782	2,000	3,000	3,000	50.0%	50.0%	Supplies & Office
220-6700-53131	Postage Costs	410	174	250	425	350	425	-17.6%	0.0%	Supplies & Office
220-6700-53140	Communications/Publications *	1,648	1,052	3,975	6,500	6,500	6,500	0.0%	0.0%	Supplies & Office
220-6700-53500	Dept/Program Supplies	-	15	555	1,000	500	500	-50.0%	-50.0%	Supplies - Maint
220-6700-54105	Bike Race *	-	-	29,234	7,500	15,000	9,000	100.0%	20.0%	Programming
220-6700-54110	4th of July *	-	-	36,387	6,300	6,750	6,750	7.1%	7.1%	Programming
220-6700-54115	Summer Concerts *	-	-	6,380	2,500	4,500	5,000	80.0%	100.0%	Programming
220-6700-54120	Other Special Events *	14,992	11,891	8,892	10,340	4,000	4,000	-61.3%	-61.3%	Programming
220-6700-54170	Welcoming Neighbors *	1,488	-	3,082	3,500	3,500	3,750	0.0%	7.1%	Programming
220-6700-54640	Marketing/Advertising	12,385	7,252	60	12,500	17,000	16,000	36.0%	28.0%	Programming
220-6700-54645	Brand Research *	-	-	-	-	20,000	18,000	0.0%	0.0%	Programming
220-6700-54646	Branded Items *	-	-	-	-	-	2,000	0.0%	0.0%	Programming
220-6700-54650	Business Recruitment *	-	-	-	-	2,000	2,000	0.0%	0.0%	Programming
220-6700-56120	Other Technology	4,518	3,655	1,169	2,500	3,000	3,000	20.0%	20.0%	Capital
220-9000-59200	Transfers to Shorewood Today	4,500	5,100	5,100	7,600	5,600	5,600	-26.3%	-26.3%	OFU
Total Expenditures		<u>62,385</u>	<u>50,582</u>	<u>157,368</u>	<u>114,915</u>	<u>124,700</u>	<u>119,525</u>	<u>8.5%</u>	<u>4.0%</u>	
Net Change in Fund Balance		17,400	15,418	(8,130)	-	-	-	0.0%	0.0%	
Beginning Fund Balance		17,119	17,119	32,537	32,537	24,407	24,407			
Surplus Applied		-	-	-	(20,215)	(25,000)	(24,325)			
Ending Fund Balance		<u>\$ 17,119</u>	<u>\$ 32,537</u>	<u>\$ 24,407</u>	<u>\$ 12,322</u>	<u>\$ (593)</u>	<u>\$ 82</u>			

* Professional fees may be included in these activity costs

2016 Budget
Expenditure Request Detail - Marketing Fund

220-6700-52100	General Professional fees	
Plan Development		5,000
Paid Advertising		2,000
Project Management		13,000
Media Relations / Public comm.		11,000
Plan Evaluation		<u>2,000</u>
Total for account		<u>33,000</u>

220-6700-54120	Other Special events	
Realtor event		2,000
Plein Air event		2,000
Sponsorship Opportunities booklet		<u>-</u>
Total for account		<u>4,000</u>

220-6700-56120	Other technology upgrades	
Website hosting and upgrades		<u>3,500</u>



Department Description

Shorewood Today is a high-quality full-color magazine that celebrates the Shorewood lifestyle and provides useful information about the Village of Shorewood and also offers news and feature stories about the people, places and things that make Shorewood special. It is jointly created by the Village of Shorewood, the Shorewood School District and the Shorewood Business Improvement District (BID), and the Shorewood Marketing Communications (SMC) Program.

Funding for Shorewood Today magazine comes from paid advertising and sponsorship from the four stakeholder groups. All expenses are covered from this funding source. In 2015 a modest increase was made to the advertising rates resulting in a net increase of approximately 5% when all discounts were applied. In 2016 SMC requests that each partner increase their share to \$5,600 from \$5,100 to allow for more appropriate professional fees to produce the magazine.

A magazine advisory committee comprised of representatives from each stakeholder group meets before production begins on each issue. This committee suggests story ideas, 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.

Shorewood Today was redesigned in early 2015 and was published three times during the year. The SMC team is planning to return to a quarterly schedule for 2016 with slightly realigned scheduling to better match seasonal distribution.

The magazine is mailed to every Shorewood household, every Shorewood business and all non-Shorewood families within the School District. Extra copies of the magazine are distributed through high-traffic locations within the Village (Library, Village Hall, coffee shops, restaurants, salons, etc.) at advertiser locations and through all local realtors. The magazine has become a useful tool for selling Shorewood and the Shorewood lifestyle to prospective residents and businesses. The magazine is also included in all goodie bags distributed to new residents through the Welcome Neighbor Program.

Each issue of the magazine is also posted digitally on the Village website along with archived issues of previous editions.

2016 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
230-1910-41110	Property Taxes	\$ 4,500	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,600	\$ 5,600	9.8%	9.8%	Taxes
230-1910-46120	Advertising Fees	41,616	50,401	47,360	33,883	62,000	62,000	83.0%	83.0%	Charges
230-1910-47300	Charges for Service - School	4,860	5,100	5,100	5,100	5,600	5,600	9.8%	9.8%	Charges
230-1910-47320	Charges for Service - BID	4,500	5,100	5,100	5,100	5,600	5,600	9.8%	9.8%	Charges
230-9000-49200	Transfers from Marketing.	4,500	5,100	5,100	5,100	5,600	5,600	9.8%	9.8%	OFS
230-9000-49900	Surplus Applied	-	-	-	10,000	3,500	3,500	-65.0%	-65.0%	OFS
Total Revenue		<u>59,976</u>	<u>70,801</u>	<u>67,760</u>	<u>64,283</u>	<u>87,900</u>	<u>87,900</u>	<u>36.7%</u>	<u>36.7%</u>	
Expenditures										
230-1910-52100	Professional Fees	15,500	16,150	34,548	30,000	44,000	44,000	46.7%	46.7%	Professional Fees
230-1910-53120	Copy & Print Costs	34,320	32,703	25,202	26,783	34,400	34,400	28.4%	28.4%	Supplies & Office
230-1910-53130	Postage/Mailings	9,420	10,199	6,655	7,500	9,500	9,500	26.7%	26.7%	Supplies & Office
Total Expenditures		<u>59,240</u>	<u>59,051</u>	<u>66,405</u>	<u>64,283</u>	<u>87,900</u>	<u>87,900</u>	<u>36.7%</u>	<u>36.7%</u>	
Net Change in Fund Balance		736	11,750	1,355	-	-	-		<u>0.0%</u>	
Beginning Fund Balance		3,931	3,931	15,681	15,681	15,681	15,681			
Less: Surplus Applied		-	-	-	-	(3,500)	(3,500)			
Ending Fund Balance		<u>\$ 3,931</u>	<u>\$ 15,681</u>	<u>\$ 17,036</u>	<u>\$ 15,681</u>	<u>\$ 12,181</u>	<u>\$ 12,181</u>			

2016 Budget**Revenue Detail - Shorewood Today Fund**

230-1910-46120	Advertising fees	
Spring issue (44 pages)		15,500
Summer issue (44 pages)		15,500
Fall issue (44 pages)		15,500
Winter issue (44 pages)		<u>15,500</u>
Total for account		<u>62,000</u>

Expenditure Request Detail - Shorewood Today Fund

230-1910-52100	Professional Fees	
Design/production/project coordination		<u>44,000</u>
Total for account		<u>44,000</u>

230-1910-53120	Copy & print costs	
Spring issue (44 pages)		8,600
Summer issue (44 pages)		8,600
Fall issue (44 pages)		8,600
Winter issue (44 pages)		<u>8,600</u>
Total for account		<u>34,400</u>

230-1910-53130	Postage/mailings	
Purchase mailing list and mailing house costs (all four issues)		1,100
Spring issue (44 pages)		2,100
Summer issue (44 pages)		2,100
Fall issue (44 pages)		2,100
Winter issue (44 pages)		<u>2,100</u>
Total for account -		<u>9,500</u>

2016 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.

2016 Budget

Police Special Funds - 240

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
240-2100-43220	Federal Equitable Sharing	\$ 5,805	\$ -	\$ 6,556	\$ -	\$ -	\$ -	0.0%	0.0%	Intergov't
240-2100-46290	Bike Safety	-	434	-	600	-	-	-100.0%	-100.0%	Other Rev
240-2100-48500	Donations (Police Specific)	-	4,661	-	-	-	-	0.0%	0.0%	Other Rev
240-9000-49900	Surplus Applied	-	-	-	-	500	500	0.0%	0.0%	OFS
	Total Revenue	<u>14,654</u>	<u>13,785</u>	<u>6,556</u>	<u>4,440</u>	<u>500</u>	<u>500</u>	<u>-88.7%</u>	<u>-88.7%</u>	
Expenditures										
240-2100-54200	Federal Equitable Sharing	427	-	-	-	-	-	0.0%	0.0%	Programming
240-2100-54220	Citizens Police Academy	202	-	-	-	-	-	0.0%	0.0%	Programming
240-2100-54230	Bike Safety Program	-	27	-	600	500	500	-16.7%	-16.7%	Programming
240-2100-54900	Other Grant/Donation Expenses	-	4,661	-	-	-	-	0.0%	0.0%	Programming
	Total Expenditures	<u>6,296</u>	<u>8,180</u>	<u>-</u>	<u>4,440</u>	<u>500</u>	<u>500</u>	<u>-88.7%</u>	<u>-88.7%</u>	
	Net Change in Fund Balance	8,358	5,605	6,556	-	-	-	0.0%	0.0%	
	Beginning Fund Balance	17,862	17,862	23,467	23,467	30,023	30,023			
	Less: Surplus Applied	-	-	-	-	(500)	(500)			
	Ending Fund Balance	<u>\$ 17,862</u>	<u>\$ 23,467</u>	<u>\$ 30,023</u>	<u>\$ 23,467</u>	<u>\$ 29,523</u>	<u>\$ 29,523</u>			
Ending Fund Balance consists of:										
	Federal equitable sharing funds	10,866	10,866	17,422	10,866	17,422	17,422			
	Other	6,996	12,601	12,601	12,601	12,101	12,101			
	Total Fund Balance	<u>\$ 17,862</u>	<u>\$ 23,467</u>	<u>\$ 30,023</u>	<u>\$ 23,467</u>	<u>\$ 29,523</u>	<u>\$ 29,523</u>			

2015 Budget

Public Art Fund - 250

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget '15 to '16	Category
Revenues										
250-5400-48530	Sponser Fees / Major Donations		\$ 32,035	\$ 15,935	\$ 29,950	\$ -	\$ -	-100.0%	-100.0%	Other Rev
250-5400-48610	Artwork Sales	-	40,725	-	-	-	-	0.0%	0.0%	Other Rev
250-5400-48650	Artist Registration Fees	-	2,520	8,040	24,000	-	-	-100.0%	-100.0%	Other Rev
250-5400-48900	Misc Revenues	-	833	402	1,000	-	-	-100.0%	-100.0%	Other Rev
250-9000-49100	Transfers from Gen Fund	-	-	-	-	-	-	0.0%	0.0%	OFS
250-9000-49900	Surplus applied	-	18,477	-	8,400	-	-	-100.0%	-100.0%	OFS
Total Revenue		-	94,590	24,377	63,350	-	-	-100.0%	-100.0%	
Expenditures										
250-5400-52180	Consultant Services	\$ -	\$ 8,160	\$ 11,920	\$ 15,000	\$ -	\$ -	-100.0%	-100.0%	Professional
250-5400-52190	Artist Commissions	-	26,619	-	-	-	-	0.0%	0.0%	Programming
250-5400-53120	Copy & Print Cost	-	1,705	-	500	-	-	-100.0%	-100.0%	Supplies & Office
250-5400-53145	Advertising / Marketing	-	11,758	11,806	14,500	-	-	-100.0%	-100.0%	Supplies & Office
250-5400-53500	Dept/Program Supplies	-	136	3,458	8,550	-	-	-100.0%	-100.0%	Supplies - Maint
250-5400-53900	Misc Expenses	-	890	600	4,550	-	-	-100.0%	-100.0%	Supplies & Office
250-5400-54050	Music/Entertainment	-	1,770	900	1,300	-	-	-100.0%	-100.0%	Programming
250-5400-54070	Food & Beverage	-	5,236	150	11,600	-	-	-100.0%	-100.0%	Programming
250-5400-54130	Artists Awards	-	7,500	5,450	7,350	-	-	-100.0%	-100.0%	Programming
250-9000-59100	Transfers to Gen Fund	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		-	63,773	34,284	63,350	-	-	-100.0%	-100.0%	
Net Change in Fund Balance		-	30,816	(9,907)	-	-	-	0.0%	0.0%	
Beginning Fund Balance		-	-	30,816	30,816	20,909	20,909			
Less: Surplus Applied		-	-	-	(8,400)	-	-			
Ending Fund Balance		\$ -	\$ 30,816	\$ 20,909	\$ 22,416	\$ 20,909	\$ 20,909			

Percentage supported by reserves: 28.9% 13.3%

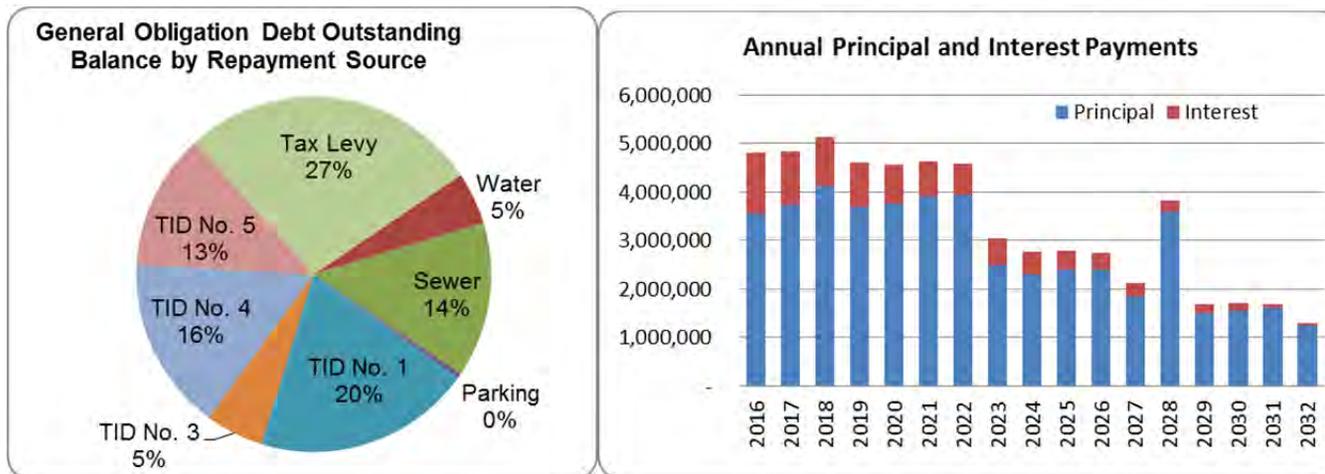


Department Description

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, 4 or 5 projects is reported as expenditures within the Debt Service Fund and a transfer is reported from the applicable TID Fund.

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 2015 payments and ending balances by funding source (Tax levy, TID’s, or 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.



2016 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.

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.

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.

2016 Budget

Debt Service Fund - 300

Overview



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, sanitary sewer engineering and dispatch and fire equipment. 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.

Taxable General Obligation Corporate Purpose Bonds – 2015A - \$8,050,000

Approximately \$1.8 million of these bonds were issued to finance TID No. 3 developer subsidies and improvements. The remainder of the issuance was done to finance TID No. 5 land acquisition costs. These bonds are callable in 2022, bear interest of 0.8-4.0% and have a final maturity date in 2034.

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2016 Budget

Debt Service Fund - 300

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
300-8000-41110	Property Taxes	\$ 1,004,692	\$ 1,336,030	\$ 1,511,274	\$ 1,511,274	\$ 1,583,492	1,583,492	4.8%	4.8%	Taxes
300-8000-43290	Other Federal Grants	48,697	9,883	-	-	-	-	0.0%	0.0%	Intergov't
300-8000-48100	Interest Income	737	831	-	-	-	-	0.0%	0.0%	Other Rev
300-9000-49400	Transfers from Capital Projects	377,314	26,313	-	-	-	-	0.0%	0.0%	OFS
300-9000-49401	Transfers from TID No. 1	6,269,861	1,168,989	1,377,553	1,377,553	1,416,719	1,416,719	2.8%	2.8%	OFS
300-9000-49403	Transfers from TID No. 3	489,490	20,900	107,246	127,487	257,755	257,755	102.2%	102.2%	OFS
300-9000-49404	Transfers from TID No. 4	226,771	301,744	500,244	500,244	509,744	509,744	1.9%	1.9%	OFS
300-9000-49405	Transfers from TID No. 5	-	-	137,709	277,817	199,098	199,098	-28.3%	-28.3%	OFS
300-9000-49900	Surplus Applied	-	-	-	35,438	-	-	-100.0%	-100.0%	OFS
Total Revenue		<u>8,417,562</u>	<u>2,864,689</u>	<u>3,634,026</u>	<u>3,829,813</u>	<u>3,966,808</u>	<u>3,966,808</u>	<u>3.6%</u>	<u>3.6%</u>	
Expenditures										
300-8000-58100	Principal	1,877,896	5,583,064	2,517,512	2,517,512	2,811,724	2,811,724	11.7%	11.7%	Debt
300-8000-58200	Interest	1,078,277	949,140	1,149,595	1,312,301	1,155,084	1,155,084	-12.0%	-12.0%	Debt
300-8000-58900	Other Finance Charges	130	130	475	-	-	-	0.0%	0.0%	Debt
300-8000-59800	Payment to Refunding Bonds E	1,800,947	-	-	-	-	-	0.0%	0.0%	Debt
Total Expenditures		<u>4,757,250</u>	<u>6,532,333</u>	<u>3,667,582</u>	<u>3,829,813</u>	<u>3,966,808</u>	<u>3,966,808</u>	<u>3.6%</u>	<u>3.6%</u>	
Net Change in Fund Balance		3,660,312	(3,667,644)	(33,556)	-	-	-	0.0%	0.0%	
Beginning Fund Balance		3,705,261	3,705,261	37,617	37,617	4,061	4,061			
Surplus Applied		-	-	-	(35,438)	-	-			
Ending Fund Balance		<u>\$ 3,705,261</u>	<u>\$ 37,617</u>	<u>\$ 4,061</u>	<u>\$ 2,179</u>	<u>\$ 4,061</u>	<u>\$ 4,061</u>			

2016 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2015

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected Balance 12/31/2014	Add's	2015 Payment		Expected Balance 12/31/2015
								Principal	Interest	
Clean Water Fund Loan	6/15/1998	5/1/2018	2.64%	\$ 988,737	Sewer	\$ 364,464	\$ -	\$ 87,586	\$ 8,466	\$ 276,878
GO Refunding Bonds	3/1/2002	9/1/2018	2.125-4.75%	7,335,000	Village	410,000	-	95,000	16,971	315,000
State Trust Fund Loan	4/22/2004	3/15/2019	3.75%	129,000	Water	53,022	-	9,645	2,519	43,377
Taxable GO Refunding Bonds	12/1/2005	11/30/2015	5.1-5.25 %	2,035,000	TID No. 1	280,000	-	280,000	7,350	-
GO Promissory Notes				920,000	Village	-	-	-	-	-
GO Promissory Notes				605,000	Water	200,000	-	100,000	5,450	100,000
GO Promissory Notes				560,000	Sewer	155,000	-	75,000	4,270	80,000
Total GO Promissory Notes	12/20/2006	4/1/2016	3.6-3.65%	2,085,000		355,000	-	175,000	9,720	180,000
GO Community Dev Bonds	2/12/2008	8/1/2022	3.15%	3,520,000	TID No. 1	2,545,000	-	250,000	80,168	2,295,000
GO Promissory Notes				1,740,000	Village	935,000	-	210,000	38,855	725,000
GO Promissory Notes				305,000	Water	170,000	-	35,000	7,080	135,000
GO Promissory Notes				290,000	Sewer	180,000	-	35,000	7,505	145,000
Total GO Promissory Notes	11/18/2008	10/1/2018	3.00-4.30%	2,335,000		1,285,000	-	280,000	53,440	1,005,000
Taxable GO Corp Purp Bonds				1,679,329	Village	1,354,140	-	87,512	59,843	1,266,628
Taxable GO Corp Purp Bonds				2,897,225	TID No. 1	2,600,000	-	200,000	106,500	2,400,000
Taxable GO Corp Purp Bonds				70,788	Water	57,174	-	3,695	2,527	53,479
Taxable GO Corp Purp Bonds				72,658	Sewer	58,686	-	3,793	2,594	54,893
Total Taxable GO Corp Purp Bonds	5/11/2010	5/1/2025	1.00-5.20%	4,720,000		4,070,000	-	295,000	171,464	3,775,000
GO Corp Purp Bonds				6,390,000	Village	5,285,000	-	535,000	140,156	4,750,000
GO Corp Purp Bonds				560,000	Water	550,000	-	15,000	16,613	535,000
GO Corp Purp Bonds				1,615,000	Sewer	1,440,000	-	80,000	41,356	1,360,000
Total GO Corp Purp Bonds	8/25/2011	8/1/2026	.085 - 3.90%	8,565,000		7,275,000	-	630,000	198,125	6,645,000
GO Community Dev Bonds 2012A	3/8/2012	12/1/2031	2.0-3.25%	6,165,000	TID No. 4	6,090,000	-	175,000	164,706	5,915,000
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	-	100,000	60,538	1,890,000
GO Corp Purp Bonds				3,055,000	Village	2,925,000	-	110,000	61,095	2,815,000
GO Corp Purp Bonds				1,010,000	TID No. 1	790,000	-	90,000	15,800	700,000
GO Corp Purp Bonds				4,415,000	Sewer	4,170,000	-	140,000	99,020	4,030,000
GO Corp Purp Bonds				705,000	Water	650,000	-	30,000	13,570	620,000
GO Corp Purp Bonds				280,000	Parking	245,000	-	15,000	5,078	230,000
Total GO Corp Purp Bonds 2012C	8/7/2012	8/1/2032	2.0-3.0%	9,465,000		8,780,000	-	385,000	194,563	8,395,000

2016 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2015

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected Balance 12/31/2014	Add's	2015 Payment		Expected Balance 12/31/2015
								Principal	Interest	
Taxable GO Corp Purp Bonds				4,849,800	TID No. 1	4,643,520	-	229,200	118,536	4,414,320
Taxable GO Corp Purp Bonds				440,200	TID No. 3	421,480	-	20,800	10,757	400,680
Total Taxable GO Bonds 2013A	12/31/2013	5/1/2022	1.35-4.85%	5,290,000		5,065,000	-	250,000	129,293	4,815,000
GO Corp Purp Bonds				1,676,554	Village	3,660,000	-	95,000	94,922	3,565,000
GO Corp Purp Bonds				2,900,000	TID No. 3	410,000	-	40,000	9,981	370,000
GO Corp Purp Bonds				70,788	Water	905,000	-	40,000	23,184	865,000
GO Corp Purp Bonds				72,658	Sewer	1,085,000	-	35,000	28,098	1,050,000
Total GO Corp Purp Bonds 2014A	10/23/2014	4/1/2034	2.0-3.0%	4,720,000		6,060,000	-	210,000	156,185	5,850,000
Taxable GO Corp Purp Bonds				1,860,000	TID No. 3	-	1,860,000	-	25,709	1,860,000
Taxable GO Corp Purp Bonds				6,190,000	TID No. 5	-	6,190,000	-	137,709	6,190,000
Total Taxable GO Bonds 2015A	1/22/2015	7/1/2034	0.8-4.0%	8,050,000		5,065,000	8,050,000	-	163,418	8,050,000
Grand Total						\$ 44,622,486	\$ -	\$ 3,222,231	\$ 1,253,508	\$ 41,400,255
Total Water						\$ 2,585,196	\$ -	\$ 233,340	\$ 70,943	\$ 2,351,856
Total Sewer						7,453,150	-	456,379	191,309	6,996,771
Total Parking						245,000	-	15,000	5,078	230,000
Total Business-Type Activities						<u>10,283,346</u>	<u>-</u>	<u>704,719</u>	<u>267,330</u>	<u>9,578,627</u>
Total TID No. 1						10,858,520	-	1,049,200	328,354	9,809,320
Total TID No. 3						831,480	1,860,000	60,800	46,447	2,630,680
Total TID No. 4						8,080,000	-	275,000	225,244	7,805,000
Total TID No. 5						-	6,190,000	-	137,709	6,190,000
Debt Service Fund						<u>14,569,140</u>	<u>-</u>	<u>1,132,512</u>	<u>411,842</u>	<u>13,436,628</u>
Total Governmental Activities						<u>34,339,140</u>	<u>8,050,000</u>	<u>2,517,512</u>	<u>1,149,596</u>	<u>39,871,628</u>
Grand Total						\$ 44,622,486	\$ 8,050,000	\$ 3,222,231	\$ 1,416,926	\$ 49,450,255

Municipal Debt Limit: 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, 2015 was \$74,886,415. The total general obligation debt outstanding at year end was \$49,450,255 or 3.3% of equalized value.

2016 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Clean Water Fund Loan 6/15/1998		GO Refunding Bonds 3/1/2002		State Trust Fund Loan 4/22/2004		State Trust Fund Loan 4/22/2004		Taxable GO Ref. Bonds 12/1/2005 A		GO Promissory Notes 12/20/2006							
	\$ 988,737		\$ 7,335,000		\$ 133,300		\$ 129,000		\$ 2,035,000		\$ 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
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

2016 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Com Dev Bonds 2/12/2008		GO Promissory Notes 11/18/2008								REFUNDED 1/21/14 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
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 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
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

2016 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
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

2016 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
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

2016 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2015A GO Promissory Notes 1/22/2015																		
	\$ 1,860,000		\$ 6,190,000		\$ 8,050,000		Levy Supported Total		TID No. 1 Total		TID No. 3 Total		TID No. 4 Total		TID No. 5 Total		Total TID's		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	P&I
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

2016 Budget

Debt Service Fund
Debt Repayment Schedules

Debt Name
Date

Original Amt Funding Year	Water Utility Total		Sewer Utility Total		Parking Utility Total		Business-type Activities Total			Governmental Activities Total			All Debt Payments Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	P&I	Principal	Interest	Total	Principal	Interest	Total
	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
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.	<u>\$ 2,585,196</u>	<u>\$ 567,711</u>	<u>\$ 7,453,150</u>	<u>\$ 1,890,261</u>	<u>\$ 245,000</u>	<u>\$ 38,868</u>	<u>\$ 10,283,346</u>	<u>\$ 2,496,839</u>	<u>\$ 12,780,185</u>	<u>\$ 42,389,140</u>	<u>\$ 11,163,210</u>	<u>\$ 52,758,774</u>	<u>\$ 52,672,486</u>	<u>\$ 12,866,473</u>	<u>\$ 65,538,959</u>
Post 2015 Bal.	<u>\$ 2,351,856</u>	<u>\$ 496,769</u>	<u>\$ 6,996,771</u>	<u>\$ 1,698,951</u>	<u>\$ 230,000</u>	<u>\$ 33,790</u>	<u>\$ 9,578,627</u>	<u>\$ 2,229,511</u>	<u>\$ 11,808,138</u>	<u>\$ 39,871,628</u>	<u>\$ 10,013,615</u>	<u>\$ 49,091,667</u>	<u>\$ 49,450,255</u>	<u>\$ 11,449,549</u>	<u>\$ 60,899,804</u>



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.

2016 Budget

General Capital Projects Fund - 400



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 2016-2025 Long Range Financial Plan has been included as an appendix to this budget.

The 2016 general capital budget section includes the following:

- General Capital Project Fund 2016 Budget – showing revenues by line item and expenditures by account;
- 2015 Capital Project Status Report;
- 2016 Capital Purchase Funding matrix – these pages detail how each purchase is financed in the 2016 budget;
- Capital Request Support Document – provides the details of each of the projects requested for 2016

2016 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues											
Capital Related	400-5700-41110	Property Taxes	\$ 628,606	\$ 539,960	\$ 410,406	\$ 410,406	\$ 375,087	\$ 363,387	-8.6%	-11.5%	Taxes
Capital Related	400-5700-42000	Special Assmts	182,652	-	285,058	150,000	-	-	-100.0%	-100.0%	Charges
Capital Related	400-5700-43210	Federal Public Safety Grants	(13)	1,245	750	2,000	2,000	2,000	0.0%	0.0%	Intergov't
Capital Related	400-5700-43280	Community Dev Block Grants	-	21,614	-	-	-	-	0.0%	0.0%	Intergov't
Capital Related	400-5700-43530	State Transportation Aids	344,035	423,473	391,105	391,822	349,842	349,842	-10.7%	-10.7%	Intergov't
Capital Related	400-5700-43590	Other State Grants	-	3,011	40,310	-	40,000	40,000	0.0%	0.0%	Intergov't
Capital Related	400-5700-43730	Local Sanitation Aids	18,328	411,983	211,676	92,000	92,000	92,000	0.0%	0.0%	Intergov't
Capital Related	400-5700-47310	Charges for Services - WFB	-	196,663	-	-	-	-	0.0%	0.0%	Charges
Capital Related	400-5700-48900	Miscellaneous Revenue	43,333	42,573	-	53,000	-	-	-100.0%	-100.0%	Other Rev
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	153,237	33,000	28,000	28,000	-	38,000	-100.0%	35.7%	OFS
Other Financing Sources/Uses	400-9000-49500	Transfers from Utilities	-	-	-	79,500	-	-	-100.0%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49700	Property Sales	18,309	5,375	34,355	-	-	-	0.0%	0.0%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	3,660,000	-	1,014,653	3,650,000	3,430,000	259.7%	238.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	49,052	-	-	-	-	0.0%	0.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	138,000	261,757	256,557	89.7%	85.9%	OFS
Total Revenue			<u>1,388,487</u>	<u>5,387,949</u>	<u>1,401,660</u>	<u>2,359,381</u>	<u>4,770,686</u>	<u>4,571,786</u>	<u>102.2%</u>	<u>93.8%</u>	
Expenditures											
General Government											
Board	400-1100-52910	Software Purch/Maint	\$ 4,863	\$ 2,482	\$ 3,733	\$ 3,000	\$ -	\$ -	-100.0%	-100.0%	Capital
Board	400-1100-56120	Other Technology	-	3,471	3,920	3,500	-	-	-100.0%	-100.0%	Capital
Board	400-1100-56360	Village Signs / Studies	61	36,069	4,246	20,000	57,500	57,500	187.5%	187.5%	Capital
Court	400-1200-56110	Computer/Printer Equip	1,506	2,733	2,000	2,000	-	-	-100.0%	-100.0%	Capital
Manager	400-1410-52910	Software Purch/Maint	17,213	31,986	11,168	8,427	11,500	11,500	36.5%	36.5%	Capital
Manager	400-1410-56110	Computer Equip/ Furniture	2,994	-	285	2,000	-	-	-100.0%	-100.0%	Capital
Manager	400-1410-56120	Other Technology	6,166	523	5,445	4,000	10,000	15,000	150.0%	275.0%	Capital
Manager	400-1410-56130	Equipment/Furniture	-	-	794	-	3,600	3,600	0.0%	0.0%	Capital
Manager	400-1410-56200	Building Improvements	22,857	61,648	14,678	7,500	41,500	41,500	453.3%	453.3%	Capital
Clerk	400-1420-56110	Computer/Printer Equip	1,438	-	1,850	1,850	-	-	-100.0%	-100.0%	Capital
Clerk	400-1420-56120	Software Purch/Maint	-	3,395	-	-	6,000	6,000	0.0%	0.0%	Capital
Elections	400-1421-56130	Equipment/Furniture	-	-	5,800	28,000	-	-	-100.0%	-100.0%	Capital
Customer Service	400-1430-56110	Computer/Printer Equip	-	3,025	-	-	4,400	4,400	0.0%	0.0%	Capital
Finance	400-1510-56110	Computer/Printer Equip	-	2,068	-	-	-	-	0.0%	0.0%	Capital
Finance	400-1510-56120	Other Technology	6,322	200	-	-	-	-	0.0%	0.0%	Capital
Total General Government			<u>63,420</u>	<u>147,599</u>	<u>53,919</u>	<u>80,277</u>	<u>134,500</u>	<u>139,500</u>	<u>67.5%</u>	<u>73.8%</u>	

2016 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Public Safety											
Police	400-2100-52920	Surveys/Studies & Plans	-	-	-	-	-	-	0.0%	0.0%	Capital
Police	400-2100-56110	Computer/Printer Equip	7,873	-	12,050	12,000	-	-	-100.0%	-100.0%	Capital
Police	400-2100-56130	Equipment/Furniture	1,851	91,298	9,653	5,250	3,500	33,500	-33.3%	538.1%	Capital
Police	400-2100-56200	Building Improvements	1,415	10,304	850	2,000	-	-	-100.0%	-100.0%	Capital
Police	400-2100-56400	Vehicles	94,627	70,668	81,319	77,322	82,842	82,842	7.1%	7.1%	Capital
Planning and Development	400-2400-56110	Computer/Printer Equip	3,409	27,560	4,550	4,550	5,400	4,000	18.7%	-12.1%	Capital
Planning and Development	400-2400-56400	Vehicles	-	-	17,098	18,000	-	-	-100.0%	-100.0%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	133,235	14,131	21,275	59,945	24,900	24,900	-58.5%	-58.5%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	163,474	165,426	195,836	195,987	194,844	194,844	-0.6%	-0.6%	Capital
Total Public Safety			405,884	379,386	342,631	375,054	311,486	340,086	-16.9%	-9.3%	
Public Works											
Public Works Admin.	400-3100-56110	Computer/Printer Equip	9,364	-	8,144	9,000	2,100	2,100	-76.7%	-76.7%	Capital
Public Works Admin.	400-3100-56130	Equipment/Furniture	7,014	22,152	45,671	50,050	1,136,100	1,123,100	2169.9%	2144.0%	Capital
Public Works Admin.	400-3100-56400	Vehicles	147,666	158,262	86,150	89,500	-	-	-100.0%	-100.0%	Capital
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	54,407	29,920	4,481	-	8,000	8,000	0.0%	0.0%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	20,405	12,860	19,475	20,000	5,000	5,000	-75.0%	-75.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	-	72,041	-	-	15,000	15,000	0.0%	0.0%	Capital
Bldg Maint - Village center	400-3240-56200	Building Improvements	-	-	17,279	46,000	20,000	20,000	-56.5%	-56.5%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	295,317	120,104	260,321	325,000	150,000	150,000	-53.8%	-53.8%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	-	1,951,087	-	-	1,500,000	1,500,000	0.0%	0.0%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	335,005	152,531	197,284	200,000	200,000	200,000	0.0%	0.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	206,349	-	330,092	160,000	-	-	-100.0%	-100.0%	Capital
Forestry	400-3610-52940	Landscaping / EAB	12,242	76,073	33,129	35,000	45,000	45,000	28.6%	28.6%	Capital
Parks and Beautification	400-3620-56500	Land Improvements	36,016	11,138	169,836	161,000	509,500	440,000	216.5%	173.3%	Capital
Total Public Works			1,123,785	2,606,168	1,171,862	1,095,550	3,590,700	3,508,200	227.8%	220.2%	

2016 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Water	400-3790-56130	Vehicles/Equipment	-	-	-	29,000	-	-	-100.0%	0.0%	Capital
Water	400-3790-56600	Utility Infrastructure	-	-	-	220,000	-	-	-100.0%	0.0%	Capital
Sewer	400-3830-53500	Shorewood Waters	-	9,505	-	-	-	-	0.0%	0.0%	Capital
Sewer	400-3830-56130	Vehicles/Equipment	-	-	9,288	50,500	-	-	-100.0%	0.0%	Capital
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	501,470	337,746	175,868	509,000	734,000	584,000	44.2%	14.7%	Capital
Sewer - Storm Maintenance	400-9000-59500	Transfer to Utilities	-	1,459,664	-	-	-	-	0.0%	0.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	-	47,328	-	-	-	-	0.0%	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	377,314	26,313	-	-	-	-	0.0%	0.0%	Capital
Total Expenditures			2,471,873	5,013,709	1,753,568	2,359,381	4,770,686	4,571,786	102.2%	93.8%	
Net Change in Fund Balance			(1,083,386)	374,239	(351,908)	-	-	-			
Beginning Fund Balance			565,929	565,929	940,168	940,168	588,260	588,260			
Surplus Applied			-	-	-	(138,000)	(261,757)	(256,557)			
Ending Fund Balance			\$ 565,929	\$ 940,168	\$ 588,260	\$ 802,168	\$ 326,503	\$ 331,703			
Restricted Fund Balances (Debt Proceeds)			<u>2013 for 2014</u>	<u>2014 for 2015</u>	<u>2015 for 2016</u>						
Roads projects			245,887	35,009	-						
Future NSF Capital			-	126,710	49,057						
Lateral Rehab PPII			-	150,354	72,616						
Total Restricted Fund Balance			245,887	312,073	121,673						
Fund Balance Assigned for future purposes:			<u>2013 for 2014</u>	<u>2014 for 2015</u>	<u>2015 for 2016</u>						
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			32,500	20,000	42,500						
Wilson Drive Studies / Planning			-	-	15,000						
Atwater Beach Boardwalk			-	-	30,000						
Hubbard Lodge Fire alarm			-	-	28,000						
Lateral Rehab PPII			-	-	19,384						
Atwater Park Playground Equipment			-	100,000	-						
Total Assigned Fund Balance			123,021	138,000	134,884						
Remaining Unassigned Fund Balance			197,021	490,095	331,703						

2016 Budget

General Capital Projects Fund - 400
2016 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Capital Project Reserves	Transfer from General	2015 Total Budget
Board	400-1100-56360	Streetscape / Studies							
		Village Wide Signage/Streetscape/Landscape	-	-	-	-	42,500	-	42,500
		Wilson Drive - Studies / Planning	-	-	-	-	15,000	-	15,000
Manager	400-1410-52910	Software Purch/Maint							
		Annual GIS updates/support	11,500	-	-	-	-	-	11,500
Manager	400-1410-56120	Other Technology							
		VH Door Security System	10,000	-	-	-	-	-	10,000
		Video recording meetings	5,000	-	-	-	-	-	5,000
Manager	400-1410-56130	Equipment/Furniture							
		Committee Room Chairs	3,600	-	-	-	-	-	3,600
Manager	400-1410-56200	Building Improvements							
		Village Hall Carpeting	-	-	-	-	-	38,000	38,000
		Village Hall Upgrades	3,500	-	-	-	-	-	3,500
		Total Building Improvements	3,500	-	-	-	-	38,000	41,500
Clerk	400-1420-56120	Software Purch/Maint							
		Agenda Management Software	6,000	-	-	-	-	-	6,000
Customer Service	400-1430-56110	Computer/Printer Equip							
		Computer Replacements (2)	4,400	-	-	-	-	-	4,400
Police	400-2100-56130	Equipment/Furniture							
		Ballistic vests	1,500	-	2,000	-	-	-	3,500
		Body Cameras	30,000	-	-	-	-	-	30,000
		Total Equipment/furniture	31,500	-	2,000	-	-	-	33,500
Police	400-2100-56400	Vehicles							
		Squad 2 replacement	-	46,385	-	-	-	-	46,385
		Squad 8 replacement	-	36,457	-	-	-	-	36,457
		Total Police Vehicles	-	82,842	-	-	-	-	82,842
Planning	400-2400-56110	Computer/Printer Equip							
		Desktop computers (2)	4,000	-	-	-	-	-	4,000
		Tablet computer	-	-	-	-	-	-	-
		Total Computer/printer equipment	4,000	-	-	-	-	-	4,000

2016 Budget

**General Capital Projects Fund - 400
2016 Project Listing and Funding Summary**

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Capital Project Reserves	Transfer from General	2015 Total Budget
Other Public Safety	400-2900-52300	Other Intergov'tal pymts							
		1/7 of System Administrator	5,450	-	-	-	-	-	5,450
		Tri-Comm Capital	7,336	-	-	-	-	-	7,336
		RMS Server Capital	12,114	-	-	-	-	-	12,114
		Total Other Intergov'tal Pymnts	24,900	-	-	-	-	-	24,900
Other Public Safety	400-2900-52310	North Shore Fire							
		Annual Debt Service	91,584	-	-	-	-	-	91,584
		NSF capital equipment	26,364	-	-	-	-	-	26,364
		New Capital	27,839	-	-	-	49,057	-	76,896
		Total North Shore Fire Capital	145,787	-	-	-	49,057	-	194,844
Public Works Admin.	400-3100-56110	Computer/Printer Equip							
		Tablet Computers (3)	2,100	-	-	-	-	-	2,100
Public Works Admin.	400-3100-56130	Equipment/Furniture							
	16-11	Refuse Trucks & Compactor	-	-	-	1,000,000	-	-	1,000,000
		DPW yard - IP camera replacement	3,000	-	-	-	-	-	3,000
		Anti-ice applicator	-	-	-	-	-	-	-
		Vehicle lift	-	25,000	-	-	-	-	25,000
		Snow Plow (blade)	8,500	-	-	-	-	-	8,500
		Folding V-Plow	3,900	-	-	-	-	-	3,900
		Band Saw	2,700	-	-	-	-	-	2,700
		Steam Cleaner	3,500	-	-	-	-	-	3,500
		Brush Chipper	-	55,000	-	-	-	-	55,000
		Watering Vehicle	-	17,000	-	-	-	-	17,000
		Pedestrian countdown timers	4,500	-	-	-	-	-	4,500
		Total Equipment/furniture	26,100	97,000	-	1,000,000	-	-	1,123,100
Bldg Maint - Village Hall	400-3210-56200	Building Improvements							
		HVAC controls replacement	8,000	-	-	-	-	-	8,000
Bldg Maint - Police	400-3220-56200	Building Improvements							
		Maintenance / repair costs	5,000	-	-	-	-	-	5,000
Bldg Maint - Public Works	400-3230-56200	Building Improvements							
		Masonry / windows	15,000	-	-	-	-	-	15,000

2016 Budget

**General Capital Projects Fund - 400
2016 Project Listing and Funding Summary**

Dept	Account Number	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds	Capital Project Reserves	Transfer from General	2015 Total Budget
Bldg Maint - Village Center	400-3240-56200	Building Improvements							
		HVAC system upgrade	10,000	-	-	-	-	-	10,000
		Village Center doors	10,000	-	-	-	-	-	10,000
		Total Village Center	20,000	-	-	-	-	-	20,000
Street and Alley	400-3410-56310	Regular Maintenance							
	16-02	Streetlight Control box	-	-	-	50,000	-	-	50,000
	16-01	2016 Roads program	-	-	-	1,500,000	-	-	1,500,000
		Contracted Road Maintainance	-	100,000	-	-	-	-	100,000
		Total Maintenance	-	100,000	-	1,550,000	-	-	1,650,000
Street and Alley	400-3410-56321	Professional Fees Construction							
	16-01	Engineering for 2016 Roads	-	-	-	200,000	-	-	200,000
		Total Professional fees construction	-	-	-	200,000	-	-	200,000
Sidewalks	400-3470-56310	Regular Maintenance							
		Sidewalk Replacement	-	-	-	-	-	-	-
Forestry	400-3610-52940	Landscaping Contracts							
		EAB treatments	15,000	-	-	30,000	-	-	45,000
Parks	400-3620-56500	Land Improvements							
		Park Improvements	-	-	-	180,000	-	-	180,000
	16-03	Atwater Beach Boardwalk	-	-	40,000	70,000	30,000	-	140,000
	16-09	Ghost Train Project	-	-	-	-	-	-	-
		Hubbard Lodge Fire Alarm	-	-	-	-	28,000	-	28,000
	16-04	Hubbard Park stair replacement	-	70,000	-	-	-	-	70,000
		Hubbard Park - Tree removal	17,000	-	-	-	-	-	17,000
		Hubbard Park - Tunnel landscaping	5,000	-	-	-	-	-	5,000
		Scout Cabin chimney	-	-	-	-	-	-	-
		Total Land Improvements	22,000	70,000	40,000	250,000	58,000	-	440,000
Sewer Maintenance	400-3830-56600	Utility Infrastructure							
	16-05	Edgewood Avenue Drainageway	-	-	-	400,000	-	-	400,000
	16-06	Lateral Replacements PPII	-	-	92,000	-	92,000	-	184,000
		Total Utility infrastrure	-	-	92,000	400,000	92,000	-	584,000
		Total	\$ 363,387	\$ 349,842	\$ 134,000	\$ 3,430,000	\$ 256,557	\$ 38,000	\$ 4,571,786

2015 Budget

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

Dept	Account Number	Account Name / Project Name	2015 Total Budget	12/31/2015 YTD	Remaining Balance
Board	400-1100-52910	Software Purch/Maint			
		Annual update fee- Web Codification	\$ 3,000	\$ 3,733	\$ (733)
Board	400-1100-56120	Other Technology			
		Boardroom Technology upgrades	3,500	3,920	(420)
Board	400-1100-56360	Streetscape (Lights, Signs, Benches)			
		Village Wide Signage/Streetscape	20,000	4,246	15,754
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	7,241	(2,741)
		Website hosting fee and upgrades	3,927	3,927	-
		Total Software contracts/maint/purchase	8,427	11,168	(2,741)
Manager	400-1410-56110	Computer/Printer Equip			
		Hp Printer Replacement	2,000	285	1,715
Manager	400-1410-56120	Other Technology			
		IP Camera System	4,000	5,445	(1,445)
		Technology Plan Implementation	-	-	-
Manager	400-1410-56130	Equipment/Furniture			
		General Office Furniture	-	794	(794)
Manager	400-1410-56200	Building Improvements			
		Village Hall Upgrade	7,500	14,678	(7,178)
Clerk	400-1420-56110	Computer/Printer Equip			
		HP Pro Book 650 Laptop	1,850	1,850	-
Elections	400-1421-56130	Equipment/Furniture			
		Voting machines	28,000	5,800	22,200
Police	400-2100-56110	Computer/Printer Equip			
		Computer hardware	12,000	12,050	(50)
Police	400-2100-56130	Equipment/Furniture			
		Small office equipment	1,750	-	1,750
		Ballistic vests	3,500	853	2,647
		Speed Sentry Signs	-	-	-
		Baracuda Back-up Server	-	8,800	(8,800)
		Total Equipment/furniture	5,250	9,653	(4,403)

2015 Budget

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

Dept	Account Number	Account Name / Project Name	2015 Total Budget	12/31/2015 YTD	Remaining Balance
Police	400-2100-56200	Building Improvements			
		General building maintenance	2,000	850	1,150
Police	400-2100-56400	Vehicles			
		Squad 4 replacement	52,887	42,635	10,252
		Squad 11 replacement	24,435	23,913	522
		Various squad set-up	-	14,771	(14,771)
		Total Police Vehicles	77,322	81,319	(3,997)
Planning and Development	400-2400-56110	Computer/Printer Equip			
		Desktop computer	1,700	3,062	(1,362)
		Laptop Computer	1,850	-	1,850
		Printer replacement	1,000	1,488	(488)
		Total Computer/printer equipment	4,550	4,550	-
Planning and Development	400-2400-56400	Vehicles			
		New Inspector vehicle	18,000	17,098	902
Other Public Safety	400-2900-52300	Other Intergov'tal pymts			
		1/7 of System Administrator	5,000	5,000	-
		Tri-Comm Capital	45,400	6,091	39,309
		Capital Improvement to Server	9,545	10,184	(639)
		Total Other Intergov'tal Pymnts	59,945	21,275	38,670
Other Public Safety	400-2900-52310	North Shore Fire			
		Annual Debt Service	91,844	91,767	77
		NSF capital equipment	26,490	26,416	74
		New Capital	77,653	77,653	-
		Total North Shore Fire Capital	195,987	195,836	151
Public Works Admin.	400-3100-56110	Computer/Printer Equip			
		Computer replacement (4)	9,000	8,144	856
Public Works Admin.	400-3100-56130	Equipment/Furniture			
		Diagnostic Scanner	5,250	5,171	79
		Tire Changer	7,500	7,500	-
		Tire balancer	4,200	2,719	1,481
		Fuel Pump replacement	7,400	7,755	(355)

2015 Budget

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

Dept	Account Number	Account Name / Project Name	2015 Total Budget	12/31/2015 YTD	Remaining Balance
		Portable pressure washer	-	-	-
		Watering vehicle (Gator) Tax Levy	9,000	8,636	364
		Sidewalk salt spreader Tax Levy	2,800	2,559	241
		Anti-ice applicator Tax Levy	5,200	6,076	(876)
		Snow push box Tax Levy	3,700	-	3,700
		Pedestrian countdown timers Tax Levy	5,000	5,255	(255)
		Total Equipment/furniture	50,050	45,671	4,379
Public Works Admin.	400-3100-56400	Vehicles			
		Truck #44 replacement State Aids	59,500	58,557	943
		Forklift #95 replacement State Aids	30,000	27,593	2,407
		Total Vehicles	89,500	86,150	3,350
Bldg Maint - Village Hall	400-3210-56200	Building Improvements			
		HVAC repairs	-	4,481	(4,481)
Bldg Maint - Police	400-3220-56200	Building Improvements			
		Window Replacement Tax Levy	20,000	19,475	525
Bldg Maint - Village Center	400-3240-56200	Building Improvements			
		HVAC system upgrade Tax Levy	6,000	17,279	(11,279)
		Meeting room partition wall Tax Levy / Grants	40,000	-	40,000
		Total Village Center	46,000	17,279	28,721
Forestry	400-3610-52940	Landscaping Contracts			
		EAB treatments Tax Levy	35,000	33,129	1,871
Parks and Beautification	400-3620-56500	Land Improvements			
		Atwater Park Playground equipment Capital Reserves	125,000	100,000	25,000
	16-03	Atwater Boardwalk General Fund Reserves	-	5,535	(5,535)
	16-09	Ghost Train Project General Fund Reserves	-	600	(600)
		Hubbard Lodge Fire Alarm General Fund Reserves	28,000	30,490	(2,490)
		Hubbard Park stair replacement	-	6,500	(6,500)
		Little League Facility improvements	-	1,362	(1,362)
		Bike Racks	-	1,299	(1,299)
		River Club improvements	-	17,750	(17,750)
		River Park improvements Tax Levy	8,000	6,300	1,700
		Total Land Improvements	161,000	169,836	(8,836)

2015 Budget

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

Dept	Account Number	Account Name / Project Name	2015 Total Budget	12/31/2015 YTD	Remaining Balance
Street and Alley	400-3410-56310	Regular Maintenance			
		Annual major maintenance	125,000	123,272	1,728
		North Oakland pavement maint.	100,000	-	100,000
		Capitol Drive Curb Replacement	-	40,856	(40,856)
		Contracted Road Maintainance	100,000	91,474	8,526
	400-3510-53500	Refuse collections study	-	4,719	(4,719)
		Total Maintenance	325,000	260,321	64,679
Street and Alley	400-3410-56321	Professional Fees Construction			
	15-03	LED streetlight conversion	-	6,882	(6,882)
	15-01	Engineering for 2016 Roads	200,000	190,402	9,598
		Total Professional fees construction	200,000	197,284	2,716
Sidewalks	400-3470-56310	Regular Maintenance			
		Sidewalk Replacement	160,000	330,092	(170,092)
Water - Other water	400-3790-56130	Vehicles/equipment			
	610-3790-56130	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			
	610-3790-56600.15-02	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			
	620-3890-56130	Sewer televising camera	45,000	-	45,000
	620-3890-56130	Desktop computer	2,000	-	2,000
		Rain Harvest System		9,288	(9,288)
		GIS terrace drain tool	3,500	-	3,500
		Total Vehicles/Equipment	50,500	9,288	41,212
Sewer - Sanitary Maintenance	400-3830-56600	Utility Infrastructure			
		Combined South relay - engineering	150,000	-	150,000
	620-3890-56600.15-04	Sewer Lining II Program	175,000	-	175,000
	15-05	Lateral Replacements PPII	184,000	169,738	14,262
	16-05	River Park Drainage		6,130	(6,130)
		Total Utility infrastrure	509,000	175,868	333,132
		Total	\$ 2,359,381	\$ 1,753,568	\$ 610,294



Department: Village Board
Item Name: Entrance, Park, and Population Signs
Estimated Cost: \$42,500
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-1100-56360

Detailed description and justification for purchase:

Two new monument sign holders will be placed along E. Capitol Drive and Oakland Avenue. The sign holders will face traffic as people enter the Village of Shorewood. The marketing team and staff will be able to utilize the sign holders to create and post signs announcing upcoming events and promoting businesses in Shorewood. Additional signs are needed for Atwater Park. Lastly this request includes population, wayfinding and parking signs for Shorewood as people enter the Village.

- Entrance Signs (2) – (monument style) \$29,500
- Atwater Park Signage \$4,000
- Population Way Finding Signage (including bike and trail signs) \$5,000
- Event Signage (permanent) \$4,000

Operating budget impact:

The sign holders may need maintenance spontaneously depending on how the structure endures weather elements. It will require staff time to replace and update signs. Additional costs for graffiti cleanup may also be needed in special circumstances.



Department: Village Board
Item Name: Wilson Drive Studies, Planning and Facilitation
Estimated Cost: \$15,000
Cost Based On: Estimate
Estimated Useful Life: N/A
Account Number: 400-1100-56360

Detailed description and justification for purchase:

Back in 2012, the Village determined to complete an asphalt overlay project on Wilson Drive as a temporary band aid for the already crumbling and cracking street. Since the temporary work was completed to the street, Village staff and residents are already observing that temporary fix coming undone as cracks and a deteriorating road can be seen. The Strategic Initiatives Committee has been discussing Wilson Drive reconstruction implementation and communication strategies throughout the 2015 calendar year. The committee is reviewing several factors related to the project such as traffic flow, speed, pedestrian and bicycle usage, land usage, environmental components and other important community factors. The 2016 Capital Projects Fund request of \$15,000 will be used for studies, citizen engagement and planning efforts related to the Wilson Drive project.

Operating budget impact:

None.



Department: Village Manager's Office
Item Name: Technology - GIS
Estimated Cost: \$11,500
Cost Based On: contract
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 2016 costs include maintenance and update fees.

Operating budget impact:

None



Department: Village Manager's Office
Item Name: Door Security
Estimated Cost: \$10,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Security is an issue for the Village Hall, especially making sure the building is locked and only available to authorized personnel and meetings after hours. Implementing a door security system that would automatically lock the two entrance doors after hours will improve Village Hall security. Village employees will have door access cards to get into the building. The Assistant Village Manager/Human Resources Manager will have software that controls employee access cards and their permissions to access Village Hall at appropriate times. This request also proposes to have a door security system implemented for the Customer Service and Clerk/Treasurer office door.

Operating budget impact:

The operating budget may need to allocate additional funds in the future for software upgrades, door access cards and other routine maintenance for the door security system.

Department: Village Manager's Office
Item Name: Chair replacement
Estimated Cost: \$3,600
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-1410-56130

Detailed description and justification for purchase:

This will remove and replace existing chairs in the Committee Room. The chairs currently in the Committee Room are difficult to move and aesthetically look fairly old. The Village is hoping to purchase chairs that look more updated and professional. The chairs preselected have wheels on the bottom of the legs and stack up next to one another very easily. **In addition, staff plans on having all chairs throughout the Village Hall be uniform.**



Operating budget impact:

None.



Department: Village Manager's Office
Item Name: Carpet replacement
Estimated Cost: \$13,000 (Courtroom, Staff Lounge, Office, Assistant Village Manager Office)
\$25,000 (First Floor Offices)
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-1410-56200

Detailed description and justification for purchase:

This will remove and replace existing carpet the Court Room, the Staff Lounge, the Assistant Village Manager's office and the First Floor offices. The rooms will furnish and install Atlas Ibiza, Color IB09 "Terra Cotta" patterned broadloom carpet. All work would be performed after normal weekday business hours. Installation of carpet also includes a one year workmanship warranty. This carpet will be consistent with the other carpet installed in recent years. These are the last rooms and office spaces at Village Hall that need a carpet replacement.

Operating budget impact:

None.



Department: Village Manager's Office
Item Name: Village Hall Enhancements
Estimated Cost: \$3,500
Cost Based On: Estimate
Estimated Useful Life: N/A
Account Number: 400-1410-56200

Detailed description and justification for purchase:

There remain a number of items that still need to be purchased in order to complete the customer service enhancement project which began in 2014. These items include new literature displays, a wall mounted/lighted display case, and various other amenities to enhance the customer service area.

In addition, some of the other current Village Hall decorative items are very outdated. General enhancements for Village Hall entail updating lamps, rugs and other items in order to make Village Hall more aesthetically pleasing for residents and staff.

Operating budget impact:

None.



Department: Village Clerk
Item Name: Agenda Management Software
Estimated Cost: \$6,000
Cost Based On: iCompass Estimate
Estimated Useful Life: unlimited
Account Number: 400-1420-56120

Detailed description and justification for purchase:

With the transition to more electronic distribution and storage of official Village Agenda packets, these electronic files can become large and difficult to manage. The assembling, preparation, and distribution of the packets is burdensome and time consuming. The purchase of agenda management software will facilitate a more effective and efficient preparation and distribution process. The software will provide for automated workflows for submittal and approval of materials, an automatic OCR process that will make all materials word-searchable, automated posting of the agenda packet to the website, including the event calendar and e-mail notifications, and will provide an easy process for last minute additions.

Budget estimates were received from two different software vendors, IQM2/Accela and iCompass. IQM2 provided a budget estimate of \$540 per month. iCompass provided an estimate of \$6,000 per year.

Operating budget impact:

Contract service fees will increase by \$6,000 per year.



Department: Customer Service
Item Name: Computer replacement (2)
Estimated Cost: \$4,400
Cost Based On: Actual
Estimated Useful Life: 5 years
Account Number: 400-1430-56110

Detailed description and justification for purchase:

- (1) Customer Service Manager's computer is due for replacement (5 years) as the current system is operating rather slow. With the additional responsibilities of Deputy Clerk it is important that the computer operates very efficiently.
- (2) With the addition of the Payroll Specialist and the support that will be provided at the Customer Service Counter with regard to elections and taxes, and the possibility of entering new voter registrations immediately, it will be necessary to have the option of a third system at the Customer Service Counter.

Operating budget impact:

There was always a third system at the Customer Service Counter prior to the remodel. It was a much older system , 7 years at the time, so it is due to be replaced. The impact will be minimal when purchasing a new system.



Department: POLICE DEPARTMENT
Item Name: Ballistic Vest
Estimated Cost: \$3,500
Cost Based On: 5 year life span per vest
Estimated Useful Life: Contractual item/Quotes
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.



Department: POLICE DEPARTMENT
Item Name: Body Camera's
Estimated Cost: \$30,000
Cost Based On: 25 camera estimate
Estimated Useful Life: TBD
Account Number: 400-2100-56130

Detailed description and justification for purchase:

Among the police executives whose departments use body-worn cameras, there is an overall perception that the cameras provide a useful tool for law enforcement. For these agencies, the perceived benefits that body-worn cameras offer-capturing a video recording of critical incidents and encounters with the public, strengthening police accountability, and providing a valuable new type of evidence-largely outweigh the potential drawbacks. This is based upon research and interviews conducted by the Police Executive Research Forum.

The cost they provided would be for 25 body cameras, the needed server storage to store all the additional video, and the labor to install all the equipment and training. The cost for this would be approximately \$36,727.00.

Operating budget impact:

TBD



Department: Police Department
Item Name: Squad 2 replacement
Estimated Cost: \$46,385
Cost Based On: Quotes
Estimated Useful Life: 4 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

Squad 2 is a 2007 Ford Crown Victoria and is not in good condition. We are requesting that Squad 2 be replaced with a 2016 Ford Utility Vehicle. This will be the first year we purchase this vehicle. In the past we have purchased the Chevy Tahoe however there was a substantial price increase for this vehicle this year. The Ford Utility is \$7,000 less expensive than the Chevy Tahoe (2WD) and comes standard in all wheel drive. The Ford Utility also will get better gas mileage than the much larger Chevy Tahoe.

Since the old vehicle is a Ford Crown Victoria this would have required the purchase of some new equipment regardless if we stayed with Chevy Tahoe. I will be recommending these vehicles moving forward for the reasons mentioned above.

I recommend that the vehicle be set up with new generation L3 computer, camera and DVR. The equipment in the Ford Crown Victoria has little value left and will be used as replacement parts. This squad will be sent to auction or traded in with an approximate value of \$1,200.

Squad car – Ford Utility 4wd	\$ 26,385
Change over	\$ 3,000
Panasonic ToughBook	\$ 5,000
Console & computer mount new squad	\$10,000
Additional lights new squad	<u>\$ 2,000</u>
TOTAL COST	\$ 46,385

Operating budget impact:

Reduced maintenance costs, and improved gas mileage will reduce fuel costs.



Department: Police Department
Item Name: Squad 8 replacement
Estimated Cost: \$36,457
Cost Based On: Quotes
Estimated Useful Life (years): 6 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

Squad 8 is a 2004 Jeep Wrangler (right side driven) and is in poor condition. There have been numerous repairs done in the past several years to keep this vehicle running. We are requesting that Squad 8 be replaced with another 2016 Jeep Wrangler (right hand drive). We did explore hybrid alternatives however there are currently no fleet vehicles that are right hand driven produced in a hybrid model. It is imperative that this vehicle be right hand driven to ensure the efficient operation of the parking control function.

I recommend that all existing equipment be replaced with the next generation equipment. The equipment currently installed on the Jeep is very outdated and is in need of repair. The old equipment and vehicle has little value and would be auctioned.

Squad car – Jeep Wrangler	\$ 28,457
Change over	\$ 3,000
Console & computer mount new squad	\$ 2,000
Additional lights new squad	<u>\$ 3,000</u>
TOTAL COST	\$ 36,457

Operating budget impact:

Reduced Maintenance costs and improved gas mileage will reduce fuel costs.



Department: Planning & Development Department
Item Name: HP Compaq personal computer (2)
Estimated Cost: \$4,000
Cost Based On: Estimate
Estimated Useful Life: 5 years
Account Number: 400-2400-56110

Detailed description and justification for purchase:

The HP Compaq 6305 Pro-A series replacement is based on the equipment replacement schedule for the Planning Director and Administrative Assistant. This estimate includes all components for the desktop workstations. This also includes Microsoft Office upgrades.

Operating budget impact:

Some impact because if wait until existing desktop crashes then staff would be left without a workstation for an unknown number of days.



Department: Other Public Safety
Item Name: ProPhoenix Dispatch/Mobile/Records maintenance
Estimated Cost: \$24,900
Cost Based On: Contract with Bayside
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. These payments are for 1/7 of the system administrator costs, capital purchase costs, and 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.



Department: Public Works – Administration
Item Name: Tablet computers
Estimated Cost: \$2,100
Cost Based On: Staff estimate
Estimated Useful Life: 5 years
Account Number: 400-3100-56110

Detailed description and justification for purchase:

Funding request includes the purchase of three tablet computers for Forestry, the Director and the Assistant Director.

Operating budget impact:

No impact.

Department: Public Works Collections
Item Name: Compactor and trucks
Estimated Cost: \$1,000,000
Cost Based On: staff estimates
Estimated Useful Life: 10-20 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The yard waste compactor – jointly owned with the Village of Whitefish Bay – has reached the end of its useful life and requires replacement. The current refuse compactor will be switched to yard waste and a new compactor will be utilized for refuse.

Three of the Village's four refuse/yard waste trucks are beyond their scheduled replacement date. Staff is currently evaluating alternate collection methods and equipment and will make a recommendation to the Village Board for truck purchase in 2016.

Compactor – \$250,000

Trucks – three at approximately \$250,000 each

Operating budget impact:

Reduced maintenance time and costs for compactor and vehicles.





Department:	Village Manager
Item Name:	IP Camera System
Estimated Cost:	\$3,000
Cost Based On:	Estimate
Estimated Useful Life (years):	N/A
Account Number:	400-3100-56130

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.

This system allows for the monitoring of the DPW yard and after hours use and dumping.

Operating budget impact:

None

Department: Public Works – fleet maintenance
Item Name: Vehicle lift
Estimated Cost: \$25,000
Cost Based On: Vendor estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

Staff is requesting funds to purchase a drive-on general service lift. The lift identified has an open design which provides maximum flexibility in our limited work space. This lift would be in addition to our existing heavy vehicle lift (hoist) and would provide the ability to service two vehicles simultaneously.

Operating budget impact:

Reduced maintenance costs due to increase vehicle maintenance productivity and efficiencies.





Department: Public Works – Fleet Maintenance
Item Name: Snow Plow (blade)
Estimated Cost: \$8,500
Cost Based On: Vendor estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This request is to replace the oldest of front-line 11 foot straight blade snow plows.

Operating budget impact:

None.



Department: Public Works – Winter Operations
Item Name: 5 position folding V-plow for MT
Estimated Cost: \$3,900
Cost Based On: vendor estimate
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

The purchase of a folding V-plow for the MT, the front-line equipment for sidewalk snow clearing, would allow greater ease of use and more versatility than its current straight blade plow. The estimated cost is the purchase price less the trade in value of the current straight blade plow.

Operating budget impact:

Improve operating efficiencies.

Revenue support for purchase:

The quoted price reflects the trade value of the current straight blade plow (\$1,200).



Department: Public Works – Fleet Maintenance
Item Name: Geared Band Saw
Estimated Cost: \$2,700
Cost Based On: vendor estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

Request would fund purchase of a geared band saw used by the mechanics shop to cut metal used for fabricating parts.

Operating budget impact:

Improve efficiencies and safety.

Department: Public Works – Fleet & Facilities Division
Item Name: Portable steam cleaner
Estimated Cost: \$3,500
Cost Based On: Vendor estimate
Estimated Useful Life: 10-15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This hot water portable pressure washer is used by the mechanics in the vehicle maintenance shop to wash vehicle parts and equipment in for repair.

Operating budget impact:

This would improve efficiencies/save time by allowing this to be done in the shop rather than moving the vehicle to the wash bay.



Department: Public Works – Forestry
Item Name: Brush chipper
Estimated Cost: \$55,000
Cost Based On: Vendor estimate
Estimated Useful Life: 15 years
Account Number:

Detailed description and justification for purchase:

Request would fund purchase of a Bandit 255VP brush chipper to replace a 2006 model currently used for curbside route chipping. The new chipper would be assigned to pruning/removal operations with their current 2010 model moved to curbside service.

Operating budget impact:

Improve efficiencies and safety.



Department: Public Works – Services Division
Item Name: Watering vehicle
Estimated Cost: \$17,000
Cost Based On: Vendor quote
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, one of which was purchased new in 2015. These vehicles are key equipment for our summer seasonal staff both for watering and moving employees to work stations. Staff is requesting funding to purchase an additional vehicle bringing the total fleet to four. This vehicle would have a hard cab be used during the winter with the sidewalk anti-icing equipment.

Operating budget impact:

More efficient than motor vehicles to water sidewalk plants and move staff to work stations.



Department: Public Works – Facilities Division
Item Name: Pedestrian Countdown Timers
Estimated Cost: \$4,500
Cost Based On: staff estimate
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. A 2015 request funded installation north of Capitol Drive on Oakland Avenue. This final request would complete the work on south Oakland:

- Menlo & Oakland (4)
- Shorewood & Oakland (2)

Operating budget impact:

N/A; infrastructure improvement.



Department: Public Works – Facilities Division
Item Name: Village Hall HVAC
Estimated Cost: \$8,000
Cost Based On: Vendor quote
Estimated Useful Life: 10 years
Account Number: 400-3210-56200

Detailed description and justification for purchase:

The pneumatic controls for the building’s heating & cooling system require replacement..

Operating budget impact:

Reduced maintenance/repair costs and reduced staff time.



Department: Police Department
Item Name: Building Maintenance
Estimated Cost: \$5,000
Cost Based On: estimated needs
Estimated Useful Life: N/A
Account Number: 400-3220-56200

Detailed description and justification for purchase:

The Shorewood Police Department building is over 93 years old and sometimes needs unexpected maintenance. This funding will accommodate the various minor building repairs that will be needed in the coming year for this facility.

Operating budget impact:

Minimize future maintenance costs



Department: Public Works - Facilities
Item Name: Masonry Repair/ Window Replacement Program
Estimated Cost: \$15,000
Cost Based On: annual program
Estimated Useful Life: 25 years
Account Number: 400-3210-56200

Detailed description and justification for purchase:

This is the fifth funding request in a multi-year program to repair areas of significantly deteriorated masonry on various Village Buildings and address window replacement in the Public Safety building.

Masonry work to date: In 2012 work included the Village Hall and Public Safety Building; 2013 focused on the Public Safety Building and the DPW main building and warehouse; the 2014 program addressed various buildings at the DPW and the south half of the Menlo/Downer wall; the 2015 program included DPW structures, the electrical building at Hubbard and completed the Menlo/Downer walls.

Window replacement in the Public Safety Building is complete. Work in 2016 will begin Village Hall replacements.

Operating budget impact:

Reduced maintenance/repair costs.



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

Detailed description and justification for purchase:

The chiller (air cooling unit) on the Village Center HVAC needs upgrading. The microtech processor for the chiller controller is failing and requires replacement (\$4,000). Additionally, the remaining piping for the unit requires replacement (\$6,000).

Operating budget impact:

Reduced maintenance/repair costs and reduced staff time.



Department: Public Works – Facilities Division
Item Name: Village Center door replacements
Estimated Cost: \$10,000
Cost Based On: vendor quote
Estimated Useful Life: 10 years
Account Number: 400-3240-56200

Detailed description and justification for purchase:

The four sets of entry/exit doors require replacement. The doors are not closing properly and present security issues.

Operating budget impact:

Reduced maintenance/repair costs and reduced staff time.

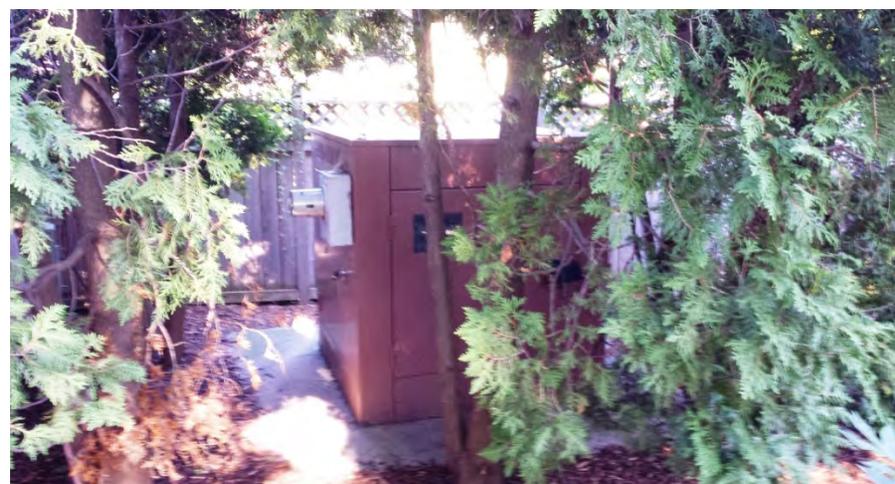
Department: Public Works
Item Name: streetlight control cabinet
Estimated Cost: \$50,000
Cost Based On: consultant estimate
Estimated Useful Life: 40years
Account Number: 400-3410-56310

Detailed description and justification for purchase:

The Village’s street lighting system has a series of control cabinets in various locations. All cabinets are nearing the end of their useful life and are in need of replacement. With one exception, all are located on public property or within the public right-of-way. The exception is located in the rear yard of the property at 3549 Summit Avenue. Staff is proposing to begin the replacement program with this cabinet, which would be relocated to an area near the entrance to the Nature Preserve.

Operating budget impact:

Cabinet failures would increase labor and maintenance costs.



Department: Public Works
Item Name: 2016 Road Reconstruction Program
Estimated Cost: \$1,500,000 road work
\$200,000 engineering
Cost Based On: Engineer's estimate
Estimated Useful Life: 60 years with proper maintenance
Account Number: 400-3410-36310

Detailed description and justification for purchase:

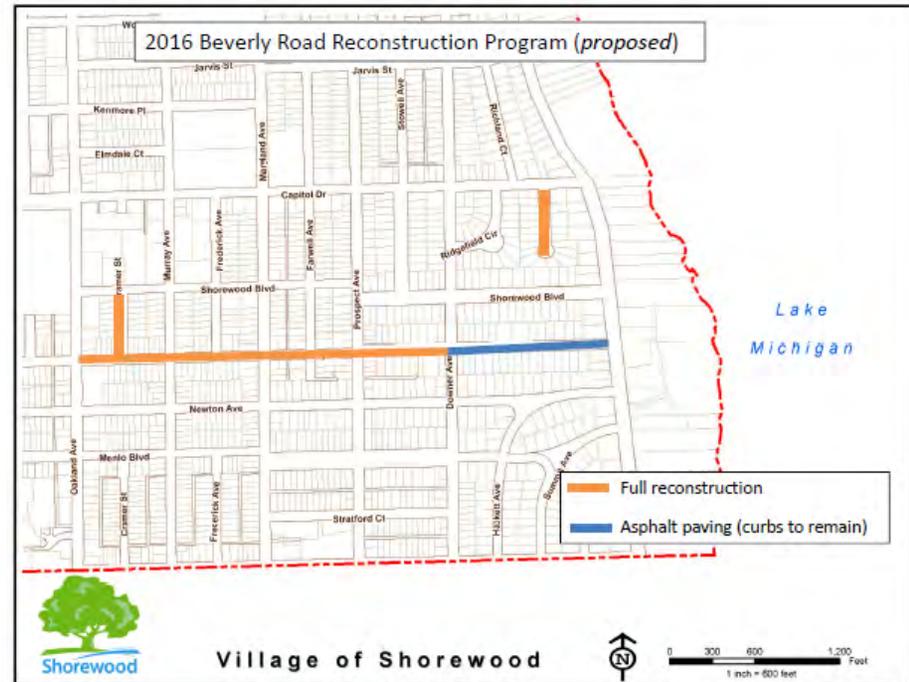
The Village's updated Pavement Management Plan identifies the following street segments for reconstruction in 2016:
E. Beverly Road, N. Harcourt Place and N. Cramer Street.

Operating budget impact:

Reconstruction of these road segments will significantly reduce pothole maintenance tasks in this area of the Village.

Revenue support for purchase:

Revenue to include LRIP (local road improvement grant) funding.





Department: Public Works - Services
Item Name: Contracted Road Maintenance
Estimated Cost: \$100,000
Cost Based On: annual program
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 and pavement marking.

Operating budget impact:

These efforts will reduce future maintenance costs.



Department: Public Works – Forestry
Item Name: EAB program
Estimated Cost: \$45,000
Cost Based On: staff estimate
Estimated Useful Life: 3-100 years
Account Number: 400-3610-52940

Detailed description and justification for purchase:

This request would fund two components of the Department’s EAB program:

- \$20,000 product for application of larger diameter trees (>14 DBH) by staff and/or private contractor
- \$25,000 removal and replacement of smaller diameter ash trees (<14 DBH) in 2016 project areas by private contractor
NE Combined Area
Road reconstruction area

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.



Department: Parks
Item Name: Park Improvements
Estimated Cost: 250,000
Cost Based On: Park Plan
Estimated Useful Life: N/A
Account Number: 400-3620-56500

Detailed description and justification for purchase:

The Village is currently proposing to allocate \$250,000 in parks improvements for 2016 and another \$250,000 for 2018 through G.O. bonds. The Village Board (recommended by the Parks Commission) already committed to giving up to \$50,000 to the School District in 2016 for the Lake Bluff tennis court project. This decision leaves up to \$200,000 for 2016 remaining for other park improvements if approved.

The Parks Commission is currently in the process of outlining their priorities and recommended projects incorporated with the Vision 2025 Plan. There are several projects that the Parks Commission is considering in order to enhance the amenities at several of the parks in Shorewood. In general, some of the options discussed thus far with the Parks Commission consist of additional seating, vegetation, recreational playgrounds and amenities, path connections, signage and upgrading shelter facilities. These improvements will occur at a number of areas which includes Hubbard Park, Atwater Park, River Park, Estabrook Park, Triangle Park, the Oak Leaf Trail and all the public lands at the four Shorewood public schools.

Operating budget impact:

None



Department: Parks
Item Name: Atwater Beach Boardwalk
Estimated Cost: 140,000
Cost Based On: estimate
Estimated Useful Life: N/A
Account Number: 400-3620-56500

Detailed description and justification for purchase:

The Village is currently proposing to fund \$140,000 for a southern extension of the Atwater Beach Boardwalk. This project would be funded through a combination of Grant funds, Bonding, and the use of capital reserves.

Operating budget impact:

None



Department: Public Works – Facilities Division
Item Name: Hubbard Lodge Fire Alarm System
Estimated Cost: \$28,000
Cost Based On: vendor
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. This is a carry-over project from the 2015 capital budget.

Operating budget impact:

None.



Department: Public Works – Facilities Division
Item Name: Hubbard stair and railing replacement
Estimated Cost: \$70,000
Cost Based On: vendor and staff estimate
Estimated Useful Life: 20-30 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

The stairs in Hubbard Park are badly deteriorated and in need of repair. The stairway leading from the tunnel path north to the River Club was closed under emergency order and replaced in 2015. The flight from the tunnel path down to the circle are in similar condition and must be replaced.

The current design has concrete steps “edged” in wood which has rotted away in places. The recently replaced stairway was constructed fully of concrete with a decorative wood trim piece attached to the toe kick to mimic the original look. Railings on both stairs are unstable and require replacement.

A third stairway, leading from the west River Club entrance to the tunnel path will likely require replacement within the next five years.

Operating budget impact:

Infrastructure replacement will reduce staff time for repairs.

Department: Public Works – Services Division (Forestry)
Item Name: large oak tree removals
Estimated Cost: \$17,000
Cost Based On: contractor proposal
Estimated Useful Life: N/A
Account Number: 400-3620-56500



Detailed description and justification for purchase:

Several large oaks in Hubbard Park are dead/dying and must be removed for safety reasons. Because an aerial lift truck cannot gain access to the Park, this work must be done using “rope and saddle” methods. Our DPW Forestry crew is not trained in these types of removals.

This would be the first of two consecutive annual budget requests. The first addresses trees which are high priority due to their deteriorated condition and/or their proximity to high traffic areas. A subsequent request in 2017 will address areas categorized as “medium priority”>

Operating budget impact:

Reduced need for DPW staff to address removal.

Department: Public Works – Services Division (Forestry)
Item Name: Hubbard Park Tunnel Entrance
Estimated Cost: \$5,000
Cost Based On: estimate
Estimated Useful Life: N/A
Account Number: 400-3620-56500

Detailed description and justification for purchase:

The area just inside the Hubbard Tunnel (park/east side) is in need of restoration. The concrete has settled and damaged the storm drain which results in flooding of the path and tunnel area in heavy rains.



Staff proposes to remove the failed railroad tie retaining wall and replace with a block wall of a material that closely matches the stone on the River Club building. The adjacent concrete and storm drain would be repaired and the area replanted with native woodland vegetation.

Operating budget impact:

none.

Department: Public Works
Item Name: River Park Drainage
Estimated Cost: \$400,000
Cost Based On: consultant estimate
Estimated Useful Life: 50 years
Account Number: 400-3830-56600



Detailed description and justification for purchase:

An overland outlet (drainage swale) has been recommended in River Park to allow rain/stormwater an outlet to the Milwaukee River. Natural topography currently directs most stormwater in the southern portion of the Village to the intersection of N. Oakland and E. Edgewood Avenues (please refer to “Shorewood Rapids” YouTube video <https://www.youtube.com/watch?v=B7fOFXTXdFU>)

The project will control how high the water can build up at the intersection of Edgewood Avenue and Oakland Avenue. Currently, water can build up to approximately to a 5.5 feet depth because this intersection is shaped like a bowl. By re-grading at the southern edge of River Park, the project will reduce this potential flood zone to no more than 24 inches and thereby significantly improve health and safety in the area during extreme runoff events.

Operating budget impact:

Will reduce major clean-up and repair costs in the future.



Department: DPW
Item Name: Private Property Inflow/Infiltration program – lateral rehab
Estimated Cost: \$184,000 (1/2 funded by MMSD)
Cost Based On: anticipated MMSD allocation plus Village match
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. To date 144 laterals have been rehabbed with another 30 anticipated in the 2015 program.

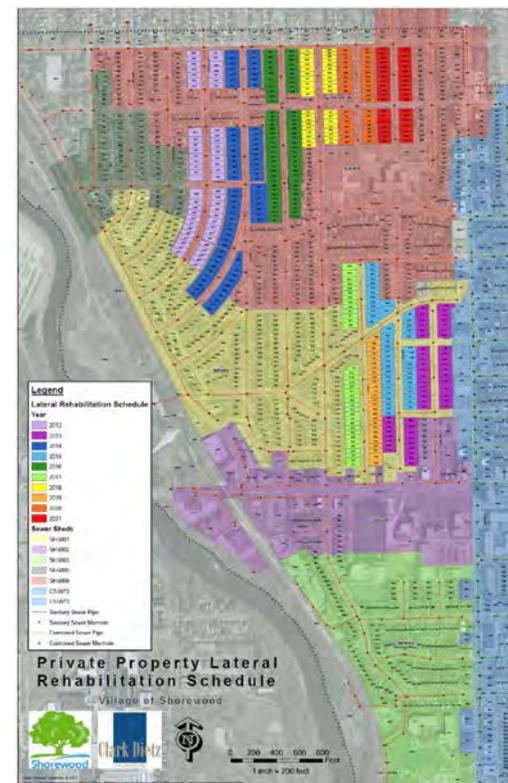
The identified 2016 program area includes 77 eligible properties in the Basin 6 area. At current unit prices, staff anticipates the above funding level would rehabilitate approximately 35 laterals.

Operating budget impact:

Reduces Inflow / Infiltration and long term sewer costs

Revenue support for purchase:

An allocation of approximately \$92,000 is anticipated from MMSD in 2016.



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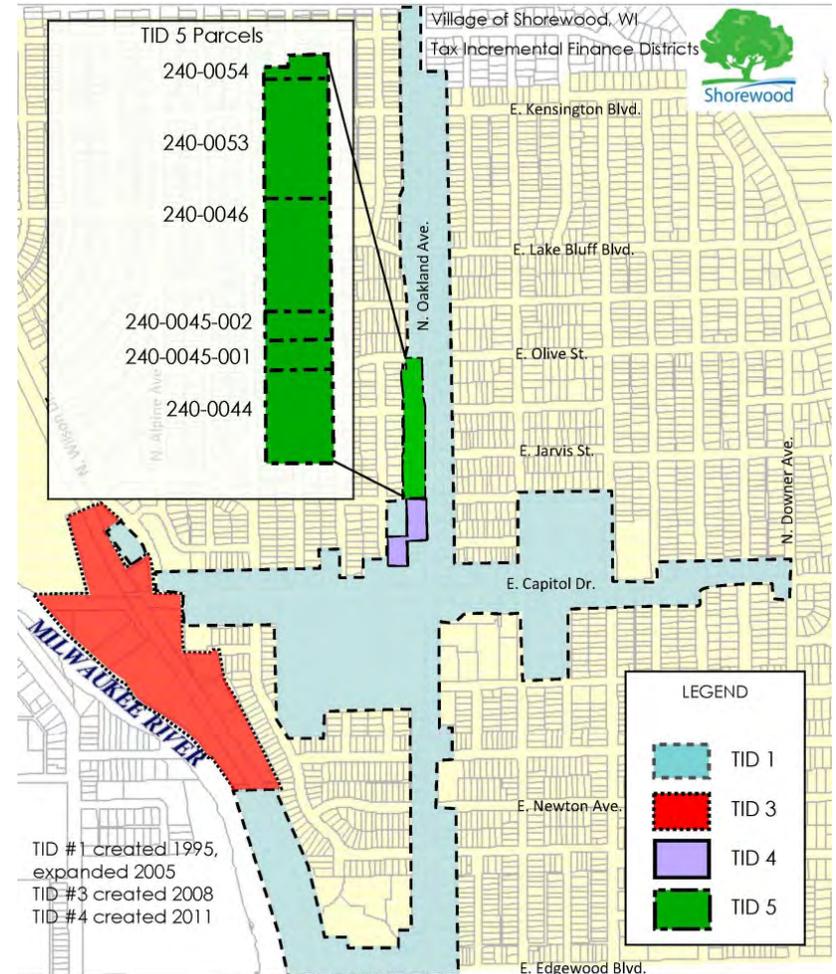


Department Description

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.

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



2016 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
410-6600-41120	TID Increment	\$ 72,228	\$ 81,244	\$ 1,401,383	\$ 1,410,000	\$ 1,650,000	\$ 1,650,000	17.0%	17.0%	Other Taxes
410-6600-43430	Exempt Computer Aid	22,958	36,886	32,462	37,000	32,000	27,399	-13.5%	-25.9%	Intergov't
410-6600-46850	Loan Application Fees	5,000	-	-	-	-	-	0.0%	0.0%	Other Rev
410-6600-48100	Interest Income	11,606	16,466	16,447	3,000	10,000	10,000	233.3%	233.3%	Other Rev
410-6600-48110	Loan Interest Income	11,359	11,970	11,037	15,000	15,000	15,000	0.0%	0.0%	Other Rev
410-6600-48900	Miscellaneous Revenue	8,295	5,034	-	1,000	-	-	-100.0%	-100.0%	Other Rev
410-9000-49403	Transfers from TID #3	-	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49800	Proceeds of Long-Term Debt	4,849,800	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49810	Premiums on Long-Term Debt	182,421	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49900	Surplus Applied	-	-	-	49,288	-	-	-100.0%	-100.0%	OFS
	Total Revenue	<u>5,163,667</u>	<u>151,599</u>	<u>1,461,329</u>	<u>1,515,288</u>	<u>1,707,000</u>	<u>1,702,399</u>	<u>12.7%</u>	<u>12.3%</u>	
Expenditures										
TID Administration										
410-6600-51100	Salaries and Wages	66,243	28,153	29,631	37,657	19,876	19,876	-47.2%	-47.2%	Salaries
410-6600-51160	Opt Out Insurance	900	224	642	479	270	270	-43.6%	-43.6%	Fringe
410-6600-51200	Overtime Wages	73	220	-	479	-	-	-100.0%	-100.0%	Salaries
410-6600-51300	Health Insurance	5,622	3,489	4,563	7,166	4,192	3,993	-41.5%	-44.3%	Fringe
410-6600-51305	Dental Insurance	343	154	225	311	91	91	-70.7%	-70.7%	Fringe
410-6600-51310	Social Security and Medicare	5,016	2,135	2,149	2,880	1,505	1,505	-47.7%	-47.7%	Fringe
410-6600-51315	Wisconsin Retirement System	3,498	1,426	1,769	2,561	1,299	1,299	-49.3%	-49.3%	Fringe
410-6600-51320	Life Insurance	143	66	90	122	54	54	-55.7%	-55.7%	Fringe
410-6600-51325	Flexible Benefit Contribution	(22)	18	45	152	116	116	-23.7%	-23.7%	Fringe
410-6600-51900	Professional Education	1,579	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-52130	Professional Fees Financial	3,035	5,686	1,112	2,000	2,000	2,000	0.0%	0.0%	Professional
410-6600-53900	Miscellaneous Expenses	198	745	235	-	-	-	0.0%	0.0%	Supplies
410-6600-55100	Liability & Property Insurance	15,246	13,053	2,671	2,690	849	849	-68.4%	-68.4%	Insurance
410-6600-55110	Workers Comp	536	607	740	685	116	116	-83.1%	-83.1%	Insurance
TID General Activities										
410-6600-52100	Professional Fees	16,728	8,549	9,768	-	3,000	3,000	0.0%	0.0%	Professional
410-6600-52920	Surveys/Studies & Plans	-	54,186	3,936	10,000	10,000	10,000	0.0%	0.0%	Professional
410-6600-53140	Communications/Publications	-	10,386	50	5,000	15,000	5,000	200.0%	0.0%	Supplies & Office
410-6600-54620	Loan Program Expenses	5,655	2,700	1,575	5,747	5,747	2,700	0.0%	-53.0%	Econ Dev
410-6600-54650	Business Recruitment	6,320	7,190	3,327	3,175	8,000	5,500	152.0%	73.2%	Econ Dev
410-6600-54660	Developer Recruitment	1,435	46	525	1,437	6,000	5,700	317.5%	296.7%	Econ Dev

2016 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
TID Projects										
410-6650-52160	Professional Fees Specific Dev.	43,874	33,080	1,000	20,000	-	-	-100.0%	-100.0%	Econ Dev
410-6650-54610	Developer Subsidies	135,008	54,139	-	-	-	-	0.0%	0.0%	Econ Dev
410-6650-54630	Façade Program	7,500	53,900	49,750	11,994	50,000	50,000	316.9%	316.9%	Econ Dev
410-6650-56360	Streetscape (Lights,Signs,Bench	30,355	(1,300)	18,565	-	-	-	0.0%	0.0%	Capital
Other Financing Sources/Uses										
410-8000-58300	Debt Issuance Costs	-	-	-	-	-	-	0.0%	0.0%	Debt
410-8000-58900	Other Finance Charges	64,993	570	205	-	-	-	0.0%	0.0%	Debt
410-9000-59200	Transfers to Marketing	12,000	10,000	23,200	23,200	23,200	23,200	0.0%	0.0%	OFU
410-9000-59300	Transfers to Debt Service	6,269,861	1,168,989	1,377,553	1,377,553	1,416,719	1,416,719	2.8%	2.8%	OFU
Total Expenditures		<u>6,696,139</u>	<u>1,458,410</u>	<u>1,533,326</u>	<u>1,515,288</u>	<u>1,568,034</u>	<u>1,551,988</u>	<u>3.5%</u>	<u>2.4%</u>	
Net Change in Fund Balance		(1,532,472)	(1,306,811)	(71,997)	-	138,966	150,411	<u>0.0%</u>		
Beginning Fund Balance		2,869,299	2,869,299	1,562,488	1,562,488	1,490,491	1,490,491			
Less: Surplus Applied		-	-	-	(49,288)	-	-			
Ending Fund Balance		<u>\$ 2,869,299</u>	<u>\$ 1,562,488</u>	<u>\$ 1,490,491</u>	<u>\$ 1,513,200</u>	<u>\$ 1,629,457</u>	<u>\$ 1,640,902</u>			



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.

2016 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to 16	Category
Revenues										
430-6600-41120	TID Increment	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000	0.0%	0.0%	Other Taxes
430-6600-43430	Exempt Computer Aid	13,256	8,320	6,532	8,000	6,500	46	-18.8%	-99.4%	Intergov't
430-6600-46900	Other Charges for Service	-	-	-	-	-	-	0.0%	0.0%	Charges
430-6600-48100	Interest Income	60	-	15,926	-	-	-	0.0%	0.0%	Other Rev
430-9000-49800	Proceeds of Long-Term Debt	440,200	410,000	1,860,000	1,800,000	-	-	-100.0%	-100.0%	OFS
400-9000-49810	Premiums on Long-Term Debt	14,619	20,013	-	-	-	-	0.0%	0.0%	OFS
430-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		468,135	438,333	1,882,458	1,808,000	151,500	145,046	-91.6%	-92.0%	
Expenditures										
TID Administration										
430-6600-51100	Salaries and Wages	-	7,110	10,207	12,298	11,454	11,454	-6.9%	-6.9%	Salaries
430-6600-51160	Opt Out Insurance	-	56	240	-	240	240	0.0%	0.0%	Fringe
430-6600-51200	Overtime Wages	-	55	-	-	-	-	0.0%	0.0%	Salaries
430-6600-51300	Health Insurance	-	872	1,217	3,273	1,834	1,747	-44.0%	-46.6%	Fringe
430-6600-51305	Dental Insurance	-	38	49	80	60	60	-25.0%	-25.0%	Fringe
430-6600-51310	Social Security and Medicare	-	535	747	941	876	876	-6.9%	-6.9%	Fringe
430-6600-51315	Wisconsin Retirement System	-	358	670	835	755	755	-9.6%	-9.6%	Fringe
430-6600-51320	Life Insurance	-	16	25	35	27	27	-22.9%	-22.9%	Fringe
430-6600-51325	Flexible Benefit Contribution	-	4	20	65	67	67	3.1%	3.1%	Fringe
430-6600-52130	Professional Fees Financial	1,431	495	1,096	1,400	1,500	1,500	7.1%	7.1%	Professional
430-6600-53900	Miscellaneous Expenses	150	-	510	-	-	-	0.0%	0.0%	Supplies & Office
430-6600-55100	Liability & Property Insurance	153	145	528	566	878	878	55.1%	55.1%	Insurance
430-6600-55110	Workers Comp	-	-	-	-	149	149	0.0%	0.0%	Insurance
TID General Activities										
430-6600-52100	Professional Fees	-	-	-	-	3,500	3,500	0.0%	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	-	-	-	-	5,000	5,000	0.0%	0.0%	Professional
430-6600-53140	Communications/Publications	-	-	-	-	1,500	1,500	0.0%	0.0%	Supplies & Office
430-6600-54650	Business Recruitment	-	-	-	-	2,000	2,000	0.0%	0.0%	Econ Dev
430-6600-54660	Developer Recruitment	-	-	-	-	2,000	2,000	0.0%	0.0%	Econ Dev
TID Projects										
430-6650-52110	Professional Fees Engineering	14,445	3,825	4,135	15,000	-	-	-100.0%	-100.0%	Econ Dev
430-6650-52120	Professional Fees Legal	11,391	12,438	-	10,000	10,000	10,000	0.0%	0.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	17,799	87,537	50,742	35,000	30,000	30,000	-14.3%	-14.3%	Econ Dev
430-6650-54610	Developer Subsidies	-	-	-	1,700,000	-	-	-100.0%	-100.0%	Econ Dev
430-6650-54630	Façade Program / Admin	-	-	-	-	1,400	1,400	0.0%	0.0%	Econ Dev
430-6650-56320	Large Construction Projects	-	537,144	91,815	-	-	-	0.0%	0.0%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benches)	-	420	-	-	-	-	0.0%	0.0%	Econ Dev
430-6650-56500	Land Improvements	-	-	-	100,000	100,000	100,000	0.0%	0.0%	Econ Dev
430-6650-56699	Capitalized Expenditures	-	(414,127)	-	-	-	-	0.0%	0.0%	Econ Dev

2016 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to 16	Category
Other Financing Sources/Uses							-			
430-8000-58300	Debt Issuance Costs	-	5,302	17,362	-	-	-	0.0%	0.0%	Debt
430-8000-58900	Other Finance Charges	5,072	-	-	-	-	-	0.0%	0.0%	Debt
430-9000-59300	Transfers to Debt Service	489,490	20,900	107,246	127,487	257,755	257,755	102.2%	102.2%	OFU
430-9000-59500	Transfers to Utilities	-	414,127	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		<u>539,931</u>	<u>677,250</u>	<u>286,609</u>	<u>2,006,980</u>	<u>430,995</u>	<u>430,908</u>	<u>-161.9%</u>	<u>-78.5%</u>	
Net Change in Fund Balance		(71,796)	(238,918)	1,595,849	(198,980)	(279,495)	(285,862)	40.5%		
Beginning Fund Balance		(232,831)	(232,831)	(471,749)	(471,749)	1,124,100	1,124,100			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		<u>\$ (232,831)</u>	<u>\$ (471,749)</u>	<u>\$ 1,124,100</u>	<u>\$ (670,729)</u>	<u>\$ 844,605</u>	<u>\$ 838,239</u>			

2016 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 was 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.

2016 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
440-6600-41120	TID Increment	\$ -	\$ 64,131	\$ 425,043	\$ 425,000	\$ 470,000	\$ 470,000	10.6%	10.6%	Other Taxes
440-6600-41125	Shortfall Payments	-	180,635	-	-	-	-	0.0%	0.0%	Other Taxes
440-6600-48100	Interest Income	24	16	2,400	-	2,000	2,000	0.0%	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	104,307	104,413	104,412	104,412	101,912	101,912	-2.4%	-2.4%	Other Rev
440-6600-48900	Miscellaneous Revenue	-	-	-	-	-	-	0.0%	0.0%	Other Rev
440-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	0.0%	OFS
	Total Revenue	<u>104,331</u>	<u>349,194</u>	<u>531,855</u>	<u>529,412</u>	<u>573,912</u>	<u>573,912</u>	<u>8.4%</u>	<u>8.4%</u>	
Expenditures										
TID Administration										
440-6600-51100	Salaries and Wages	2,850	3,939	1,943	1,892	2,618	2,618	38.4%	38.4%	Salaries
440-6600-51300	Health Insurance	648	1,159	487	506	786	750	55.3%	48.2%	Fringe
440-6600-51305	Dental Insurance	16	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-51310	Social Security and Medicare	208	286	137	145	200	200	37.9%	37.9%	Fringe
440-6600-51315	Wisconsin Retirement System	183	276	127	128	172	172	34.4%	34.4%	Fringe
440-6600-51320	Life Insurance	6	12	8	9	8	8	-11.1%	-11.1%	Fringe
440-6600-51325	Flex Benefit Contribution	3	2	6	20	18	18	-10.0%	-10.0%	Fringe
440-6600-52130	Professional Fees Financial	500	729	772	1,000	1,000	1,000	0.0%	0.0%	Professional
440-6600-53900	Miscellaneous Expenses	150	-	152	-	-	-	0.0%	0.0%	Supplies & Office
440-6600-55100	Liability & Property Insurance	448	907	813	824	384	384	-53.4%	-53.4%	Insurance
440-6600-55110	Workers Comp	-	-	-	-	-	-	0.0%	0.0%	Insurance
TID General Activities										
440-6600-52100	Professional Fees	-	-	-	-	-	-	0.0%	0.0%	Professional
440-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	-	0.0%	0.0%	Professional
440-6600-53140	Communications/Publications	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
440-6600-54650	Business Recruitment	-	-	-	-	2,000	2,000	0.0%	0.0%	Econ Dev
440-6600-54660	Developer Recruitment	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
TID Projects										
440-6650-52160	Professional Fees Specific Dev.	12,529	4,910	3,877	-	-	-	0.0%	0.0%	Econ Dev
440-6650-54610	Developer Subsidies	1,607,839	2,400,225	-	-	-	-	0.0%	0.0%	Econ Dev
Other Financing Sources/Uses										
440-8000-58900	Other Finance Charges	350	-	350	-	-	-	0.0%	0.0%	Debt
440-9000-59300	Transfers to Debt Service	226,771	301,744	500,244	500,244	509,744	509,744	1.9%	1.9%	OFU
440-9000-59401	Transfers to TID No. 1	-	-	-	-	-	-	0.0%	0.0%	OFU
	Total Expenditures	<u>1,852,501</u>	<u>2,714,190</u>	<u>508,916</u>	<u>504,768</u>	<u>516,930</u>	<u>516,894</u>	<u>2.4%</u>	<u>2.4%</u>	
	Net Change in Fund Balance	(1,748,170)	(2,364,995)	22,939	24,644	56,982	57,018			
	Beginning Fund Balance	5,897,685	5,897,685	3,532,690	3,532,690	3,555,629	3,555,629			
	Less: Surplus Applied	-	-	-	-	-	-			
	Ending Fund Balance	<u>\$ 5,897,685</u>	<u>\$ 3,532,690</u>	<u>\$ 3,555,629</u>	<u>\$ 3,557,334</u>	<u>\$ 3,612,611</u>	<u>\$ 3,612,647</u>			

2016 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.

2016 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
450-6600-41120	TID Increment	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.0%	0.0%	Other Taxes
450-6600-48100	Interest Income	-	-	3,218	-	2,500	2,279	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	-	-	6,190,000	-	6,800,000	6,800,000	0.0%	0.0%	OFS
450-9000-49810	Premiums on Long-Term Debt	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		-	-	6,193,218	-	6,812,500	6,812,279	0.0%	0.0%	
Expenditures										
TID Administration										
450-6600-51100	Salaries and Wages	-	21,185	10,207	12,298	11,454	11,454	-6.9%	-6.9%	Salaries
450-6600-51160	Opt Out Insurance	-	168	239	-	240	240	0.0%	0.0%	Fringe
450-6600-51200	Overtime Wages	-	165	-	-	-	-	0.0%	0.0%	Salaries
450-6600-51300	Health Insurance	-	2,616	1,217	3,273	1,834	1,747	-44.0%	-46.6%	Fringe
450-6600-51305	Dental Insurance	-	115	50	80	60	60	-25.0%	-25.0%	Fringe
450-6600-51310	Social Security and Medicare	-	1,594	748	941	875	875	-7.0%	-7.0%	Fringe
450-6600-51315	Wisconsin Retirement System	-	1,063	670	835	756	756	-9.5%	-9.5%	Fringe
450-6600-51320	Life Insurance	-	49	25	35	27	27	-22.9%	-22.9%	Fringe
450-6600-51325	Flex Benefit Contribution	-	11	20	65	67	67	3.1%	3.1%	Fringe
450-6600-52130	Professional Fees Financial	-	-	1,096	1,400	1,500	1,500	7.1%	7.1%	Professional
450-6600-53900	Miscellaneous Expenses	-	-	150	-	-	-	0.0%	0.0%	Supplies & Office
450-6600-55100	Liability & Property Insurance	-	-	1,216	1,257	970	970	-22.8%	-22.8%	Insurance
450-6600-55110	Workers Comp	-	-	-	-	149	149	0.0%	0.0%	Insurance
TID General Activities										
450-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	-	0.0%	0.0%	Professional
450-6600-53140	Communications/Publications	-	-	-	-	1,000	1,000	0.0%	0.0%	Supplies & Office
450-6600-54650	Business Recruitment	-	-	-	-	2,000	2,000	0.0%	0.0%	Econ Dev
450-6600-54660	Developer Recruitment	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
TID Projects										
450-6650-52100	Professional Fees - TID creation	-	21,694	7,425	-	-	-	0.0%	0.0%	Econ Dev
450-6650-52120	Professional Fees Legal	-	123,135	44,443	50,000	25,000	25,000	-50.0%	-50.0%	Econ Dev
450-6650-52160	Professional Fees Specific Dev.	-	57,021	-	-	5,000	5,000	0.0%	0.0%	Econ Dev
450-6650-54610	Developer Subsidies	-	-	5,500,000	-	6,500,000	6,500,000	0.0%	0.0%	Econ Dev
Other Financing Sources/Uses										
450-8000-58300	Debt Issuance Costs	-	-	57,781	-	60,000	60,000	0.0%	0.0%	Debt
450-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	0.0%	Debt
450-9000-59300	Transfers to Debt Service	-	-	137,709	276,817	199,098	199,098	-28.1%	-28.1%	OFU
Total Expenditures		-	228,816	5,762,996	347,001	6,810,030	6,809,943	1862.5%	1862.5%	
Net Change in Fund Balance		-	(228,816)	430,222	(347,001)	2,470	2,336			
Beginning Fund Balance		-	-	(228,816)	(228,816)	201,406	201,406			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		\$ -	\$ (228,816)	\$ 201,406	\$ (575,817)	\$ 203,876	\$ 203,743			

2016 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.
- Parking spaces in lots as follows:

Budget Impact

The 2014 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.

2016 Budget

Parking Utility - 600

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Revenues										
600-3900-46300	Village Hall Lot	\$ 28,464	\$ 28,911	\$ 31,719	\$ 31,497	\$ 31,057	\$ 31,057	-1.4%	-1.4%	Charges
600-3900-46301	North Municipal Lot	28,251	28,634	31,389	28,123	28,880	28,880	2.7%	2.7%	Charges
600-3900-46302	River Park Lot	24,991	25,119	26,961	28,123	25,897	25,897	-7.9%	-7.9%	Charges
600-3900-46303	Menlo Blvd Lot	10,589	10,333	7,266	11,249	8,616	8,616	-23.4%	-23.4%	Charges
600-3900-46304	Hubbard Park Lot	1,172	1,364	2,414	2,812	1,894	1,894	-32.7%	-32.7%	Charges
600-3900-46305	Metspec Oakland Daytime	2,727	2,727	2,727	3,168	3,168	3,168	0.0%	0.0%	Charges
600-3900-46306	Metspec Oakland Nighttime	2,557	2,557	2,556	2,970	2,970	2,970	0.0%	0.0%	Charges
600-3900-46310	Atwater School Lot	4,517	2,216	1,846	5,625	1,752	1,752	-68.9%	-68.9%	Charges
600-3900-46311	Lake Bluff School Lot	1,555	1,577	1,467	2,812	710	710	-74.7%	-74.7%	Charges
600-3900-46312	Feerick Lot	2,088	1,534	1,538	3,937	2,272	2,272	-42.3%	-42.3%	Charges
600-3900-46313	North Shore Bank Bldg Lot	8,650	8,906	9,894	11,811	9,753	9,753	-17.4%	-17.4%	Charges
600-3900-46314	TCF Bank Lot	3,281	2,535	3,740	4,500	2,604	2,604	-42.1%	-42.1%	Charges
600-3900-46315	High School East Lot	3,025	2,471	994	2,812	757	757	-73.1%	-73.1%	Charges
600-3900-46320	Ogden Lot	4,794	4,602	5,325	5,062	5,066	5,066	0.1%	0.1%	Charges
600-3900-46321	Einstein Bagel Lot	5,816	2,919	1,882	3,937	1,657	1,657	-57.9%	-57.9%	Charges
600-3900-46322	Ullrich Lot	1,427	1,087	-	2,812	-	-	-100.0%	-100.0%	Charges
600-3900-46323	AB Data Lot	4,921	2,940	2,485	5,062	1,894	1,894	-62.6%	-62.6%	Charges
600-3900-46330	Oakland Ave - Y	33,577	33,875	36,929	34,872	33,520	33,520	-3.9%	-3.9%	Charges
600-3900-46331	Wilson - W	7,286	6,860	7,906	6,749	7,954	7,954	17.9%	17.9%	Charges
600-3900-46332	E Capitol Dr - X	10,269	12,485	11,836	13,499	11,079	11,079	-17.9%	-17.9%	Charges
600-3900-46333	N Oakland Ave - Z	9,971	10,397	9,403	14,061	8,638	8,638	-38.6%	-38.6%	Charges
600-3900-46334	Shorewood Blvd	5,561	6,264	7,053	7,312	6,912	6,912	-5.5%	-5.5%	Charges
600-3900-46335	Bumper - H	3,409	4,218	3,693	5,062	3,409	3,409	-32.7%	-32.7%	Charges
600-3900-46336	W Capitol Dr - T	2,898	3,196	3,361	3,375	3,314	3,314	-1.8%	-1.8%	Charges
600-3900-46337	High School West	2,557	2,557	2,840	2,812	568	2,812	-79.8%	0.0%	Charges
600-3900-46350	Daytime Permits	2,519	2,320	1,524	2,469	1,458	1,458	-40.9%	-40.9%	Charges
600-3900-46351	RCA daytime	2,068	2,007	1,121	2,500	2,500	2,500	0.0%	0.0%	Charges
600-3900-46390	Overnight Parking Permission	-	-	-	-	30,000	30,000	0.0%	0.0%	Charges
600-3900-46392	Waiting List Admin Fee	1,151	839	1,159	500	100	100	-80.0%	-80.0%	Charges
600-3900-48100	Interest Income	1,492	3,891	3,975	500	500	500	0.0%	0.0%	Other Rev
600-3900-48110	Loan Interest Income	7,580	6,528	7,212	6,659	6,135	6,135	-7.9%	-7.9%	Other Rev
600-3900-48900	Miscellaneous Revenue	789	125	125	100	100	100	0.0%	0.0%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	1,162	0.0%	0.0%	OFS
Total Revenue		229,952	225,992	232,340	256,782	245,133	248,538	-4.5%	(0)	

2016 Budget

Parking Utility - 600

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to prop	% Chg Budget 15 to '16	Category
Expenditures										
600-3900-51100	Salaries and Wages	\$ 52,715	\$ 52,924	\$ 54,440	\$ 58,242	\$ 46,271	\$ 46,271	-20.6%	-20.6%	Salaries
600-3900-51160	Opt Out Ins	150	150	150	150	150	150	0.0%	0.0%	Fringe
600-3900-51200	Overtime Wages	1,244	102	-	816	650	650	-20.3%	-20.3%	Salaries
600-3900-51300	Health Insurance	18,233	19,869	22,739	23,496	20,485	19,511	-12.8%	-17.0%	Fringe
600-3900-51305	Dental Insurance	829	755	729	837	665	665	-20.5%	-20.5%	Fringe
600-3900-51310	Social Security and Medicare	3,807	3,701	3,873	4,455	3,590	3,590	-19.4%	-19.4%	Fringe
600-3900-51315	Wisconsin Retirement System	3,587	3,615	3,716	3,960	3,098	3,098	-21.8%	-21.8%	Fringe
600-3900-51320	Life Insurance	189	204	210	249	153	153	-38.6%	-38.6%	Fringe
600-3900-51325	Flexible Benefit Contribution	64	47	71	237	148	148	-37.6%	-37.6%	Fringe
600-3900-51340	Retiree Health Contribution	1,206	559	365	599	599	599	0.0%	0.0%	Fringe
600-3900-52130	Professional Fees Financial	3,843	5,222	1,858	2,400	2,400	2,400	0.0%	0.0%	Professional
600-3900-52140	Professional Fees Technology	2,012	2,476	1,991	1,991	1,991	1,991	0.0%	0.0%	Professional
600-3900-52930	Credit Card Fees	2,543	2,536	3,188	2,000	1,000	1,000	-50.0%	-50.0%	Contractual
600-3900-52990	Other Service Contract Fees	-	-	-	13,000	35,000	35,000	169.2%	169.2%	Contractual
600-3900-53131	Shared Postage Costs	131	140	169	162	198	198	22.2%	22.2%	Supplies & Office
600-3900-53500	Dept/Program Supplies	2,735	1,467	147	5,500	615	615	-88.8%	-88.8%	Supplies - Maint
600-3900-54310	Atwater School Lot	1,272	600	480	1,440	444	444	-69.2%	-69.2%	Programming
600-3900-54311	Lake Bluff School Lot	438	456	372	720	180	180	-75.0%	-75.0%	Programming
600-3900-54312	Feerick Lot	588	432	390	1,008	576	576	-42.9%	-42.9%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,436	2,496	2,052	3,024	2,472	2,472	-18.3%	-18.3%	Programming
600-3900-54314	TCF Bank Lot	924	714	948	1,152	660	660	-42.7%	-42.7%	Programming
600-3900-54315	High School East Lot	852	696	252	720	192	192	-73.3%	-73.3%	Programming
600-3900-54320	Ogden Lot	1,845	1,836	1,929	1,836	1,819	1,819	-0.9%	-0.9%	Programming
600-3900-54321	Einstein Bagel Lot	2,491	1,165	671	1,428	629	629	-56.0%	-56.0%	Programming
600-3900-54322	Ullrich Lot	638	434	-	1,020	-	-	-100.0%	-100.0%	Programming
600-3900-54323	AB Data Lot	1,964	1,173	892	1,836	680	680	-63.0%	-63.0%	Programming
600-3900-54700	Payments In Lieu Of Taxes	36,576	33,648	35,159	35,000	35,000	35,000	0.0%	0.0%	Other Gov't
600-3900-54710	Depreciation	5,555	5,500	5,500	5,500	5,500	5,500	0.0%	0.0%	Capital
600-3900-55100	Liability & Property Insurance	1,801	1,246	1,087	1,095	795	795	-27.4%	-27.4%	Insurance
600-3900-55110	Workers Comp	2,075	2,347	681	631	679	679	7.6%	7.6%	Insurance
600-3900-56310	Parking Lot maint / repairs	-	-	18,811	-	3,000	3,000	0.0%	0.0%	Capital
600-3900-57410	Administrative Charges	9,385	7,432	11,049	11,322	10,873	10,873	-4.0%	-4.0%	Interdepmtl Exp
600-3900-57440	Plowing/Salting	10,780	6,071	7,331	7,377	8,622	8,622	16.9%	16.9%	Interdepmtl Exp
600-3900-57450	Police Administration	29,893	30,642	50,386	51,422	55,600	55,600	8.1%	8.1%	Interdepmtl Exp
600-8000-58200	Interest	7,856	7,582	6,230	6,694	4,778	4,778	-28.6%	-28.6%	Debt
Total Expenses		210,657	198,235	237,866	251,319	249,512	248,538	-0.7%	-1.1%	
Net Change in Equity		19,295	27,757	(5,526)	5,463	(4,379)	0			
Beginning Net Assets		518,257	518,257	546,014	546,014	540,488	540,488			
Less: Surplus Applied		-	-	-	-	-	(1,162)			
Ending Net Assets		\$ 518,257	\$ 546,014	\$ 540,488	\$ 551,477	\$ 536,108	\$ 539,326			
Debt service Principal payments		15,000	15,000	15,000		15,000				



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	2012 Actual	2013 Actual	2014 Actual	Target
Return on Rate Base	-0.91%	2.64%	-4.55%	5.00%
Percentage of Water Lost	25.90%	27.20%	20.80%	10.00%
Residential meters	3,238	3,238	3,238	na
Multi-Family Meters	153	153	153	na
Commercial meters	112	112	115	na

2016 Budget

Enterprise Funds Water Utility - 610



Achievements 2015

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

- 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.
- Begin evaluation of meter replacement and reading system recommendation.
- 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:
 - 2200-2600 E. Menlo Boulevard;

Initiatives 2016

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

- Complete evaluation of meter replacement and reading system recommendation.
- Survey remaining portions of distribution system to identify potential leak locations.
- Administer proposed water main improvements:
 - Beverly road reconstruction area.

A well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future

- Develop written Standard Operational Practices to establish on-going procedures water accountability and reduce non-revenue water.

Budget Impact

- Staff continues to use average trends for budgeting salaries and benefit costs. Maintenance costs continue to trend higher.

2016 Budget
Summary of All Functional Areas - Water
By Object

Category	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Projected to '15
Revenues								
Taxes Total	-	-	-	-	-	-	0.0%	0.0%
Intergovernmental Total	-	-	-	-	-	-	0.0%	0.0%
Licenses and Permits Total	-	-	-	-	-	-	0.0%	0.0%
Fines, Forfeitures and Penalties Total	-	-	-	-	-	-	0.0%	0.0%
Charges for Services Total	1,422,094	1,416,107	1,839,257	1,817,500	1,885,824	1,885,824	3.8%	2.5%
Other Revenues Total	24,387	34,226	26,651	23,500	24,500	24,500	4.3%	-8.1%
Other Financing Sources Total	-	414,127	-	-	-	-	0.0%	0.0%
Total Revenue Water	1,446,481	1,864,460	1,865,907	1,841,000	1,910,324	1,910,324	3.8%	2.4%
Expenses								
Salaries Total	224,869	299,094	228,071	231,205	250,200	250,200	8.2%	9.7%
Fringe Benefits Total	121,672	149,152	123,357	129,685	133,559	129,729	3.0%	5.2%
Other Governments Total	768,620	759,176	808,691	862,500	808,792	808,792	-6.2%	0.0%
Contractual Payments Total	8,129	7,248	7,213	7,297	7,300	7,300	0.0%	1.2%
Supplies & Office Total	10,356	9,161	10,355	11,746	10,555	10,555	-10.1%	1.9%
Supplies - Maintenance Total	48,911	108,078	71,300	46,800	64,500	64,500	37.8%	-9.5%
Supplies - Vehicle Total	622	4,270	2,400	2,400	2,500	2,500	4.2%	4.2%
Utilities Total	1,176	673	700	1,200	750	750	-37.5%	7.1%
Professional Fees Total	12,217	78,074	50,041	55,041	22,393	32,393	-59.3%	-35.3%
Insurance Total	18,658	21,276	15,966	15,966	20,035	20,035	25.5%	25.5%
Programming Total	4,883	14,265	10,900	10,900	10,900	10,900	0.0%	0.0%
Debt Service Total	68,948	93,401	76,620	76,620	88,485	88,485	15.5%	15.5%
Capital Total	103,397	114,448	163,100	164,100	167,000	167,000	1.8%	2.4%
Economic Development Total	-	-	-	-	-	-	0.0%	0.0%
Other Financing Uses Total	-	-	-	-	-	-	0.0%	0.0%
Interdepartmental Exp	42,061	44,210	35,844	35,625	36,553	36,553	2.6%	2.0%
Total Expenditures Water	1,434,519	1,702,525	1,604,557	1,651,085	1,623,522	1,629,692	-1.7%	1.6%

2016 Budget

Water Utility - 610

Dept/Account No	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16	Category
Revenues										
610-3100-47450	Equipment Rental Sewer	\$ 4,259	\$ 3,390	\$ 11,716	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%	Other Rev
610-3710-46450	Utility Charges - Residential	739,063	723,128	885,274	931,250	939,200	939,200	0.9%	0.9%	Charges
610-3710-46453	Utility Charges - Multi Family	70,017	270,272	364,434	350,000	387,450	387,450	10.7%	10.7%	Charges
610-3710-46451	Utility Charges - Commercial	270,996	78,043	94,074	106,250	106,450	106,450	0.2%	0.2%	Charges
610-3710-46452	Utility Charges - Public Authority	40,384	42,583	45,387	52,500	49,550	49,550	-5.6%	-5.6%	Charges
610-3710-46456	Public Fire Protection	281,066	281,066	362,972	351,250	374,674	374,674	6.7%	6.7%	Charges
610-3710-46457	Private Fire Protection	20,568	21,015	27,629	26,250	28,500	28,500	8.6%	8.6%	Charges
610-3710-47425	Joint Meter Charges to Sewer	9,619	15,437	10,000	10,000	10,000	10,000	0.0%	0.0%	Other Rev
610-3710-48100	Interest Income	(5,507)	72	-	-	1,000	1,000	0.0%	0.0%	Other Rev
610-3710-48300	Late Payment Penalty	13,724	12,905	18,095	10,000	10,000	10,000	0.0%	0.0%	Other Rev
610-3710-48900	Miscellaneous Revenue	2,292	2,422	3,027	1,000	1,000	1,000	0.0%	0.0%	Other Rev
610-9000-49401	Transfers from TID #1	-	-	-	-	-	-	0.0%	0.0%	OFS
610-9000-49403	Transfers from TID #3	-	414,127	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		1,446,481	1,864,460	1,822,608	1,841,000	1,910,324	1,910,324	3.8%	3.8%	
Expenditures										
Water Administration										
610-3710-51100	Salaries and Wages	30,613	47,303	42,731	50,252	46,070	46,070	-8.3%	-8.3%	Salaries
610-3710-51160	Opt Out Ins	450	450	450	450	450	450	0.0%	0.0%	Fringe
610-3710-51300	Health Insurance	9,664	11,411	10,776	13,497	11,659	11,104	-13.6%	-17.7%	Fringe
610-3710-51305	Dental Insurance	375	279	181	374	230	230	-38.5%	-38.5%	Fringe
610-3710-51310	Social Security and Medicare	3,274	3,371	3,242	3,811	3,520	3,520	-7.6%	-7.6%	Fringe
610-3710-51315	Wisconsin Retirement System	2,997	3,200	2,971	3,387	3,038	3,038	-10.3%	-10.3%	Fringe
610-3710-51320	Life Insurance	154	131	108	158	96	96	-39.2%	-39.2%	Fringe
610-3710-51325	Flexible Benefit Contribution	11	57	89	297	291	291	-2.0%	-2.0%	Fringe
610-3710-51330	Uniform Expense	1,598	1,084	1,148	1,200	1,200	1,200	0.0%	0.0%	Fringe
610-3710-51340	Retiree Health Contribution	10,150	8,698	7,531	8,816	8,215	8,215	-6.8%	-6.8%	Fringe
610-3710-51355	Other Benefits	4,661	2,525	-	-	-	-	0.0%	0.0%	Fringe
610-3710-51900	Professional Education	1,521	1,365	735	2,200	3,000	3,000	36.4%	36.4%	Fringe
610-3710-52100	Professional Fees	2,252	22,059	2,813	22,648	15,000	15,000	-33.8%	-33.8%	Professional
610-3710-52130	Professional Fees Financial	4,332	8,947	3,611	4,500	4,500	4,500	0.0%	0.0%	Professional
610-3710-52140	Professional Fees Technology	4,303	4,278	2,893	2,893	2,893	2,893	0.0%	0.0%	Professional
610-3710-52230	Phone and Internet	1,176	673	716	1,200	750	750	-37.5%	-37.5%	Utilities
610-3710-52300	Other Intergov'tal pymts	664,312	654,952	637,018	750,000	693,792	693,792	-7.5%	-7.5%	Other Gov't
610-3710-52910	Software Purch/Maint	3,045	2,179	2,299	2,213	2,300	2,300	3.9%	3.9%	Contractual
610-3710-52930	Credit Card Fees	5,084	5,070	6,375	5,084	5,000	5,000	-1.7%	-1.7%	Contractual
610-3710-53100	Office Supplies	1,322	1,970	1,106	3,300	2,000	2,000	-39.4%	-39.4%	Supplies & Office
610-3710-53121	Shared Copy Costs	1,910	1,130	1,034	1,184	1,000	1,000	-15.5%	-15.5%	Supplies & Office
610-3710-53200	Memberships & Subscriptions	425	694	555	785	555	555	-29.3%	-29.3%	Supplies & Office
610-3710-53500	Dept/Program Supplies (copier)	395	1,206	936	1,200	1,200	1,200	0.0%	0.0%	Supplies - Maint
610-3710-54150	Safety Expenses	3,120	1,808	1,695	3,000	3,000	3,000	0.0%	0.0%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	104,308	104,224	128,144	112,500	115,000	115,000	2.2%	2.2%	Other Gov't
610-3710-54710	Depreciation	95,646	103,910	133,958	156,000	160,000	160,000	2.6%	2.6%	Capital
610-3710-54711	PSC Depreciation on CIAC	7,228	9,890	12,547	7,100	7,000	7,000	-1.4%	-1.4%	Capital
610-3710-54720	PSC assessment	1,482	1,477	1,273	1,400	1,400	1,400	0.0%	0.0%	Programming

2016 Budget

Water Utility - 610

Dept/Account No	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16	Category
610-3710-54721	PSC rate costs	-	4,164	588	-	-	-	0.0%	0.0%	Programming
610-3710-55100	Liability & Property Insurance	5,532	6,426	8,028	8,341	7,246	7,246	-13.1%	-13.1%	Insurance
610-3710-55110	Workers Comp	13,126	14,850	8,240	7,625	12,789	12,789	67.7%	67.7%	Insurance
610-3710-57410	Administrative Charges	9,632	7,920	10,769	12,495	11,241	11,241	-10.0%	-10.0%	Interdeptmntl Exp
610-3710-57430	Building Usage	17,364	13,098	12,646	11,180	13,262	13,262	18.6%	18.6%	Interdeptmntl Exp
Total Administration Expenditures		1,011,462	1,050,796	1,047,206	1,199,090	1,137,697	1,137,142	-5.1%		
Maint Mains										
610-3730-51100	Salaries and Wages	119,354	155,318	138,236	109,275	125,086	125,086	14.5%	14.5%	Salaries
610-3730-51160	Opt Out Ins	-	-	-	51	870	870	1605.9%	1605.9%	Fringe
610-3730-51200	Overtime Wages	11,626	23,019	20,671	8,744	9,536	9,536	9.1%	9.1%	Salaries
610-3730-51300	Health Insurance	33,336	51,345	50,109	39,417	41,948	39,953	6.4%	1.4%	Fringe
610-3730-51305	Dental Insurance	1,283	1,960	1,776	1,134	1,496	1,496	31.9%	31.9%	Fringe
610-3730-51310	Social Security and Medicare	9,617	12,914	11,094	9,029	10,299	10,299	14.1%	14.1%	Fringe
610-3730-51315	Wisconsin Retirement System	8,905	12,484	10,502	8,026	8,497	8,497	5.9%	5.9%	Fringe
610-3730-51320	Life Insurance	368	445	494	380	460	460	21.1%	21.1%	Fringe
610-3730-51325	Flexible Benefit Contribution	42	273	122	407	213	213	-47.7%	-47.7%	Fringe
610-3730-53500	Dept/Program Supplies	27,122	74,763	100,613	30,000	30,000	30,000	0.0%	0.0%	Supplies - Maintenance
610-3730-57420	Equipment Usage	10,268	18,829	8,747	10,000	10,000	10,000	0.0%	0.0%	Interdeptmntl Exp
Total Maintenance Mains Expenditures		221,921	351,350	342,364	216,463	238,405	236,410	10.1%		
Maint Services										
610-3740-51100	Salaries and Wages	14,232	19,677	35,304	16,559	21,567	21,567	30.2%	30.2%	Salaries
610-3740-51200	Overtime Wages	230	681	2,067	1,325	1,644	1,644	24.1%	24.1%	Salaries
610-3740-51300	Health Insurance	5,592	6,668	11,085	6,882	7,232	6,889	5.1%	0.1%	Fringe
610-3740-51305	Dental Insurance	219	255	403	181	258	258	42.5%	42.5%	Fringe
610-3740-51310	Social Security and Medicare	1,127	1,463	2,665	1,368	1,784	1,784	30.4%	30.4%	Fringe
610-3740-51315	Wisconsin Retirement System	1,058	1,425	2,506	1,216	1,472	1,472	21.1%	21.1%	Fringe
610-3740-51320	Life Insurance	47	62	124	54	79	79	46.3%	46.3%	Fringe
610-3740-51325	Flexible Benefit Contribution	3	1	22	73	37	37	-49.3%	-49.3%	Fringe
610-3740-53500	Dept/Program Supplies	17,948	24,513	47,873	8,300	26,000	26,000	213.3%	213.3%	Supplies - Maintenance
610-3740-57420	Equipment Usage	2,284	3,215	2,965	1,500	1,500	1,500	0.0%	0.0%	Interdeptmntl Exp
Total Maintenance Services Expenditures		42,740	57,961	105,014	37,458	61,573	61,230	64.4%		
Maint Meters										
610-3750-51100	Salaries and Wages	4,551	11,174	5,443	5,334	8,627	8,627	61.7%	61.7%	Salaries
610-3750-51200	Overtime Wages	-	42	20	427	658	658	54.1%	54.1%	Salaries
610-3750-51300	Health Insurance	1,218	3,754	1,901	1,747	2,893	2,755	65.6%	57.7%	Fringe
610-3750-51305	Dental Insurance	59	151	67	56	103	103	83.9%	83.9%	Fringe
610-3750-51310	Social Security and Medicare	349	890	399	441	714	714	61.9%	61.9%	Fringe
610-3750-51315	Wisconsin Retirement System	314	(199)	369	391	589	589	50.6%	50.6%	Fringe
610-3750-51320	Life Insurance	15	39	18	18	32	32	77.8%	77.8%	Fringe
610-3750-51325	Flexible Benefit Contribution	-	-	3	13	15	15	15.4%	15.4%	Fringe
610-3750-53500	Dept/Program Supplies	3,054	5,242	629	5,000	5,000	5,000	0.0%	0.0%	Supplies - Maintenance
610-3750-57420	Equipment Usage	308	394	12	-	100	100	0.0%	0.0%	Interdeptmntl Exp
Total Maintenance Meters Expenditures		9,868	21,487	8,861	13,427	18,731	18,593	39.5%		

2016 Budget

Water Utility - 610

Dept/Account No	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16	Category
Maint Hydrants										
610-3760-51100	Salaries and Wages	7,048	6,284	3,297	2,367	2,588	2,588	9.3%	9.3%	Salaries
610-3760-51200	Overtime Wages	-	-	-	190	198	198	4.2%	4.2%	Salaries
610-3760-51300	Health Insurance	2,566	1,783	1,090	1,115	868	827	-22.2%	-25.8%	Fringe
610-3760-51305	Dental Insurance	89	95	36	8	31	31	287.5%	287.5%	Fringe
610-3760-51310	Social Security and Medicare	494	500	246	196	214	214	9.2%	9.2%	Fringe
610-3760-51315	Wisconsin Retirement System	422	481	234	174	177	177	1.7%	1.7%	Fringe
610-3760-51320	Life Insurance	18	12	8	6	10	10	66.7%	66.7%	Fringe
610-3760-51325	Flexible Benefit Contribution	(1)	21	9	33	4	4	-87.9%	-87.9%	Fringe
610-3760-53500	Dept/Program Supplies	373	1,063	11,969	500	500	500	0.0%	0.0%	Supplies - Maintenance
610-3760-57420	Equipment Usage	168	270	109	100	100	100	0.0%	0.0%	Interdeptmntl Exp
Total Maintenance of Hydrants		11,177	10,510	16,998	4,689	4,690	4,649	0.0%		
Maint Misc Plan										
610-3770-51100	Salaries and Wages	2,770	2,699	4,003	2,616	867	867	-66.9%	-66.9%	Salaries
610-3770-51200	Overtime Wages	-	-	21	210	66	66	-68.6%	-68.6%	Salaries
610-3770-51300	Health Insurance	911	982	1,224	889	289	276	-67.5%	-69.0%	Fringe
610-3770-51305	Dental Insurance	47	36	43	33	10	10	-69.7%	-69.7%	Fringe
610-3770-51310	Social Security and Medicare	195	190	280	216	71	71	-67.1%	-67.1%	Fringe
610-3770-51315	Wisconsin Retirement System	180	189	273	192	59	59	-69.3%	-69.3%	Fringe
610-3770-51320	Life Insurance	6	6	9	9	3	3	-66.7%	-66.7%	Fringe
610-3770-51325	Flexible Benefit Contribution	11	5	-	-	-	-	0.0%	0.0%	Fringe
610-3770-53400	Vehicle Maintenance	622	4,270	2,538	2,400	2,500	2,500	4.2%	4.2%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	19	1,291	3,287	1,800	1,800	1,800	0.0%	0.0%	Supplies - Maintenance
610-3770-57420	Equipment Usage	105	102	57	100	100	100	0.0%	0.0%	Interdeptmntl Exp
Total Maintenance Misc Plant Expenditures		4,866	9,770	11,735	8,465	5,765	5,752	-31.9%		
Customer Accounts										
610-3780-51100	Salaries and Wages	34,119	32,898	34,150	32,489	32,290	32,290	-0.6%	-0.6%	Salaries
610-3780-51200	Overtime Wages	326	-	21	1,417	1,003	1,003	-29.2%	-29.2%	Salaries
610-3780-51300	Health Insurance	13,025	13,104	13,931	16,040	15,677	14,932	-2.3%	-6.9%	Fringe
610-3780-51305	Dental Insurance	522	491	464	510	537	537	5.3%	5.3%	Fringe
610-3780-51310	Social Security and Medicare	2,316	2,281	2,294	2,595	2,548	2,548	-1.8%	-1.8%	Fringe
610-3780-51315	Wisconsin Retirement System	2,299	2,303	2,258	2,306	2,182	2,182	-5.4%	-5.4%	Fringe
610-3780-51320	Life Insurance	133	134	142	160	135	135	-15.6%	-15.6%	Fringe
610-3780-51325	Flexible Benefit Contribution	32	37	38	129	54	54	-58.1%	-58.1%	Fringe
610-3780-53130	Postage/Mailings	3,579	3,559	4,153	3,477	4,000	4,000	15.0%	15.0%	Supplies & Office
610-3780-57420	Equipment Usage	1,932	382	467	250	250	250	0.0%	0.0%	Interdeptmntl Exp
Total Customer Accounts Expenditures		58,283	55,188	57,918	59,373	58,676	57,931	-1.2%		

2016 Budget

Water Utility - 610

Dept/Account No	Account Name	2013 Actual	2014 Actual	2015 Actual	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget 15 to '16	Category
Other Water										
610-3790-52920	Surveys/Studies & Plans	1,330	42,791	36,490	25,000	-	10,000	-100.0%	-60.0%	Professional
610-3790-54740	Water Testing	3,401	8,624	6,113	9,500	9,500	9,500	0.0%	0.0%	Programming
610-3790-56120	Other Technology	523	648	-	1,000	-	-	-100.0%	-100.0%	Capital
610-3790-56130	Vehicles/Equipment	-	25,163	34,862	28,000	45,000	45,000	60.7%	60.7%	Capital
610-3790-56600	Utility Infrastructure	-	1,178,179	245,250	220,000	535,000	535,000	143.2%	143.2%	Capital
610-3790-56699	Capitalized Expenditures	-	(1,203,342)	(271,651)	(248,000)	(580,000)	(580,000)	133.9%	133.9%	Capital
610-8000-58200	Interest	68,948	81,698	93,955	76,620	88,485	88,485	15.5%	15.5%	Debt
610-8000-58300	Debt Issuance Costs	-	11,703	-	-	-	-	0.0%	0.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	0.0%	Debt
Total Other Water Expenditures		74,202	145,464	145,019	112,120	97,985	107,985	-12.6%		
Total Expenses		1,434,519	1,702,525	1,735,115	1,651,085	1,623,522	1,629,692	-1.7%	-1.3%	
Net Change in Equity		11,962	161,935	87,493	189,915	286,802	280,632	51.0%	47.8%	
Beginning Net Assets		1,220,800	1,220,800	1,382,735	1,382,735	1,470,228	1,470,228			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Net Assets		\$ 1,220,800	\$ 1,382,735	\$ 1,470,228	\$ 1,572,650	\$ 1,757,030	\$ 1,750,860			
Debt service Principal payments		\$ 142,291	\$ 152,903	\$ 233,340	\$ 233,340	\$ 319,181	\$ 319,181			

2016 Budget
Expenditure Request Detail - Water Utility

Revenues			
610-3710-46450	Utility Charges - Residential	610-3710-52100	Professional fees
Meter fees	245,000	Meter replacement management fees	15,000
Volumetric charges (260,000 ccf @ \$2.67)	<u>694,200</u>	Cross Connection Control Program	-
Total for account	<u>939,200</u>	Total for account	<u>15,000</u>
610-3710-46453	Utility Charges - Multi Family	610-3710-53200	Memberships & subscriptions
Meter fees	27,000	Rural Water Association membership: group	<u>555</u>
Volumetric charges (135,000 ccf @ \$2.67)	<u>360,450</u>	Total for account	<u>555</u>
Total for account	<u>387,450</u>		
610-3710-46451	Utility Charges - Commercial	610-3710-54150	Safety expenses
Meter fees	13,000	WisDOT CDL Drug Testing	400
Volumetric charges (35,000 ccf @ \$2.67)	<u>93,450</u>	Safety Program development/CPR training	2,000
Total for account	<u>106,450</u>	Safety Awards	250
		CDL Reimbursements	150
610-3710-46452	Utility Charges - Public Authority	Medical cabinet and safety items	<u>200</u>
Meter fees	9,500	Total for account	<u>3,000</u>
Volumetric charges (15,000 ccf @ \$2.67)	<u>40,050</u>		
Total for account	<u>49,550</u>		
		Capital Asset Requests	
		610-3790-56130	Vehicles/Equipment
610-3710-52300	Other Intergov'tal pymts	SCADA system	35,000
MWW service fees	75,000	Leak detection equipment	6,000
Water sold (445,000 ccf @ \$1.14) + 4% cost increase	527,592	Shared Utility trailer	<u>4,000</u>
Non-revenue water (80,000 ccf @ \$1.14)	<u>91,200</u>	Total for account	<u>45,000</u>
Total for account	<u>693,792</u>		
		610-3790-56600	Utility Infrastructure
610-3710-51900	Professional education	2016 Road program watermains	300,000
WI Rural Water Association conference	1,500	2016 NE Combined watermains	200,000
APWA Congress - Butschlick	<u>1,500</u>	2017 relay program engineering	<u>35,000</u>
Total for account	<u>3,000</u>	Total for account	<u>535,000</u>



Department: Water Utility
Item Name: SCADA system
Estimated Cost: \$35,000
Cost Based On: consultant estimate
Estimated Useful Life: 20 years
Account Number: 610-3790-56130

Detailed description and justification for purchase:

As recommended in the City Water Non Revenue Water Investigation, this request would fund the installation of an online meter reading system for the master meters. This SCADA (supervisory control and data acquisition) system would provide the utility a better tool to monitor day-to-day system activities resulting in better management of the system. On-line monitoring helps alert staff to potential problems with flow, pressure and leaks in the distribution system.

Operating budget impact:

Reduction of non-billable water.



Department: Water Utility
Item Name: Leak detection equipment
Estimated Cost: \$6,000
Cost Based On: Vendor estimate
Estimated Useful Life: 20 years
Account Number: 610-3790-56130

Detailed description and justification for purchase:

This request would fund the purchase of leak detection equipment for use by Water Utility staff. The City Water Non Revenue Water Investigation recommendations included annual leak detection surveys of the entire system (estimated cost \$8,000 - \$10,000). Used in conjunction with a SCADA system, this equipment would allow staff to more quickly identify the general area of suspected leaks, requiring only correlation by a contractor, reducing fees and time.

Operating budget impact:

Reduction of non-billable water.

Department: Water and Sewer Utilities
Item Name: Enclosed trailer
Estimated Cost: \$8,000
Cost Based On: Vendor estimate
Estimated Useful Life: 20 years
Account Number: 610-3790-56130 (shared)

Detailed description and justification for purchase:

The Utilities' "emergency response unit" is an 18 foot enclosed trailer which houses shoring equipment and pumps. The trailer allows the equipment to be mobilized very quickly and also provides protected storage for the equipment when not in use. The existing unit is nearly 30 years old and is showing significant rust damage to the floor and frame.



Operating budget impact:

None

Revenue support for purchase:

50% water, 50% sewer

Department: Public Works
Item Name: 2016 Roads – Watermain Relays
Estimated Cost: \$300,000
Cost Based On: staff estimate
Estimated Useful Life: 50-75 years
Account Number: 610-3790-56600

Detailed description and justification for purchase:

The proposed 2016 Road Reconstruction Program includes watermain segments which are prime candidates for replacement based upon break/maintenance history:

- Beverly Road – Maryland to Murray
- Cramer Street – Shorewood to Beverly
- Harcourt Place

Operating budget impact:

Reduced repairs and maintenance costs.



Department: Public Works
Item Name: 2016 NE Combined Sewer– Watermain Relay
Estimated Cost: \$200,000
Cost Based On: staff estimate
Estimated Useful Life: 50-75 years
Account Number: 610-3790-56600

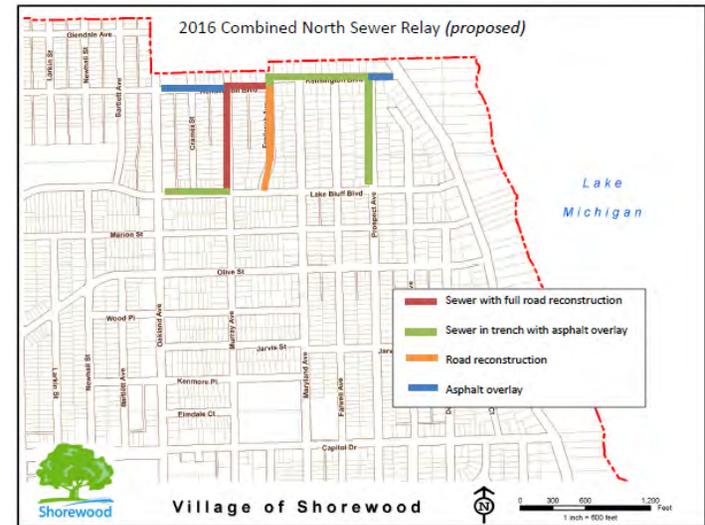
Detailed description and justification for purchase:

The proposed 2016 NE Area Combined Sewer Improvement Program includes watermain segments which are prime candidates for replacement based upon break/maintenance history:

- Kensington Boulevard – Frederick to Murray
- Kensington Boulevard – Cramer intersection

Operating budget impact:

Reduced repair and maintenance costs.





Department: Water Utility
Item Name: 2017 water relay program engineering
Estimated Cost: \$35,000
Cost Based On: staff estimate
Estimated Useful Life: 50-75 years
Account Number: 610-3790-56600

Detailed description and justification for purchase:

This allocation would fund the design engineering for the proposed 2017 water main relay project, the exact location of which is to be determined.

Operating budget impact:

Reduced maintenance and repair costs

2016 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 2015

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

- Administered system improvement contracts:
 - Engineering combined North Sewer Improvement program;
 - Annual system rehabilitation program lining of 8" through 15" public sanitary sewer;
 - Private Property inflow/Infiltration reduction program lining laterals in the Basin 6 area.

An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability

- No sanitary system overflows.
- Cleaned catch basins to remove sediment.
- Performed street sweeping to remove debris and sediment from roadways.
- Developed new initiatives for Shorewood Waters Project to provide imaginative water quality educational opportunities to area residents, including Fish & Feather Festival and successful Coaster Project.

2016 Budget

Enterprise Funds Sewer Utility - 620



Initiatives 2016

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

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

An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability

- Continue enhanced Shorewood Waters Project outreach activities.

Measurements and Indicators

Performance Measurements	2012 Actual	2013 Actual	2014 Actual	Target
Sewers cleaned annually	6,013	16,129	24,206	31,000
Sewer inspected annually	6,013	16,129	24,206	22,629
Manholes inspected annually	190	25	110	212
Basement backups from Village sewers	-	0	0	0
Sanitary sewer overflows	0	0	0	0

Budget Impact

- There are no significant changes from 2015 to 2016 budget.

**2016 Budget
Summary of All Funds - Sewer
By Object**

Category	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Projected to '16
Revenues								
Taxes Total	-	-	-	-	-	-	0.0%	0.0%
Intergovernmental Total	30,225	-	-	-	-	-	0.0%	0.0%
Licenses and Permits Total	-	-	-	-	-	-	0.0%	0.0%
Fines, Forfeitures and Penalties	-	-	-	-	-	-	0.0%	0.0%
Charges for Services Total	1,922,201	2,000,916	2,120,707	2,095,500	2,205,325	2,205,325	5.2%	4.0%
Other Revenues Total	33,730	46,769	56,776	29,000	25,500	25,500	-12.1%	-55.1%
Other Financing Sources Total	-	1,459,664	-	-	-	-	0.0%	0.0%
Total Revenue Sewer	1,986,156	3,507,348	2,177,483	2,124,500	2,230,825	2,230,825	5.0%	2.4%
Expenses								
Salaries Total	185,908	164,541	184,719	206,815	215,977	215,977	4.4%	16.9%
Fringe Total	105,059	83,028	87,866	111,682	107,030	103,824	-4.2%	18.2%
Other Governments Total	667,420	677,938	700,248	702,300	707,000	707,000	0.7%	1.0%
Contractual Total	10,575	10,842	8,968	11,397	9,000	9,000	-21.0%	0.4%
Supplies & Office Total	9,328	8,424	8,703	9,272	10,363	10,363	11.8%	19.1%
Supplies - Maintenance Total	37,338	23,089	25,240	66,000	66,000	66,000	0.0%	161.5%
Supplies - Vehicle Total	73	424	895	6,600	6,600	6,600	0.0%	637.4%
Utilities Total	885	833	720	1,200	1,000	1,000	-16.7%	38.9%
Professional Fees Total	30,015	71,683	28,316	22,347	17,247	27,247	-22.8%	-3.8%
Insurance Total	39,935	43,316	39,574	39,704	41,533	41,533	4.6%	5.0%
Programming Total	-	-	-	-	-	-	0.0%	0.0%
Debt Service Total	188,410	212,403	202,912	212,138	199,433	199,433	-6.0%	-1.7%
Capital Total	217,506	230,316	253,048	229,500	225,000	225,000	-2.0%	-11.1%
Economic Development Total	-	-	-	-	-	-	0.0%	0.0%
Other Financing Uses Total	-	-	-	-	-	-	0.0%	0.0%
Interdepartmental Expenses	60,326	46,487	42,257	32,926	33,335	33,335	1.2%	-21.1%
Total Expenditures Sewer	1,552,778	1,573,324	1,583,466	1,651,881	1,639,518	1,646,312	-0.7%	4.0%

2016 Budget

Sewer Utility - 620

Account Number	Account Name	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Revenues										
620-3100-47440	Equipment Rental Water	\$ 3,489	\$ 9,479	\$ 7,315	\$ 1,000	\$ 2,500	\$ 2,500	150.0%	150.0%	Other Rev
620-3810-43230	Federal Sanitation Grants	30,225	-	-	-	-	-	0.0%	0.0%	Intergov't
620-3810-46450	Utility Charges - Residential	1,279,086	1,315,649	1,295,513	1,260,000	1,340,000	1,340,000	6.3%	6.3%	Charges
620-3810-46453	Utility Charges - Multi-Family	120,803	470,757	602,880	585,000	627,750	627,750	7.3%	7.3%	Charges
620-3810-46451	Utility Charges - Commercial	471,919	152,143	158,354	175,000	166,175	166,175	-5.0%	-5.0%	Charges
620-3810-46452	Utility Charges - Public Authority	49,868	61,808	60,476	75,000	70,800	70,800	-5.6%	-5.6%	Charges
620-3810-46455	Utility Charges - Unmetered	525	559	3,484	500	600	600	20.0%	20.0%	Charges
620-3810-48100	Interest Income	1,649	5,097	10,749	2,000	2,000	2,000	0.0%	0.0%	Other Rev
620-3810-48300	Late Payment Penalty	28,592	31,996	38,632	25,000	20,000	20,000	-20.0%	-20.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	-	196	80	1,000	1,000	1,000	0.0%	0.0%	Other Rev
620-9000-49400	Transfers from Capital Projects	-	1,459,664	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		1,986,156	3,507,348	2,177,483	2,124,500	2,230,825	2,230,825	5.0%	5.0%	
Expenditures										
Sewer Administration										
620-3810-51100	Salaries and Wages	47,522	59,892	55,924	63,495	58,275	58,275	-8.2%	-8.2%	Salaries
620-3810-51160	Opt Out Ins	750	750	749	750	750	750	0.0%	0.0%	Fringe
620-3810-51300	Health Insurance	10,972	12,903	12,045	15,080	12,969	12,352	-14.0%	-18.1%	Fringe
620-3810-51305	Dental Insurance	491	322	202	500	272	272	-45.6%	-45.6%	Fringe
620-3810-51310	Social Security and Medicare	3,955	4,325	4,175	4,801	4,455	4,455	-7.2%	-7.2%	Fringe
620-3810-51315	Wisconsin Retirement System	3,602	4,082	3,807	4,267	3,843	3,843	-9.9%	-9.9%	Fringe
620-3810-51320	Life Insurance	145	153	125	185	109	109	-41.1%	-41.1%	Fringe
620-3810-51325	Flexible Benefit Contribution	19	62	99	330	385	385	16.7%	16.7%	Fringe
620-3810-51330	Uniform Expense	1,663	1,200	1,186	1,200	-	-	-100.0%	-100.0%	Fringe
620-3810-51340	Retiree Health Contributions	4,573	2,636	1,827	2,779	1,954	1,954	-29.7%	-29.7%	Fringe
620-3810-51355	Other Benefits	3,102	1,636	-	-	-	-	0.0%	0.0%	Fringe
620-3810-51900	Professional Education	425	318	50	1,750	3,000	3,000	71.4%	71.4%	Fringe
620-3810-52100	Professional Fees General Eng.	20,558	2,754	6,200	15,000	10,000	10,000	-33.3%	-33.3%	Professional
620-3810-52130	Professional Fees Financial	4,492	7,722	3,687	4,600	4,500	4,500	-2.2%	-2.2%	Professional
620-3810-52140	Professional Fees Technology	4,965	6,153	2,747	2,747	2,747	2,747	0.0%	0.0%	Professional
620-3810-52230	Phone and Internet	885	833	720	1,200	1,000	1,000	-16.7%	-16.7%	Utilities
620-3810-52300	Other Intergov'tal pymts	16,877	17,139	19,974	17,500	20,000	20,000	14.3%	14.3%	Other Gov't
620-3810-52320	MMSD Sewer	645,482	655,916	675,232	679,800	682,000	682,000	0.3%	0.3%	Other Gov't
620-3810-52910	Software Purch/Maint	1,313	2,179	2,299	1,313	1,500	1,500	14.2%	14.2%	Contractual
620-3810-52930	Credit Card Fees	5,084	5,070	6,375	5,084	5,000	5,000	-1.7%	-1.7%	Contractual
620-3810-53100	Office Supplies	3,854	2,274	2,241	2,500	2,500	2,500	0.0%	0.0%	Supplies & Office
620-3810-53200	Memberships & Subscriptions	-	-	194	175	200	200	14.3%	14.3%	Supplies - Maint
620-3810-53500	Dept/Program Supplies	36	872	445	1,000	1,000	1,000	0.0%	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,753	2,505	2,093	3,000	3,000	3,000	0.0%	0.0%	Supplies & Office

2016 Budget

Sewer Utility - 620

Account Number	Account Name	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
620-3810-54700	Payments In Lieu Of Taxes	5,061	4,883	5,042	5,000	5,000	5,000	0.0%	0.0%	Other Gov't
620-3810-54710	Depreciation	208,926	228,665	253,048	224,000	225,000	225,000	0.4%	0.4%	Capital
620-3810-55100	Liability & Property Insurance	29,150	31,115	31,722	32,438	30,715	30,715	-5.3%	-5.3%	Insurance
620-3810-55110	Workers Comp	10,785	12,201	7,852	7,266	10,818	10,818	48.9%	48.9%	Insurance
620-3810-55120	Unemployment	-	-	-	-	-	-	0.0%	0.0%	Insurance
620-3810-57410	Administrative Charges	9,770	8,128	11,082	12,746	11,073	11,073	-13.1%	-13.1%	Interdeptmntl Exp
620-3810-57430	Building Usage	17,364	13,098	12,646	11,180	13,262	13,262	18.6%	18.6%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,063,574	1,089,785	1,123,788	1,121,686	1,115,327	1,114,710	-0.6%		
Sewer Maintenance										
620-3820-51100	Salaries and Wages	86,130	69,601	94,227	88,180	94,893	94,893	7.6%	7.6%	Salaries
620-3820-51200	Overtime Wages	632	934	1,558	7,055	7,234	7,234	2.5%	2.5%	Salaries
620-3820-51300	Health Insurance	32,981	23,442	29,746	35,187	31,823	30,309	-9.6%	-13.9%	Fringe
620-3820-51305	Dental Insurance	1,339	874	1,033	995	1,135	1,135	14.1%	14.1%	Fringe
620-3820-51310	Social Security and Medicare	6,461	5,058	6,494	7,286	7,813	7,813	7.2%	7.2%	Fringe
620-3820-51315	Wisconsin Retirement System	5,973	4,938	6,113	6,477	6,446	6,446	-0.5%	-0.5%	Fringe
620-3820-51320	Life Insurance	250	193	270	296	349	349	17.9%	17.9%	Fringe
620-3820-51325	Flexible Benefit Contribution	3	116	103	346	162	162	-53.2%	-53.2%	Fringe
620-3820-52990	Other Service Contracts / Televisi	4,178	3,594	294	5,000	2,500	2,500	-50.0%	-50.0%	Contractual
620-3820-53400	Vehicle Maintenance	73	424	895	6,600	6,600	6,600	0.0%	0.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	21,539	20,179	11,987	32,800	32,800	32,800	0.0%	0.0%	Supplies - Maint
620-3820-57420	Equipment Usage	26,573	22,681	17,880	7,000	7,000	7,000	0.0%	0.0%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		186,132	152,034	170,600	197,222	198,755	197,241	0.8%		
Storm Maintenance										
620-3830-51100	Salaries and Wages	28,766	10,002	8,049	23,821	25,880	25,880	8.6%	8.6%	Salaries
620-3830-51200	Overtime Wages	631	216	18	1,907	1,973	1,973	3.5%	3.5%	Salaries
620-3830-51300	Health Insurance	10,940	3,864	3,469	10,316	8,679	8,266	-15.9%	-19.9%	Fringe
620-3830-51305	Dental Insurance	434	142	117	326	310	310	-4.9%	-4.9%	Fringe
620-3830-51310	Social Security and Medicare	2,103	717	540	1,968	2,141	2,141	8.8%	8.8%	Fringe
620-3830-51315	Wisconsin Retirement System	1,956	715	548	1,750	1,767	1,767	1.0%	1.0%	Fringe
620-3830-51320	Life Insurance	87	33	33	89	95	95	6.7%	6.7%	Fringe
620-3830-51325	Flexible Benefit Contribution	44	26	15	51	44	44	-13.7%	-13.7%	Fringe
620-3830-53500	Dept/Program Supplies	15,763	2,037	12,808	32,200	32,200	32,200	0.0%	0.0%	Supplies - Maint
620-3830-57420	Equipment Usage	6,619	2,580	649	2,000	2,000	2,000	0.0%	0.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		67,343	20,332	26,246	74,428	75,089	74,676	0.9%		

2016 Budget

Sewer Utility - 620

Account Number	Account Name	2013 Actual	2014 Actual	2015 Projected	2015 Adopted Budget	2016 Proposed Budget	2016 Adopted Budget	% Chg Budget '15 to '16 Prop	% Chg Budget '15 to '16	Category
Customer Accounts										
620-3880-51100	Salaries and Wages	22,227	23,895	24,943	21,812	27,114	27,114	24.3%	24.3%	Salaries
620-3880-51200	Overtime Wages	-	-	-	545	608	608	11.6%	11.6%	Salaries
620-3880-51300	Health Insurance	9,268	10,673	11,327	11,135	13,941	13,279	25.2%	19.3%	Fringe
620-3880-51305	Dental Insurance	398	403	390	392	475	475	21.2%	21.2%	Fringe
620-3880-51310	Social Security and Medicare	1,538	1,646	1,634	1,711	2,122	2,122	24.0%	24.0%	Fringe
620-3880-51315	Wisconsin Retirement System	1,484	1,673	1,629	1,520	1,830	1,830	20.4%	20.4%	Fringe
620-3880-51320	Life Insurance	103	112	119	124	116	116	-6.5%	-6.5%	Fringe
620-3880-51325	Flexible Benefit Contribution	-	16	21	71	45	45	-36.6%	-36.6%	Fringe
620-3880-53130	Postage/Mailing	744	2,542	3,927	3,477	4,500	4,500	29.4%	29.4%	Supplies & Office
620-3880-53131	Shared Postage Costs	2,977	1,103	248	120	163	163	35.8%	35.8%	Supplies & Office
Total Customer Accounts Expenditures		38,739	42,063	44,238	40,907	50,914	50,252	24.5%		
Other Sewer										
620-3890-52920	Surveys/Studies & Plans	-	55,054	15,682	-	-	10,000	0.0%	0.0%	Professional
620-3890-52990	Other Technology	5,100	-	-	5,500	-	-	-100.0%	-100.0%	Capital
620-3890-56130	Equipment	-	1,652	39,817	50,500	4,000	4,000	-92.1%	-92.1%	Capital
620-3890-56600	Utility Infrastructure	-	2,410,752	231,348	325,000	3,025,000	3,025,000	830.8%	830.8%	Capital
620-3890-56699	Capitalized Expenditures	-	(2,410,752)	(271,165)	(375,500)	(3,029,000)	(3,029,000)	706.7%	706.7%	Capital
620-3891-54900	Other Grant/Donation Exp	3,480	-	-	-	-	-	0.0%	0.0%	Capital
620-8000-58200	Interest	188,410	198,372	202,912	212,138	199,433	199,433	-6.0%	-6.0%	Debt
620-8000-58300	Debt Issuance Costs	-	14,031	-	-	-	-	0.0%	0.0%	Debt
620-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	0.0%	Debt
620-9000-59500	Transfer To Utilities	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Other Sewer Expenditures		196,990	269,109	218,594	217,638	199,433	209,433	-8.4%		
Total Expenditures		1,552,778	1,573,324	1,583,466	1,651,881	1,639,518	1,646,312	-0.7%	-0.3%	
Net Change in Equity		433,378	1,934,025	594,017	472,619	591,307	584,513			
Beginning Net Assets		6,014,522	6,014,522	7,948,547	7,948,547	8,542,564	8,542,564			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Net Assets		\$ 6,014,522	\$ 7,948,547	\$ 8,542,564	\$ 8,421,165	\$ 9,133,871	\$ 9,127,077			
Debt service Principal payments		\$ 402,947	\$ 451,812	\$ 511,086	\$ 511,086	\$ 545,368				

2016 Budget
Expenditure Request Detail - Sewer Utility

Revenues

620-3810-46450	Utility Charges - Residential		620-3810-54150	Safety expenses	
	Connection fees (3,200 x \$11.25 x 4)	144,000		WisDOT CDL Drug Testing	400
	Volumetric charges (260,000 ccf @ \$4.60)	<u>1,196,000</u>		Safety Program /CPR training	2,000
	Total for account	<u>1,340,000</u>		Safety Awards	250
				CDL Reimbursements	150
620-3810-46453	Utility Charges - Multi Family			Medical cabinet and safety items	<u>200</u>
	Connection fees (150 x \$11.25 x 4)	6,750		Total for account	<u>3,000</u>
	Volumetric charges (135,000 ccf @ \$4.60)	<u>621,000</u>			
	Total for account	<u>627,750</u>	610-3890-52920	Surveys/Studies & Plans	-
				Total for account	-
620-3810-46451	Utility Charges - Commercial				
	Connection fees (115 x \$11.25 x 4)	5,175			
	Volumetric charges (35,000 ccf @ \$4.60)	<u>161,000</u>	620-3820-52990	Other Service Contracts & Fees	
	Total for account	<u>166,175</u>		Annual payment for shared TV rig	<u>2,500</u>
				Total for account	<u>2,500</u>
620-3810-46452	Utility Charges - Public Authority				
	Connection fees (40 x \$11.25 x 4)	1,800			
	Volumetric charges (15,000 ccf @ \$4.60)	<u>69,000</u>			
	Total for account	<u>70,800</u>			

Capital Asset Requests

Expenses

620-3810-51900	Professional education		620-3790-56130	Vehicles/Equipment	
	APWA conference - Butschlick	1,500		Shared trailer	4,000
	var. collections system seminars	<u>1,500</u>		other	-
	Total for account	<u>3,000</u>		Total for account	<u>4,000</u>
620-3810-52320	MMSD Sewer		610-3790-56600	Utility Infrastructure	
	MMSD Fees - Residential (\$110,000 x 4)	440,000		NE Combined	2,850,000
	MMSD Fees - Commercial / Multi Family (\$60,500 x 4)	<u>242,000</u>		Sewer Lining	175,000
	Total for account	<u>682,000</u>		Other	-
				Total for account	<u>3,025,000</u>

Department: Public Works
 Item Name: 2016 NE Combined Sewer Improvements
 Estimated Cost: \$2,850,000
 Cost Based On: engineering estimate
 Estimated Useful Life: 50-75 years
 Account Number: 620-3790-56600

Detailed description and justification for purchase:

The proposed 2016 NE Area Combined Sewer Improvement Program was developed from recommendations in the 2011 Comprehensive Sewer Facility Plan and includes the relay/upsizing of combined sewer pipe in:

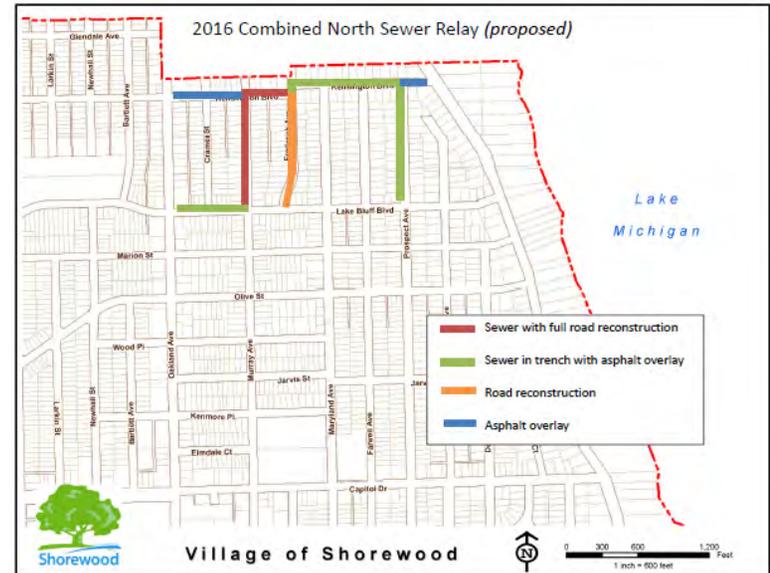
- 1800-2000 block of E. Lake Bluff Boulevard
- 4400 block of N. Murray Avenue
- 2000-2300 blocks E. Kensington Boulevard
- 4400 block of N. Prospect Avenue

Additionally, the program will include street improvements:

- Reconstruction of the 4400 block N. Frederick Avenue
- Pavement replacement 1800-2000 block E. Kensington Boulevard
- Pavement replacement 2400 block E. Kensington Boulevard

Operating budget impact:

None





Department: Sewer Utility
Item Name: Inflow/Infiltration program – sewer lining and manhole rehabilitation
Estimated Cost: \$175,000
Cost Based On: staff estimate
Estimated Useful Life: 75 years
Account Number: 620-3890-56600

Detailed description and justification for purchase:

The annual maintenance lining program based upon sewer utility staff's inspection and televising activities. Work under this program in 2016 will occur in various areas in both the separated and combined sewer systems. An annual manhole rehabilitation program will begin based upon manholes identified in the annual CMOM inspections.

Operating budget impact:

Reduced manhole repair costs.

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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.

BS&A: This is the name of the village's financial software system provider.

APPENDIX A

Glossary



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.

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.

CONTIGENCY: 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

DUNCAN: Software company name for the parking permit and police citation management system.

APPENDIX A

Glossary



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.

FTE - FULL TIME EQUIVALENT: 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

APPENDIX A

Glossary



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.

LEVY: The amount of property taxes that a taxing authority “levy’s” to fund the next budget cycle.

MADACC: Milwaukee Area Domestic Animal Control Council.

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.

APPENDIX A

Glossary



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.

NSFD: North Shore fire Department. This multi-governmental organization provides Fire and EMS services to the village.

NSHD: North Shore Health Department. This multi-governmental organization provides public health services to the village.

NSPSC: North Shore Public Safety Communications Commission. This multi-governmental organization provides dispatch services to the village.

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.

PER CAPITA: A value quantified in terms of a per-person in the village amount.

PROPRIETARY FUND: This fund type is established for those activities which are designed to recover all costs through user fees.

PROTECTED SERVICE EMPLOYEES: A classification for police officers and certain other fire department staff.

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.

STATE POOL: An investment pool available to local governments run by the State of Wisconsin.

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.

TID: Tax Incremental District

TRI-COMM: Common name of contracted provider of Police and Fire dispatch services for the village.

UNASSIGNED FUND BALANCE: The residual classification for General Fund, fund balance. These are amounts that do not have a specified use.

APPENDIX B

PLANS & STUDIES LISTING

Listed below are some of the numerous plans and studies that have been developed to help to guide the Village's operational objectives, long term planning goals, and future capital needs.

- 1) [Atwater Beach Ecological Study](#)-2010-This study was done the University of Wisconsin-Milwaukee in an effort to help protect the Beach and area surrounding. It identifies current ecological issues, projects possible future impact and makes recommendations to improve the area.
- 2) [Atwater Park Master Plan](#)-2010-This Master Plan was developed in order to record what the park is to be in the future as far as landscaping and usage.
- 3) [Bicycle implementation Plan](#)-2012-This document was created in order to project actionable items to solve Village bicycle issues which were identified through the Bicycle study of 2011.
- 4) [Bicycle Study](#)-2011- A bicycle study done identifying issues which bicyclists encounter throughout the Village and recognizing possible solutions for fixing the issues. This is the main document from which the Bicycle Implementation Plan (2012) was conceived.
- 5) [Comprehensive Outdoor Recreation Plan](#)-2007-This document is what drives the efforts of the Village's Parks Commission. It is currently being updated by the Commission.
- 6) [Design Guidelines](#)-2006-This document sets guidelines for the Village's building codes as they pertain to the Central District Master Plan.
- 7) [Housing Report](#)-2006-This report spotlights demographics and the housing stock of the Village of Shorewood circa. 2006. The purpose of this report was to identify programs which could be utilized in order to make the housing stock of Shorewood more attractive.
- 8) [Marketing Survey Summary](#)-2010-This is a survey designed to see who we are reaching and not reaching and how we might improve our communications penetration within the village.
- 9) [Parking Study](#)-2007-Parking has been and continues to be a point of contention within the Village, this study evaluates the numerous parking challenges within the community.
- 10) [Pedestrian Safety Study](#)-2005-This study researched trends and potential issues at all village intersections and made recommendations as to how to improve the issues identified. Currently there is an effort to create a Pedestrian and Bicycle Master Plan to combine all previous studies and identify current best practices.
- 11) [Retail Market Development Plan](#)-2009-This Plan is about tenant recruitment for the retail spaces in the Business District. Data was compiled with help from an outside, specialized contractor..
- 12) [River Site Plan](#)-2009-This plan has led a very important role recently as construction of TID 3 has started making it possible for the Village to acquire lands needed for the River Restoration.

- 13) [Safe Drinking Water Report](#)-2007-This report summarizes the Shorewood Water Utility and gives valuable information on quality and delivery of this service.
- 14) [Sewer System Surcharge Presentation by Mid City Plumbing](#)-2010-Sewer, Water and storm water Utilities are a very large portion of the services provided by Shorewood to its residents. This presentation, given after the 2010 floods, has a wealth of information regarding the infrastructure the Village uses and how it interacts with the plumbing of the average home in Shorewood.
- 15) [Village-Wide Survey Results](#)-2008-This document is very important to our efforts. This report compiled data from a direct mail survey campaign to gauge resident perception of services provided by the Village.
- 16) [Vision 2015 Implementation Plan](#)-2006-This is the document which was useful to staff throughout the years since the Board of Trustees adopted the Vision 2025 Plan. A document similar to this one will be created for the Vision 2025 to help guide Village Staff through 2025.
- 17) [Vision 2025 Report](#)-2014-This report is the cornerstone of what we should be looking at for improvement within our community. The Vision 2025 plan is the plan to which we are mandated with making operational. Staff will be working to identify and delineate what are short term and long term projects as well as recommendations to what the order of importance should be in completing them.
- 18) [West Capital Drive Re-Development Plan UW-Milwaukee Student Project](#)-2013-This plan (a project done by UW-Milwaukee Students as titled) presents areas identified in the Central District Master Plan for development/redevelopment along with additional information geared towards that goal.
- 19) [2015 Long Range Financial Plan](#)-2015-The Long Range Financial Plan projects the financial stability of the Village in order to plan for Capital Projects and other long-range initiatives. The version which was created and adopted in 2015 provides for financial planning through 2024.
- 20) [Pavement Management Program](#)- 2009 updated 2013- This document outlines the program we utilize for the repair of streets throughout the Village.
- 21) [Sewer Improvement Planning](#)-2011-2012- This document identifies the plan and timetable for the replacement and maintenance of sewer lines throughout the Village.
- 22) [Sewer Improvement Planning](#)-2011-2012- This document identifies the plan and timetable for the replacement and maintenance of sewer lines throughout the Village.
- 23) [Ash Tree Replacement](#)-2009-This program outlines how the Village is dealing with the infestation of the Emerald Ash Borer (EAB) Insect Infestation which has been an issue throughout Wisconsin since 2002.
- 24) [Street Reconstruction Program](#)-2014- This document outlines the program we utilize for the replacement of streets throughout the Village. This document is used in conjunction with the Sewer Improvement Plan.
- 25) [Sidewalk Program](#)-2013- To ensure these walks remain in good condition, the Department of Public Works administers a biennial sidewalk replacement program in each of four defined areas of the village on a rotating cycle.

Appendix - C



Village of Shorewood Long Range Financial Plan 2016 - 2025

In Preparation for the 2016 Budget Process





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Appendix A Includes: 2016 Village of Shorewood Financing Plan Spreadsheet



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 \$11,500,000 for Road Projects and \$27,000,000 in Sanitary Sewer and Stormwater projects.

This plan begins by understanding and reviewing the property tax levy limit and future tax levy assumptions. We then review the operational long range plan on pages 6 - 7. Next we look at the projected future capital budget and the long range plan for large capital projects that will require debt financing. The impact of completing those projects on our debt capacity and debt service tax levy are detailed in [Appendix A](#). Pages 35 - 41 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 42. Those pages of the plan are followed with the Village's guiding financial policies, and the assumptions used for creating the long range forecasts.



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 2015 is \$1,522,667 or 14.0% 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 2016 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 is used for this long range plan, shows the impact on the tax levy if the Village would have a 1.5% 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 2026 under these projections. Over the ten year period, the maximum levy results in more taxes (\$7,203,837) 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 2017 the overall operational levy increased 1.5%, so the levy for each fund was increased 1.5%, 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 2015 budget and preliminary projections. The 2016 – 2025 amounts are based primarily on the 2015 budgeted amounts and assumptions found at the back of this document. 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.

Long Range Financial Plan 2016 - 2025



Principal and Interest Payment – For Current and Projected Debt

Budget Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
P&I on Levy Funded Debt Issued Prior to 7/1/05											
2002 Bonds	\$ 111,971	\$ 112,485	\$ 112,693	\$ 112,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004 State Trust Fund Loan	-	-	-	-	-	-	-	-	-	-	-
Total P&I on Debt Prior to 7/1/05	111,971	112,485	112,693	112,613	-	-	-	-	-	-	-
Change in Pre- 7/1/05 Debt	<u>(20,410)</u>	<u>514</u>	<u>208</u>	<u>(80)</u>	<u>(112,613)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Post 2005 P&I on Levy Funded Debt											
Existing Debt - Post 2005	1,399,303	1,471,007	1,484,774	1,490,572	1,184,649	1,123,173	1,096,640	1,109,196	1,120,817	1,141,306	1,164,972
Planned Future Debt	-	-	397,659	413,343	899,138	970,583	1,241,201	1,292,223	1,407,578	1,453,080	1,417,400
Total P&I on Debt After 7/1/05	<u>1,399,303</u>	<u>1,471,007</u>	<u>1,882,433</u>	<u>1,903,915</u>	<u>2,083,787</u>	<u>2,093,756</u>	<u>2,337,841</u>	<u>2,401,419</u>	<u>2,528,395</u>	<u>2,594,386</u>	<u>2,582,372</u>
Total Debt Service	<u>1,511,274</u>	<u>1,583,492</u>	<u>1,995,126</u>	<u>2,016,528</u>	<u>2,083,787</u>	<u>2,093,756</u>	<u>2,337,841</u>	<u>2,401,419</u>	<u>2,528,395</u>	<u>2,594,386</u>	<u>2,582,372</u>
% Chg in Debt Service	13.03%	4.78%	26.00%	1.07%	3.34%	0.48%	11.66%	2.72%	5.29%	2.61%	-0.46%

Long Range Financial Plan 2016 - 2025



Levy Limits

	Budget Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	Prior Year's Tax Levy Limit	\$ 10,630,753	\$ 10,882,218	\$ 12,404,885	\$ 12,816,519	\$ 12,838,001	\$ 13,017,873	\$ 13,027,842	\$ 13,271,927	\$ 13,335,505	\$ 13,462,481	\$ 13,528,472
2	Less: Prior Year's Tax Levy											
3	for Post 2005 Debt	-	-	(1,471,007)	(1,882,433)	(1,903,915)	(2,083,787)	(2,093,756)	(2,337,841)	(2,401,419)	(2,528,395)	(2,594,386)
4	Sub-total	10,630,753	10,882,218	10,933,878	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086
5	Growth Factor	1.48%	0.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	Sub-total	10,788,088	10,933,364	10,933,878	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086	10,934,086
7												
8	Increase in pre-7/1/05 Debt	-	514	208	-	-	-	-	-	-	-	-
9	P&I on post- 7/1/05 Debt	1,399,303	1,471,007	1,882,433	1,903,915	2,083,787	2,093,756	2,337,841	2,401,419	2,528,395	2,594,386	2,582,372
10	Tax Levy for Post 2005 Debt	1,399,303	1,471,007	1,882,433	1,903,915	2,083,787	2,093,756	2,337,841	2,401,419	2,528,395	2,594,386	2,582,372
11												
12	Maximum Allowable Levy	\$ 12,187,391	\$ 12,404,885	\$ 12,816,519	\$ 12,838,001	\$ 13,017,873	\$ 13,027,842	\$ 13,271,927	\$ 13,335,505	\$ 13,462,481	\$ 13,528,472	\$ 13,516,458
13	Moderate Levy Used in Planning	\$ 10,882,218	\$ 11,095,000	\$ 11,649,307	\$ 11,815,521	\$ 12,029,765	\$ 12,188,924	\$ 12,584,437	\$ 12,801,714	\$ 13,084,694	\$ 13,309,029	\$ 13,457,735
14	Reserve levy capacity	\$ 1,305,173	\$ 1,309,885	\$ 1,167,212	\$ 1,022,480	\$ 988,108	\$ 838,918	\$ 687,490	\$ 533,791	\$ 377,787	\$ 219,443	\$ 58,723
15	% reserve capacity to Moderate Levy	12.0%	11.8%	10.0%	8.7%	8.2%	6.9%	5.5%	4.2%	2.9%	1.6%	0.4%
16												
17												
18	Levy Needed for Debt Service	1,511,274	1,583,492	1,995,126	2,016,528	2,083,787	2,093,756	2,337,841	2,401,419	2,528,395	2,594,386	2,582,372
19	Levy used for Operations & Capital	\$ 9,370,944	\$ 9,511,508	\$ 9,654,181	\$ 9,798,993	\$ 9,945,978	\$ 10,095,168	\$ 10,246,596	\$ 10,400,295	\$ 10,556,299	\$ 10,714,643	\$ 10,875,363
20	Change in Operating/Capital Levy	77,221	140,564	142,673	144,813	146,985	149,190	151,428	153,699	156,004	158,344	160,720
21	% Chg in Operating/Capital Levy	0.8%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
22	Village Only Tax Rate											
23	Per \$1,000 or assessed	7.246951	7.397648	7.690332	7.722831	7.785014	7.809914	7.983499	8.040929	8.137300	8.194864	8.204384
24												
25	Estimated Village Tax Bill for a											
26	\$300,000 home	\$ 2,174	\$ 2,219	\$ 2,307	\$ 2,317	\$ 2,336	\$ 2,343	\$ 2,395	\$ 2,412	\$ 2,441	\$ 2,458	\$ 2,461
27	Change from prior year	32	45	88	10	19	7	52	17	29	17	3
28	% Change from prior year	1.5%	2.1%	4.0%	0.4%	0.8%	0.3%	2.2%	0.7%	1.2%	0.7%	0.1%

Long Range Financial Plan 2016 - 2025



Property Taxes by Fund

Tax Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	\$ 7,997,921	\$ 8,117,890	\$ 8,239,658	\$ 8,363,253	\$ 8,488,702	\$ 8,616,033	\$ 8,745,273	\$ 8,876,452	\$ 9,009,599	\$ 9,144,743	\$ 9,281,914
Debt Service Fund	1,511,274	1,583,492	1,995,126	2,016,528	2,083,787	2,093,756	2,337,841	2,401,419	2,528,395	2,594,386	2,582,372
Capital Projects Fund	410,406	416,562	422,810	429,152	435,589	442,123	448,755	455,486	462,318	469,253	476,292
Library Fund	812,514	824,702	837,073	849,629	862,373	875,309	888,439	901,766	915,292	929,021	942,956
Elder Services Fund	100,003	101,503	103,026	104,571	106,140	107,732	109,348	110,988	112,653	114,343	116,058
Shorewood Today Fund	5,100	5,177	5,255	5,334	5,414	5,495	5,577	5,661	5,746	5,832	5,919
Marketing Fund	45,000	45,675	46,360	47,055	47,761	48,477	49,204	49,942	50,691	51,451	52,223
Total Village Tax Levy	\$ 10,882,218	\$ 11,095,001	\$ 11,649,308	\$ 11,815,522	\$ 12,029,766	\$ 12,188,925	\$ 12,584,437	\$ 12,801,714	\$ 13,084,694	\$ 13,309,029	\$ 13,457,734
% Chg in Total Levy	2.4%	2.0%	5.0%	1.4%	1.8%	1.3%	3.2%	1.7%	2.2%	1.7%	1.1%
Assessed Value											
as of Prior Year 1/1	1,501,627,000	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845	1,499,801,845
Village Only Tax Rate											
Per \$1,000 of assessed	7.246951	7.397645	7.767231	7.878055	8.020904	8.127024	8.390733	8.535604	8.724282	8.873858	8.973008
Estimated Village Tax Bill for a											
\$300,000 home	\$ 2,174	\$ 2,219	\$ 2,330	\$ 2,363	\$ 2,406	\$ 2,438	\$ 2,517	\$ 2,561	\$ 2,617	\$ 2,662	\$ 2,692
Change from prior year	21	45	111	33	43	32	79	44	56	45	30
% Change from prior year	1.0%	2.1%	5.0%	1.4%	1.8%	1.3%	3.2%	1.7%	2.2%	1.7%	1.1%

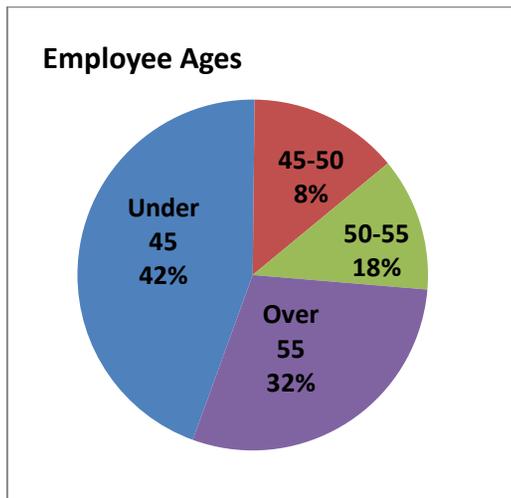


Operational Forecast

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 because employees, while eligible at age 55 (younger for protected police), may receive reduced benefits if they retire before reaching age 65.

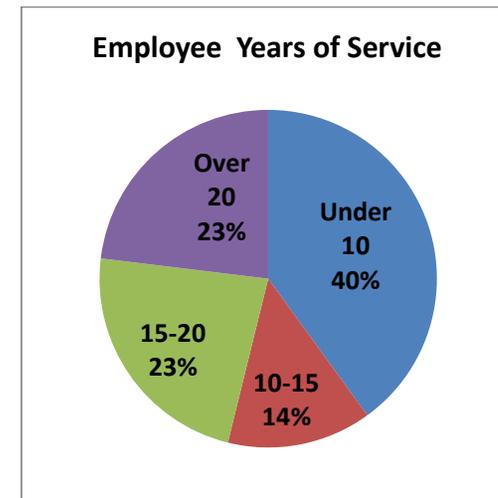
Number of Employees Retirement Eligible vs. Funded in Long Range Plan										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Eligible	13	1	4	2	3	-	-	4	3	2
Funded in Plan	2	2	2	2	2	3	3	3	3	3
Remaining	11	10	12	12	13	10	7	8	8	7

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
29	9	8	19	65

No. of Employees in Years of Service Category				
Under 10	10 - 15	15 - 20	Over 20	Total
26	9	15	15	65





Operational Forecast

This schedule projects potential future year deficits from the operating and capital components. These deficit forecasts 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 do not predict any revenue increases from state sources in future years, and have used a 1.5% baseline for any increases in the property tax levy. 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.

Revenues, Expenditures and Changes in Fund Balances											
Governmental Funds - General Fund, Library, Elder Services, Marketing, Shorewood Today, Debt Service and Capital Projects											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues											
Property Tax Levy - All Funds	\$ 10,882,218	\$ 11,095,001	\$ 11,649,308	\$ 11,815,522	\$ 12,029,766	\$ 12,188,925	\$ 12,584,437	\$ 12,801,714	\$ 13,084,694	\$ 13,309,029	\$ 13,457,734
Other Revenues											
General Fund	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	3,666,794
Library	134,371	135,972	136,013	136,055	137,704	137,747	137,790	139,489	139,533	139,577	139,622
Elder Services	84,756	85,189	85,626	87,132	87,578	88,028	89,579	90,038	90,502	92,100	93,736
Marketing	49,700	54,700	54,700	55,645	55,645	55,645	56,618	56,618	56,618	57,620	58,653
Shorewood Today	56,020	78,800	78,800	80,996	80,996	80,996	83,258	83,258	83,258	85,587	87,987
Capital Projects	2,381,143	7,525,729	1,370,887	4,688,540	1,306,974	3,014,374	1,518,083	2,599,536	974,214	2,538,395	968,975
Debt Service	2,283,101	2,383,315	2,928,371	3,396,918	3,486,423	3,539,167	3,746,303	3,654,918	2,344,343	2,043,224	2,015,191
Total Revenues	<u>18,879,357</u>	<u>24,426,915</u>	<u>19,433,278</u>	<u>23,452,973</u>	<u>20,441,094</u>	<u>22,426,010</u>	<u>21,603,619</u>	<u>22,880,873</u>	<u>20,297,570</u>	<u>21,860,428</u>	<u>20,488,693</u>
Expenditures by Fund											
General Fund	\$ 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	\$ 13,464,569
Library	938,951	960,929	979,569	998,593	1,018,006	1,037,819	1,058,042	1,078,682	1,099,745	1,121,247	1,143,192
Elder Services	187,217	190,670	194,191	197,785	201,451	205,195	209,016	212,916	216,898	220,962	225,107
Marketing	112,415	121,849	101,452	103,090	104,764	106,477	108,227	110,019	111,851	113,725	115,641
Shorewood Today	64,283	87,900	88,779	89,666	90,563	91,468	92,383	93,307	94,240	95,183	96,135
Capital Projects	2,791,549	7,940,239	1,789,542	5,111,382	1,734,044	3,445,715	1,953,737	3,039,547	1,418,625	2,987,250	1,422,319
Debt Service	3,830,163	3,966,807	4,923,497	5,413,446	5,570,210	5,632,923	6,084,144	6,056,337	4,872,738	4,637,610	4,597,563
Total Expenditures	<u>18,970,214</u>	<u>24,534,943</u>	<u>19,568,910</u>	<u>23,635,679</u>	<u>20,675,190</u>	<u>22,714,872</u>	<u>21,944,729</u>	<u>23,278,772</u>	<u>20,755,820</u>	<u>22,376,535</u>	<u>21,064,526</u>
Net Change in Fund Balances	(90,857)	(108,028)	(135,632)	(182,707)	(234,096)	(288,862)	(341,111)	(397,899)	(458,250)	(516,107)	(575,833)
Beginning Fund Balances	7,594,954	7,504,097	7,396,069	7,260,438	7,077,731	6,843,635	6,554,774	6,213,663	5,815,764	5,357,514	4,841,407
Ending Fund Balances	<u>\$ 7,504,097</u>	<u>\$ 7,396,069</u>	<u>\$ 7,260,438</u>	<u>\$ 7,077,731</u>	<u>\$ 6,843,635</u>	<u>\$ 6,554,774</u>	<u>\$ 6,213,663</u>	<u>\$ 5,815,764</u>	<u>\$ 5,357,514</u>	<u>\$ 4,841,407</u>	<u>\$ 4,265,574</u>



D. Capital Projects Fund

The Capital Projects Fund schedule shown on the following page, reports the various capital revenues sources including, property taxes, state aids, bond proceeds, grants and transfers from other funds. Recurring and smaller capital items are primarily funded through property taxes and other recurring revenues. Large capital expenditures are primarily funded with bond proceeds, and the proceeds of specific grants, such as the MMSD lateral grants.

The Village maintains a schedule of all equipment and small capital assets over \$1,000. This schedule includes estimated replacement dates for all assets. Each year department heads review and update this schedule, as well as identify any new equipment needs. Based on department head input these items are then incorporated in the current year capital budget.

The Village also 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. This plan captures the combination of facility planning that has been done for the Village's infrastructure assets including roads, sanitary sewer and storm water, as well as other large capital projects. The Village is also 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.

Long Range Financial Plan 2016 - 2025

General Capital Projects Fund - 400



Account Number	Account Name	2015 Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues												
Small Capital Funding Sources												
400-5700-41110	Property Taxes	\$ 410,406	\$ 414,510	\$ 418,655	\$ 422,842	\$ 427,070	\$ 431,341	\$ 435,654	\$ 440,011	\$ 444,411	\$ 448,855	\$ 453,344
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	2,000
400-5700-43280	Community Dev Block Grants	-	-	-	-	-	-	-	-	-	-	-
400-5700-43530	State Transportation Aids	391,822	391,822	391,822	391,822	391,822	391,822	391,822	391,822	391,822	391,822	391,822
400-5700-43590	Other State Grants	-	-	-	-	-	-	-	-	-	-	-
400-5700-48100	Interest Income	-	-	-	-	-	-	-	-	-	-	-
400-5700-48900	Miscellaneous Revenue	53,000	53,530	54,065	54,606	55,152	55,704	56,261	56,824	57,392	57,966	58,546
400-9000-49100	Transfers from General Fund	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
400-9000-49700	Property Sales	-	-	-	-	-	-	-	-	-	-	-
400-9000-49900	Surplus Applied	570,168	250,000	-	-	-	-	-	-	-	-	-
Total Small Capital Revenues		1,605,396	1,139,862	1,044,542	899,270	1,054,044	908,867	1,063,737	918,657	938,625	928,643	933,712
Large Capital Funding Sources												
400-5700-43530	State Transportation Aids	-	-	-	-	-	-	-	-	-	-	-
400-5700-43730	Local Sanitation Aids	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
400-9000-49800	Proceeds of Long-Term Debt	1,086,153	6,818,475	695,000	4,155,050	630,000	2,527,275	840,000	2,118,125	430,000	2,090,988	430,000
400-9000-49810	Premiums on Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Large Capital Revenues		1,186,153	6,868,475	745,000	4,205,050	680,000	2,577,275	890,000	2,168,125	480,000	2,140,988	480,000
Total Revenue		2,791,549	8,008,337	1,789,542	5,104,320	1,734,044	3,486,142	1,953,737	3,086,782	1,418,625	3,069,631	1,413,712
Expenditures												
Recurring and Small Capital		\$ 1,605,396	\$ 1,139,862	\$ 1,044,542	\$ 899,270	\$ 1,054,044	\$ 908,867	\$ 1,063,737	\$ 918,657	\$ 938,625	\$ 928,643	\$ 933,712
Large Capital & Long Range Plan												
Bi-annual Roads / Alley		-	1,750,000	250,000	1,750,000	250,000	1,800,000	250,000	1,800,000	250,000	1,800,000	250,000
Other Projects in Plan		986,153	4,550,000	395,000	2,250,000	330,000	565,000	540,000	150,000	130,000	150,000	130,000
Other Sewer Projects in Plan		-	300,000	-	-	-	-	-	-	-	-	-
Lateral Rehab Program		200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Stormwater Projects in Plan		-	-	-	-	-	-	-	-	-	-	-
Debt Issuance Costs		-	168,475	-	105,050	-	112,275	-	118,125	-	90,988	-
Sub-total Large Capital		1,186,153	6,868,475	745,000	4,205,050	680,000	2,577,275	890,000	2,168,125	480,000	2,140,988	480,000
Total Expenditures		2,791,549	8,008,337	1,789,542	5,104,320	1,734,044	3,486,142	1,953,737	3,086,782	1,418,625	3,069,631	1,413,712
Net Change in Fund Balance		-	-	-	-	-	-	-	-	-	-	-
Beginning Fund Balance		940,168	370,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000

Long Range Financial Plan 2016 - 2025



Large Capital – Financial Management Plan

VILLAGE OF SHOREWOOD: 2016-2025 LARGE CAPITAL DEBT PLAN														
General Capital Projects	GO/Rev. Bonds	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2025 Total	2026-2035 Bonds	2016-2035 Totals
Biannual Road Program	G.O.	1,700,000		1,700,000		1,750,000		1,750,000		1,750,000		8,650,000	8,750,000	17,400,000
Emerald Ash Borer Program	G.O.	50,000	30,000	75,000	30,000	50,000	30,000	50,000	30,000	50,000	30,000	425,000		425,000
Alley Reconstruction	G.O.		250,000		250,000		250,000		250,000		250,000	1,250,000	1,250,000	2,500,000
Wilson Drive Reconstruction	G.O.			1,200,000								1,200,000		1,200,000
Street Lighting LED	G.O.			150,000		150,000		150,000		150,000		600,000		600,000
Street Lighting Box	G.O.	50,000			100,000		100,000		100,000		100,000	450,000		450,000
DPW Facilities	G.O.		365,000	275,000	200,000	415,000	410,000					1,665,000		1,665,000
Refuse Compactor	G.O.	250,000										250,000		250,000
Refuse Trucks	G.O.	750,000										750,000		750,000
Parks Improvements	G.O.	250,000		250,000								500,000		500,000
Hubbard Parking Lot	G.O.			350,000								350,000		350,000
Police Facility	G.O.	3,250,000										3,250,000		3,250,000
Sewer Capital Projects	GO/Rev. Bonds	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2025 Total	2026-2035 Bonds	2016-2035 Totals
Funded by Utility														
Annual Lining Projects	Revenue	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	1,750,000	1,750,000	3,500,000
Manhole Rehab Program	G.O.												1,250,000	1,250,000
Combined Sewer North Area	Revenue	2,100,000										2,100,000		2,100,000
Combined Sewer South Area	Revenue	1,000,000		3,000,000		3,000,000		2,000,000		1,000,000		10,000,000		10,000,000
Funded by Tax Levy														
Edgewood Avenue Drainageway	G.O.	300,000										300,000		300,000
PPII Lateral Rehab Program	G.O.	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000		1,000,000

Long Range Financial Plan 2016 - 2025



Large Capital – Financial Management Plan

Water Capital Projects	GO/Rev. Bonds	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-2025 Total	2026-2035 Bonds	2016-2035 Totals
Funded by Utility														
Water Relay Projects (roads)	G.O.	500,000								375,000		2,250,000		2,250,000
	Revenue			1,000,000				375,000						
Water Relay Projects (non-roads)	G.O.		375,000				375,000				375,000	1,875,000		1,875,000
	Revenue				375,000				375,000					
Lake Drive Main	Revenue								2,000,000			2,000,000		2,000,000
Water Meter Replacement	G.O.	300,000	300,000									1,200,000		1,200,000
	Revenue			300,000	300,000									

Stormwater Capital Projects	GO/Rev. Bonds	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total	2026-2035 Bonds	2016-2035 Totals
Funded by Utility														
Combined Sewer South Area	Revenue			3,000,000		3,000,000		2,000,000		2,000,000		10,000,000		10,000,000

TID Expenses	GO/Rev. Bonds	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total	2026-2035 Bonds	2016-2035 Totals
TID #1 Estimated Future Projects	G.O.	500,000										500,000		500,000
TID #3 Estimated Future Projects	G.O.					1,500,000		3,000,000				4,500,000		4,500,000
TID #5 Estimated Future Projects	G.O.	6,500,000										6,500,000		6,500,000

Total Project Costs														
Total Project Costs	G.O.	14,500,000	1,120,000	4,100,000	680,000	3,965,000	1,265,000	5,050,000	480,000	2,425,000	855,000	63,315,000	13,000,000	76,315,000
	Revenue	3,275,000	475,000	7,475,000	850,000	6,175,000	175,000	4,550,000	2,550,000	3,175,000	175,000			

Long Range Financial Plan 2016 - 2025



Large Capital – Financial Management Plan

Projects Costs to be Financed	GO/Rev. Bonds	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total	2026-2035 Bonds	2016-2035 Totals
(Less)														
Special Assessments for Alleys												0		0
Self-Funded – G.O. (EAB non-roads)	G.O.	(60,000)		(60,000)		(60,000)		(60,000)		(60,000)		(300,000)		(300,000)
Self-Funded – G.O. (Refuse Trucks)	G.O.	(300,000)										(300,000)		(300,000)
2014A Bond Proceeds G.O. Roads	G.O.	(35,000)										(35,000)		(35,000)
2014A Bond Proceeds Sewer	Rev.	(100,000)										(100,000)		(100,000)
2014A Bond Proceeds G.O. Sewer	G.O.	(50,000)										(50,000)		(50,000)
2014A Bond Proceeds Water	G.O.	(145,000)										(145,000)		(145,000)
Self-Funded – Water (meters)	G.O.													
MMSD Grants – G.O. Sewer	G.O.	(150,000)		(150,000)		(75,000)						(375,000)		(375,000)
Net Project Costs to be Financed	G.O.	15,180,000		4,570,000		5,095,000		5,470,000		3,220,000		62,010,000	13,000,000	75,010,000
	Revenue	3,350,000		8,325,000		6,350,000		7,100,000		3,350,000				
Plus														
Cost of Issuance	G.O.	304,188		105,050		112,275		118,125		90,988		1,534,625	260,000	1,794,625
	Revenue	103,548		280,450		202,163		256,886		141,896				
Reserve Fund	Revenue	383,500		955,000		727,500		816,000		387,000		2,682,500		2,682,500
Interest Earnings / Rounding	G.O.	(9,188)		(5,050)		(7,275)		(8,125)		(5,988)		(37,875)	25,000	12,875
	Revenue	(2,048)		(10,450)		(4,663)		(12,886)		(8,896)				
Bond Issue Size	G.O.	15,475,000		4,670,000		5,200,000		5,580,000		3,305,000		66,920,000	18,690,000	85,610,000
	Revenue	3,835,000		9,550,000		7,275,000		8,160,000		3,870,000				

BI-ANNUAL ROAD PROGRAM

The Village of Shorewood has a bi-annual road construction program in order to repair and restore its streets. The bi-annual road reconstruction program only typically includes residential streets and not main, arterial streets. The Pavement Management Plan outlines upcoming street pavement related projects and the estimated condition of some of the Village's streets. Major reconstruction projects occur in even years, meaning that there will be some streets that will be completely reconstructed in 2016. Village staff is referring to the 2016 project as the Beverly reconstruction program since majority of the reconstruction will occur on Beverly Road between Oakland Avenue and E. Lake Drive. There are a few other blocks mixed in with the project.

These reconstruction projects occur typically between the months of April and November subject to multiple factors including weather. The projects will go out for bid in early January 2016 and bids will be awarded either in late February or early March. Reconstruction projects typically involve concrete



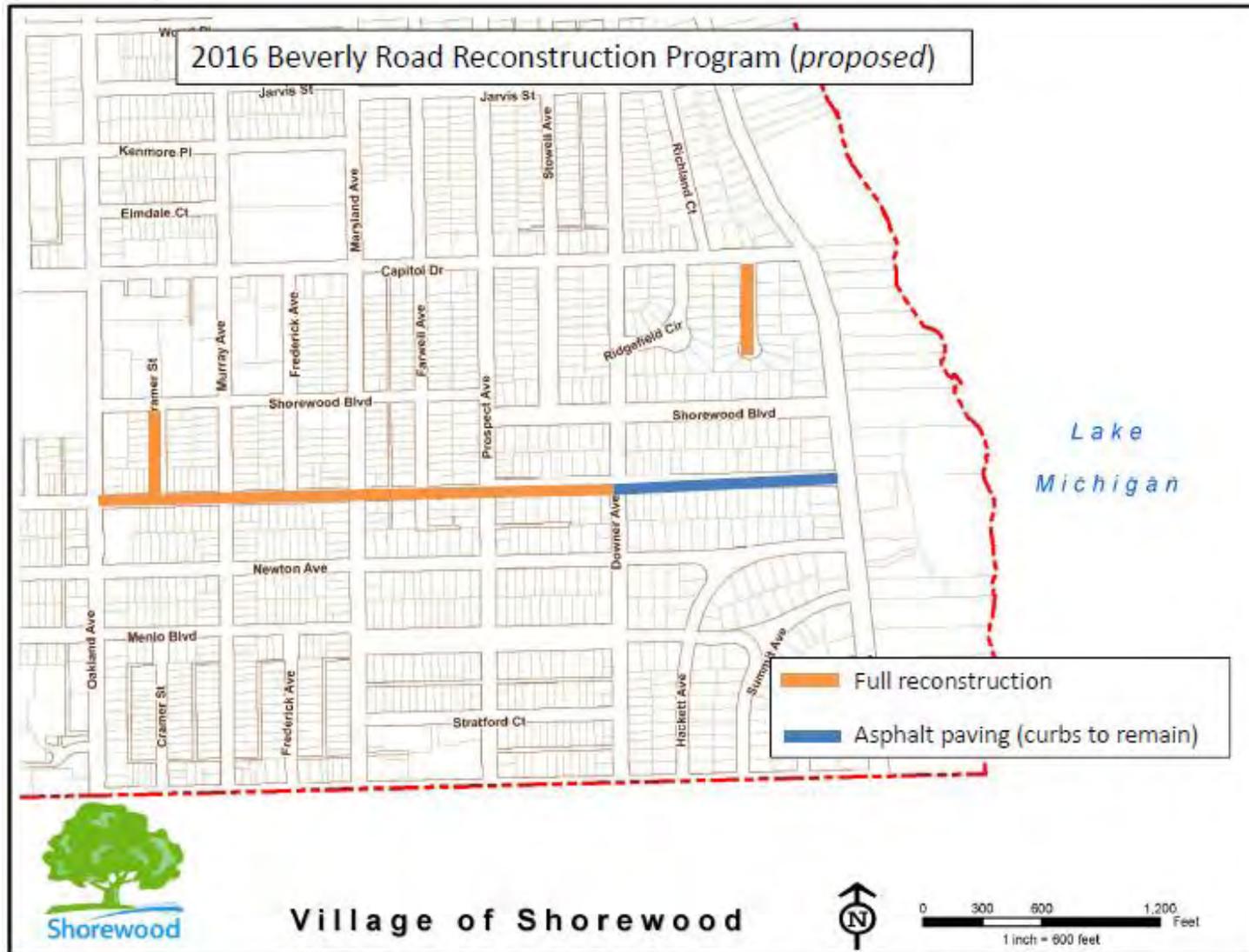
curb and gutter and asphalt street section. It is forecasted that the reconstruction projects in the next ten years will be funded through G.O. bonds. An estimated \$1.7 million is projected for the 2016 and 2018 programs.

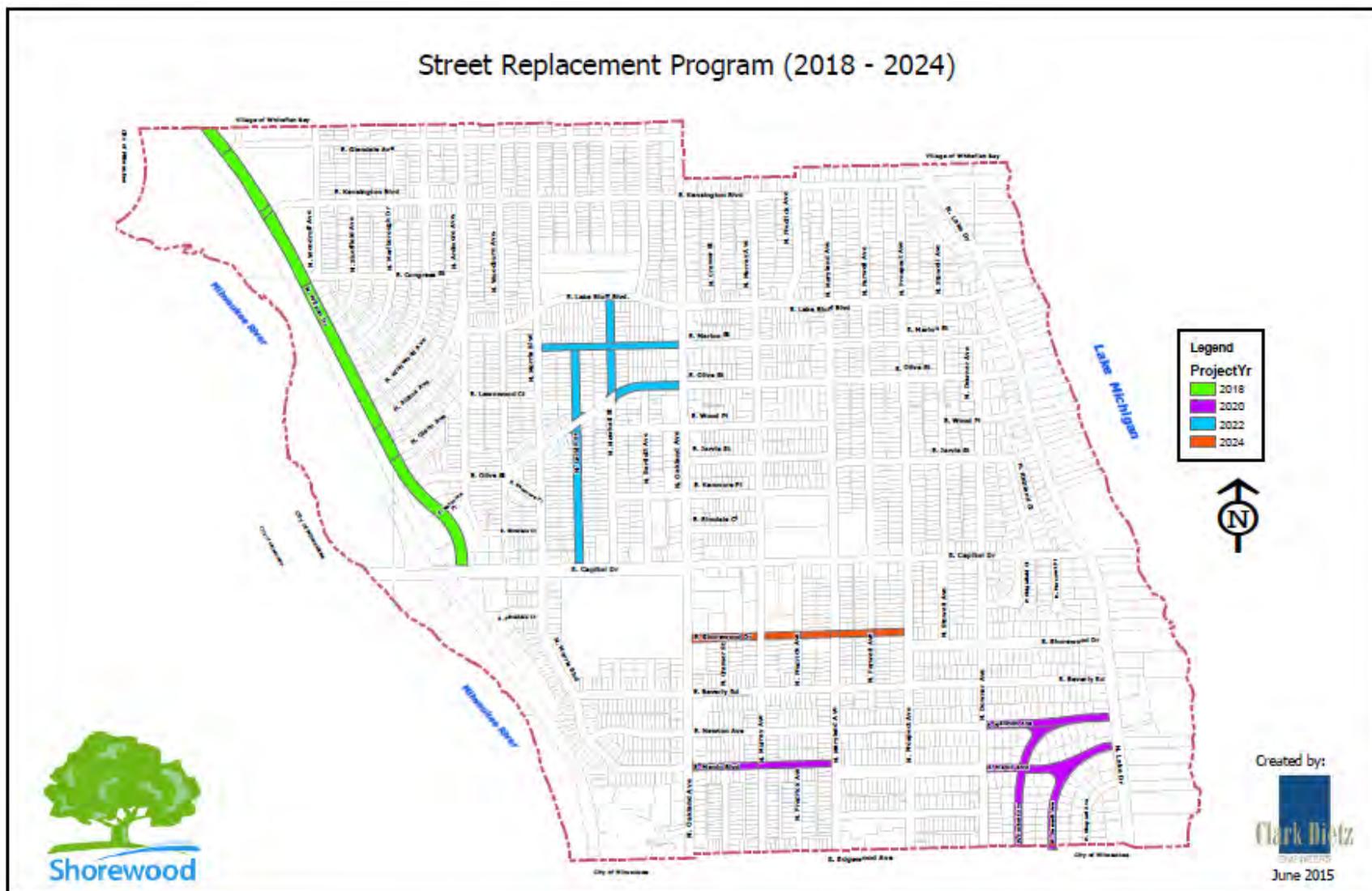


Visit [Page 14](#) to review the 2016 Road Reconstruction Program as currently proposed.

Visit [Page 15](#) to look at the upcoming road reconstruction projects as a part of the street replacement program for years 2018 through 2024.

Otherwise, [click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.







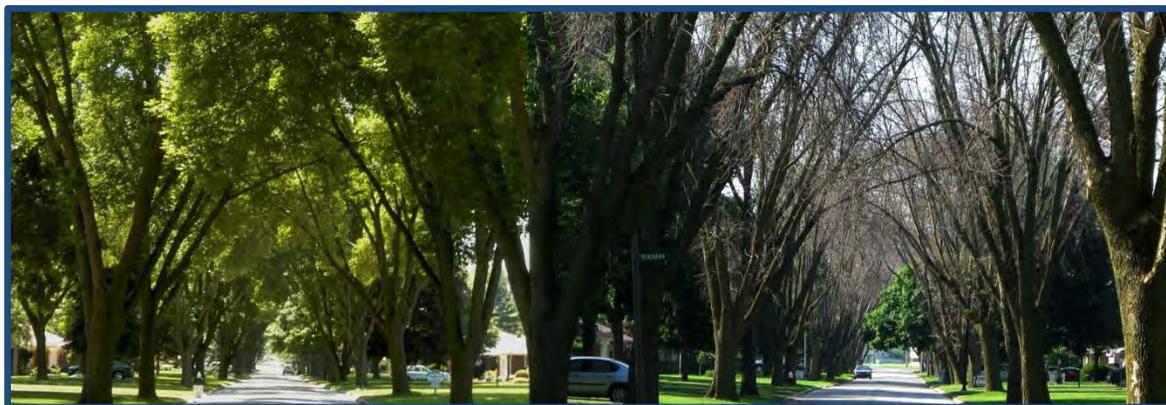
EMERALD ASH BORER PROGRAM

The Village of Shorewood has over 6,200 street trees. Approximately 25% of these street trees are threatened by the Emerald Ash Borer. The Village began planning for an Emerald Ash Borer infestation in 2009. To date, the beetle has not been discovered in Shorewood, but has been identified in communities north, west and south of the Village.

Shorewood began an ash tree treatment program in 2010, utilizing a trunk-injected compound that has been shown to have 99% Emerald Ash Borer control. Each year, DPW forestry staff identifies 200 to 300 of the Village’s largest white, green and European ash trees for treatment, which is needed every 2-3 years. Village staff has been applying the chemicals in odd years.

The Village will also be replacing the ash trees in conjunction with major infrastructure improvement projects. The replacement of ash trees is based on a previously Village Board adopted policy that orders staff to remove and replace any ash tree with a condition rating of less than 5%. In addition, all European and green ash trees, regardless of condition, with a diameter breast height of less than 24 inches will be replaced. Village staff has identified 18 different tree species to replace the ash trees. In most cases, a specific tree has been selected for each site based on that site’s individual characteristics.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



Emerald Ash Borer Impacts. This photo shows an illustration of the harmful impacts that the Emerald Ash Borer can have on Ash trees. This photo was taken from Toledo, Ohio. It is estimated that more than 50 million ash trees are dead or dying throughout the Midwest due to the Emerald Ash Borer. Typically when an Emerald Ash Borer attacks an ash tree, it can kill the host tree within 2-4 years.



ALLEY RECONSTRUCTION

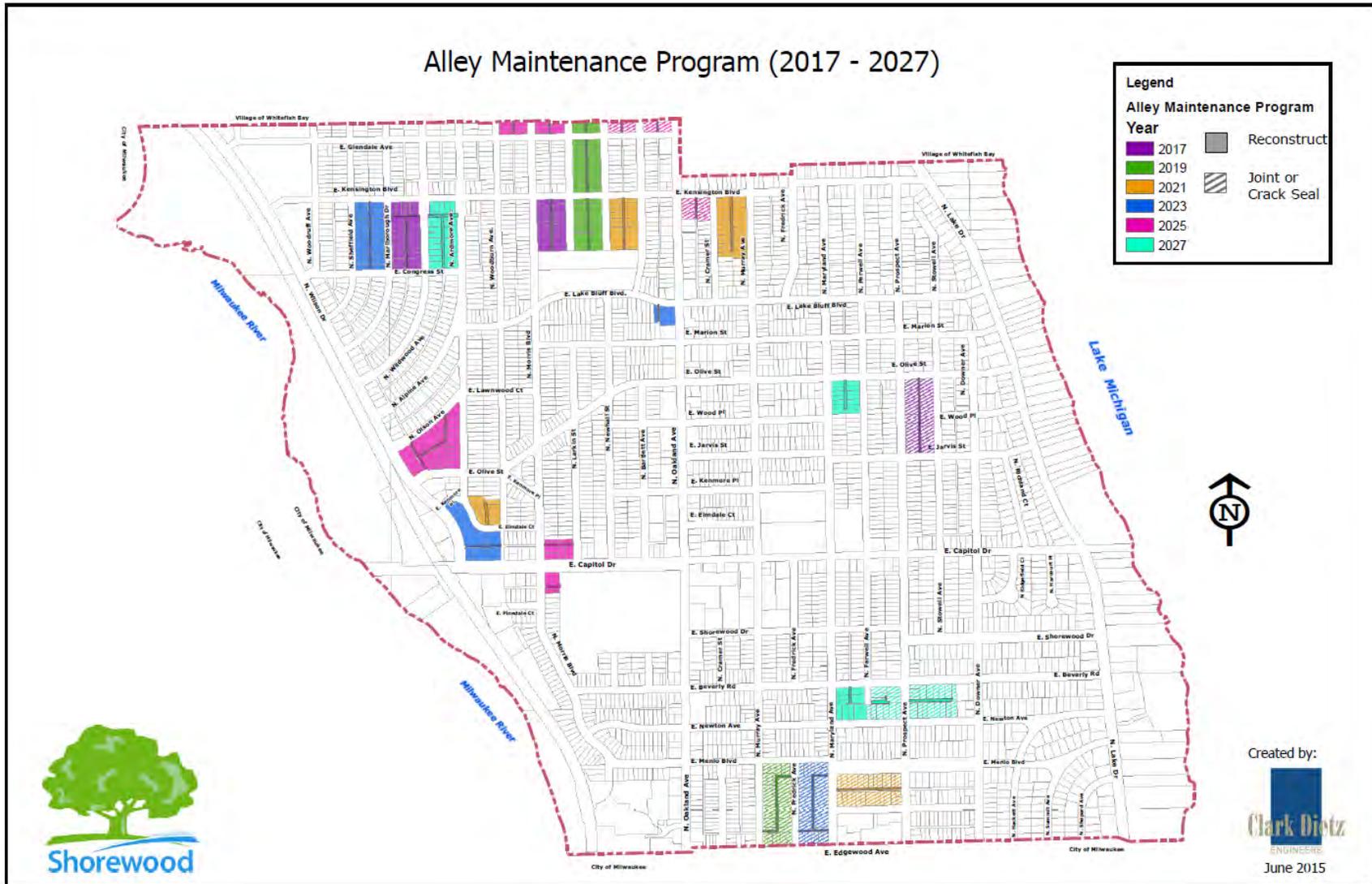
Several alleys in the Village are deteriorating and need to be reconstructed. Village staff is proposing to resurrect a regular alley reconstruction program. Based on current conditions, a funding level of \$250,000 biannually will be able to reconstruct all the alleys in the Village in an appropriate length of time. The current projected funding for the Village will only cover part of the expenses needed for the project. The Village will need to determine at a future date how it will be able to collect the remaining revenue needed for alley reconstruction projects.

Alley reconstruction projects would occur in odd years. Staff will be determining the order of the alley reconstruction program based on current condition. The first alley reconstruction project will be a pilot program and look to implement some green environmentally sustainable features.

Feel free to visit [Page 18](#) to look at the proposed timeline of the alley maintenance reconstruction program for the years 2017 through 2027.

The first proposed alley to be reconstructed in 2017 lies parallel to Marlborough Drive and Wildwood Avenue between Congress Street and Kensington Boulevard. Another alley proposed to be reconstructed in 2017 lies parallel to Morris Boulevard and Larkin Street just south of Kensington Boulevard. A third alley proposed to be completed in 2017 lies parallel to Farwell Avenue and Stowell Avenue between Olive Street and Jarvis Street; however, this alley will be completed with joint or crack seal.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





WILSON DRIVE RECONSTRUCTION

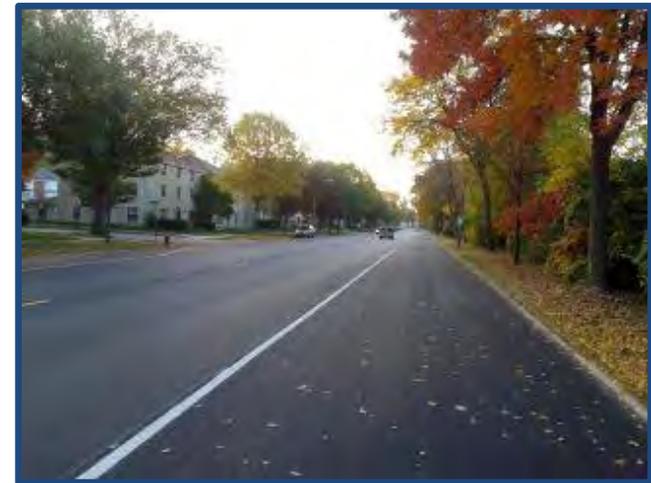
As mentioned in the biannual road reconstruction program, only residential streets are included as part of the program and not arterial streets. Wilson Drive is categorized as an arterial program; this is why the project is separated from the road reconstruction program.

Back in 2012, the Village determined to complete an asphalt overlay project on Wilson Drive as a temporary band aid for the already crumbling and cracking street. The asphalt overlay was completed between E. Capitol Drive and N. Sheffield Avenue. Since the temporary work was completed to the street, Village staff and residents are already observing that temporary fix coming undone as cracks and a deteriorating road can be seen.

The Strategic Initiatives Committee has been discussing Wilson Drive reconstruction



implementation and communication strategies throughout the 2015 calendar year thus far. The committee is reviewing several factors related to the project such as traffic flow, speed, pedestrian and bicycle usage, land usage, environmental components and other important community factors.



Currently \$1.2 million is allocated for the project in 2018 and is subject to change based on the final determination on the scope of the project. The project would be funded through the usage of G.O. bonds.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

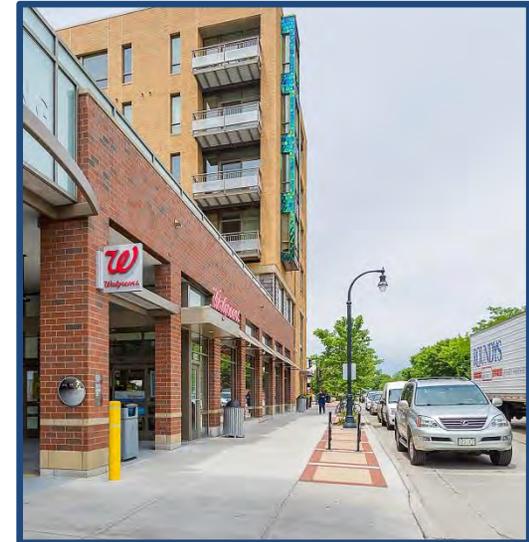


STREET LIGHTING LED

Village staff is proposing to convert the Village’s street lighting system to LED lighting. The proposed lighting fixture replacement with LED lighting was developed assuming the Village will reserve approximately \$75,000 annually and that there will be a replacement contract awarded every other year. This would allow each contract to utilize funds over two years or \$150,000. Using the total budget over the two year period, areas were identified to replace as many fixtures as possible using the \$150,000. This strategy will replace all fixtures throughout the Village by the year 2038 by replacing fixtures every other year at \$75,000 per year. The Village currently has LED lighting for traffic lights and was the first municipality in the state to use LED lighting for all three colors on traffic lights.

Visit [Page 21](#) to take a further look at the proposed timeline for LED lighting replacement.

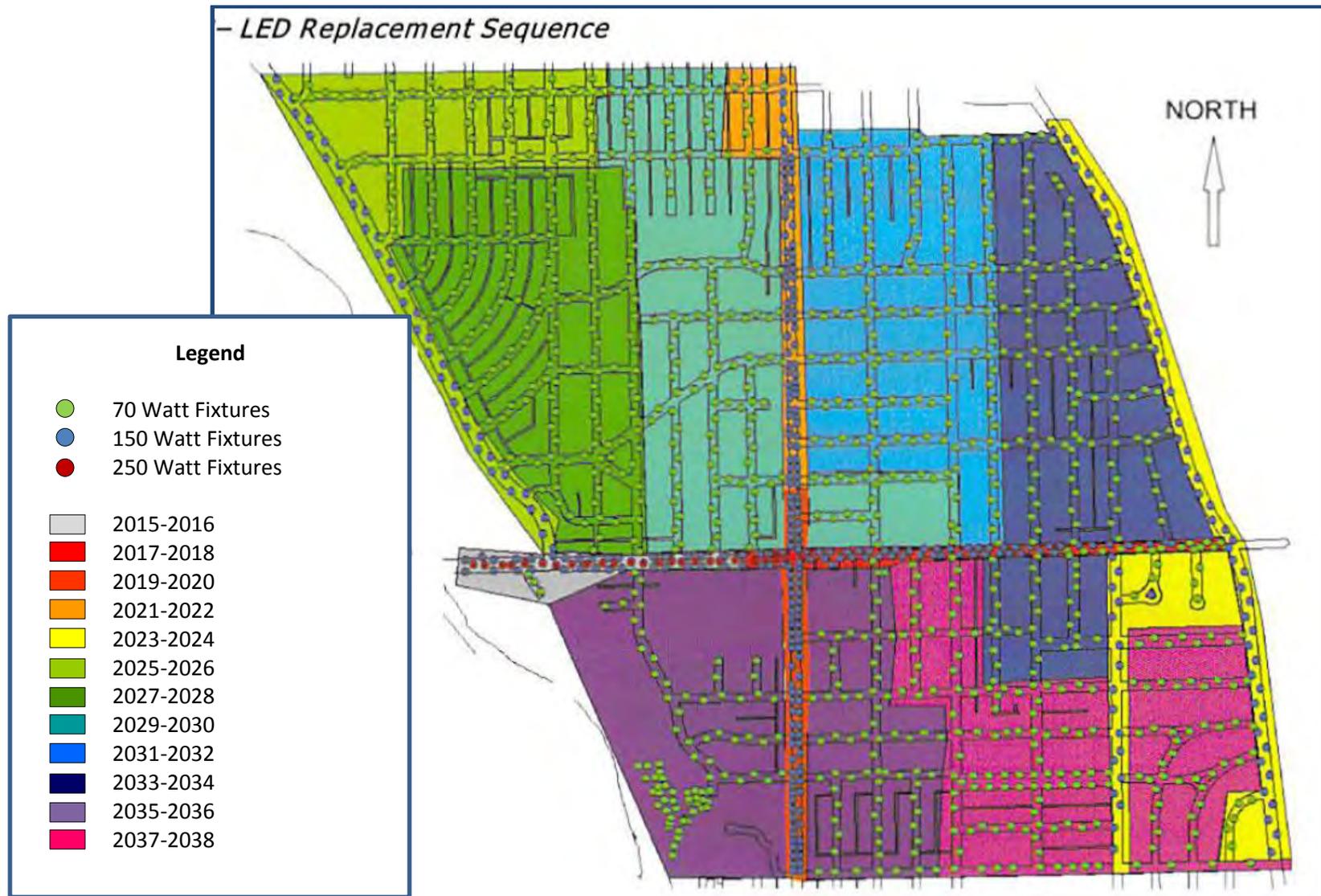
[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



STREET LIGHTING BOX (*STREETLIGHT CONTROL CABINETS*)

The Village is beginning to encounter several of their street lighting boxes age. For each circuit, a separate street lighting box is installed to generate electricity needed to light the streets. Typically street lighting boxes last approximately 40 years. Village staff would like to be proactive in their street lighting box replacement schedule instead of waiting for the boxes to go out and having a neighborhood be without lighting for a period of time. If \$100,000 is funded every other year in even years, this will allow for Village staff to replace about two street lighting boxes per year. The Village currently has 11 streetlight control cabinets.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





DEPARTMENT OF PUBLIC WORKS FACILITIES

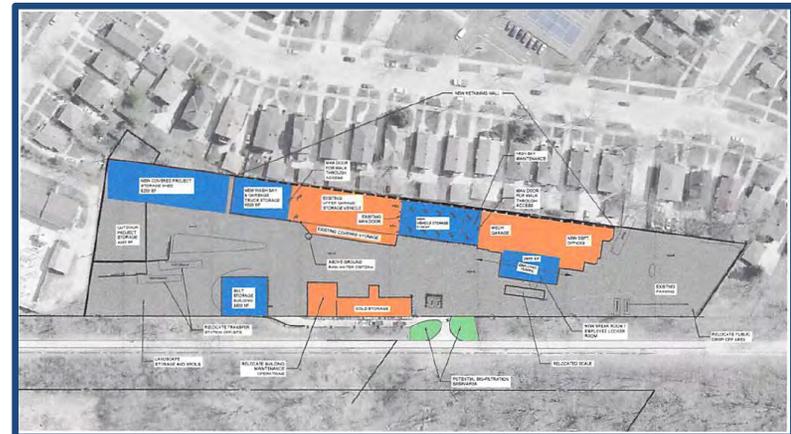
The Village's 2014 Capital Budget included funding for the development of a master plan of the DPW facility. As you know, there are multiple efficiency challenges with the configuration, layout and available space in the DPW yard. Village staff began work last year with The Sigma Group and Arcint Architecture to develop a Facility Master Plan for DPW. Based on the consultation with these consultants a number of observations and deficiencies were noted about the DPW facility. The consultants collaborated with staff to try and prioritize a number of the potential projects. The DPW Facilities Master Plan outlines all of the recommended changes along with priorities for each action.



The issues that were prioritized the highest that require immediate attention includes the existing retaining wall along the east edge of the site along the interface with the residences to the east of the site is in poor condition and represents a safety and long term liability concern. Given the potential need for tie-back systems associated with block walls, which would require a setback, and the fact the reconstruction of the replacement

retaining wall on the residential properties may require reconstruction of existing garage structure, Sigma recommends that the walls be replaced with poured concrete walls on Village property immediately adjacent to the property line. Utility relocates are another immediate concern that requires additional work for 2017. A total of \$365,000 through G.O. bonds is currently allocated for 2017 work. Additional work will be completed in multiple years thereafter to space out the amount of expenses being allocated annually to the DPW facility.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





REFUSE COMPACTOR

The Village of Shorewood has two refuse compactors at the DPW Facility. A refuse compactor is a piece of machinery that will compact garbage and yard waste. The compacted materials are then hauled out by dump trucks. Since the Village has two refuse compactors, one compactor is specifically used for compacting garbage and the second compactor is used for compacting yard waste. The typical life span of refuse compactors is approximately 20 years. Both of these machines are either turning or exceeding its 20 year life span. The \$250,000 available in 2016 through G.O. bonds will purchase one new refuse compactor. The Village would utilize the newly purchased compactor for garbage.



[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

REFUSE TRUCKS



The Village of Shorewood currently has three refuse trucks. The typical life span of refuse trucks is approximately 10 to 12 years. The current refuse trucks the Village has were acquired in 2001, 2003 and 2005. According to the current replacement schedule, all should have been replaced in 2011, 2013 and 2015 respectively. Maintenance costs for the refuse trucks are climbing fairly high as a number of maintenance needs are required for these older trucks. The Village determined to delay replacement on the refuse trucks because the Village wanted to take some time to reassess the refuse collection program as a whole before investing hundreds of thousands of dollars for new refuse trucks. The \$750,000 through G.O. bonds will fund three new trucks for 2016.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

PARKS IMPROVEMENTS

The Parks Commission is currently in the process of outlining their priorities and recommended projects incorporated with the Vision 2025 Plan. There are several projects that the Parks Commission is considering in order to enhance the amenities at several of the parks in Shorewood. In general, some of the options discussed thus far with the Parks Commission consist of additional seating, vegetation, recreational playgrounds and amenities, path connections, signage and upgrading shelter facilities. These improvements will occur at a number of areas which includes Hubbard Park, Atwater Park, River Park, Estabrook Park, Triangle Park, the Oak Leaf Trail and all the public lands at the four Shorewood public schools.

The Village is currently proposing to allocate \$250,000 in parks improvements for 2016 and another \$250,000 for 2018 through G.O. bonds. The Village Board (recommended by the Parks Commission) already committed to giving up to \$50,000 to the School District in 2016 for the Lake Bluff tennis court project. This decision leaves up to \$200,000 for 2016 remaining for other park improvements if approved.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





HUBBARD PARK PARKING LOT

The condition of the Hubbard Park parking lot is quickly deteriorating. It has been an extremely long time since any work has been completed on the Hubbard Park parking lot. Village staff has identified several benefits with reconstructing the parking lot. For instance, reconstructing the parking lot will provide the Village an opportunity to redo the layout of the parking lot in order to add more parking spaces. In addition, the Village will also be able to address certain safety and aesthetic issues with the current layout of the parking lot.

The \$350,000 currently estimated for 2018 through G.O. bonds provides enough funding for both the design work and the construction for a new parking lot. Photos attached with this description begin to illustrate some of the design issues and poor condition of the Hubbard Park parking lot.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



POLICE DEPARTMENT FACILITY

Since 2006, Village and Police officials have been researching alternatives to the current headquarters. Constructed in 1927, the building is too small, lacks functionality and no longer adequately serves the needs of a modern law enforcement agency. Despite repairs and minor remodeling over the years, the current location has a number of serious issues including:

- Deteriorating infrastructure - Heating, ventilation, air conditioning, electrical, data, and telecommunication.
- Outdated evidence storage and security which doesn't meet best management practices.
- Basic quality of life issues such as lack of adequate locker room, showers, and bathroom facilities.
- Limited and outdated space for interviewing victims, witnesses and suspects and cramped jail area.
- Lack of garage space for squad cars which have expensive equipment that is currently not protected from harsh winter weather.



A facility feasibility study conducted in 2007 by the Zimmerman Design Group, a leader in police architecture, led to the exploration of possible remodeling or a rebuild of the current facility as well as a move to one of several possible locations including the A.B. Data building located at 4057 N. Wilson Drive in Shorewood, the American Legion Post at 4121 N. Wilson Drive, Sun Seekers building at 2420 E. Capitol Drive, and property at the DPW site. According to Zimmerman Design Group, a 25 officer department requires approximately 26,000 square feet to operate most effectively. The Shorewood Police Department is currently housed in a joint use facility with North Shore Fire Department located at 3926 N. Murray Avenue. The police department staff of 33 employees occupies 5,000 square feet of the lower level while the fire station occupies the upper level of the building.

Village staff and officials will continue to evaluate alternatives for the Police Department facility. A total of \$3.25 million are allocated in 2016 through G.O. bonds.

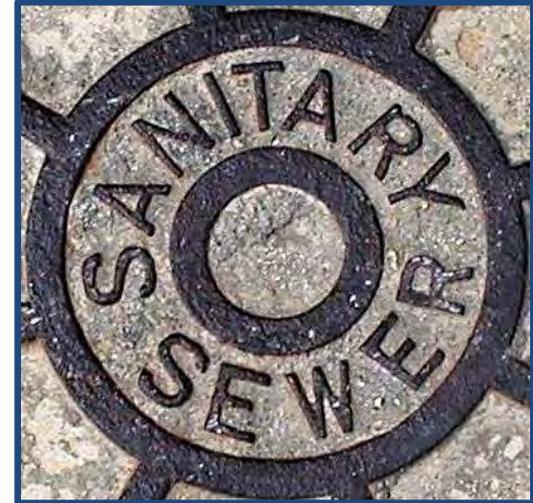
[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



ANNUAL LINING PROJECTS

The Village of Shorewood completes an annual sewer lining project involving CIPP's (cured in place pipes). Annual lining is completed for separated sewer lines for inflow and infiltration purposes. The annual sewer lining projects performed on combined sewer areas are completed for infrastructure integrity and structural reasons. Village staff determines which pipes need sewer lining based on televising tapes that portray the current condition of the Village sewer lines. The Village is approaching a date where they will fully complete a replacement cycle of lining all the Village sewer lines. Once the Village fully completes the cycle, staff proposes the funds allocated to these projects to transfer over to fund manhole rehab projects. A total of \$175,000 is allocated to these projects annually through G.O. bonds.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



MANHOLE REHABILITATION PROJECTS

There are several manholes in the Village of Shorewood that were constructed utilizing brick. Several of these manholes need to be repaired or reconstructed. Every year the Village inspects approximately 20% of all the manholes in the Village for the status of their condition and other assessments. When it comes to conducting a manhole rehabilitation program, Village staff will determine the order of repair and/or reconstruction based on the condition. Currently there are no funds allocated for manhole rehabilitation projects in the long term financial plan. However, when the cycle is completed for the annual lining projects, staff proposes to transfer the \$175,000 allocated annually to begin funding the manhole rehabilitation projects.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



COMBINED SEWER NORTH AREA

The Village of Shorewood adopted a 2011 Comprehensive Facility Plan that identified a need to revitalize and upsize the sewer pipes in the combined north sewer relay area. This is an area that is north of E. Capitol Drive. The proposed 2016 project would involve upsizing sewers along Murray Avenue and Kensington Boulevard in relation to the full road reconstruction project and upsizing sewers along Prospect Avenue and Kensington Boulevard in trench with asphalt overlay. This will be a one-time project that Village staff anticipates will need no immediate attention after 2016. The long term financial plan is proposing to allocate \$2.1 million in revenue bonds for the project in 2016.

Feel free to go to [Page 29](#) to review a map of the proposed 2016 combined north sewer relay project.

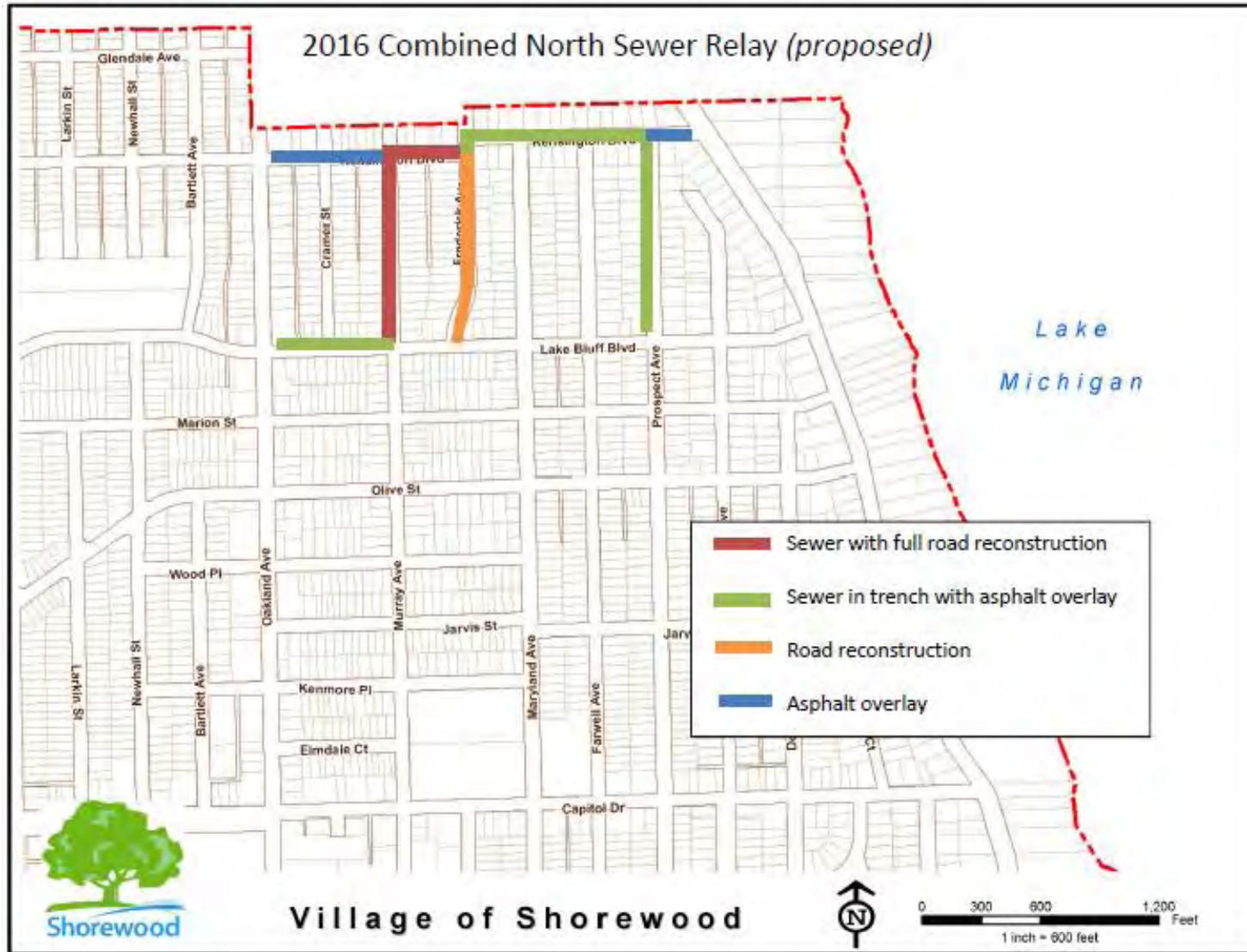
[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

COMBINED SEWER SOUTH AREA

The Village of Shorewood has an ongoing effort to reduce basement backup risk for property owners. The Village’s infrastructure improvement plan was initially established in the Comprehensive Facility Plan of 2011. The plan provides detailed analysis and preliminary designs for improvements in the separate and combined sewer service areas. Based on the 2011 Facility Plan, the Village in cooperation with MMSD commissioned an additional study regarding the combined sewer service area improvements. The report was finalized in 2014 and offers a wide variety of proposed improvements that reduce basement backup risks in the combined sewer service area.

The combined sewer south area will be broken up on a biannual phase basis in order to complete the project in a timely fashion while allowing for proper traffic flow during construction. Ultimately the project will build a parallel system that will collect Stormwater to keep separate from the current system and carry the collected Stormwater to a separate body of water (i.e. the Milwaukee River). Village staff sent out an RFP for professional engineering services to study the environmental assessment in August 2015. The long term financial plan allocates \$1 million through revenue bonds in 2016 to fund the initial steps of the project. Over the next ten years, a total of \$10 million will be allocated to fund continuous projects to improve the combined sewer south area.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





EDGEWOOD AVENUE DRAINAGEWAY

The Village of Shorewood plans to address and improve stormwater infrastructure by creating a swale through River Park on the south property line. This will create a drainageway for stormwater in the south area of Shorewood to flow into the Milwaukee River. This is a 2016 project estimated to be \$300,000 through G.O. bonds funded by the tax levy.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.



PPII LATERAL REHABILITATION PROGRAM



In the MMSD-designated underperforming sewer sheds, the Village of Shorewood is utilizing its Private Property Inflow/Infiltration (PPII) money to rehabilitate sewer laterals to reduce inflow and infiltration into the separate sanitary sewer. The Village funding policy matches available MMSD PPII funds to set the funding level in each program year. Village staff is estimating for \$100,000 to be utilized each year for the program through G.O. bonds.

The map on [Page 32](#) demonstrates the lateral rehabilitation schedule.

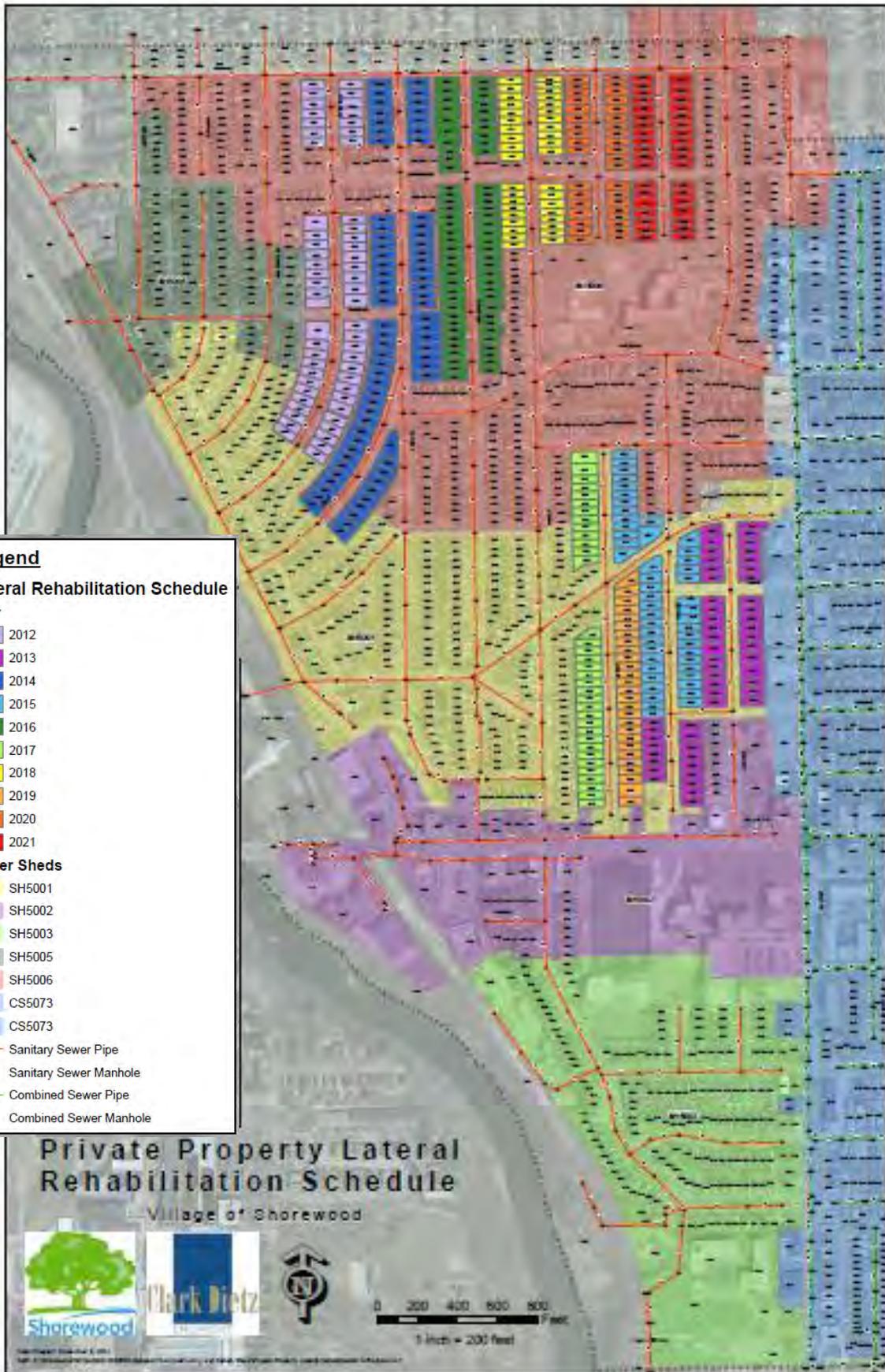
[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

WATER RELAY PROJECTS

Water relay projects can be identified as road and non-road projects. Road projects are completed during even calendar years while non-road projects are completed during odd calendar years. The Village identifies main segments identified for replacement based on condition and repair or break history. Road projects occur near planned street reconstruction projects in order for the Village to efficiently complete all projects in that area at one time to minimize costs and traffic interference. The lists for upcoming projects between road and non-road projects are separate lists. The Village and the Public Service Commission establish a goal for the Village of Shorewood to replace approximately 1.5% to 2% of all Village water mains annually.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.







N. LAKE DRIVE WATER MAIN

The water main needs replacement along all of N. Lake Drive. Village staff indicates that the water main along N. Lake Drive possesses poor condition ratings. Typically for a project of this magnitude, the Village waits for a street reconstruction project to occur so that the Village isn't spending for multiple construction projects in a given area multiple episodes in a short time period. The Village will need to redo services for property owners along N. Lake Drive. Village staff currently is anticipating N. Lake Drive will need reconstructing by year 2023, but ultimately this date will be subject to change due to multiple factors between now and the projected date. Staff estimates the project will cost approximately \$2 million through revenue bonds.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

WATER METER REPLACEMENT

The Public Service Commission guidelines on water meters state for entities to either inspect water meters every ten years or conduct an automatic replacement cycle every twenty years. Two decades ago the Village elected to do the automated replacement for water meters. The last replacement occurred in 1995, meaning that Shorewood's twenty years have expired requiring the Village to replace its water meters. Village staff proposes to implement an AMI (automated meter integration/infrastructure) program with new meters that allows for wireless communication with all the installed meters. AMI water meters have the capability of informing Village and property owners with frequent updates about water usage. In addition, it allows the Village to complete monthly billing in the future if the Village elects to do so. Replacement for all the water meters in the Village will take approximately two to four years to complete.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





ESTIMATED FUTURE PROJECTS FOR TAX INCREMENTAL DISTRICTS

Also included in the large capital projects schedule are some provisional placeholders for potential future TID projects. The amounts are illustrative and have been included for the broader purpose of understanding how they would integrate into the Village’s overall debt structure should funding for future projects be approved by the Village Board.

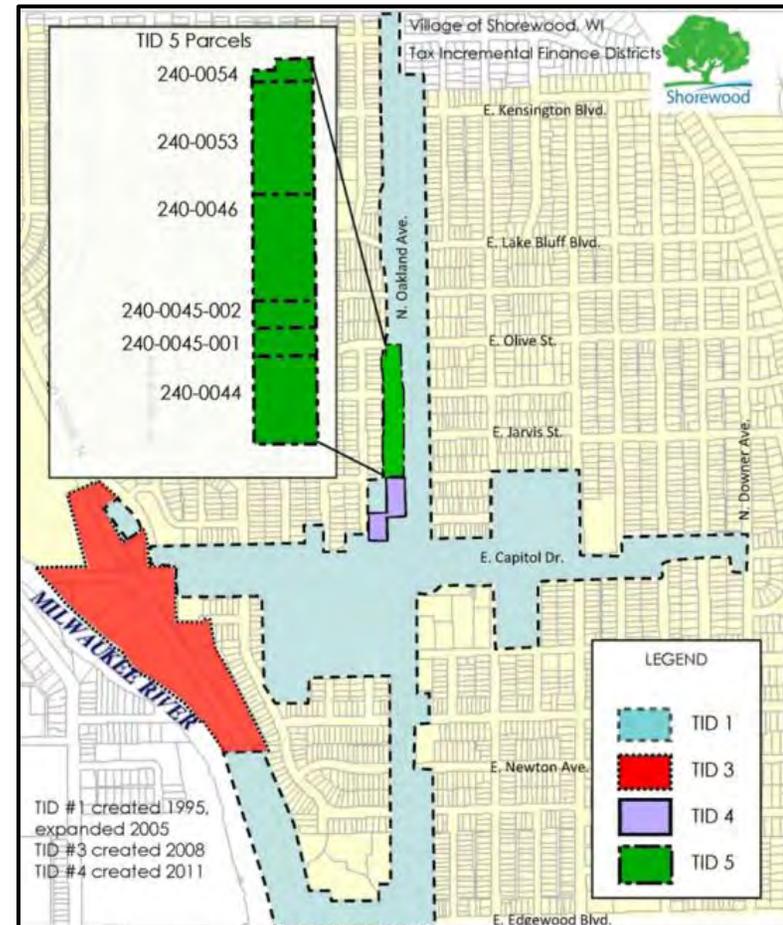
In addition, the Village’s Community Development Authority (CDA) annually reviews the fiscal projections for each TID. This report is prepared by the Village’s financial consultants and will be appended as a supplement to this plan when completed.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.

OTHER FINANCIAL CONSIDERATIONS FOR THE LONG RANGE FINANCIAL PLAN

The last section of this schedule includes the non-project costs for debt issuance fees, reserve funding requirements for the utility revenue bonds, and other interest and rounding factors. While these are not direct project costs, they do need to be estimated when computing what the final bond sizing requirements when the debt is issued.

[Click here](#) to go back to the 2016-2025 Village of Shorewood Large Capital Debt Plan Spreadsheet.





Parking Utility - 600

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	\$50	\$600
Amount paid to private lot owners	\$18	\$216
Year of last fee increase	2015	
	<u>2014</u>	<u>2015</u>
Permits sold - Village lot/streets	3,655	3,800
Permits sold - private lots	<u>977</u>	<u>708</u>
Total	4,632	4,508

Long Range Plan Notes

- Past years' budgets for the parking utility have included estimated costs to purchase software and other technology to automate the parking permit process. Currently the Village is implementing this new permit solution which will offer online permitting and payments for most of the village's permitted parking activities. Staff anticipates that this system will be fully operational by later this year.
- In addition, this system will automate the exchange of vehicle information for parking enforcement which will eliminate the need for customer to come in monthly and pick-up physical permits or decals to display in their vehicles.

Recommended for Future Rates

The parking utility includes the cost for tracking, issuing and distributing parking permits to authorized vehicles as well as the maintenance costs associated with keeping the lots clear of snow and ice in the winter.

Historically, the costs associated with writing and collecting parking tickets have been reported in the General Fund, along with parking ticket revenue. The utility then gets charged the cost of 1/3 of a police officer's and 1/2 of a police civilian staff's salary and benefits for enforcement in the permitted lots. The upcoming changes in how these services will be provided using the new automated system may result in the need for a review of these costs in the future.

Based on estimated permit sales and anticipated expenses, staff is not projecting any future permit fee increases into this long range plan

Long Range Financial Plan 2016 - 2025



Parking Utility - 600

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues											
Parking Permit Fees	\$ 256,782	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Other Revenues	6,500	6,565	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109	7,180
Total Revenues	263,282	256,565	256,631	256,697	256,764	256,832	256,900	256,969	257,039	257,109	257,180
Expenses											
Lot Rental Expenses	14,184	7,652	7,729	7,806	7,884	7,963	8,043	8,123	8,204	8,286	8,369
Depreciation	5,500	5,500	5,610	5,610	5,610	5,722	5,722	5,722	5,836	5,836	5,836
Other Expenses	225,924	225,566	229,416	233,345	237,353	241,445	245,619	249,878	254,228	258,667	263,199
Interest Expense	5,078	4,778	4,478	4,178	3,878	3,478	3,078	2,678	2,278	1,878	-
Total Expenses	250,686	243,496	247,233	250,939	254,725	258,608	262,462	266,401	270,546	274,667	277,404
Net Change in Equity	12,597	13,070	9,399	5,759	2,040	(1,776)	(5,562)	(9,432)	(13,507)	(17,558)	(20,224)
Beginning Equity	512,928	525,525	538,594	547,993	553,751	555,791	554,015	548,454	539,022	525,516	507,958
Ending Equity	\$ 525,525	\$ 538,594	\$ 547,993	\$ 553,751	\$ 555,791	\$ 554,015	\$ 548,454	\$ 539,022	\$ 525,516	\$ 507,958	\$ 487,734
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	\$ 320,824	\$ 342,628	\$ 361,396	\$ 377,061	\$ 389,562	\$ 393,929	\$ 395,097	\$ 392,997	\$ 387,557	\$ 378,703	\$ 364,064



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")	\$ 18.00	\$72.00
Plus Volumetric per 100 Cubic Feet	\$ 2.67	\$160.20
Last Full Rate Increase	1/1/15	
Quarterly Bill (1,300 Cubic Feet Usage)	\$52.71	\$210.84
	No. of	Consumption
Five Year Estimate	Customers	100 Cubic Ft
Residential Customers	3,224	275,000
Multi-Family	151	135,000
Commercial	122	35,000
Public Authority	34	15,000
	<u>3,531</u>	<u>460,000</u>

Long Range Plan Notes

- Significant future capital projects are included in the plan for meter replacements, an upgrade of the meter reading system, and substantial bi-annually borrowing for water main replacements done with the bi-annual road projects and other stand along water main projects.

Future Rates

In 2014 the Public Service Commission approved a 25% overall water rate increase to be effective on January 1, 2015.

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. This long range plan calls for the Water utility to bond for nearly \$7 million of additional system improvements over the next 6 years. Since the utility completed an increase in 2015, any future increase will be planned for the odd calendar years

Based upon projected estimates in the water utility, a rate increase of 9% is anticipated in 2017, and similar increase will also likely be needed in 2019 in order to support the increased debt service payments for recent capital projects as well as other general cost increases.

Thereafter, future rate increases are expected to decline over time as the utility costs will tend to stabilize based on current projections. Staff will also continue to monitor our purchased water costs from the Milwaukee Water Works as any significant increases in these costs will also have an impact on rates.

Long Range Financial Plan 2016 - 2025

Water Utility - 610



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues											
User Fees	\$1,830,000	\$1,885,824	\$2,055,548	\$2,055,548	\$2,240,547	\$2,240,547	\$2,330,169	\$2,330,169	\$2,423,376	\$2,423,376	\$2,423,376
Other Revenues	24,510	24,755	25,002	25,252	25,504	25,760	26,018	26,278	26,541	26,806	27,074
Total Revenues	1,854,510	1,910,579	2,080,550	2,080,800	2,266,051	2,266,307	2,356,187	2,356,447	2,449,917	2,450,182	2,450,450
Expenses											
Purchase Water	\$ 862,500	\$ 879,750	\$ 897,345	\$ 915,292	\$ 933,598	\$ 952,270	\$ 971,315	\$ 990,741	\$1,010,556	\$1,030,767	\$1,051,382
Depreciation	167,000	167,000	170,340	170,340	170,340	173,747	173,747	173,747	177,222	177,222	177,222
Other Expenses	516,110	527,341	537,240	547,335	557,631	568,133	578,845	589,771	600,915	612,283	623,879
Interest Expense	96,942	88,485	130,476	122,167	220,125	211,375	218,146	204,715	371,874	360,287	391,834
Total Expenses	1,642,552	1,662,576	1,735,401	1,755,134	1,881,694	1,905,525	1,942,053	1,958,974	2,160,567	2,180,559	2,244,317
Net Change in Equity	211,958	248,003	345,149	325,666	384,357	360,782	414,134	397,473	289,350	269,623	206,133
Beginning Equity	1,121,748	1,333,706	1,581,709	1,926,858	2,252,524	2,636,881	2,997,663	3,411,797	3,809,270	4,098,620	4,368,243
Ending Equity	\$1,333,706	\$1,581,709	\$1,926,858	\$2,252,524	\$2,636,881	\$2,997,663	\$3,411,797	\$3,809,270	\$4,098,620	\$4,368,243	\$4,574,376
Rate increase included above	25.00%	0.00%	10.00%	0.00%	8.00%	0.00%	6.00%	0.00%	4.00%	0.00%	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	70,618	116,440	327,068	412,516	590,934	670,407	772,843	838,229	878,578	868,811	680,359



Current Rates and Customer Information

General rate and permit data for the utility is shown below:

General Rate Data	Quarterly	Annual
Service charge	\$ 11.25	\$45.00
Plus Volumetric per 100 Cubic Feet	\$ 4.60	\$31.40
Last Rate Increase	11/15/14	
Quarterly Bill (1,300 Cubic Feet Usage)	\$71.05	\$284.20

Long Range Plan Notes

- The Village has substantial capital investment planned for Sanitary Sewer infrastructure. These are shown on pages 39 – 40 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 \$300,000 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.

After the 2010 flood, the Village began substantial capital re-investment to reduce the possibility of a reoccurrence of sewer backups. \$1.6 million was borrowed in 2011, \$4.7 million was borrowed in 2012, and \$1.1 million was borrowed in 2014 for Sanitary Sewer projects. The Village will also be borrowing \$3.8 million in 2016 to complete the combined north sewer project and begin the engineering on the combined south improvements. The total combined south improvements are expected to require an additional \$20 million of borrowing over the next 6 years.

Sewer rates were increased by 33% in 2013 and 7% in 2015. 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 10% in 2018 and 15% in 2020 are currently projected in order to support these capital improvement efforts.

Long Range Financial Plan 2016 - 2025

Sewer Utility - 620



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues											
User Fees	\$ 1,920,000	\$ 2,038,550	\$ 2,038,550	\$ 2,242,405	\$ 2,242,405	\$ 2,578,766	\$ 2,578,766	\$ 2,785,067	\$ 2,785,067	\$ 2,952,171	\$ 3,129,301
Other Revenues	29,510	26,120	26,381	26,644	26,910	27,180	27,452	27,726	28,003	28,282	28,565
Total Revenues	1,949,510	2,064,670	2,064,931	2,269,049	2,269,315	2,605,946	2,606,218	2,812,793	2,813,070	2,980,453	3,157,866
Expenses											
Treatment Expense	\$ 702,300	\$ 707,000	\$ 721,140	\$ 735,563	\$ 750,274	\$ 765,279	\$ 780,585	\$ 796,197	\$ 812,121	\$ 828,363	\$ 844,930
Depreciation	229,500	225,000	229,500	229,500	229,500	234,090	234,090	234,090	238,772	238,772	238,772
Other Expenses	506,743	507,085	516,661	526,427	536,387	546,548	556,912	567,482	578,265	589,264	600,482
Interest Expense	211,285	199,433	349,076	336,075	505,205	586,851	670,136	641,174	765,158	732,951	788,520
Total Expenses	1,649,828	1,638,518	1,816,377	1,827,565	2,021,366	2,132,768	2,241,723	2,238,943	2,394,316	2,389,350	2,472,704
Net Change in Equity	299,682	426,152	248,554	441,484	247,949	473,178	364,495	573,850	418,754	591,103	685,162
Beginning Equity	5,914,682	6,214,364	6,640,516	6,889,070	7,330,554	7,578,503	8,051,681	8,416,176	8,990,026	9,408,780	9,999,883
Ending Equity	\$ 6,214,364	\$ 6,640,516	\$ 6,889,070	\$ 7,330,554	\$ 7,578,503	\$ 8,051,681	\$ 8,416,176	\$ 8,990,026	\$ 9,408,780	\$ 9,999,883	\$ 10,685,045
Rate increase included above	7.00%	0.00%	0.00%	10.00%	0.00%	15.00%	0.00%	8.00%	0.00%	6.00%	0.00%
* - 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	\$ 493,096	\$ 665,055	\$ 619,728	\$ 859,652	\$ 813,839	\$ 993,107	\$ 806,484	\$ 873,774	\$ 668,336	\$ 636,501	\$ 449,944
DNR equipment replacement reserve - minimum required cash balance for equipment \$225,000											

Long Range Financial Plan 2016 - 2025

Sewer Utility – 620



Storm Utility	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues											
User Fees	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 450,000	\$ 675,548	\$ 688,048	\$ 858,719	\$ 912,798	#####
Bond Proceeds	-	-	-	3,440,000	-	3,440,000	-	2,305,000	-	2,305,000	2,155,000
Total Revenues	-	-	-	3,740,000	300,000	3,890,000	675,548	2,993,048	858,719	3,217,798	3,328,454
Expenses											
Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	-	-	-	29,240	29,240	58,480	58,480	78,073	78,073	96,823	115,573
Capital	-	-	-	2,924,000	-	2,924,000	-	1,959,250	-	1,875,000	1,875,000
Debt Service Reserve Fund	-	-	-	344,000	-	344,000	-	230,500	-	215,500	215,500
Debt Service Issue Costs	-	-	-	172,000	-	172,000	-	115,250	-	214,500	64,500
Debt Service	-	-	-	-	163,400	238,400	540,438	550,438	686,975	730,238	938,763
Total Expenditures	-	-	-	3,469,240	192,640	3,736,880	598,918	2,933,511	765,048	3,132,061	3,209,336
Net Change in Equity	-	-	-	270,760	107,360	153,120	76,630	59,538	93,672	85,738	119,119
Beginning Equity	-	-	-	-	270,760	378,120	531,240	607,870	667,408	761,079	846,817
Ending Equity	\$ -	\$ -	\$ -	\$ 270,760	\$ 378,120	\$ 531,240	\$ 607,870	\$ 667,408	\$ 761,079	\$ 846,817	\$ 965,935
Estimated fee per household											
Using 4,035 REU's	\$ -	\$ -	\$ -	\$ 18.59	\$ 18.59	\$ 27.88	\$ 41.86	\$ 42.63	\$ 53.20	\$ 56.56	\$ 72.70
Estimated fee per household											
Using CCF based on Sewer	\$ -	\$ -	\$ -	\$ 9.75	\$ 9.75	\$ 14.63	\$ 21.96	\$ 22.36	\$ 27.91	\$ 29.67	\$ 38.14

Long Range Financial Plan 2016 - 2025



Estimated Average Residential Property Owner Payments

Payment Type	2010	2011	2012	2013	Actual 2014	Budget 2015	Projected 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Tax Bill (Village Portion)	\$ 1,980	\$ 2,048	\$ 2,084	\$ 2,122	\$ 2,153	\$ 2,174	\$ 2,219	\$ 2,330	\$ 2,363	\$ 2,406	\$ 2,438	\$ 2,517	\$ 2,561	\$ 2,617	\$ 2,662	\$ 2,692
Water Bill	143	143	182	184	184	232	232	255	255	276	276	292	292	304	304	304
Sewer Bill	202	255	255	339	339	321	321	321	353	353	406	406	439	439	465	465
Storm Water Bill	-	-	-	-	-	-	-	-	19	19	28	42	43	53	57	73
Sub-total Utility Bill	346	398	437	522	522	553	553	576	627	648	710	740	774	796	826	842
Total	\$ 2,326	\$ 2,446	\$ 2,521	\$ 2,644	\$ 2,675	\$ 2,727	\$ 2,772	\$ 2,906	\$ 2,990	\$ 3,054	\$ 3,148	\$ 3,257	\$ 3,335	\$ 3,413	\$ 3,488	\$ 3,534
Change from Prior Year		\$ 120	\$ 74	\$ 124	\$ 31	\$ 52	\$ 45	\$ 134	\$ 84	\$ 63	\$ 94	\$ 110	\$ 77	\$ 78	\$ 75	\$ 46
% Change from Prior Year		5.18%	3.04%	4.91%	1.17%	1.94%	1.65%	4.84%	2.88%	2.12%	3.09%	3.48%	2.37%	2.35%	2.19%	1.32%
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 1,300 cubic feet of water consumption per quarter.																
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.

Long Range Financial Plan 2016 - 2025



Assumptions used for Revenues, Expenditures and Changes in Fund Balances worksheet

Revenue Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Charges	0%	3%	0%	0%	3%	0%	0%	3%	0%	0%	3%
Charges - parking	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Charges - sewer	0%	0%	0%	10%	0%	15%	0%	8%	0%	6%	0%
Charges - water	0%	0%	9%	0%	9%	0%	4%	0%	4%	0%	0%
Fines	0%	0%	3%	0%	0%	3%	0%	0%	3%	0%	0%
Intergov't	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Licenses	0%	0%	0%	3%	0%	0%	3%	0%	0%	3%	0%
OFS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Rev	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital	0%	0%	2%	0%	0%	2%	0%	0%	2%	0%	0%
Contractual	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Fringe	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Insurance	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Other Financing Uses	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Governments	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Professional	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Programming	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Salaries	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Supplies - Maintenance	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Supplies - Vehicle	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Supplies & Office	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

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 ¹	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%	2,827,000	0.17%	8,900,000	10,075,000	0.56%	2028	
2029	1,824,398,753	91,219,388	1,835,000	0.10%	27,985,000	29,820,000	1.63%	61,399,388	1,035,000	0.06%	20,295,000	21,330,000	1.17%	2,000,000	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	0	0.00%	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	

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