



# 2011 BUDGET

Village of Shorewood, Wisconsin



"Spillover II" sculpture by Jaume Plensa, located in Atwater Park in Shorewood, made possible by an anonymous donor and dedicated on September 21, 2010. Photo by Michael Tofias.



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## 2011 Budget

### Budget Message



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

FROM: Chris Swartz, Village Manager

DATE: November 3, 2010

SUBJECT: 2011 Annual Budget

It is my privilege to present to you the proposed Budget for the Fiscal Year beginning January 1, 2011 which totals \$24,766,359. 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 policy input of our elected officials and the hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

The property tax levy for Village purposes is \$10,165,359, an increase of 2.90% (\$286,750) over the 2010 budgeted levy of \$9,878,609. The local tax rate is \$6.82 per \$1,000 of assessed value. The owner of a \$300,000 home would pay \$2,048 in village taxes, which is \$58 more than 2010. After the impact of the tax increment district, the Village's levy increased by 3.27% from the prior year. The tax levies for all taxing units, after TIF and the school levy credit increased \$832,087 or 2.25%. The Village's levy is approximately 27.8% of the total property tax bill. The remaining 72.2% is levied by Shorewood School District, Milwaukee County, State of Wisconsin, Milwaukee Metropolitan Sewer District (MMSD) and Milwaukee Area Technical College (MATC).

The 2010 year brought the Village many challenges including the decrease of state aid revenues, interest income, and increases in refuse collection costs. 2010 also saw the Village experience a federal disaster during which we received over 8" of rainfall in one evening. This resulted in a significant number of homes and businesses experiencing storm-water and sewer back-up's. As a result of these incidents the Village has contracted with an engineering firm to determine potential infrastructure improvements that could be made to minimize the risk of a repeat incident in the future. The flood event also impacted how the Village views the priority of capital projects and storm water capacity and certainly impacted the 2011 budget process.

Other changes the Village had during 2010 which impacted the 2011 budget include the need to restructure some services, and reorganize departments in conjunction with budget constraints and the Village Vision 2015 Plan. Additionally, the Village will continue to explore potential cost sharing efforts with other municipalities that would improve efficiency without effecting public health or safety, and determine if some services currently funded by property taxes should be funded through direct charges to residents on a use basis.

## 2011 Budget

### Budget Message



We believe the 2011 budget provides an operational plan that will allow to Village to meet both its long range strategic plans as well as continuing to provide top-notch services that our residents expect.

#### *Visioning 2015 Plan*

Shorewood's Vision 2015 Plan was developed in 2005 as the result of a village-wide visioning process project and updated in 2009. "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.

The Vision 2015 Plan incorporates six core implementation elements:

- (a) Deliver quality services at a competitive tax rate;
- (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.

These elements serve as the framework for all planning and decision-making for the Village. The 2011 Budget incorporates the Vision 2015 Plan and its elements into each departmental section, discussing both 2010 achievements and 2011 initiatives.

#### **Budget Risks to Achieving Vision 2015 Priorities:**

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

#### **Future Opportunities for Achieving Vision 2015 Priorities:**

- North Shore Water Commission as an alternative to Milwaukee water service;
- Currently Village of Shorewood has low user fees compared to other communities;
- Police Department reorganization for more effective policing services;
- Public Works strategic plan to be completed by the end of 2011 to ensure continued high-level operations and infrastructure maintenance;

## 2011 Budget



### Budget Message

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- Continued serious evaluation of health services consolidation with the North Shore Health Department;
- Continued evaluation of merging police services with Whitefish Bay for increased efficiencies and effectiveness;
- Consolidation of Shorewood, Whitefish Bay, and Glendale dispatch center with other North Shore communities to improve efficiencies and other service enhancements;
- Reorganization of Planning and Development Department for continued efficiency and high-quality customer service;
- Implementation of Shorewood's Comprehensive Master Plan (Smart Growth) that was completed in 2010;
- Implementation of management strategic plan to achieve management goals; and,
- Completion and implementation of Comprehensive Storm and Sanitary Sewer Facility Plan.

### *Budget Workshops*

The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Board provide general guidelines to department heads to serve as parameters for compiling their operating budget requests. The Village Budget and Finance Committee held seven budget workshops to review the 2011 budget requests. The original Moderate budget included a total tax levy of \$10,165,089 or 2.9% over 2010 levels. During the course of the seven budget workshops, 31 changes were made to the property tax levy. The result of each of the changes was to decrease the property tax levy amount to \$10,065,359 or 1.89% over the 2010 tax levy.

The Village Board also discussed the infrastructure needs for the Village's sewer utility due to the severe flooding that occurred during the summer. It was noted that the Village is conducting a needs assessment for sanitary and storm sewer infrastructure investment. While the results of the needs assessment will be completed prior to the final adoption of the budget, the planning needed to integrate sewer infrastructure improvements with the other infrastructure needs and the public input on any potential projects could not be completed in time for the final adoption of the 2011 Village budget.

Although the final planning could not be completed, the Board felt it was important that some funding for future sewer projects be provided in this budget. To achieve this, the Board added \$100,000 or 1% of the Village's property tax levy for funding of future sewer projects. It is estimated that this would supply funding for a debt issuance to provide \$1,395,000 for sewer projects. This additional \$100,000 equates to \$19 of additional Village tax on a \$300,000 home. During the next year, the Board will also consider the use of sewer user fees and modifications to other capital projects such as the road, sidewalk, alley or park programs to fund sewer infrastructure investments as more information and public input is received.



#### *General Fund*

The General Fund of the budget provides the majority of Village services, including Police and Fire protection, Public Works, Public Health, Planning and Development, and administrative services. The 2011 General Fund budget includes total expenditures of \$10,486,867 which is 1.7% over the 2010 budget and is within the limits established under the State's expenditure restraint program which provides financial incentives for municipalities that are fiscally prudent, such as ours.

Property taxes (\$7,715,996) make up 74% of total General Fund revenues (\$10,486,867). The remaining 26% of non-tax general revenues consists primarily of State Aid and other revenues generated by fines and fees from operating departments. The expenditure portion of the General Fund reflects a 1.3% increase from 2010 projected. The total General Fund Budgeted Expenditure amount of \$10,486,867

Significant items affecting the General Fund include the following:

- Revenues from investment earnings are expected to decrease \$49,000 or 21.5% from the 2010 budget;
- Police Fines and Fees: court fines and bail are expected to decrease 8.6% from budgeted 2010 due to increased court settlements and a strategic shift toward problem-oriented policing. Parking fines are expected to decrease 5.1% due to a new comprehensive parking plan which is expected to decrease violations;
- Revenues from building permits, licenses, and code compliance fees are expected to remain relatively constant and no fee increases are included in this budget;
- \$50,000 in additional refuse collection costs primarily due to increased tipping fees from the State;
- \$38,000 in refuse collection labor budget to better reflect actual costs;
- \$42,742 for maintaining the Natural Lawn Care program;
- An average increase of 2.5% in fringe benefits for 2011 from projected 2010, which includes increases of 2.9% for police retirement contributions and 5.46% for non-police retirement contributions to the State of Wisconsin Retirement System;
- The 2011 budget does not include funding for lifeguards at Atwater Beach as it is believed that the beach will be under construction during 2011. The Village Board indicated that if the beach is indeed open during 2011 summer funding for this program could be supported at that time;

## 2011 Budget

### Budget Message



- The 2011 budget funds several departmental reorganizations that were approved during 2010. These changes resulted in approximately 3.0% of the 5.7% increase in salaries within the General Fund. Each reorganization is described below:
  - In effort to improve efficiency and customer service levels, the Planning and Development Department will be conducting all residential electrical, HVAC and plumbing inspections internally by hiring a full-time inspector and discontinuing the contracted services in 2011; This resulted in an increase in salaries but a decrease in contracted services;
  - Police Department reorganization to include hiring a deputy chief, sergeant and detective and decrease a lieutenant and two sworn officers. The total number of sworn officers remained the same as in 2010;
  - Organizational changes for the Health Department in 2011 include appointing a new health director, promoting a part-time nurse to a full-time position, and reducing the clerk-secretary position to part-time status. Health department staff level will increase by 0.22 in 2011 from 2010; and
  - The Village Manager's Office maintains the special projects coordinator for 2011, resulting in 1.8 full-time equivalent employees in 2011 from 1.5 in 2010. This position was added in April, 2010 so the 2010 budget did not include a full year.

### *Special Revenue Funds*

#### **Library Fund**

The 2011 Library budget is \$1,040,311 of which \$784,205 or 75.4% is funded with property tax revenues. The 2011 Library budget includes the use of library fund reserves for the purchase of a new radio frequency identification (RFID) materials handling system for \$100,000. These funds are available as the library has not spent revenues received as a net-lender under Milwaukee County Federated Library System (MCFLS) in past years. The 2011 Library budget also includes the return of Thursday night hours, and changes in open hours on Saturday's and Sunday's to better accommodate resident needs. The increase in open hours resulted in an increase in staff from 11.5 to 13.46 full-time equivalent employees for 2011. The Library budget is drafted and approved by the Library Board prior to submission to the Village Board. The Village Board has the authority to approve the annual tax levy.

#### **Marketing Fund**

The Marketing Program offers a comprehensive marketing "umbrella" under which we are able to consistently and comprehensively market the village, school, and business district under one cohesive plan, building on our distinct Shorewood "brand." Anticipated expenditures for 2011 will total \$70,000. The Marketing Program is funded by general property taxes (\$35,000), school district (\$5,000), business improvement district (\$10,000), and TID funding (\$20,000). The School District decreased their contribution to the joint marketing program for 2011 by \$20,000. The Village Board increased the property tax levy by \$5,000 and TID contribution by \$10,000 to make up for some of this lost revenue but did not fund all \$20,000 of the loss.



#### *Capital Projects Fund*

The Capital Projects Fund provides for public construction projects and equipment purchases. The 2011 Capital Projects Fund budget includes total expenditures of \$5,033,347. These projects were developed in coordination with the Village's long-range planning. As mentioned previously, the Village may consider modifying or rescheduling these projects in order to fund sewer infrastructure investments due to the severe flooding that occurred during the summer of 2010.

Capital projects are funded by property tax revenues, State Highway Aids, fund balance reserves, and bond proceeds. The projects expected to be funded by bond proceeds are as follows:

- \$400,000 for architectural design of a new police building;
- \$147,500 for alley maintenance program;
- \$1,679,000 for the 2011 road reconstruction program; and,
- \$1,025,400 for park improvements.

#### *Enterprise Funds*

##### **Parking Utility Fund**

This fund accounts for the operation of the Village's parking lots, meters, and permitting systems. Its budget for 2011 is \$314,711. The revenues are based on the sale of 426 of 604 available spaces. The 2011 budget does not include rate increases of parking fees.

##### **Water Utility Fund**

The Water Utility budget for 2011 is \$1,925,942. The Water Utility is funded by residential fees (\$758,000), commercial fees (\$318,000), bond proceeds (\$308,000), surplus applied (\$241,847), and public fire protection (\$220,000). The Milwaukee Water Works, the Village's water supplier, has requested a 36% increase in its fees to the Village. This request is currently in consideration by the Public Service Commission (PSC). Based on the outcome, the Village is exploring alternative water suppliers.

It is anticipated that the Village will consider increasing its residential and commercial consumption rates by 3% in 2011. Additional increases may be necessary depending on the outcome of the Milwaukee Water Works rate increase request.

## 2011 Budget

### Budget Message



#### Sewer Utility Fund

The Sewer Utility budget for 2011 is \$2,082,226. The Sewer Utility is funded by residential fees (\$1,019,500), commercial fees (\$433,600), surplus (\$172,438), MMSD grants (\$108,000), and bond proceeds (\$295,000). Budgeted fee revenues include the rate increase scheduled for third quarter 2011 of 26%.

As previously mentioned, the Village Board added \$100,000 or 1% of the Village's property tax levy to the 2011 Budget for funding of future sewer projects. It is estimated that this would supply funding for a debt issuance to provide \$1,395,000 for sewer projects. The Board will also consider the use of sewer user fees and modifications to other capital projects such as the road, sidewalk, alley or park programs to fund sewer infrastructure investments in 2011.

#### *Conclusion*

This proposed budget for 2011 is presented to the Village Board of Trustees and effectively supports the goals outlined by this body and the Vision 2015 Plan. I appreciate the support of all the department heads in preparing this budget and the Trustees 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



The Budget Guide is designed to aid a reader in understanding the information and layout of the budget document. Because this section is intended to provide mostly background information, the reader is invited to exercise judgment when reading it. The veteran budget reader may wish to skip this section as it describes the basic structure of the Village's budget. However, the novice reader will find these pages a good starting point for developing an understanding of the rest of the document.

#### **What's New in the 2011 Budget?**

The Village has begun to implement the Government Finance Officer's Distinguished Budget Award Criteria for the 2011 budget. This award program was established in 1984 and is designed to assist state and local governments in preparing high quality budget documents that reflect both the guidelines established by the National Advisory Council on State and Local Government and the Government Finance Officers Association's (GFOA) recommended practices on budgeting. The award criteria were developed to allow the reader to better understand the budgeting process and outcomes and to aid the process by providing the information needed to make decisions for the Village.

The award program establishes 27 criteria to be used in developing a budget document. The criteria cover areas such as how the document is used as a policy document, as a financial plan, an operations guide and as a communication device. While the Village has not been able to fully implement all of the criteria in the current budget, we believe that the 2011 budget provides a good start in meeting these criteria. We have summarized below some of the new things in the 2011:

- Visioning and Long Range Planning section – While reviewing the Village's Vision and long range plan have been a part of the annual budget process for many years, the linkage between the long range plans and budget was completed as part of the budget presentations. Past budget documents did not incorporate those presentations into the document itself. This has been added to the 2011 budget document.
- Community profile – information about the Village's location, demographics and history were added.
- Financial policies – information about the Village's policies on fund balance and debt management have been added to the 2011 budget document to provide an understanding of part of the framework that helps guide financial decision making.
- Department narratives – Each department has provided a narrative which precedes the departmental revenues and expenditure line item budgets. These narratives include a description of the department, the department's mission if applicable and an outline of some of the major services provided. An overview of the 2010 achievements of the department and summary of some of the 2011 goals for that department are also included.



- Department narratives – A staffing section was added within each narrative to assist in understanding the number of employees within a department operationally as compared to how the salaries are charged. The Village has consistently recognized that while an employee is within one department for reporting purposes that they may spend a considerable amount of time on activities within a different department. The salaries expenditures are reported based on where an employee has spent their time, but it is often important from an overall perspective to look at employee full-time equivalents from an operational viewpoint.

One significant area that the Village hopes to add to the next budget process would be performance measurements in individual department narratives. Performance measurements, when used properly, can provide a way to link the activities performed by a department, sub-department or the Village as a whole to the budget impact. Performance measurements can help to “show” the reasons for cost increases/decreases. One example of a performance measurement may be total “open hours” during the year. If service hours are added this would impact the total cost of providing the service, due to a need to provide additional staffing for the additional hours. But providing just open hours, may not tell the entire picture. Additional performance measurements such as “days open” may provide different information because service hours could be lengthened by changing the work week to four days. This may not change the total open hours, but could result in a decrease in costs due to savings on electricity, fuel, etc. We believe that the addition of performance measurements would add value to the budget document and will be working to incorporate these ideas into our next budget as well as more fully developing the areas added this year.

#### **About the Budget Document Presentation**

The budget document contains a wealth of diverse information. This information can be found on a Village-wide, fund and on a departmental basis. This document places a distinct emphasis on the Village’s departments because of the need to provide so much information in a manner that is interpretable to others. This document is set up to begin with the bigger picture in mind, thus the budget message, visioning and financial overview sections are placed towards the front of the document. After the discussion of the Village-wide picture we divided the remaining document by funds, then by the department within each fund. The first fund presented after the financial overview is the General Fund. The General fund section of the budget is similarly laid out whereby we have presented an overview of the General Fund first, followed by each department within the General Fund. The departmental sections include each department’s narrative, the revenues generated by that department followed by the department’s expenditure budget.



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**Members of the Village Board**

Guy Johnson  
Dawn Anderson  
Ellen Eckman  
Jeff Hanewall  
Margaret Hickey  
Patrick Linnane  
Michael Maher

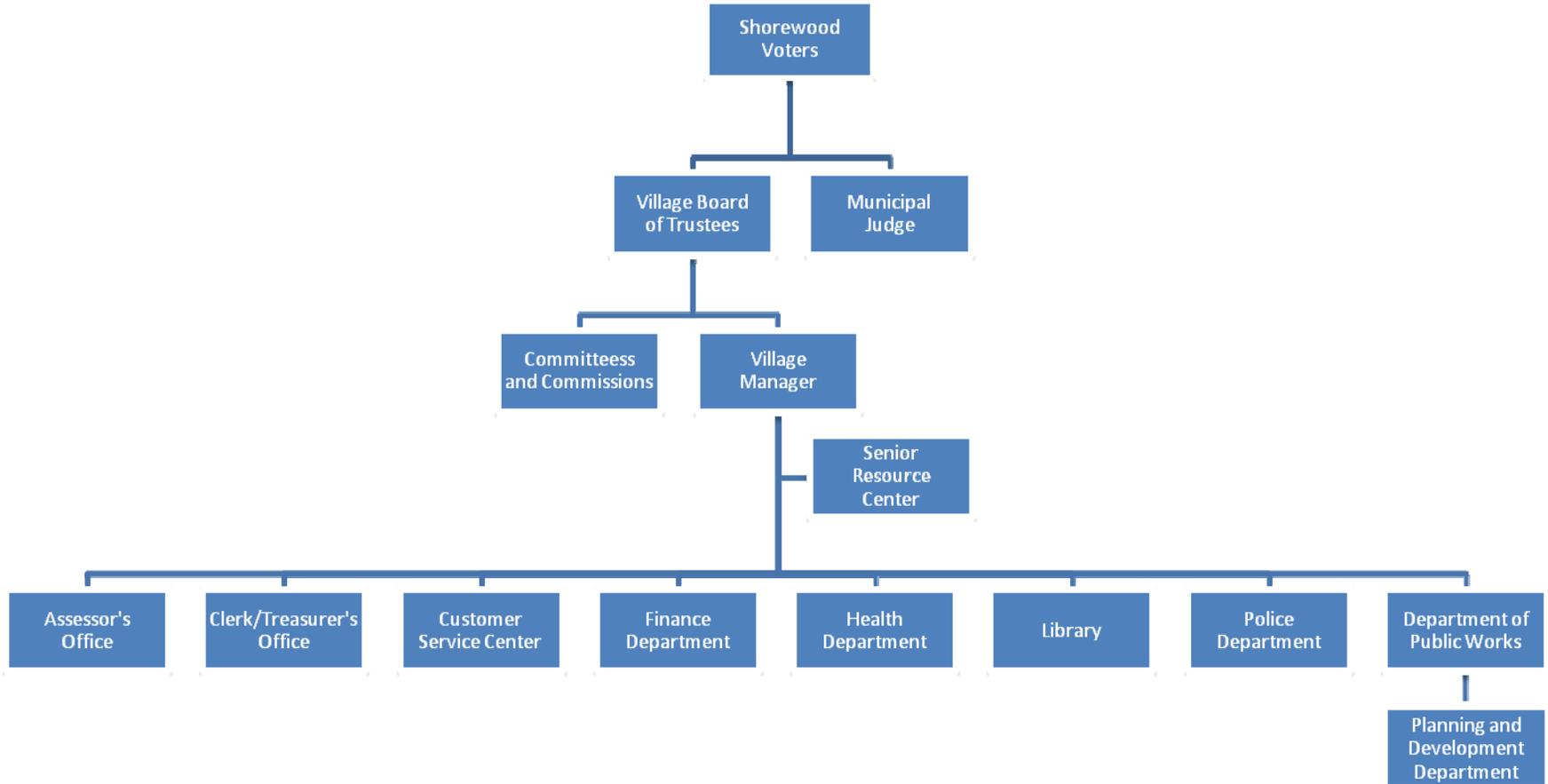
Village President  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee

**Administrators**

M. Chris Swartz  
David Banaszynski  
Jamie Berg  
Leeann Butschlick  
Beth Carey  
Diane DeWindt-Hall  
Sherry Grant, WCMC, CMC  
Ericka Lang  
Jim Swenson  
Stephanie M. Walker, CPA

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

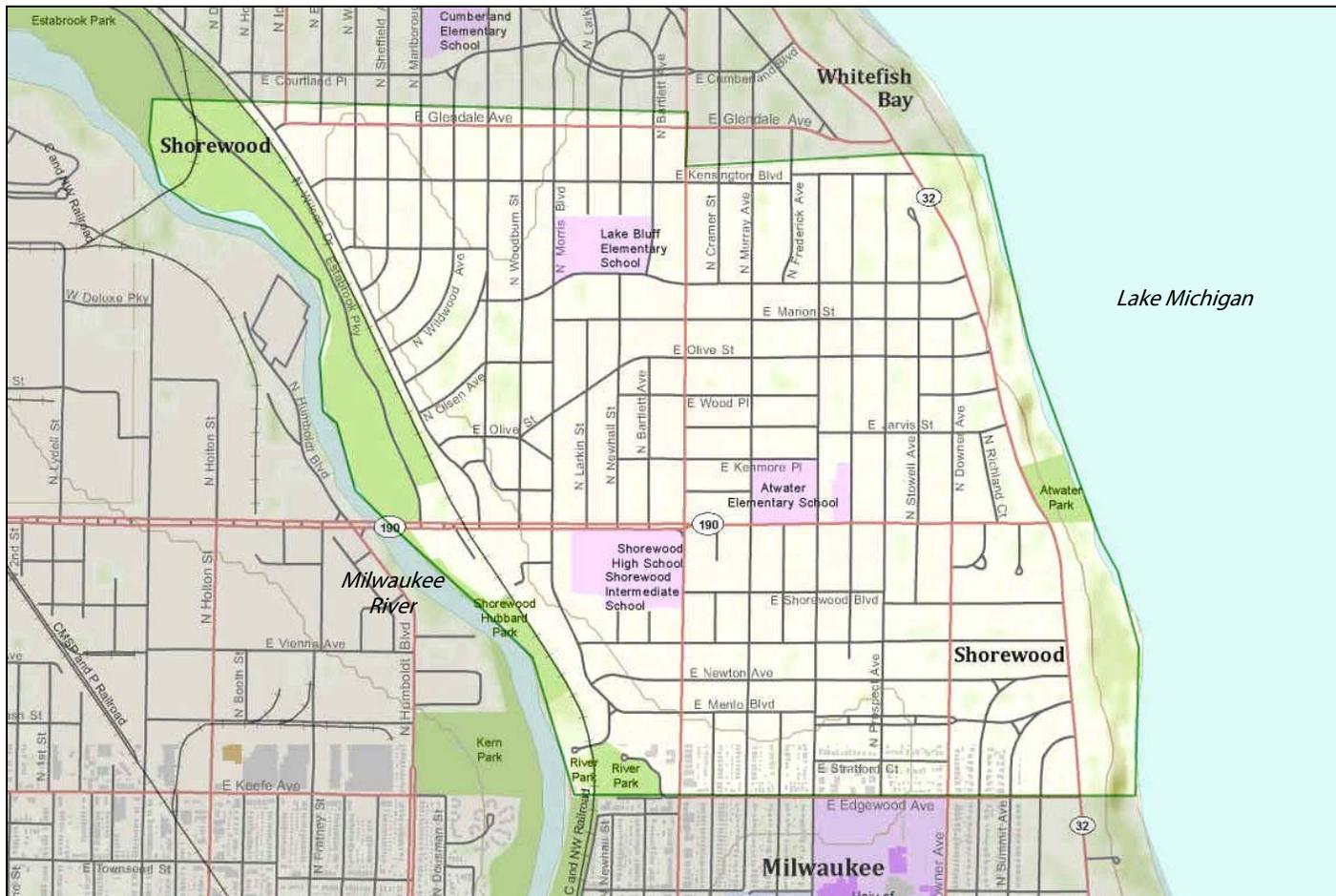
Village Organizational Chart





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**

**Date Incorporated:** August, 1900  
**Area in Square Miles:** 1.6 sq. mi.  
**Population:** 13,544

**Population by Race:**

- White: 86.4%
- Black: 4.5%
- American Indian: 0.3%
- Asian or Pacific Islander: 5.1%
- Hispanic: 4.1%
- Two or more races/Other: 6.5%

**Population by Age:**

- 0-4 years: 4.7%
- 5-9 years: 4.6%
- 10-14 years: 4.8%
- 15-19 years: 5.4%
- 20-24 years: 7.6%
- 25-34 years: 15.7%
- 35-44 years: 14.5%
- 45-54 years: 14.6%
- 55-64 years: 13.5%
- 65-74 years: 7.0%
- 75-84 years: 5.1%
- 85+ years: 2.5%

**Population by Sex:**

- Male: 46.5%
- Female: 53.5%

**Number of housing units (%):**

- Owner-occupied: 45.7%
- Renter-occupied: 50.4%
- Vacant: 3.9%

**Personal Income**

- Median household income: \$61,408
- Average household income: \$79,489
- Per capita income: \$38,824

**Employed Population 16+ by Industry:**

- 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%

**Community Recreation:**

- Acres of Parkland: 63
- Number of Village Parks: 4
- Number of County Parks: 1

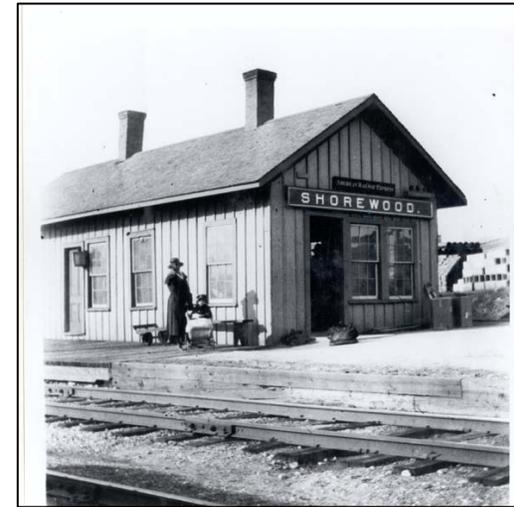
Source: ESRI (2009), <http://www.esri.com>



### History

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

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



Shorewood Train Station (1920s era)



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

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

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

Parks and green space are an important part of life in Shorewood. Hubbard Park, located in a picturesque setting along the Milwaukee River, is home to the Hubbard Park Lodge and

### Community Profile

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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 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. Shorewood voters are active in electing their local officials, and often turnout in greater numbers than state and local averages. For presidential elections, it is not unusual for 80 to 85 percent of the Shorewood registered electors to vote.

Many residents take an active role in the community, indicated by the large number of volunteers who serve on various boards, commissions and committees. 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 and Long Range Planning

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### Vision 2015

“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 2005, the Village Board and Village Manager completed a Village-wide visioning project. A leadership team solicited community input through focus groups and an open-invitation community workshop. Facilitators asked what each participant values about living in Shorewood, what concerns them about changes now and foreseen in the future, what action areas are top priority, and what they envision as a successful future. As a culmination of this process, the following strategies were established:

In 2015, Shorewood will be:

- A vibrant urban community with safe, friendly neighborhoods offering a range of well-maintained housing options which reflect Shorewood’s architectural heritage;
- A desirable community that continues to attract and retain residents who value Shorewood’s community assets and rich diversity;
- A model community that welcomes broad citizen participation in civic decision-making and is governed with a long-range, disciplined view of the future of Shorewood;
- An attractive community with strong property values and a competitive tax rate; well-maintained public infrastructure; quality, cost-effective, and valued Village services; and outstanding staff members who use collaboration, innovation, and technology to optimize productivity and service excellence;
- An ecologically-responsible community with a commitment to protecting the environment;
- A thriving community with a mix of attractive stores and services in a robust and profitable commercial center;
- A well-educated community in which public and other educational assets are cultivated in a spirit of collaboration to achieve excellence.

These strategies were developed into six core implementation elements: (a) Deliver quality services at a competitive tax rate; (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.

The outline below indicates the Vision 2015 elements and summarizes goals aimed to be addressed with the 2011 budget:

## Visioning and Long Range Planning

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### A. Deliver quality services at a competitive tax rate

- Goal: Promote delivery of efficient and effective Village services.
  - Continued funding for staff Customer Service Training program;
  - Funding for management strategic planning update;
  - Upgrade in Parking Administration technology is funded, including on-line payment platform;
  - GIS upgrades are funded;
  - Technology Assessment for technology infrastructure planning and improvements is funded;
  - 360 evaluations/training funded for management staff;
  - Funding for new General Ledger financial system for increased efficiencies;
  - Upgrading public works equipment to make operations more efficient;
  - Funds for upgrading Village phone system;
  - Support reorganization of Planning and Development Department to improve efficiency and enhance customer service;
  - Continuing staff Productivity Added-Value Efficiency (PAVE) committee to develop models and best practices for performance measurement and evaluation efforts;
  - Initiate the Shorewood Police Department Strategic Plan;
  - Prepare and complete Water Utility rate increase;
  - Determine the location and design plans for a new police facility;
  - Develop a strategic plan for the future of the Health Department;
  - Reorganize Library staffing to create efficiencies and provide additional staffing at the public information desks;
  - Collaborate elder services with two community organizations and North Shore senior program to increase program and trip offerings;
  - Complete scanning of deeds, easements, resolutions and ordinances dating back to 2000 and input in document imaging system;
  - Continuing staff Technology Committee to help facilitate technology improvements for more efficient operations.

### B. Promote vibrant urban housing

- Goal: Maintain a wide variety of housing options that meet the housing needs of people of all ages and stages of life in single-family homes, duplexes, condominiums, and apartments that are both attractive and well-maintained.
  - Continue funding Neighborhood Loan Program in 2011 utilizing balance from 2010; and,
  - Continued marketing of Village of Shorewood for housing projects within the Tax Incremental Financing District.

## Visioning and Long Range Planning

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### 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.
  - Continued funding of Village Marketing Program for 2011;
  - Reorganization of Police Department to enhance community policing, enforcement of nuisance properties, improved pedestrian safety, and strengthened overall Police Department effectiveness;
  - Coordinate completion of Capitol Drive reconstruction project, including landscaping and amenity enhancements;
  - Continued implementation of Central District Master Plan, including Ravenna, River site, and other redevelopment projects;
  - Continued implementation of the retail retention and recruitment plan completed by Business District Inc. (BDI);
  - Fully implement a comprehensive parking plan;
  - Research and obtain community input on the possible development of a farmer’s market in Shorewood;
  - Reorganize and expand Library hours to provide our residents with convenient access to the library building;
  - Continued aggressive use of Tax Incremental Financing districts to enhance central district business and housing opportunities;
  - Senior Resource Center to continue to organize and conduct intergenerational activities.

### D. Protect and enhance property values

- Goal: Maintain and improve private property and public infrastructure to maximize assessed value of all real estate.
  - Finalize plans and implementation of storm and sanitary sewer improvements throughout the Village;
  - \$200,000 for Major Road Maintenance Per Plan;
  - \$30,000 Emerald Ash Borer Prevention Program;
  - Continued funding for Code Enforcement position;
  - Aggressive use of Tax Incremental Financing to improve business district;
  - Continue funding Neighborhood Loan Program in 2011 utilizing balance from 2010;
  - Continued funding of Village Marketing Program for 2011;
  - Continue Village Hall Improvements program.
  - Develop and implement Private Property Infiltration and Inflow Management Plan to include schedule for evaluation of all private sewer laterals and funding alternative for necessary repairs/replacements;
  - Implement Pavement Management Plan;
  - Develop alley funding proposal for Village Board consideration;
  - Development of Water System Capital Improvement Plan.

## Visioning and Long Range Planning

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### 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.
  - Continued operational transparency and improved communications with website upgrades, social media tools, and manager's memo e-newsletter.
  - Continue to work with the State to develop a new early voting process;
  - The 2011 budget continues Shorewood Today magazine, public relations support services and targeted citizen communications, including formal marketing program;
  - Continued website improvements and funding for weekly e-newsletter publications;
  - Continued funding of Special Projects Coordinator position to direct village communications and serve as webmaster; and,
  - Implement GFOA recommended budgeting award criteria to increase understandability and transparency our budget document.

### F. Protect and enhance our environment

- Goal: Promote environmental protection activity by the Village and Village residents.
  - Continue preparation/initiate implementation of sustainability action plan;
  - \$1,500 for sustainability initiatives and maintaining Special Projects Coordinator to serve as sustainability coordinator; and,
  - \$1,500 is maintained for the conservation efforts.
- Goal: Protect and enhance our public green spaces in ways that increase the number of uses as well as the number of users.
  - Full cost included in 2011 budget for natural lawn care of all public green space - over \$25,000 more than traditional methods;
  - Continued funding of purchase of trees, flowers, and other plantings for public parks and right-of-ways;
  - Proposed funding for Atwater bluff stabilization and other park improvements;
  - Seek grants for implementation of B-4 River District Riparian Restoration and Trail at the Milwaukee River bluff.



#### **Budget Risks to Achieving Vision 2015 Priorities:**

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

#### **Future Opportunities for Achieving Vision 2015 Priorities:**

- North Shore Water Commission as an alternative to Milwaukee water service;
- Currently Village of Shorewood has low user fees compared to other communities;
- Police Department reorganization for more effective policing services;
- Public Works strategic plan to be completed by the end of 2011 to ensure continued high-level operations and infrastructure maintenance;
- Continued serious evaluation of health services consolidation with the North Shore Health Department;
- Continued evaluation of merging police services with Whitefish Bay for increased efficiencies and effectiveness;
- Consolidation of Shorewood, Whitefish Bay, and Glendale dispatch center with other North Shore communities to improve efficiencies and other service enhancements;
- Reorganization of Planning and Development Department for continued efficiency and high-quality customer service;
- Implementation of Shorewood's Comprehensive Master Plan (Smart Growth) that was completed in 2010;
- Implementation of management strategic plan to achieve management goals;
- Completion and implementation of Comprehensive Storm and Sanitary Sewer Facility Plan.



## Visioning and Long Range Planning

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### Financial Management Plan and Financial Policies

In 2006 the Village adopted a long range Financial Management Plan. This plan is reviewed and updated annually and looks forward for the next seven years. The long range plan focuses on significant capital needs, on-going capital maintenance requirements, and projects future annual operating budgets, potential equalized and assessed property values, tax levy needs, debt service levels and future budget gaps. The Village's overall budget process begins with a look at this plan and how we stand in relation to our financial targets. Because the Village strongly believes that long range planning must impact short term decisions we have adopted several financial policy guidelines as stated below:

#### General Fund Undesignated and Unreserved Fund Balance

The Village shall seek to maintain its undesignated and unreserved fund balance at a minimum of 30% of total General Fund annual revenues. The purpose for 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 by the Village Board. The remaining 5% is to provide the ability of the Village to respond to unforeseen contingencies and opportunities that may not have been known at the time of the budget preparation. Any use of the 5% fund balance must be replenished during the next budget process. 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 expenditures
- C. Expenditures which, in the opinion of the Village Board, would constitute "an investment in the community" such as a revolving loan program, investments in technology or investment in community marketing.

#### Tax Rate Stability

The Village will project operating expenditures 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.

### Visioning and Long Range Planning

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The Village Board reviewed alternative tax base growth projection scenarios for purposes of projecting the impact of the operating and capital budget on future tax rates. While it is still the Village's policy to encourage growth consistent with its master plan, for purposes of financial planning the Village will use a growth model that assumes the application of a discounted straight-line method of 75% of the actual average annual historical growth occurring over the prior 10 years.

The Village shall seek to maintain an equalized tax rate for debt at a level which does not exceed \$1.10 /\$1,000 of equalized valuation for purpose of financing its defined capital improvement plan for the period through 2020.

### Debt Management

There are several reasons that the Village uses long term debt to pay for capital assets and construction projects. The first is that it matches the cost, or the tax burden, with the future life of the asset purchased. For example, a road might be expected to last for 15 years so issuing debt with a 15 year repayment schedule matches the tax levy needs to the users of the asset. Additionally, borrowing for a large project allows the tax burden to be smoothed over time, rather than having a rollercoaster effect. It is the Village's philosophy that its general obligation borrowing authority must be protected and conserved.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The Village has the intention to limit itself to the use of no more than 1.25% of its equalized valuation for capital needs and an additional 1% for financing tax incremental district 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.

The Village shall also generally amortize its ongoing road maintenance plan with the issuance of general obligation debt with not more than 15 years in duration. Exceptions may be considered for unusually costly projects. Larger building projects with projected useful lives of 20 or more years may be financed with 20 year general obligation bonds.

The financing of tax increment district projects where the debt will be structured to matched 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 the TID debt. The Community Development Authority will make recommendations in this regard.

It is also the philosophy of the Village to avoid balloon payment structures or significant back-loading of the debt issue where more than 50% of the principal is matured in the last two to three years of the issue. An exception may be made to accommodate cash flow constraints of tax increment financing.



The table below shows the policy limits (1.25% for non-TID debt plus 1% for TID debt) as well as the total debt outstanding and the percentage of the Village’s equalized value that has been used by currently issued debt.

Outstanding Debt vs. Debt Limit				
Levy Year	2007	2008	2009	2010
Revenue Year	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Equalized Value as of 1/1/ of Levy year	\$ 1,492,579,200	\$ 1,525,289,600	\$ 1,437,686,900	\$ 1,437,686,900
Internal Policy Limit - Non-TID G.O. Debt (1.25%)	18,657,240	19,066,120	17,971,086	17,971,086
Non-TID Outstanding G.O. Debt	11,995,445	11,073,487	10,121,951	9,041,097
<b>Capacity within policy / (shortage)</b>	<u>6,661,795</u>	<u>7,992,633</u>	<u>7,849,135</u>	<u>8,929,989</u>
Internal Policy Limit - TID Debt (1.00%)	14,925,792	15,252,896	14,376,869	14,376,869
TID Outstanding G.O. Debt	6,885,000	6,585,000	13,032,225	12,657,225
<b>Capacity within policy / (shortage)</b>	<u>8,040,792</u>	<u>8,667,896</u>	<u>1,344,644</u>	<u>1,719,644</u>
Total Outstanding G.O. Debt	<u>18,880,445</u>	<u>17,658,487</u>	<u>23,154,176</u>	<u>21,698,322</u>
G. O. Debt as a % of limit	<u>1.26%</u>	<u>1.16%</u>	<u>1.61%</u>	<u>1.51%</u>

Equalized values are established as of January 1 of a given year and are associated with the tax levy which becomes revenue in the following year. For example, the equalized value on January 1, 2010 is used for the 2010 tax levy which becomes revenue in 2011. However the 2011 debt limits would be measured using the equalized value as of January 1, 2011 and the debt outstanding on December 31, 2011. The table above uses 2010 equalized value to approximate the capacity at year end. The debt outstanding in the table above does not include any new debt issues expected in 2011.

## 2011 Budget

### Budget Process



The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Board provide general guidelines to department heads to serve as parameters for compiling their operating budget requests. In June the Finance department compiles worksheets to be used for each department's budget requests. The prior two years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In August the Finance Department then receives and consolidates the budget requests. The Village Manager and Finance Director meet with each department to review the budget requests. In September the year to date actual amounts are updated to include more recent activity and the current year projections are reviewed. Minor adjustments to the proposed budget are made if significant changes occur in the projections, additional changes are made in order to balance the budget. At the second Village Board meeting in September, the Village Manager presents the 2011 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 were open to the public. The process included meeting with department heads and closely reviewing the requests submitted for each department.

Following the budget workshops the Village publishes a summary budget for public inspection and holds a public hearing. The budget was then finalized and presented for adoption by the Village Board at its meeting of November 15, 2010. The budget is adopted at the total fund level for all funds, excluding the General fund which is adopted at the department level. A full calendar summarizing the budget process can be found on the next page, followed by the budget adoption instrument.

### **Budget Amendments**

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

## 2011 Budget

### Budget Calendar



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<u>Date</u>	<u>Step</u>
June 25	Budget Documents and Memo to Department Heads Distributed
August 6	Deadline for Department Heads to submit Departmental Requests to Finance Office
August 9 - 20	Finance Department compilation of budget information for Village Manager review
August 23 – September 3	Village Manager and Departmental review of Departmental Budget requests
September 7 – 15	Printing of Village Manager’s Recommended Budget
September 20	Distribution of Village Manager’s Recommended Budget to Village Board
September 20 – October 25	Village Board budget review sessions
October 21	Public Hearing Notice turned in to the North Shore NOW
October 25	Publication of Public Hearing Notice for the 2011 Annual Budget - statutory publication 15 days prior to public hearing
November 15	Public Hearing on 2011 Annual Budget
November 15	Village Board adoption of the 2011 Budget

## 2011 Budget

### Budget Workshop Summary



The Village Budget and Finance Committee held seven budget workshops to review the 2011 budget as well as the public hearing. The original Moderate budget included a total tax levy of \$10,165,089 or 2.9% over 2010 levels. During the course of the seven budget workshops 31 changes were made to the property tax levy. The most significant of which are described below:

- The tax levy for the Marketing Fund as originally proposed had been increased by \$10,000 to make up for a decrease in funding by the School District of \$20,000. During budget workshops this was decreased by \$5,000 from the original proposed budget.
- Revenue shown as a transfer from the Library of \$13,151 was decreased to \$6,600.
- Tax levy was moved from the General Fund to the newly created Shorewood Today Magazine Fund to increase transparency on the revenues and costs associated with the publication.
- Increased funding for Connecting Shorewood Communities by \$2,200.
- Removed funding for lifeguards at Atwater Beach for 2011 as it is believed that the beach will be under construction during 2011. The Board indicated that if the beach is indeed open during the 2011 summer funding for this program could be supported at that time.
- Correction of an error in regards to snow plowing of Village lots (\$10,780). Already included in parking utility expenses was \$10,780 to pay for the plowing of municipal lots. This is included as a parking utility cost because the parking permit is higher for the lots that we plow. This will result in a revenue for the General Fund of the same amount which was missed originally.
- Several small changes to individual department budgets were also made as follows:
  - Village Board Communications (\$1,000)
  - Village Manager Training and Conferences (\$1,000)
  - Finance Department Conferences (\$400) and Supplies (\$600)
  - Clerk/Treasurer's conferences and supplies (\$500)
  - Planning and Development Conferences (\$500)
  - Police Department Conferences and Supplies (\$1,000)
  - Municipal Court Prisoner Housing (\$2,000)
- Removed property tax funding for several capital projects by allocating funding either through grants, utility user fees or fund balances. Resultant change to tax levy:
  - (\$6,000) T1 line, now half funded by user fees
  - (\$11,000) Watering Vehicle, now \$5,000 funded with donations, \$2,500 with TID and \$3,500 from reserves
  - (\$3,000) Police Vests, now grant funded
  - (\$12,500) Phone System, now funded with reserves

## 2011 Budget

### Budget Workshop Summary



- Removed funding for the following capital purchases which were tax levy funded:
  - Village Hall door replacement (\$15,000)
  - Case Loader replacement (\$34,706 in total, half was funded with tax levy and half with reserves)
  - Decreased Street Maintenance by \$10,000

The result of each of the changes was to decrease the property tax levy amount to \$10,065,359 or 1.89% over the 2010 tax levy.

The Village Board also discussed the infrastructure needs for the Village's sewer utility due to the severe flooding that occurred during the summer. It was noted that the Village is conducting a needs assessment for sanitary and storm sewer infrastructure investment. While the results of the needs assessment will be completed prior to the final adoption of the budget, the planning needed to integrate sewer infrastructure improvements with the other infrastructure needs and the public input on any potential projects could not be completed in time for the final adoption of the 2011 Village budget.

Although the final planning could not be completed, the Board felt it was important that some funding for future sewer projects be provided in this budget. To achieve this, the Board added \$100,000 or 1% of the Village's property tax levy for funding of future sewer projects. It is estimated that this would supply funding for a debt issuance to provide \$1,395,000 for sewer projects. This additional \$100,000 equates to \$19 of additional Village tax on a \$300,000 home. During the next year, the Board will also consider the use of sewer user fees and modifications to other capital projects such as the road, sidewalk, alley or park programs to fund sewer infrastructure investments as more information and public input is received.



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

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RESOLUTION NO. 2010 - 21

A Resolution Adopting the 2011 Budget and Authorizing the  
2010 General Property Tax Levy Against All Taxable  
Property in the Village of Shorewood

**WHEREAS**, the Village Board did hold, on the 15th day of November, 2010, a public hearing on the proposed budget for the Village of Shorewood for the calendar year 2011; and

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

**NOW, THEREFORE**, at a meeting of the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, held on the 15th day of November, 2010, a quorum being present and a majority of the Board voting therefor, said Board did resolve as follows:

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

1. That the 2011 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved; and

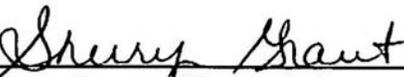


2. That there is hereby levied and assessed upon all the taxable property, real and personal, in the Village of Shorewood, Milwaukee County, Wisconsin, for the current year, 2010, as follows: General Fund \$7,715,996, Debt Service Fund \$1,137,994, Capital Projects Fund \$406,418, Library Fund \$784,205, Elder Services Fund \$81,246, Shorewood Today Fund \$4,500 for the and Marketing Fund \$35,000;

**PASSED AND ADOPTED** by the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, this 15th day of November, 2010.

  
\_\_\_\_\_  
Guy Johnson, Village President

Countersigned:

  
\_\_\_\_\_  
Sherry Grant, Village Clerk



**VILLAGE OF SHOREWOOD  
NOTICE OF PUBLIC HEARING  
PROPOSED 2011 BUDGET**

Notice is hereby given that the Village Board of the Village of Shorewood will hold a PUBLIC HEARING on Monday, November 15, 2010 at 7:30 p.m. in the Court/Council Room at Shorewood Village Hall, 3930 N. Murray Avenue, Shorewood, Wisconsin, to consider the proposed 2011 Municipal Budget. The proposed budget is available for public inspection in the Clerk/Treasurer's Office in Shorewood Village Hall from 8:00 a.m. to 5:00 p.m. Monday through Friday. The following is a summary of the proposed budget. Dated this 20th day of October, 2010.

M. Chris Swartz  
Village Manager

General Fund	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Proposed Budget	Budget to Budget % Change
<b>Revenues</b>						
Taxes	\$ 7,430,572	\$ 7,521,392	\$ 7,615,192	\$ 7,603,890	\$ 7,843,693	3.15%
Intergovernmental	1,057,758	697,245	1,057,604	1,004,630	999,030	-0.56%
Licenses and Permits	445,626	309,942	443,710	433,927	445,800	2.74%
Fines, Forfeitures and Penalties	528,941	350,839	534,972	573,775	533,414	-7.03%
Charges for Services	245,742	163,902	222,414	247,331	304,818	23.24%
Other Revenues	174,746	205,052	218,727	299,469	252,179	-15.79%
Other Financing Sources	151,648	6,591	6,591	151,591	141,706	-6.52%
<b>Total Revenues</b>	<b>10,035,033</b>	<b>9,254,963</b>	<b>10,099,210</b>	<b>10,314,613</b>	<b>10,520,640</b>	<b>2.00%</b>
<b>Expenditures</b>						
General Government	1,472,504	1,107,097	1,506,653	1,544,822	1,527,195	-1.14%
Public Safety	5,942,136	4,981,847	6,109,900	6,156,017	6,244,508	1.44%
Health	211,870	134,412	244,033	224,758	275,454	22.56%
Public Works	2,128,476	1,681,443	2,279,930	2,210,755	2,309,388	4.46%
Culture and Recreation	33,719	20,165	26,183	33,270	64,490	93.84%
Other Financing Uses	589,750	15,006	181,107	145,000	99,606	-31.31%
<b>Total Expenditures</b>	<b>10,378,455</b>	<b>7,939,969</b>	<b>10,347,807</b>	<b>10,314,622</b>	<b>10,520,640</b>	<b>2.00%</b>
<b>Net Change in Fund Balance</b>	<b>(343,422)</b>	<b>1,314,994</b>	<b>(248,597)</b>	<b>(9)</b>	<b>(0)</b>	
Beginning Fund Balance	5,415,555	5,072,133	5,072,133	5,072,133	4,823,537	
Less: Surplus Applied	-	-	-	(145,000)	(99,606)	
<b>Ending Fund Balance</b>	<b>\$ 5,072,133</b>	<b>\$ 6,387,127</b>	<b>\$ 4,823,537</b>	<b>\$ 4,927,124</b>	<b>\$ 4,723,931</b>	

2011 Budget

Notice of Public Hearing



Other Funds	General Fund	Community Programming	Shorewood Today	Police Special	Health Special	Library	Elder Services	Neighborhood Loan Prog
Total Revenues	\$ 10,520,640	\$ 6,000	\$ 30,200	\$ 20,740	\$ 113,446	\$ 1,040,311	\$ 158,779	\$ 154,332
Total Expenditures	10,520,640	6,000	30,200	20,740	113,446	1,040,311	158,779	154,332
Net Change in Equity	(0)	-	-	-	-	-	-	-
Beginning Equity	4,823,537	87,923	14	16,974	148,983	225,577	-	154,332
Less: Surplus Applied	(104,606)	-	-	(5,440)	(20,172)	(121,701)	-	(154,332)
<b>Ending Equity</b>	<b>\$ 4,718,931</b>	<b>\$ 87,923</b>	<b>\$ 14</b>	<b>\$ 11,534</b>	<b>\$ 128,811</b>	<b>\$ 103,876</b>	<b>\$ -</b>	<b>\$ -</b>

Continued below

Other Funds	Marketing	Debt Service	Capital Projects	TID No. 1	TID No. 3	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Total Revenues	\$ 70,000	\$ 2,016,413	\$ 4,973,271	\$ 1,394,000	\$ 14,000	\$ 314,711	\$ 1,925,942	\$ 1,962,226	\$ 24,763,685
Total Expenditures	70,000	2,010,842	4,973,271	1,356,292	19,634	314,711	1,925,942	1,962,226	24,677,366
Net Change in Equity	-	5,571	-	37,708	(5,634)	(0)	0	(0)	86,319
Beginning Equity	9,333	6,936	678,841	2,211,776	(114,415)	837,618	1,055,801	2,812,850	12,956,079
Less: Surplus Applied	-	-	(425,250)	-	-	(76,073)	(241,857)	(172,438)	(1,321,869)
<b>Ending Equity</b>	<b>\$ 9,333</b>	<b>\$ 12,507</b>	<b>\$ 253,591</b>	<b>\$ 2,249,484</b>	<b>\$ (120,049)</b>	<b>\$ 761,545</b>	<b>\$ 813,944</b>	<b>\$ 2,640,411</b>	<b>\$ 11,720,529</b>

Property Tax Summary By Fund

Fund	2010 Adopted Budget	2011 Proposed Budget	Budget to Budget % Change
General Fund	\$ 7,521,390	\$ 7,748,193	3.02%
Debt Service Fund	1,137,994	1,137,994	0.00%
Capital Projects Fund	320,737	344,486	7.40%
Library Fund	784,205	784,205	0.00%
Elder Services Fund	84,283	81,246	-3.60%
Shorewood Today Fund	-	4,500	0.00%
Marketing Fund	30,000	35,000	16.67%
<b>Total Village Tax Levy</b>	<b>\$ 9,878,609</b>	<b>\$ 10,135,624</b>	<b>2.60%</b>

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## 2011 Budget

### Financial Overview



The following schedule shows 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. The 2011 budget represents an increase in charges for services due to planned rate increases for water and sewer fees.
- 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. This category has been decreased for 2011 based on investment earnings trends. In 2010 the Village received a significant \$110,000 donation for public art, which is not expected to occur again in 2011 and was not budgeted in 2010. The 2010 projected also includes estimated reimbursements for insurance due to flooding that occurred within the Village which was not budgeted in 2011.
- Other Financing Sources – transfers from other funds, debt proceeds or the budgeted use of fund balance reserves. This revenue source tends to fluctuate significantly from year to year depending on whether the Village issues debt or not.

Expenditure/expense functions include:

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

## 2011 Budget

### Financial Overview

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- 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.

The 2010 year to date net change in equity does not reflected expected year end results. Interim results appear skewed as the Village receives all property taxes by August, whereas expenditures are more evenly distributed throughout the year.

## 2011 Budget

### Budget Summary - All Funds 2008 Actual - 2011 Adopted Budget

	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<b>Revenues</b>								
Taxes	\$ 10,655,639	\$ 11,027,937	\$ 11,074,986	\$ 11,168,786	\$ 11,299,386	\$ 11,599,559	2.7%	3.9%
Intergovernmental	1,553,424	1,835,028	1,254,690	1,814,977	1,694,106	1,772,149	4.6%	-2.4%
Licenses and Permits	417,019	449,397	320,530	447,310	438,727	449,300	2.4%	0.4%
Fines, Forfeitures and Penalties	590,245	592,958	399,110	600,472	641,924	598,914	-6.7%	-0.3%
Charges for Services	2,452,588	2,647,541	1,995,602	2,802,953	2,600,645	3,819,756	46.9%	36.3%
Other Revenues	680,485	524,702	501,459	661,503	506,398	381,011	-24.8%	-42.4%
Other Financing Sources	8,229,913	1,429,252	9,081,901	9,962,117	3,557,155	6,237,276	75.3%	-37.4%
Total Revenues	<u>24,579,313</u>	<u>18,506,816</u>	<u>24,628,278</u>	<u>27,458,117</u>	<u>20,738,341</u>	<u>24,857,964</u>	<u>19.9%</u>	<u>-9.5%</u>
<b>Expenditures by Function</b>								
General Government	1,897,311	1,589,836	1,188,378	1,595,531	1,953,891	1,736,322	-11.1%	8.8%
Public Safety	5,998,526	6,110,432	5,386,840	6,562,364	6,784,950	7,050,410	3.9%	7.4%
Health	324,845	361,517	271,764	506,203	369,709	359,375	-2.8%	-29.0%
Public Works	4,537,513	2,781,378	1,950,932	3,131,155	2,998,805	6,339,047	111.4%	102.5%
Culture and Recreation	1,093,079	1,293,195	935,923	1,227,364	1,127,256	1,278,687	13.4%	4.2%
Debt	3,673,257	1,770,529	2,499,798	3,672,437	2,450,652	2,510,270	2.4%	-31.6%
Economic Development	1,928,194	1,607,456	1,279,314	6,782,707	1,041,135	698,989	-32.9%	-89.7%
Parking	191,125	189,440	107,625	207,484	309,116	314,711	1.8%	51.7%
Water	1,062,913	1,128,280	781,607	1,238,897	1,484,859	1,699,762	14.5%	37.2%
Sewer	1,180,130	1,257,713	754,687	1,402,614	1,470,746	1,790,853	21.8%	27.7%
Other Financing Uses	1,269,850	1,371,573	615,097	1,358,762	765,091	987,934	29.1%	-27.3%
Total Expenditures	<u>23,156,743</u>	<u>19,461,348</u>	<u>15,771,965</u>	<u>27,685,519</u>	<u>20,756,210</u>	<u>24,766,359</u>	<u>19.3%</u>	<u>-10.5%</u>
Net Change in Equity	1,422,570	(954,532)	8,856,313	(227,402)	(17,869)	91,605		
Beginning Equity	12,558,380	13,980,980	19,354,887	13,167,175	13,167,150	12,941,318		
Less: Surplus Applied	-	-	-	-	(1,784,761)	(1,307,493)		
<b>Ending Equity</b>	<u>\$ 13,980,950</u>	<u>\$ 13,026,448</u>	<u>\$ 28,211,200</u>	<u>\$ 12,939,773</u>	<u>\$ 11,364,520</u>	<u>\$ 11,725,430</u>		



Revenues

The preceding schedule shows revenues by category for the entire Village. More specifically, the major revenue streams for the Village are as follows:

Summary of Significant Revenues					
Revenue Stream	2008 Actual	2009 Actual	2010 Projected	2010 Budget	2011 Budget
<b>Taxes</b>					
Property Taxes	\$ 9,245,417	\$ 9,603,619	\$ 9,878,609	\$ 9,878,609	\$10,165,359
Tax Incremental Revenue	1,327,520	1,338,277	1,196,375	1,338,277	1,338,700
PILOT	82,702	86,041	93,800	82,500	95,500
<b>Intergovernmental Revenues</b>					
State Shared Revenues	371,826	369,617	331,525	314,413	330,757
Expenditure Restraint Prog	263,422	273,111	275,908	279,193	251,933
Transportation Aids	499,610	566,074	642,972	642,430	662,000
<b>Charges for Services</b>					
Parking charges	203,700	211,124	209,304	228,323	227,188
Water charges	1,036,508	1,185,191	1,134,294	1,172,332	1,367,040
Sewer charges	861,543	878,767	1,108,715	900,441	1,505,180
<b>Total</b>	<u>\$13,892,248</u>	<u>\$14,511,821</u>	<u>\$14,871,502</u>	<u>\$14,836,518</u>	<u>\$15,943,657</u>
<b>All revenues - excluding Other Financing Sources</b>					
	<u>\$16,349,400</u>	<u>\$17,077,564</u>	<u>\$17,432,935</u>	<u>\$17,181,186</u>	<u>\$18,537,613</u>
Significant Revenues as a % of Total	84.97%	84.98%	85.31%	86.35%	86.01%

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



Property Taxes

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The Village’s tax levy is established during the annual budget process. Taxes are levied in December based on the value established on January 1 of that year. However these taxes are not due until the following year. As an example, the 2010 tax levy is set by December, 2010. It is prorated to individual property tax bills based on the assessed value on January 1, 2010. Property tax payments for the 2010 levy are due in full by January 31, 2011 and are recognized as revenue in the 2011 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.

From the 2001 tax levy to the 2011 budgeted levy the Village’s total levy increased an average 3.2% annually. The Village of Shorewood is subject to property tax levy limits as are all Wisconsin municipalities. The State of Wisconsin program allows for a tax increase over the prior year’s levy of 3% or net new construction if higher. This figure is also adjusted for changes in debt service payments between years. Under current law any unused tax levy capacity can be carried forward to future years, however this carry forward ability is set to expire in 2012. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. The table below shows the Village’s compliance with this program.

Levy Year	2008	2009	2010
Revenue Year	2009	2010	2011
Tax Levy Allowed	\$ 9,708,413	\$ 10,233,297	\$ 10,668,983
Amount Actually Levied	9,603,619	9,878,609	10,165,359
Carry forward permitted	\$ 104,794	\$ 354,688	\$ 503,624

The next pages summarize the Village’s tax levy by fund from 2001 through the present budget and the estimated impact of different property tax increases on an average home value within the Village.

## 2011 Budget

### Property Taxes by Fund

#### 2001 Actual - 2011 Adopted Budget

Tax Levy	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
General Fund	\$ 6,174,894	\$ 6,586,092	\$ 6,791,618	\$ 7,296,973	\$ 7,078,595	\$ 6,990,057
Debt Service Fund	655,846	347,020	226,526	64,549	32,162	782,048
Capital Projects Fund	56,733	-	332,535	203,042	652,100	172,586
Library Fund	552,761	552,761	608,148	688,372	672,640	702,146
Elder Services Fund	-	35,220	42,437	24,876	59,569	46,579
Special Revenue Operating	-	-	8,700	12,500	2,500	-
Marketing Fund	-	-	-	-	-	-
<b>Total Village Tax Levy</b>	<b>\$ 7,440,234</b>	<b>\$ 7,521,093</b>	<b>\$ 8,009,964</b>	<b>\$ 8,290,312</b>	<b>\$ 8,497,566</b>	<b>\$ 8,693,416</b>
% Change from Prior Year		1.1%	6.5%	3.5%	2.5%	2.3%
Assessed Value	\$ 939,065,597	\$ 945,787,050	\$ 955,741,975	\$ 962,184,090	\$ 963,616,240	\$ 983,090,790
Village Only Assessed Rate per \$1,000	7.923018	7.952206	8.380885	8.616139	8.818413	8.842943

Tax Levy	2007 Actual	2008 Actual	2009 Actual	2010 Adopted Budget	2011 Adopted Budget	% Chg Budget '10 to '11
General Fund	\$ 7,003,019	\$ 6,999,993	\$ 7,344,531	\$ 7,521,390	\$ 7,715,996	2.59%
Debt Service Fund	857,410	903,484	1,098,343	1,137,994	1,137,994	0.00%
Capital Projects Fund	299,624	487,771	291,583	320,737	406,418	26.71%
Library Fund	714,856	754,860	768,828	784,205	784,205	0.00%
Elder Services Fund	57,861	69,309	70,334	84,283	81,246	-3.60%
Shorewood Today Fund	-	-	-	-	4,500	#DIV/0!
Marketing Fund	-	30,000	30,000	30,000	35,000	16.67%
<b>Total Village Tax Levy</b>	<b>\$ 8,932,770</b>	<b>\$ 9,245,417</b>	<b>\$ 9,603,619</b>	<b>\$ 9,878,609</b>	<b>\$ 10,165,359</b>	<b>2.90%</b>
% Change from Prior Year	2.8%	3.5%	3.9%	2.9%	2.9%	
Assessed Value	\$ 990,041,510	\$ 1,493,767,440	\$ 1,500,406,680	\$ 1,503,438,346	1,489,049,800	-1.0%
Village Only Assessed Rate per \$1,000	9.022622	6.189328	6.400677	6.570678	6.826742	3.9%

## 2011 Budget

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

Notes	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars \$\$	Difference From MOD Budget	Village Mill Rate	Assessed Value	Village Portion of Tax Bill	Tax Bill Change
	0.00%	\$ 9,878,609	\$ -	\$ (286,750)	6.63417	\$ 300,000	\$ 1,990	\$ -
	1.00%	9,977,395	98,786	(187,964)	6.70051	300,000	2,010	20
	1.50%	10,026,788	148,179	(138,571)	6.73368	300,000	2,020	30
	1.90%	10,066,303	187,694	(99,056)	6.76022	300,000	2,028	38
	2.00%	10,076,181	197,572	(89,178)	6.76685	300,000	2,030	40
	2.50%	10,125,574	246,965	(39,785)	6.80002	300,000	2,040	50
In Mod	<b>2.90%</b>	<b>10,165,359</b>	<b>286,750</b>	-	<b>6.82674</b>	300,000	<b>2,048</b>	<b>58</b>
	3.00%	10,174,967	296,358	9,608	6.83319	300,000	2,050	60
	3.50%	10,224,360	345,751	59,001	6.86637	300,000	2,060	70
	4.00%	10,273,753	395,144	108,394	6.89954	300,000	2,070	80
	4.50%	10,323,146	444,537	157,787	6.93271	300,000	2,080	90
	5.00%	10,372,539	493,930	207,180	6.96588	300,000	2,090	100
	5.50%	10,421,932	543,323	256,573	6.99905	300,000	2,100	110
In Max	<b>6.00%</b>	<b>10,471,326</b>	<b>592,717</b>	<b>305,967</b>	<b>7.03222</b>	300,000	<b>2,110</b>	<b>120</b>
	6.50%	10,520,719	642,110	355,360	7.06539	300,000	2,120	130
	7.00%	10,570,112	691,503	404,753	7.09856	300,000	2,130	140
	7.50%	10,619,505	740,896	454,146	7.13173	300,000	2,140	150
Limit	8.00%	10,668,898	790,289	503,539	7.16490	300,000	2,149	159

#### Notes:

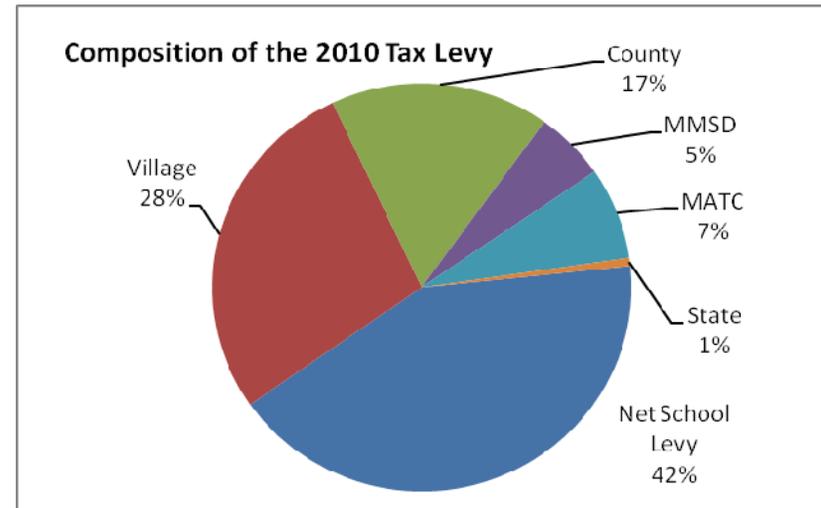
Total Village Assessed Value \$1,489,049,800



**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 right shows the makeup of a property tax bill within the Village for 2010 levy (revenue in fiscal year 2011).



**Assessed and Equalized Values**

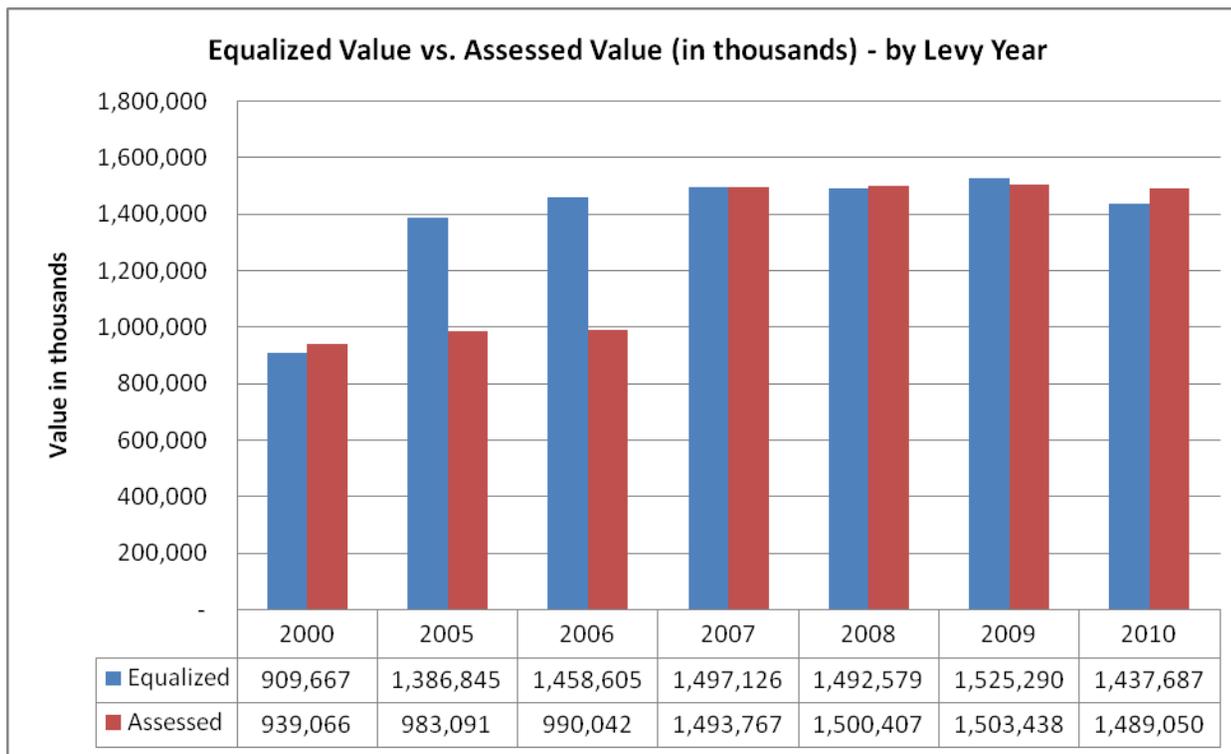
In order to understand how individual tax bills are determined it is important we discuss the concepts of assessed value and equalized values. Equalized value is the market value of all taxable property within the municipality as determined by the State of Wisconsin. The State's Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values are then used to apportion the levies of overlying districts (for example, schools and counties) to each municipality. The equalized value represents the value of all the property within a municipality in the aggregate.

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 actual market value for that given year. The Village is required to reassess properties within the Village if the assessed value differs from the equalized value by more than 10% for three years. The assessed value is used to prorate the tax levies to each individual property.

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



The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The Equalize tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties. The table below shows the relationship between the equalized property value and the assessed property values for the last several years. In 2008 the Village conducted a Village-wide revaluation in which all properties are re-assessed.





**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. A rate is developed based on each taxing unit's levy and the equalized value for the Village without the tax increment. This rate, called the interim rate, is then multiplied by the equalized value including the increment. The resulting amount for each taxing unit is the amount placed on tax bills. But the difference between the apportioned levy and the "new" levy is retained by the TID. The table below summarizes how the 2010 tax levy works:

	A	B	A / B = C	D	C * D = E	E - A = F
Taxing Unit	Apportioned Tax Levy	Equalized Value without TID	Interim Rate	Equalized Value with TID	Amount to be Levied	Tax Increment
Shorewood School District	18,203,142	1,389,038,046	0.013104855	1,437,248,946	18,834,939	631,797
Village	10,165,359	1,389,476,000	0.007315966	1,437,686,900	10,518,068	352,709
Milwaukee County	6,187,385	1,389,476,000	0.004453035	1,437,686,900	6,402,070	214,685
MMSD	2,004,635	1,389,476,000	0.001442727	1,437,686,900	2,074,190	69,555
MATC	2,666,321	1,389,476,000	0.001918940	1,437,686,900	2,758,835	92,514
Total	<u>\$39,226,841</u>				<u>\$ 40,588,101</u>	<u>\$1,361,260</u>

The following page shows the tax levies, including TID from 2001 to through today along with the equalized and assessed values for each year. Also included is an estimate of the average home value within the Village and the estimated tax bill on that average value.

## 2011 Budget

### Property Tax History 2001 - 2011

Taxing Body	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Shorewood School District	\$ 12,240,937	\$ 12,944,512	\$ 14,283,522	\$ 15,310,354	\$ 15,269,012	\$ 14,839,401
Whitefish Bay School District	-	-	-	-	-	-
School Levy Credit	(2,130,748)	(1,934,548)	(1,915,718)	(1,957,169)	(2,004,677)	(1,996,424)
Net School Levy	10,110,189	11,009,964	12,367,804	13,353,185	13,264,335	12,842,977
Village of Shorewood	7,555,541	7,726,872	8,252,795	8,559,603	8,804,177	9,084,361
Milwaukee County	5,037,078	5,454,533	5,725,559	5,648,138	5,788,480	5,898,400
MMSD	1,547,182	1,722,546	1,913,495	1,876,437	1,950,784	1,969,188
MATC	1,845,122	2,053,924	2,258,869	2,334,228	2,461,050	2,610,452
State	181,933	202,717	225,088	236,421	253,848	260,144
Total	\$ 26,277,045	\$ 28,170,556	\$ 30,743,610	\$ 32,008,012	\$ 32,522,674	\$ 32,665,522
TID revenue included above	543,922	796,347	954,347	1,061,129	1,193,596	1,480,480
Equalized Value - TID IN	909,666,700	1,013,583,400	1,125,439,300	1,182,104,600	1,269,237,700	1,386,844,700
Equalized Tax Rate per \$1,000 of value	28.886454	27.793032	27.316986	27.077140	25.623785	23.553843
Assessed Value	939,065,597	945,787,050	955,741,975	962,184,090	963,616,240	983,090,790
Assessed Tax Rate per \$1,000 of value	27.982119	29.785305	32.167270	33.265996	33.750650	33.227371
Tax Bill on a \$300,000 Home ***	\$ 8,395	\$ 8,936	\$ 9,650	\$ 9,980	\$ 10,125	\$ 9,968

\*\*\* does not include lottery  
or first dollar credits

## 2011 Budget

### Property Tax History 2001 - 2011

Taxing Body	2007 Actual	2008 Actual	2009 Actual	2010 Adopted Budget	2011 Adopted Budget	Change	% Chg
Shorewood School District	\$ 16,063,685	\$ 17,380,793	\$ 17,619,560	\$ 18,333,244	\$ 18,834,939	\$ 501,695	2.74%
Whitefish Bay School District	-	-	-	-	4,795	4,795	#DIV/0!
School Levy Credit	(2,445,847)	(2,699,533)	(2,999,104)	(3,002,591)	(2,969,069)	33,522	-1.12%
Net School Levy	13,617,838	14,681,260	14,620,456	15,330,653	15,870,665	540,012	3.52%
Village of Shorewood	9,349,142	9,717,203	9,952,752	10,184,923	10,518,068	333,145	3.27%
Milwaukee County	5,725,009	5,822,390	5,911,497	6,327,071	6,402,070	74,999	1.19%
MMSD	1,897,077	1,918,477	1,927,057	2,019,862	2,074,190	54,328	2.69%
MATC	2,582,257	2,653,007	2,739,395	2,914,365	2,758,835	(155,530)	-5.34%
State	256,147	254,071	253,300	258,851	243,984	(14,867)	-5.74%
Total	\$ 33,427,470	\$ 35,046,408	\$ 35,404,457	\$ 37,035,725	\$ 37,867,812	\$ 832,087	2.25%
TID revenue included above	1,586,240	1,820,292	1,338,277	1,196,375	1,361,260	164,885	13.78%
Equalized Value - TID IN	1,458,604,600	1,497,125,900	1,492,579,200	1,525,289,600	1,437,686,900	(87,602,700)	-5.74%
Equalized Tax Rate per \$1,000 of value	22.917431	23.409125	23.720321	24.281110	26.339401	2.058291	8.48%
Assessed Value	990,041,510	1,493,767,440	1,500,406,680	1,503,438,346	1,489,049,800	(14,388,546)	-0.96%
Assessed Tax Rate per \$1,000 of value	33.763706	23.461757	23.596574	24.634016	25.430856	0.796840	3.23%
Tax Bill on a \$300,000 Home ***	\$ 10,129	\$ 7,039	\$ 7,079	\$ 7,390	\$ 7,629	\$ 239	3.23%

\*\*\* does not include lottery  
or first dollar credits



#### Payments in Lieu of Taxes (PILOT)

Public water utilities within Wisconsin are assessed payments in lieu of taxes (PILOT) as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated base on the average plant and inventory value of the utility, including infrastructure. This average value is then multiplied by the current year's assessment ratio and then 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 2011 budget amount was based on estimated tax rates and increased slightly to reflect and expected increase in water plant assets that would be completed in 2010.

In addition to PILOT on water assets the parking utility also makes a PILOT amount 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 following year's tax rates, and capital asset values which will not be known until the following 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.

State Shared Revenues were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, generally speaking the payment is based on population and aid-able revenues. The annual increase or decrease in the payment the Village receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. During the State's annual budget process for their fiscal year 2009-2010, these payments were reduced by a maximum of 15%. 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 Village was notified in 2009 that we would receive \$314,413 which was a decrease of 15% from the prior year. However the actual amount to be received in 2010 is \$331,525, only a 10% decrease from 2009. The 2011 estimate provided by the State is \$330,757.



The State’s Expenditure Restraint Program was established to encourage local municipalities to limit the growth in spending. In order to qualify for the program a municipality must have a mill rate of at least five mills. Additionally, the General Fund’s budget cannot increase more than inflation plus a growth factor. The inflation factor equals the average percentage change in the US consumer price index for all urban consumers determined by the US Department of Labor for the twelve month period from October 1 to September 30, of the year prior to the budget year. During the 2009-2010 State budget process a 3% floor was set on this index. The growth factor is established based on new construction within the municipality. If a municipality meets these criteria they are eligible to receive the Expenditure Restrain Payment in the following year (thus the 2011 budget would determined eligibility for the payment in 2012). The Village’s 2011 budget is in compliance with this program for receipt of the 2012 payment. We received notification in mid-September that the 2011 payment would be \$251,933 which is a decrease of \$27,260 or 9.7% from the 2010 budgeted revenue.

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. 2011 for this program was increased slightly from the prior year. However the Village’s share is dependent on communities spending. The 2011 budget includes a 3% increase in this revenue from 2010.

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.

Summary of State Payments to General Fund Expenditures				
Revenue	1996 Actual	2001 Actual	2006 Actual	2011 Budget
General Fund Revenues	\$ 7,878,823	\$ 9,105,362	\$ 9,826,463	\$ 10,486,867
State Shared Revenues	617,296	480,234	371,873	330,757
% of Total Revenue	7.8%	5.3%	3.8%	3.2%
Expenditure Restraint	356,074	438,222	281,011	251,933
% of Total Revenue	4.5%	4.8%	2.9%	2.4%
Transportation Aids	400,505	548,792	474,304	662,000
% of Total Revenue	5.1%	6.0%	4.8%	6.3%

## 2011 Budget

### Revenue Overview



#### 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. The table below shows parking revenues for the last five years, as well as the revenue from 2001.

Parking Utility Charges for Services							
	2001	2006	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Actual	Actual	Projected	Budget
Parking Permit Revenue	\$158,542	\$178,432	\$205,637	\$203,700	\$211,124	\$209,304	\$227,188
% Change	na	na	15.25%	-0.94%	3.64%	-0.86%	8.54%

Significant changes over the past ten years include an increase in the parking fee to \$45 in 2007 and the addition of other lots in 2009 and 2011. 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.

#### 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. There are three types of water rate increase processes which the PSC allows. The first, called a Simplified Rate Increase, allows the utility to increase rates by 3%. This type of increase can only be completed when certain requirements have been met. The Village is currently eligible to file for a Simplified Water Rate request. The second type of rate increase is called a Purchase Water Adjustment Clause, which allows those utilities that receive an increase in the wholesale purchase price of water to pay that increase along to customers. The PSC requires that the utility file this request for an increase within 90 days of a change in its wholesale supplier's rates. The Village's water utility would be eligible for this process following the implementation of a rate increase by Milwaukee Water Works. As a third option the utility may file a Full Rate Case, which requires the utility to provide complete financial projections for 1 to 2 full years, depending on the time of the year filed. Any increase approved under this method primarily relates to ensuring the utility is obtaining an adequate rate of return on its capital assets.

The current Water Utility rates were effective November 15, 2008 and approved by the PSC in October, 2008. The Village purchases water from Milwaukee Water Works (MWW). MWW increased rates September 1, 2009 and have a second rate increase request under review with the PSC. The request currently under consideration by the PSC would raise the Village's purchase water rate by 36%. Purchased water expenses make up approximately 50% of the Water Utility's total expenses.

## 2011 Budget

### Revenue Overview



The 2011 budget includes an estimated increase of 25% for both purchased water and customer billing rates. The actual rates increase that the Village will need to consider will be based on the increase by Milwaukee Water Works and is not known at this time. During the 2010 year the Village approved large rate increases for the Sewer Utility which is billed together with the Water Utility bills. The Sewer Utility increases were scheduled to go into effect for bills due October 1, 2010 and October 1, 2011. Any water rate increases done during 2011 will be timed with this in mind, but much of the timing of an increase will be based on when Milwaukee Water Works next increase goes into effect.

Utility customers are billed quarterly on approximately April, July, October and January 1<sup>st</sup>. Water utility staff read water meters at homes and businesses. Customers are billed for a meter connection fee based on the meter size as well as a consumption charge. The billing due in January is consistently recognized as revenue in the prior year and usage from November 16 to December 31 is consistently recognized as revenue in the following year when billed.

Usage Dates	Billing Date
11/16 - 2/15	4/1
2/16 - 5/15	7/1
5/16 - 8/15	10/1

### Sewer Utility Charges for Services

Sewer user charges are included on the Water Utility bills and follow the billing timeline discussed above. Sewer Utility bills are made up of two components, a flat quarterly charge and a variable charge based on water consumption. During 2010 the Village conducted an analysis of its sewer rates. Substantial increases were needed as the last time rates were increased was in 1998 and the Utility's operating and debt service expenses have increased substantially in that time.

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. Sewer rates are broken into two parts on customer bills, a flat quarterly charge for connection and a consumption charge. The Village recently completed a rate review for Sewer rates as the last increase was effective in 1998. Due to recent rate increases by MMSD and the length of time since the last increase, the Village approved a two tiered increase to spread out the impact of the increase. The first increase was effective for the third quarter of 2010 and increased rates by 55%. The second increase, of 26%, is scheduled to occur the second quarter of 2011.



Estimated Annual Utility Bill Comparison					
Cost Rank	Municipality	Meters in Service	Water	Sewer	Total
1	<b>Village of Shorewood</b>	<b>3,538</b>	<b>\$ 181.44</b>	<b>\$ 175.96</b>	<b>\$ 357.40</b>
2	City of Cudahy	5,624	174.72	307.64	482.36
3	Village of Whitefish Bay	4,794	220.80	301.42	522.22
4	City of Wauwatosa	15,502	207.40	325.58	532.98
5	Village of Brown Deer	3,703	195.45	364.14	559.59
6	City of Brookfield	10,578	204.10	365.53	569.63
7	City of Oak Creek	8,914	264.97	310.10	575.07
8	City of Glendale	4,383	260.44	331.07	591.52
9	Village of Germantown	5,318	206.23	397.26	603.49
10	City of Mequon	3,147	433.31	228.00	661.31
11	City of Port Washington	4,518	341.79	438.52	780.31
12	Village of Menomonee Falls	15,363	298.85	716.05	1,014.90
	City of Greenfield	na	-	271.43	
	Village of Greendale	4,821	192.68	na	
	City of Cedarburg	3,950	242.95	na	
	Village of Fox Point	2,460	329.28	na	
<b>Average</b>					<b>\$ 604.23</b>

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 table to the right shows an average water and sewer bill for Shorewood residents as well as other nearby communities. The number of meters in service is displayed on the water summary to give the reader a better understanding of the number of customers served by each community. While meters in service do not exactly equal the number of customers, the general comparison in utility sizes is still valid. The bills were calculated using an assumed consumption of 2,300 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.

Not all communities listed in the table were surveyed for sewer utility rates. As water rates are found on the PSC’s website, more municipal water rates have been included for comparison. The City of Greenfield does not handle water service to residents. Some communities also charge customers for public fire protection or other charges on the utility bills. Only sanitary sewer, storm sewer and water have been included in this comparison.

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



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 – health, dental, life insurances, Wisconsin Retirement System payments, Social Security, medical and dental opt out payments, flexible spending administration, worker's compensation charges 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 – general office costs and category for expenditures not falling into other categories, examples include: office supplies, duplicating, postage, data processing and vehicle maintenance.
- Utilities – electric, gas, telephone and water.
- Professional Fees – payments for professional services such as attorneys, auditing, information technology and general engineering.
- Insurance – general liability and property insurance costs.
- Programming – program specific costs such as advertising within the Marketing Fund or instructors for classes for seniors.
- Debt Service – principal, interest and debt issuance costs
- Capital – purchases of assets with an estimated useful life in excess of two year, including infrastructure assets.
- Economic Development – payments for improvements to property held by others within the Village.
- Other Financing Uses – transfers to other funds.

## 2011 Budget

### Expenditures by Object - All Funds 2008 Actual - 2011 Adopted Budget

	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<b>Expenditures by Object</b>								
Salaries and Wages	\$ 4,522,735	\$ 4,566,103	\$ 3,324,113	\$ 4,766,657	\$ 4,783,046	\$ 4,982,381	4.2%	4.5%
Fringe Benefits	2,478,305	2,577,692	2,093,847	2,847,531	2,852,625	2,918,219	2.3%	2.5%
Other Governments	3,519,816	3,721,225	3,100,047	3,758,766	3,832,082	3,948,909	3.0%	5.1%
Contractual Payments	685,454	683,036	529,755	762,194	745,128	674,943	-9.4%	-11.4%
Supplies	788,443	805,714	668,516	875,507	1,433,799	1,188,220	-17.1%	35.7%
Utilities	246,217	237,048	167,093	245,318	294,205	265,264	-9.8%	8.1%
Professional Fees	362,707	252,990	195,334	311,685	249,964	287,557	15.0%	-7.7%
Insurance	155,897	155,212	140,630	142,253	163,328	159,116	-2.6%	11.9%
Programming	478,269	668,620	490,611	862,397	549,029	518,381	-5.6%	-39.9%
Debt Service	3,707,525	1,804,565	2,661,293	3,849,826	2,530,842	2,547,809	0.7%	-33.8%
Capital	4,884,759	1,599,988	1,591,407	6,133,210	2,480,476	5,887,601	137.4%	-4.0%
Economic Development	27,670	936,886	188,972	1,735,763	47,500	345,900	628.2%	-80.1%
Other Financing Uses	1,298,945	1,452,269	620,347	1,394,412	794,186	1,042,059	31.2%	-25.3%
<b>Total Expenditures</b>	<b>\$ 23,156,743</b>	<b>\$ 19,461,348</b>	<b>\$ 15,771,965</b>	<b>\$ 27,685,519</b>	<b>\$ 20,756,210</b>	<b>\$ 24,766,359</b>	<b>19.3%</b>	<b>-10.5%</b>

## 2011 Budget

### Expenditure Overview

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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 2011 budget includes a 3.38 increase in full-time equivalent employees compared to the 2010 adopted budget. The following organizational changes are in effect for 2011:

- The Village Board approved the recommendations resulting from a study of the Planning and Development Department which compared its organizational structure to that of similar communities. Prior to 2011, the department contracted out for all electrical, HVAC and plumbing services with multiple contractors. In effort to improve efficiency and customer service levels, the will be conducting all residential electrical, HAC and plumbing inspections internally by hiring a full-time inspector and discontinuing the contracted services in 2011.
- Following a strategic analysis of Police Department operations, the department has reorganized to hire a deputy chief, sergeant and detective and decrease a lieutenant and two sworn officers. The department will have the same total number of sworn staff in 2011 as 2010.
- With the retirement of the health director in 2010, an organizational plan was put into effect for the remainder of 2010 and 2011 which included appointing a new health director, promoting a part-time nurse to a full-time position, and maintaining the secretary position but reducing the number of hours to 32 or 36 hours per week.
- Due to increased library hours in 2011, the library will increase staff from 11.5 to 13.46 full-time equivalent employees.

The Village has three represented groups, as well as non-represented employees. Union contracts have not been settled for 2010 or 2011. Additionally the Village has been working with all employee groups to change health insurance carriers for 2011. The budget includes raises of 1% in 2010, 1% on January 1, 2011 and 1% on July 1, 2011 with a 0% increase in health insurance. It is estimated that the combination of health insurance increase, employee contributions towards health insurance and salary increases will be in this range.

The following page highlights full-time equivalent positions since 1994.

2011 Budget

Summary of Full Time Equivalents  
1998 - 2011

Department	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Adopted Budget 2010	Adopted Budget 2011
Village Manager	2.20	2.50	2.50	2.50	2.50	3.00	3.03	3.00	2.80	2.80	2.80	2.80	2.80	3.75	1.50	1.50	1.50	1.80
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	3.00	3.00	3.00
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.44	2.44	1.94	1.94
Clerk/Treasurer	5.25	5.44	5.44	5.19	5.19	5.19	4.00	4.50	4.50	4.50	4.50	4.77	4.86	4.86	1.50	1.50	2.00	2.00
Planning and Development	6.50	6.00	6.00	6.00	6.00	5.00	5.00	5.50	5.00	4.50	3.50	3.50	2.50	2.50	4.50	4.50	4.50	5.50
Village Attorney	1.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police	29.60	31.00	32.00	32.00	31.00	34.00	33.00	33.00	33.50	34.00	34.00	32.50	32.00	32.00	32.00	32.00	32.00	31.90
Fire	21.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	3.25	3.33	3.33	3.33	3.33	3.08	3.08	3.08	3.09	3.09	3.09	2.59	2.59	2.59	2.59	2.59	2.59	2.81
Public Works	24.08	24.50	24.50	24.50	24.25	23.50	22.51	22.51	23.65	23.60	23.60	22.53	22.49	22.49	22.39	22.39	22.39	22.39
Library	8.87	9.88	10.25	10.25	9.25	10.25	10.51	10.51	10.25	11.50	11.25	11.25	11.50	11.50	11.50	11.50	11.50	13.46
Senior Resource Center	-	0.75	0.75	0.75	0.75	-	-	-	-	1.00	0.75	0.90	0.90	0.90	0.90	0.90	0.90	0.90
<b>Total Full Time Equivalents</b>	<b>104.00</b>	<b>84.40</b>	<b>85.77</b>	<b>85.52</b>	<b>83.27</b>	<b>85.02</b>	<b>82.13</b>	<b>83.10</b>	<b>83.79</b>	<b>85.99</b>	<b>84.49</b>	<b>81.84</b>	<b>80.64</b>	<b>81.59</b>	<b>83.32</b>	<b>83.32</b>	<b>83.32</b>	<b>86.70</b>
<b>Change</b>		<b>(19.60)</b>	<b>1.37</b>	<b>(0.25)</b>	<b>(2.25)</b>	<b>1.75</b>	<b>(2.89)</b>	<b>0.97</b>	<b>0.69</b>	<b>2.20</b>	<b>(1.50)</b>	<b>(2.65)</b>	<b>(1.20)</b>	<b>0.95</b>	<b>1.73</b>	<b>-</b>	<b>-</b>	<b>3.38</b>

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



**Other Government Payments**

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

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

Costs for each service in 1996, 2006 and the more recent history are shown below:

Agency	Cost for Service					
	1996	2006	2008	2009	Projected 2010	2011
NSFD	1,030,129	1,879,901	1,928,717	2,004,189	2,096,482	2,106,182
Annualized % Chg		8.25%	1.30%	3.91%	4.61%	0.46%
Joint dispatch	151,635	266,019	279,420	294,519	312,696	317,696
Annualized % Chg		7.54%	2.52%	5.40%	6.17%	1.60%
Milw Water Works	426,218	534,878	570,999	582,248	589,000	733,700
Annualized % Chg		2.55%	3.38%	1.97%	1.16%	24.57%
Milw Metro Sewer	492,019	440,280	583,003	637,661	654,643	674,282
Annualized % Chg		-1.05%	16.21%	9.38%	2.66%	3.00%



**Capital Expenditures**

The Village capitalizes purchases over \$1,000 (\$10,000 for infrastructure) with an estimated useful life greater than two years. These purchases and 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).

<b>Recurring vs. Non-recurring Capital Purchases</b>					
	2008	2009	2010	2010	2011
	Actual	Actual	Projected	Budget	Budget
<b>Recurring Costs:</b>					
Code updates	\$ 5,193	\$ 2,954	\$ 2,500	\$ 5,500	\$ 3,000
GIS maintenance	17,388	9,923	8,800	8,400	10,000
Website hosting and support	816	911	5,000	5,000	5,000
Police Building Maintenance	206	1,353	1,750	2,000	2,000
Police Small Equipment	2,213	2,500	2,000	2,000	1,750
Police Computer Replacement	39,249	10,467	6,000	6,500	8,700
Fire Department Capital	97,296	97,152	98,124	97,150	97,361
<b>Total Recurring</b>	<u>162,361</u>	<u>125,260</u>	<u>124,174</u>	<u>126,550</u>	<u>127,811</u>
<b>All Other Capital</b>	<u>4,727,398</u>	<u>1,481,115</u>	<u>5,951,036</u>	<u>2,353,926</u>	<u>10,522,715</u>
<b>Total Capital Expenditures</b>	<u>\$ 4,889,759</u>	<u>\$ 1,606,375</u>	<u>\$ 6,075,210</u>	<u>\$ 2,480,476</u>	<u>\$ 10,650,526</u>

The Village has completed several long range capital plans, including a Pavement Management plan. The Pavement Management plan was completed in 2009 and was designed to outline street reconstruction, street maintenance (resurfacing) and alley maintenance needs into the future. This plan recognized that infrastructure maintenance and reconstruction is never truly complete. The plan calls for large street reconstruction to be completed bi-annually in even numbered years, and for street maintenance and alley maintenance programs to be performed bi-annually in odd numbered years. It was estimated that the street reconstruction program would cost \$2,000,000, street resurfacing \$220,000 and alley maintenance \$127,500. The plan further provides guidance on the timing of the replacement of each section of the Village.

## 2011 Budget

### Expenditure Overview

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The 2010 major street reconstruction was moved back to 2011 as the State of Wisconsin determined that it was going to replace Capitol Drive during 2010. Capitol Drive is a State Highway and the main east-west traffic corridor in the Village. While the State contracts for the main construction contract, the Village does participate in some of the costs of the project as well as some construction oversight. The total cost for this project is estimated at \$12.8 million of which the Village is responsible for approximately \$3.2 million. So although the Village will be substantially adding to our infrastructure in 2010 our regular street reconstruction projects were moved out to 2011. Some costs for street resurfacing cross years as the engineering for the project are often completed the year before the program.

The Village also performs sidewalk review in one quarter of the Village bi-annually. This should result in each area of the Village having review and replacement as needed of sidewalks every eight years. Sidewalk replacement is assessed back to the property owner. Funding for capital purchases is reviewed on a case by case basis. More details on specific projects can be found within the Capital Projects section of this document.



### Description of Funds and Accounting Structure

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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 and the accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The Village's fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for all of the Village's funds, which are classified and defined as follows:

#### Governmental Fund Types

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

#### General Fund

#### Special Revenue Funds

- Special Funds
  - Community Programming Fund
  - Shorewood Today Fund
  - Police Special Funds
  - Health Special Funds
- Library Fund
- Elder Services Fund
- Marketing Shorewood Fund
- Neighborhood Loan Program

#### Debt Service Fund

#### Capital Projects Funds

- Capital Project Fund
- Tax Incremental Financing District #1 (TID No. 1)
- Tax Incremental Financing District #3 (TID No. 3)



### Description of Funds and Accounting Structure

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#### Proprietary Fund Types

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis, however non-accrual items are also shown for cash projection purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of payment of cash may take place in another accounting period. Budgeted expenses include depreciation. For budgetary control purposes, the Village also shows the capital expenditures for the proprietary funds. Proprietary Fund types include both Enterprise Funds and Internal Service Funds. The Village does not use any Internal Service Funds. The Village prepares budgets for the following proprietary fund types:

##### Enterprise Funds

- Parking Utility
- Water Utility
- Sewer Utility

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.

The next pages show the 2011 budget for each fund at a summary level. The remainder of the document is organized by fund and then by department within each fund.

2011 Budget

Budget Summary - All Funds  
2011 Adopted Budget

(continued)

	General Fund	Community Programming	Shorewood Today	Police Special	Health Special	Library	Elder Services	Neighborhood Loan Prog	Marketing
<b>Revenues</b>									
Taxes	\$ 7,811,496	\$ -	\$ 4,500	\$ -	\$ -	\$ 784,205	\$ 81,246	\$ -	\$ 35,000
Intergovernmental	999,030	2,500	-	3,630	93,274	72,755	10,000	-	-
Licenses and Permits	445,800	3,500	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	533,414	-	-	10,500	-	55,000	-	-	-
Charges for Services	308,098	-	21,200	-	-	-	-	-	15,000
Other Revenues	259,679	-	-	1,170	-	21,650	66,204	-	-
Other Financing Sources	129,350	-	4,500	5,440	20,172	106,701	1,330	150,982	20,000
<b>Total Revenues</b>	<b>10,486,867</b>	<b>6,000</b>	<b>30,200</b>	<b>20,740</b>	<b>113,446</b>	<b>1,040,311</b>	<b>158,779</b>	<b>150,982</b>	<b>70,000</b>
<b>Expenditures by Function</b>									
General Government	1,522,322	-	-	-	-	-	-	-	-
Public Safety	6,242,723	-	-	18,240	-	-	-	-	-
Health	275,429	-	-	-	83,946	-	-	-	-
Public Works	2,309,147	-	-	-	-	-	-	-	-
Culture and Recreation	49,997	6,000	30,200	-	-	1,033,711	158,779	-	-
Debt	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	150,982	70,000
Parking	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-
Other Financing Uses	87,250	-	-	2,500	29,500	6,600	-	-	-
<b>Total Expenditures</b>	<b>10,486,867</b>	<b>6,000</b>	<b>30,200</b>	<b>20,740</b>	<b>113,446</b>	<b>1,040,311</b>	<b>158,779</b>	<b>150,982</b>	<b>70,000</b>
Net Change in Equity	(0)	-	-	-	-	-	-	-	-
Beginning Equity	4,868,537	78,173	14	16,974	148,983	225,577	(2,155)	150,982	9,333
Less: Surplus Applied	(92,250)	-	-	(5,440)	(20,172)	(121,701)	(1,330)	(150,982)	-
<b>Ending Equity</b>	<b>\$ 4,776,287</b>	<b>\$ 78,173</b>	<b>\$ 14</b>	<b>\$ 11,534</b>	<b>\$ 128,811</b>	<b>\$ 103,876</b>	<b>\$ (3,485)</b>	<b>\$ -</b>	<b>\$ 9,333</b>

2011 Budget

Budget Summary - All Funds  
2011 Adopted Budget

(concluded)

	Debt Service	Capital Projects	TID No. 1	TID No. 3	Parking Utility	Water Utility	Sewer Utility	Total All Funds
<b>Revenues</b>								
Taxes	\$ 1,137,994	\$ 406,418	\$ 1,338,700	\$ -	\$ -	\$ -	\$ -	\$ 11,599,559
Intergovernmental	53,960	371,000	45,000	13,000	-	-	108,000	1,772,149
Licenses and Permits	-	-	-	-	-	-	-	449,300
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	598,914
Charges for Services	-	65,000	-	-	230,238	1,675,040	1,505,180	3,819,756
Other Revenues	500	8,000	10,300	1,000	8,400	2,500	1,608	381,011
Other Financing Sources	823,959	4,182,929	-	-	76,073	248,402	467,438	6,237,276
Total Revenues	<u>2,016,413</u>	<u>5,033,347</u>	<u>1,394,000</u>	<u>14,000</u>	<u>314,711</u>	<u>1,925,942</u>	<u>2,082,226</u>	<u>24,857,964</u>
<b>Expenditures by Function</b>								
General Government	-	214,000	-	-	-	-	-	1,736,322
Public Safety	-	789,447	-	-	-	-	-	7,050,410
Health	-	-	-	-	-	-	-	359,375
Public Works	-	4,029,900	-	-	-	-	-	6,339,047
Culture and Recreation	-	-	-	-	-	-	-	1,278,687
Debt	2,010,842	-	-	-	-	208,055	291,373	2,510,270
Economic Development	-	-	477,507	500	-	-	-	698,989
Parking	-	-	-	-	314,711	-	-	314,711
Water	-	-	-	-	-	1,699,762	-	1,699,762
Sewer	-	-	-	-	-	-	1,790,853	1,790,853
Other Financing Uses	-	-	831,521	12,438	-	18,125	-	987,934
Total Expenditures	<u>2,010,842</u>	<u>5,033,347</u>	<u>1,309,028</u>	<u>12,938</u>	<u>314,711</u>	<u>1,925,942</u>	<u>2,082,226</u>	<u>24,766,359</u>
Net Change in Equity	5,571	-	84,972	1,062	(0)	0	(0)	91,605
Beginning Equity	6,948	608,841	2,234,095	(111,253)	837,618	1,055,801	2,812,850	12,941,318
Less: Surplus Applied	-	(425,250)	-	-	(76,073)	(241,857)	(172,438)	(1,307,493)
<b>Ending Equity</b>	<u>\$ 12,520</u>	<u>\$ 183,591</u>	<u>\$ 2,319,067</u>	<u>\$ (110,191)</u>	<u>\$ 761,545</u>	<u>\$ 813,944</u>	<u>\$ 2,640,411</u>	<u>\$ 11,725,430</u>

## 2011 Budget



### Budget Summary – All Funds

The preceding pages summarized the revenues and expenditures/expenses for each fund of the Village. Those pages also show 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 (more than 10%) increase or decrease in fund equity for 2011.

Fund	Beginning Equity	Equity Change	Change %
Police Special	\$ 16,974	\$ 5,440	32.05%
Health Special	148,980	20,172	13.54%
Library	225,577	117,000	51.87%
Neighborhood Loan	150,982	150,982	100.00%
Capital Projects	608,841	425,250	69.85%
Water Utility	1,055,801	241,857	22.91%

- Police Special – In 2009 the Village received a grant for air cards to be available in squads. This grant covered approximately 3 years of bills for the air cards.
- Health Special – Past years unrestricted immunization fees are being used to offset some of the increased cost of running the department after a staffing re-organization.
- Library - Past years unused funds were held and are being used to fund the purchase of a new materials handling system.

- Neighborhood Loan Program – This program began as a pilot program in 2009. 2011 is the last year of the pilot and it is assumed that the pilot funds will be used during 2011. The Village will be revisiting additional funding for this program during 2011.
- Capital Projects – Some past projects have either not been completed or have come in under budget leaving the revenue accumulated for the project behind. When such projects are budgeted to be done in 2011 they will be funded with fund balance. Additionally some projects are considered for funding from fund balance in order to avoid borrowing unnecessarily when funds are available on hand.
- The Water Utility – Due to the rate increase process required by the PSC of Wisconsin, the Village is waiting to find out how much our water supplier's rates will be increased prior to the completion of our own internal water rate increase request. This delay is resulting in higher than desired annual operating loss.

## 2011 Budget



### Budget Summary – All Funds

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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:

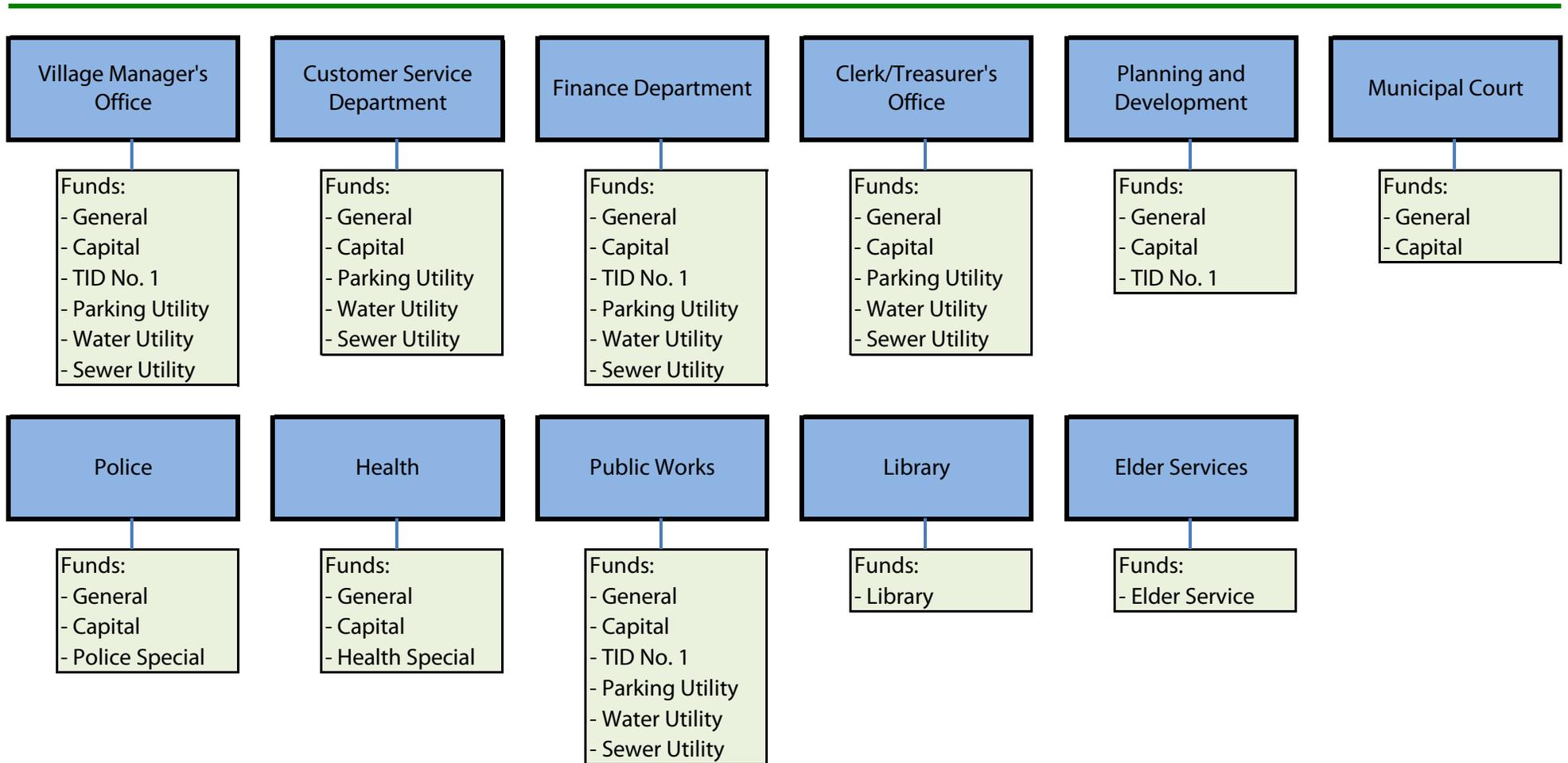
Fund	Departments Overseeing
Community Programming	Village Manager
Marketing Fund	Marketing committee, Village Manager
Shorewood Today Fund	Marketing committee, Village Manager
Neighborhood Loan Program	Planning and Zoning Administrator, Community Development Authority, Village Manager
TID No. 3	Community Development Authority, Village Manager

All funds are additionally overseen by the Village Board.

## 2011 Budget

### Financial Overview

#### Department to Fund Relationship



The Chart above shows the funds which report costs for each department. Each blue box represents a department and the funds that the Department costs are reported in are shown below the department. Some Funds are not related to operational Departments, such as the Community Programming Fund, Shorewood Today Fund, TID No. 3, Marketing Fund and the Neighborhood Loan Program. Each of those funds represent stand alone costs, without salaries for staff.

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## 2011 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 safety of people within the Village, including police and fire services (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 each department's narrative, detail revenue budget and line item expenditure budget. Each expenditure budget is followed by a detail sheet which shows major components for expenditure accounts which are made up of multiple amounts.

## 2011 Budget

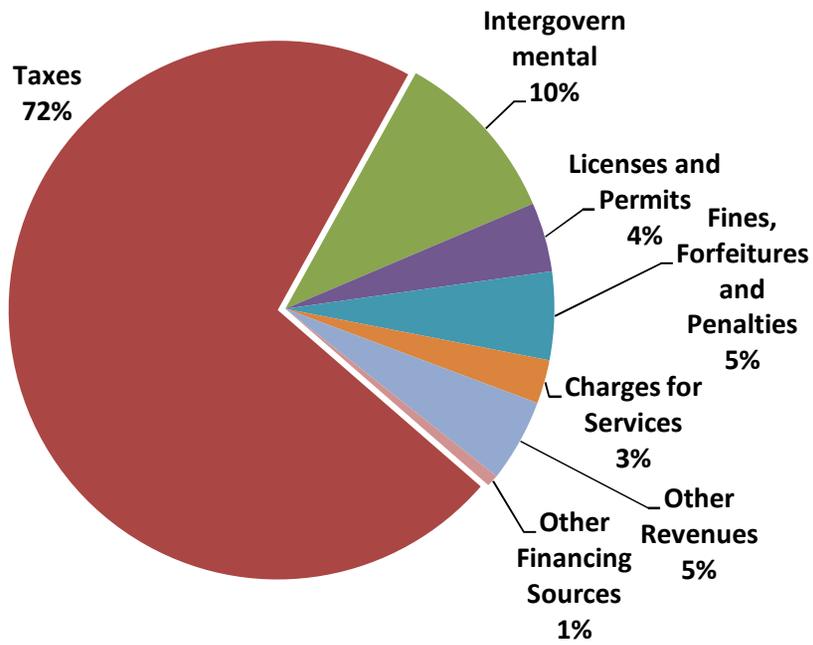
### General Fund Summary

	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud
<b>Revenues</b>										
Taxes	\$ 7,082,695	\$ 7,430,572	\$ 7,521,392	\$ 7,615,192	\$ 7,603,890	\$ 7,811,496	\$ 7,811,496	\$ 7,811,496	2.7%	2.6%
Intergovernmental	1,044,580	1,057,758	697,245	1,057,604	1,004,630	999,030	999,030	999,030	-0.6%	-5.5%
Licenses and Permits	413,000	445,626	309,942	443,710	433,927	445,800	445,800	445,800	2.7%	0.5%
Fines, Forfeitures and Penalties	523,152	528,941	350,839	534,972	573,775	533,414	533,414	533,414	-7.0%	-0.3%
Charges for Services	258,016	245,742	163,902	222,414	247,331	308,098	308,098	308,098	24.6%	38.5%
Other Revenues	491,525	174,746	205,052	263,727	299,469	259,679	259,679	259,679	-13.3%	-1.5%
Other Financing Sources	72,151	151,648	6,591	6,591	515,991	129,350	129,350	129,350	-74.9%	1862.5%
<b>Total Revenues</b>	<b>9,885,119</b>	<b>10,035,033</b>	<b>9,254,963</b>	<b>10,144,210</b>	<b>10,679,013</b>	<b>10,486,867</b>	<b>10,486,867</b>	<b>10,486,867</b>	<b>-1.8%</b>	<b>3.4%</b>
<b>Expenditures</b>										
General Government	1,416,891	1,472,504	1,107,675	1,506,653	1,909,222	1,522,322	1,528,768	1,522,322	-20.3%	1.0%
Public Safety	5,770,634	5,942,136	4,981,847	6,109,900	6,156,017	6,242,723	6,276,863	6,242,723	1.4%	2.2%
Health	201,470	211,870	134,412	244,033	224,758	275,429	275,429	275,429	22.5%	12.9%
Public Works	2,260,648	2,128,476	1,681,443	2,279,930	2,210,755	2,309,147	2,309,147	2,309,147	4.5%	1.3%
Culture and Recreation	27,990	33,719	20,165	26,183	33,270	49,997	49,997	49,997	50.3%	91.0%
Other Financing Uses	362,337	589,750	15,006	181,107	145,000	87,250	87,250	87,250	-39.8%	-51.8%
<b>Total Expenditures</b>	<b>10,039,970</b>	<b>10,378,455</b>	<b>7,940,547</b>	<b>10,347,807</b>	<b>10,679,022</b>	<b>10,486,867</b>	<b>10,527,453</b>	<b>10,486,867</b>	<b>-1.8%</b>	<b>1.3%</b>
<b>Net Change in Fund Balance</b>	<b>(154,851)</b>	<b>(343,422)</b>	<b>1,314,416</b>	<b>(203,597)</b>	<b>(9)</b>	<b>(0)</b>	<b>(40,586)</b>	<b>(0)</b>		
Beginning Fund Balance	5,570,406	5,415,555	9,235,768	5,072,133	5,072,133	4,868,537	4,868,537	4,868,537		
Less: Surplus Applied	-	-	-	-	(509,400)	(92,250)	(92,250)	(92,250)		
<b>Ending Fund Balance</b>	<b>\$ 5,415,555</b>	<b>\$ 5,072,133</b>	<b>\$ 10,550,183</b>	<b>\$ 4,868,537</b>	<b>\$ 4,562,724</b>	<b>\$ 4,776,287</b>	<b>\$ 4,735,700</b>	<b>\$ 4,776,287</b>		

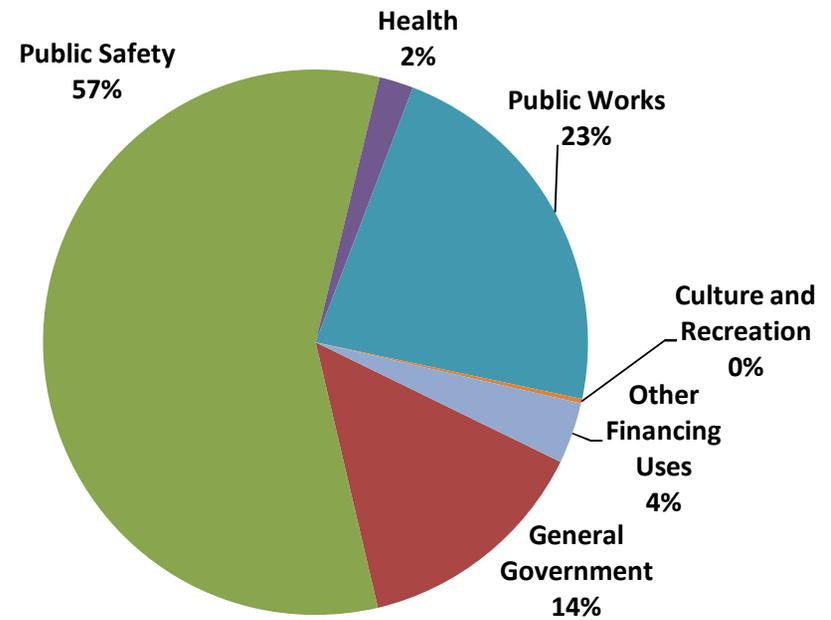
## 2011 Budget

### General Fund Summary Revenue and Expenditure Compositions

#### 2011 Revenue Composition



#### 2011 Adopted Budget Expenditure Composition



## 2011 Budget

### General Fund Revenue Summary by Department

Department	2008 Actual	2009 Actual	8/31/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<b>General Government</b>										
Village Board	\$ 7,089,041	\$ 7,433,153	\$ 7,523,581	\$ 7,617,381	\$ 7,607,334	\$ 7,813,686	\$ 7,813,686	\$ 7,813,686	2.7%	2.6%
Village Manager	1,173,263	948,240	565,737	945,402	986,106	937,269	937,269	937,269	-5.0%	-0.9%
Finance	17,976	16,914	12,842	16,097	15,450	32,716	32,716	32,716	111.8%	103.2%
Clerk/Treasurer	31,700	33,035	25,564	29,526	32,577	31,200	31,200	31,200	-4.2%	5.7%
Planning and Development	243,280	246,593	203,262	254,684	260,500	256,000	256,000	256,000	-1.7%	0.5%
<b>Total General Government</b>	<b>8,555,260</b>	<b>8,677,935</b>	<b>8,330,986</b>	<b>8,863,090</b>	<b>8,901,967</b>	<b>9,070,871</b>	<b>9,070,871</b>	<b>9,070,871</b>	<b>1.9%</b>	<b>2.3%</b>
<b>Public Safety</b>										
Police	615,806	626,667	412,693	632,086	680,334	620,730	620,730	620,730	-8.8%	-1.8%
Other Public Safety	43,737	43,209	45,977	43,737	-	-	-	-	#DIV/0!	-100.0%
<b>Total Public Safety</b>	<b>659,543</b>	<b>669,876</b>	<b>458,670</b>	<b>675,823</b>	<b>680,334</b>	<b>620,730</b>	<b>620,730</b>	<b>620,730</b>	<b>-8.8%</b>	<b>-8.2%</b>
<b>Health</b>										
Health	87,438	75,642	57,017	73,602	72,941	90,110	90,110	90,110	23.5%	22.4%
<b>Public Works</b>										
Public Works	510,727	459,932	401,699	525,104	507,780	575,806	575,806	575,806	13.4%	9.7%
<b>Other Financing Sources</b>										
Other Financing Sources	72,151	151,648	6,591	6,591	515,991	129,350	129,350	129,350	-74.9%	1862.5%
<b>Total Revenues</b>	<b>\$ 9,885,119</b>	<b>\$ 10,035,033</b>	<b>\$ 9,254,963</b>	<b>\$ 10,144,210</b>	<b>\$ 10,679,013</b>	<b>\$ 10,486,867</b>	<b>\$ 10,486,867</b>	<b>\$ 10,486,867</b>	<b>-1.8%</b>	<b>3.4%</b>

2011 Budget

General Fund  
Detailed Revenues Budget

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg '10 to '11	% Chg '11 Proj. to '11 Bud	Category
<b>Village Board</b>												
100-10-100-4110	General Property Taxes	\$ 6,999,993	\$ 7,344,531	\$ 7,521,392	\$ 7,521,392	\$ 7,521,390	\$ 7,715,996	\$ 7,715,996	\$ 7,715,996	2.6%	2.6%	Taxes
100-10-100-4111	State-Exempt Computer	5,440	1,637	1,375	1,375	2,500	1,375	1,375	1,375	-45.0%	0.0%	Intergov't
100-10-100-4115	State Property Tax Payment	906	944	814	814	944	815	815	815	-13.7%	0.1%	Intergov't
100-10-100-4117	Water Payment In Lieu Of Tax	53,607	56,479	-	63,400	51,000	64,000	64,000	64,000	25.5%	0.9%	Taxes
100-10-100-4119	Parking Lieu Of Tax	29,095	29,562	-	30,400	31,500	31,500	31,500	31,500	0.0%	3.6%	Taxes
<b>Total Village Board Revenues</b>		<b>7,089,041</b>	<b>7,433,153</b>	<b>7,523,581</b>	<b>7,617,381</b>	<b>7,607,334</b>	<b>7,813,686</b>	<b>7,813,686</b>	<b>7,813,686</b>	<b>2.7%</b>	<b>2.6%</b>	
<b>Village Manager</b>												
100-10-110-4024	Surplus Funds Ns Pub Safety	-	30,104	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Other Rev
100-10-110-4210	State Shared Revenue	371,826	369,617	47,162	331,525	314,413	330,757	330,757	330,757	5.2%	-0.2%	Intergov't
100-10-110-4211	Expenditure Restraint Program	263,422	273,111	279,194	275,908	279,193	251,933	251,933	251,933	-9.8%	-8.7%	Intergov't
100-10-110-4311	Miscellaneous Revenue	2,379	6,223	458	700	3,000	2,000	2,000	2,000	-33.3%	185.7%	Other Rev
100-10-110-4315	Cable Tv Franchise	139,887	152,658	67,786	136,000	140,000	135,000	135,000	135,000	-3.6%	-0.7%	Licenses
100-10-110-4327	At&T Franchise Line Fees	3,082	19,373	18,187	30,000	12,000	30,000	30,000	30,000	150.0%	0.0%	Licenses
100-10-110-4710	Investment Earnings	388,834	83,039	131,681	150,000	230,000	180,579	180,579	180,579	-21.5%	20.4%	Other Rev
100-10-110-4737	Insurance Proceeds	3,833	14,115	21,269	21,269	7,500	7,000	7,000	7,000	-6.7%	-67.1%	Other Rev
<b>Total Village Manager Revenues</b>		<b>1,173,263</b>	<b>948,240</b>	<b>565,737</b>	<b>945,402</b>	<b>986,106</b>	<b>937,269</b>	<b>937,269</b>	<b>937,269</b>	<b>-5.0%</b>	<b>-0.9%</b>	
<b>Finance</b>												
100-10-115-4311	Miscellaneous Revenue	2,753	1,169	1,267	1,310	1,000	1,200	1,200	1,200	20.0%	-8.4%	Charges
100-10-115-4341	Security Alarm Permits	3,360	2,940	2,160	3,087	2,750	3,000	3,000	3,000	9.1%	-2.8%	Charges
100-10-115-4410	Interdept'al charge - Water	5,360	4,920	3,690	5,000	5,000	6,702	6,702	6,702	34.0%	34.0%	Charges
100-10-115-4414	Interdept'al charge - Sewer	4,840	5,280	3,960	5,000	5,000	6,536	6,536	6,536	30.7%	30.7%	Charges
100-10-115-4415	Interdept'al charge - Parking	-	-	-	-	-	13,578	13,578	13,578	#DIV/0!	#DIV/0!	Charges
100-10-115-4711	Late Payment Penalty	1,663	2,605	1,765	1,700	1,700	1,700	1,700	1,700	0.0%	0.0%	Charges
<b>Total Finance Revenues</b>		<b>17,976</b>	<b>16,914</b>	<b>12,842</b>	<b>16,097</b>	<b>15,450</b>	<b>32,716</b>	<b>32,716</b>	<b>32,716</b>	<b>111.8%</b>	<b>103.2%</b>	
<b>Clerk/Treasurer</b>												
100-10-120-4311	Miscellaneous Revenue	1,469	2,930	1,949	2,500	3,000	2,300	2,300	2,300	-23.3%	-8.0%	Charges
100-10-120-4316	Real Estate Status Report	50	175	570	250	150	250	250	250	66.7%	0.0%	Charges
100-10-120-4331	Bicycle Licenses	620	320	310	200	400	200	200	200	-50.0%	0.0%	Licenses
100-10-120-4332	Beverage Licenses	16,273	15,036	14,857	15,000	16,000	16,000	16,000	16,000	0.0%	6.7%	Licenses
100-10-120-4333	Village Licenses	3,800	3,090	2,998	3,000	3,500	3,000	3,000	3,000	-14.3%	0.0%	Licenses
100-10-120-4334	Cat License Fees	921	1,161	699	900	1,250	1,100	1,100	1,100	-12.0%	22.2%	Licenses
100-10-120-4335	Dog License Fees	3,689	6,139	4,001	4,200	4,500	4,500	4,500	4,500	0.0%	7.1%	Licenses
100-10-120-4336	Extra Pet Permit Fee	220	210	75	100	100	100	100	100	0.0%	0.0%	Licenses

2011 Budget

General Fund  
Detailed Revenues Budget

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
100-10-120-4711	Late Payment Penalty	887	33	16	26	-	-	-	-	#DIV/0!	-100.0%	Licenses
100-10-120-4713	Rebate Madacc	400	531	125	350	350	350	350	350	0.0%	0.0%	Licenses
100-10-120-4714	Late Pet License Fee	170	210	168	200	200	200	200	200	0.0%	0.0%	Licenses
100-10-120-4715	Weights And Measures	3,201	3,200	(204)	2,800	3,127	3,200	3,200	3,200	2.3%	14.3%	Licenses
Total Clerk/Treasurer Revenues		31,700	33,035	25,564	29,526	32,577	31,200	31,200	31,200	-4.2%	5.7%	
Planning and Development												
100-10-130-4311	Miscellaneous Revenue	3,430	2,928	2,338	2,750	3,000	2,850	2,850	2,850	-5.0%	3.6%	Other Rev
100-10-130-4342	Building Permits & Licenses	110,201	111,172	93,126	116,300	115,000	118,400	118,400	118,400	3.0%	1.8%	Licenses
100-10-130-4343	Code Compliance Fees	17,775	17,600	15,065	17,440	18,500	17,500	17,500	17,500	-5.4%	0.3%	Licenses
100-10-130-4344	Dcd Inspection Fees (now split)	111,874	114,893	92,733	117,194	119,000	-	-	-	-100.0%	-100.0%	Licenses
	Electrical Fees	-	-	-	-	-	53,500	53,500	53,500	#DIV/0!	#DIV/0!	Licenses
	HVAC Fees	-	-	-	-	-	17,250	17,250	17,250	#DIV/0!	#DIV/0!	Licenses
	Plumbing Fees	-	-	-	-	-	45,500	45,500	45,500	#DIV/0!	#DIV/0!	Licenses
100-10-130-4346	Fines and Forfeitures	-	-	-	1,000	5,000	1,000	1,000	1,000	-80.0%	0.0%	Fines
Total Planning and Development Revenues		243,280	246,593	203,262	254,684	260,500	256,000	256,000	256,000	-1.7%	0.5%	
Police												
100-30-300-4311	Miscellaneous Revenue	2,371	2,352	2,271	12,500	12,469	2,250	2,250	2,250	-82.0%	-82.0%	Other Rev
100-30-300-4510	Penalty Assessments	1,983	2,244	2,619	-	-	-	-	-	#DIV/0!	#DIV/0!	Fines
100-30-300-4511	Court Costs	29,044	33,343	24,295	38,723	38,707	33,703	33,703	33,703	-12.9%	-13.0%	Fines
100-30-300-4512	Court Fines And Bail	121,659	124,825	80,715	128,958	138,988	127,000	127,000	127,000	-8.6%	-1.5%	Fines
100-30-300-4513	Parking Fines	367,833	366,811	239,036	362,151	388,246	368,500	368,500	368,500	-5.1%	1.8%	Fines
100-30-300-4514	Court Terms	3,278	2,214	4,025	4,140	2,834	3,211	3,211	3,211	13.3%	-22.4%	Fines
100-30-300-4515	Jail Assessments	(645)	(496)	149	-	-	-	-	-	#DIV/0!	#DIV/0!	Fines
100-30-300-4517	Parking Ticket Admin Fee	22,797	21,000	13,617	18,576	23,295	20,791	20,791	20,791	-10.7%	11.9%	Charges
100-30-300-4518	Street Night Parking	23,577	31,201	14,355	22,853	25,976	25,877	25,877	25,877	-0.4%	13.2%	Charges
100-30-300-4520	False Alarm Chg Revenue	7,768	5,224	3,711	6,986	6,650	6,559	6,559	6,559	-1.4%	-6.1%	Charges
100-30-300-4818	Miscellaneous Labor Revenue	34,991	35,951	27,900	37,199	41,669	31,339	31,339	31,339	-24.8%	-15.8%	Charges
100-30-300-4853	Grants/Donations	1,150	1,998	-	-	1,500	1,500	1,500	1,500	0.0%	#DIV/0!	Other Rev
Total Police Revenues		615,806	626,667	412,693	632,086	680,334	620,730	620,730	620,730	-8.8%	-1.8%	
Other Public Safety												
100-30-310-4212	Fire Insurance Premium	43,737	43,209	45,977	43,737	-	-	-	-	#DIV/0!	-100.0%	Intergov't
Health												
100-40-400-4311	Miscellaneous Revenue	1,350	900	900	750	1,000	1,000	1,000	1,000	0.0%	33.3%	Other Rev

2011 Budget

General Fund  
Detailed Revenues Budget

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg '10 to '11	% Chg '11 Proj. to '11 Bud	Category
100-40-400-4330	Whitefish Bay Contract	75,588	74,742	50,206	66,941	66,941	67,610	67,610	67,610	1.0%	1.0%	Charges
	Immunization Fees	-	-	-	-	-	14,000	14,000	14,000	#DIV/0!	#DIV/0!	Charges
100-40-400-4853	Grants/Donations	10,500	-	5,911	5,911	5,000	7,500	7,500	7,500	50.0%	26.9%	Other Rev
Total Health Revenues		87,438	75,642	57,017	73,602	72,941	90,110	90,110	90,110	23.5%	22.4%	
Public Works												
100-50-500-4311	Miscellaneous Revenue	-	1,875	12	-	-	-	-	-	#DIV/0!	#DIV/0!	Other Rev
100-50-500-4813	Overhead On Job Orders	1,386	242	305	732	1,200	750	750	750	-37.5%	2.5%	Charges
100-50-510-4410	Equipment and Office Rental	15,299	16,945	6,231	18,876	16,000	35,313	35,313	35,313	120.7%	87.1%	Charges
100-50-510-4414	Equipment and Office Rental	8,998	13,493	7,935	5,309	12,000	31,313	31,313	31,313	160.9%	489.8%	Charges
100-50-510-4814	State Gas Tax Rebates	-	1,148	-	1,150	1,150	1,150	1,150	1,150	0.0%	0.0%	Intergov't
100-50-510-4816	School Garage Services Labor	1,916	18	53	-	-	-	-	-	#DIV/0!	#DIV/0!	Charges
100-50-510-4817	Pol Dep Garage Services Labor	4,907	2,957	2,149	3,187	3,000	3,000	3,000	3,000	0.0%	-5.9%	Charges
100-50-530-4815	Equipment Rental	14,410	-	-	-	-	10,780	10,780	10,780	#DIV/0!	#DIV/0!	Charges
100-50-533-4311	Material Sales	35,464	22,959	31,174	57,847	21,000	30,000	30,000	30,000	42.9%	-48.1%	Other Rev
100-50-533-4366	Recycling Grant	94,858	85,055	81,609	81,609	85,000	82,000	82,000	82,000	-3.5%	0.5%	Intergov't
100-50-534-4360	Rd Wage Reimb Wfb	11,264	11,249	7,500	11,500	11,500	11,500	11,500	11,500	0.0%	0.0%	Charges
100-50-534-4363	Special Collection Fees	13,464	10,172	10,913	7,600	17,500	10,000	10,000	10,000	-42.9%	31.6%	Charges
100-50-534-4364	Disposal Fees	1,478	1,830	3,090	3,232	1,800	2,800	2,800	2,800	55.6%	-13.4%	Charges
100-50-534-4365	Extra Kart Charge	678	699	576	576	1,200	1,200	1,200	1,200	0.0%	108.3%	Charges
100-50-542-4213	State Highway Aids	249,805	283,037	241,114	321,486	321,430	331,000	331,000	331,000	3.0%	3.0%	Intergov't
100-50-546-4815	FEMA Grant	14,586	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
100-50-547-4853	Grants/Donations - Forestry	17,407	696	-	-	1,000	-	-	-	-100.0%	#DIV/0!	Other Rev
100-50-548-4420	Hubbard Lodge Rent	24,000	6,000	9,000	12,000	10,000	25,000	25,000	25,000	150.0%	108.3%	Other Rev
100-50-548-4853	Grants/Donations - Parks	807	1,557	38	-	4,000	-	-	-	-100.0%	#DIV/0!	Other Rev
Total Public Works Revenues		510,727	459,932	401,699	525,104	507,780	575,806	575,806	575,806	13.4%	9.7%	
Other Financing Sources												
100-70-700-4000	Transfer From Other Funds	72,151	18,241	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
100-70-700-4011	Transfer From Sfr	-	126,733	-	-	-	30,500	30,500	30,500	#DIV/0!	#DIV/0!	OFS
100-70-700-4015	Transfer From Library	-	6,674	6,591	6,591	6,591	6,600	6,600	6,600	0.1%	0.1%	OFS
100-70-700-4023	Surplus Applied	-	-	-	-	509,400	92,250	92,250	92,250	-81.9%	#DIV/0!	OFS
Total Other Financing Sources		72,151	151,648	6,591	6,591	515,991	129,350	129,350	129,350	-74.9%	1862.5%	
Total Revenues		\$ 9,885,119	\$ 10,035,033	\$ 9,254,963	\$ 10,144,210	\$ 10,679,013	\$ 10,486,867	\$ 10,486,867	\$ 10,486,867	-1.8%	3.4%	

2011 Budget

General Fund  
Expenditure Summary by Object

Object	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
Salaries and Wages	\$ 3,590,403	\$ 3,587,493	\$ 2,628,643	\$ 3,715,603	\$ 3,690,636	\$ 3,900,425	\$ 3,900,425	\$ 3,900,425	5.7%	5.0%
Fringe Benefits	2,038,829	2,104,940	1,712,998	2,329,793	2,274,849	2,379,870	2,383,254	2,379,870	4.6%	2.1%
Other Governments	2,312,207	2,444,838	2,372,965	2,451,723	2,404,696	2,476,927	2,501,927	2,476,927	3.0%	1.0%
Contractual Payments	655,872	651,935	503,421	725,231	702,687	630,720	634,270	630,720	-10.2%	-13.0%
Supplies	505,682	460,337	338,126	455,187	890,333	489,194	497,489	489,194	-45.1%	7.5%
Utilities	187,866	180,209	125,219	182,913	219,587	199,424	199,781	199,424	-9.2%	9.0%
Professional Fees	167,373	161,426	86,639	130,974	136,200	140,400	140,400	140,400	3.1%	7.2%
Insurance	126,975	133,080	101,944	101,938	124,051	117,601	117,601	117,601	-5.2%	15.4%
Programming	63,854	35,537	31,777	44,766	62,412	43,628	43,628	43,628	-30.1%	-2.5%
Debt Service	28,571	28,912	23,810	28,571	28,571	21,428	21,428	21,428	-25.0%	-25.0%
Other Financing Uses	<u>362,337</u>	<u>589,750</u>	<u>15,006</u>	<u>181,107</u>	<u>145,000</u>	<u>87,250</u>	<u>87,250</u>	<u>87,250</u>	<u>-39.8%</u>	<u>-51.8%</u>
Total Expenditures	<u>\$ 10,039,970</u>	<u>\$ 10,378,455</u>	<u>\$ 7,940,547</u>	<u>\$ 10,347,807</u>	<u>\$ 10,679,022</u>	<u>\$ 10,486,867</u>	<u>\$ 10,527,453</u>	<u>\$ 10,486,867</u>	<u>-1.8%</u>	<u>1.3%</u>

## 2011 Budget

### General Fund Expenditure Summary by Department

Department	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<b>General Government</b>										
Village Board	\$ 52,167	\$ 25,867	\$ 19,376	\$ 28,447	\$ 34,202	\$ 27,498	\$ 27,498	\$ 27,498	-19.6%	-3.3%
Village Manager	239,066	256,323	227,767	276,648	636,548	270,781	271,281	270,781	-57.5%	-2.1%
Customer Service	135,286	136,930	106,785	143,346	146,004	135,460	136,010	135,460	-7.2%	-5.5%
Finance	129,633	169,271	126,692	160,260	156,292	148,301	149,541	148,301	-5.1%	-7.5%
Clerk/Treasurer	144,495	174,890	159,725	214,241	222,880	230,198	230,152	230,198	3.3%	7.4%
Planning and Development	397,006	393,126	291,372	416,073	431,978	437,247	437,247	437,247	1.2%	5.1%
Assessor	79,552	79,891	38,928	51,736	54,175	50,188	50,188	50,188	-7.4%	-3.0%
Boards and Commissions	10,451	4,912	3,792	6,000	5,999	4,483	4,483	4,483	-25.3%	-25.3%
Village Attorney	133,973	131,217	68,020	110,657	114,011	116,622	116,622	116,622	2.3%	5.4%
Municipal Court	95,262	100,076	65,218	99,244	107,133	101,543	105,745	101,543	-5.2%	2.3%
<b>Total General Government</b>	<b>1,416,891</b>	<b>1,472,504</b>	<b>1,107,675</b>	<b>1,506,653</b>	<b>1,909,222</b>	<b>1,522,322</b>	<b>1,528,768</b>	<b>1,522,322</b>	<b>-20.3%</b>	<b>1.0%</b>
<b>Public Safety</b>										
Police	3,277,466	3,317,168	2,468,036	3,479,784	3,555,750	3,604,776	3,613,916	3,604,776	1.4%	3.6%
Other Public Safety	2,493,168	2,624,968	2,513,811	2,630,116	2,600,267	2,637,947	2,662,947	2,637,947	1.4%	0.3%
<b>Total Public Safety</b>	<b>5,770,634</b>	<b>5,942,136</b>	<b>4,981,847</b>	<b>6,109,900</b>	<b>6,156,017</b>	<b>6,242,723</b>	<b>6,276,863</b>	<b>6,242,723</b>	<b>1.4%</b>	<b>2.2%</b>
<b>Health</b>										
Health	201,470	211,870	134,412	244,033	224,758	275,429	275,429	275,429	22.5%	12.9%
<b>Public Works</b>										
Administration	208,140	213,273	177,383	205,320	205,757	213,694	213,694	213,694	3.9%	4.1%
Municipal Garage	312,481	271,198	191,742	265,990	282,482	276,351	276,351	276,351	-2.2%	3.9%
Building Maintenance	141,306	148,799	109,302	142,067	137,920	144,135	144,135	144,135	4.5%	1.5%
Building Electric	2,078	4,699	1,865	3,304	4,692	3,545	3,545	3,545	-24.4%	7.3%
Hubbard Lodge	2,789	3,589	1,464	3,375	4,000	3,110	3,110	3,110	-22.3%	-7.9%
Combined Collections	133,642	136,195	97,259	137,024	99,479	139,244	139,244	139,244	40.0%	1.6%
Yard Waste Leaf Collection	46,517	76,931	56,722	83,366	83,629	84,635	84,635	84,635	1.2%	1.5%
Recycling	149,203	151,565	95,616	159,367	157,735	163,995	163,995	163,995	4.0%	2.9%
Refuse Disposal	172,401	163,671	152,550	201,031	148,248	199,148	199,148	199,148	34.3%	-0.9%

2011 Budget

General Fund  
Expenditure Summary by Department

Department	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
Traffic Devices	20,850	22,005	13,375	21,208	35,962	22,822	22,822	22,822	-36.5%	7.6%
Street Lighting	118,048	104,239	72,864	114,683	110,779	117,145	117,145	117,145	5.7%	2.1%
Street and Alley	68,813	51,512	50,789	59,240	64,709	60,004	60,004	60,004	-7.3%	1.3%
Street Marking	19,439	12,310	13,062	18,754	14,968	16,928	16,928	16,928	13.1%	-9.7%
Street Sweeping	4,220	13,157	4,872	7,034	8,043	7,607	7,607	7,607	-5.4%	8.1%
Winter Maintenance	170,015	71,027	105,858	121,883	132,032	125,285	125,285	125,285	-5.1%	2.8%
Forestry	108,837	112,183	74,881	101,659	100,267	106,504	106,504	106,504	6.2%	4.8%
Parks and Beautification	145,973	133,585	103,804	170,989	188,474	161,949	161,949	161,949	-14.1%	-5.3%
Fringe Benefits	435,897	438,540	358,035	463,636	431,579	463,046	463,046	463,046	7.3%	-0.1%
Total Public Works	<u>2,260,648</u>	<u>2,128,476</u>	<u>1,681,443</u>	<u>2,279,930</u>	<u>2,210,755</u>	<u>2,309,147</u>	<u>2,309,147</u>	<u>2,309,147</u>	<u>4.5%</u>	<u>1.3%</u>
Culture and Recreation										
Village Center	4,709	5,589	4,372	6,167	9,243	8,606	8,606	8,606	-6.9%	39.5%
Village Celebrations	20,700	26,289	14,550	18,945	22,123	25,130	25,130	25,130	13.6%	32.6%
Beach	2,581	1,841	1,243	1,071	1,904	16,261	16,261	16,261	754.0%	1418.3%
Total Culture and Recreation	<u>27,990</u>	<u>33,719</u>	<u>20,165</u>	<u>26,183</u>	<u>33,270</u>	<u>49,997</u>	<u>49,997</u>	<u>49,997</u>	<u>50.3%</u>	<u>91.0%</u>
Other Financing Uses										
	<u>362,337</u>	<u>589,750</u>	<u>15,006</u>	<u>181,107</u>	<u>145,000</u>	<u>87,250</u>	<u>87,250</u>	<u>87,250</u>	<u>-39.8%</u>	<u>-51.8%</u>
Total Expenditures	<u>\$ 10,039,970</u>	<u>\$ 10,378,455</u>	<u>\$ 7,940,547</u>	<u>\$ 10,347,807</u>	<u>\$ 10,679,022</u>	<u>\$ 10,486,867</u>	<u>\$ 10,527,453</u>	<u>\$ 10,486,867</u>	<u>-1.8%</u>	<u>1.3%</u>



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### 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

- Village Board Communications was decreased primarily as this line included funding of \$4,500 for the Shorewood Today. This has been moved to its own fund and this contribution has been shown as tax levy instead of an expenditure in this department;
- Decreases in Office Supplies and Telephone due to shared allocations based on department's usage; and,
- Decreases in Electric and Gas are due to anticipated decreased fees for these utilities.

2011 Budget

General Fund Revenues  
Village Board - 100

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Village Board												
100-10-100-4110	General Property Taxes	\$ 6,999,993	\$ 7,344,531	\$ 7,521,392	\$ 7,521,392	\$ 7,521,390	\$ 7,715,996	\$ 7,715,996	\$ 7,715,996	2.6%	2.6%	Taxes
100-10-100-4111	State-Exempt Computer	5,440	1,637	1,375	1,375	2,500	1,375	1,375	1,375	-45.0%	0.0%	Intergov't
100-10-100-4115	State Property Tax Payment	906	944	814	814	944	815	815	815	-13.7%	0.1%	Intergov't
100-10-100-4117	Water Payment In Lieu Of Tax	53,607	56,479	-	63,400	51,000	64,000	64,000	64,000	25.5%	0.9%	Taxes
100-10-100-4119	Parking Lieu Of Tax	29,095	29,562	-	30,400	31,500	31,500	31,500	31,500	0.0%	3.6%	Taxes
Total Village Board Revenues		\$ 7,089,041	\$ 7,433,153	\$ 7,523,581	\$ 7,617,381	\$ 7,607,334	\$ 7,813,686	\$ 7,813,686	\$ 7,813,686	2.7%	2.6%	

2011 Budget

General Fund Expenditures  
Village Board - 100

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Village Board												
100-10-100-5111	Village Board Salaries	\$ 7,125	\$ 7,329	\$ 5,354	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	0.0%	Salaries
100-10-100-5114	Volunteer Coord salary	4,292	1,855	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Salaries
100-10-100-5211	Social Security	464	481	371	558	558	558	558	558	0.0%	0.0%	Fringe
100-10-100-5227	Workers Comp	35	42	13	12	11	33	33	33	200.0%	167.4%	Fringe
100-10-100-5311	Office Supplies	124	140	266	140	150	150	150	150	0.0%	7.1%	Supplies
100-10-100-5315	Postage	16	-	-	-	25	-	-	-	-100.0%	#DIV/0!	Supplies
100-10-100-5317	Legal Notices-Doc Fees	777	546	316	700	750	765	765	765	2.0%	9.3%	Supplies
100-10-100-5319	Communications	14,753	870	3,976	9,500	14,000	8,000	8,000	8,000	-42.9%	-15.8%	Programming
100-10-100-5320	League Assessments & PPF	4,887	4,575	4,918	4,918	4,800	4,950	4,950	4,950	3.1%	0.7%	Fringe
100-10-100-5391	TIF 2 Close Exp	827	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Supplies
100-10-100-5511	Electric	1,863	1,508	1,723	1,920	2,207	1,977	1,977	1,977	-10.4%	3.0%	Utilities
100-10-100-5513	Gas	1,858	1,520	825	1,230	1,790	1,540	1,540	1,540	-14.0%	25.2%	Utilities
100-10-100-5515	Water	180	233	156	217	232	249	249	249	7.3%	14.7%	Utilities
100-10-100-5521	Telephone	626	606	588	670	1,122	674	674	674	-39.9%	0.6%	Utilities
100-10-100-5621	Coventions and Seminars	-	593	341	750	750	765	765	765	2.0%	2.0%	Fringe
100-10-100-5633	Professional Fees	13,527	5,000	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
100-10-100-5651	General Liability Ins	385	359	265	257	257	187	187	187	-27.2%	-27.2%	Insurance
100-10-100-5768	Miscellaneous Expense	427	210	264	275	250	350	350	350	40.0%	27.3%	Supplies
Total Village Board Expenditures		\$ 52,167	\$ 25,867	\$ 19,376	\$ 28,447	\$ 34,202	\$ 27,498	\$ 27,498	\$ 27,498	-19.6%	-3.3%	

**2011 Budget**  
**Expenditure Request Detail - Village Board**

100-10-100-5319 - Communications

General communications (mailing/printing)	\$ 5,000
Public relations/contracted writing	<u>3,000</u>
Total for account - Mod	<u>8,000</u>

100-10-100-5320 - League Assessments and PPF

Wisconsin Municipal League Membership	4,500
Public Policy Forum Membership	<u>450</u>
Total for account - Mod	<u>4,950</u>

100-10-100-5621 - Conventions and Seminars

Economic development	550
League of Wisconsin Municipalities convention	<u>215</u>
Total for account - Mod	<u>765</u>

100-10-100-5768 - Miscellaneous Expense

Board lunches/dinners	150
Intergovernmental Cooperative Council (ICC)	<u>200</u>
Total for account - Mod	<u>350</u>



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### Department Description

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

### Services

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

2011 Budget

General Fund  
Village Manager's Office - 110



Staffing

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Village Manager	1.000	0.750	0.750	0.725
Special Project Coordinator	0.800	0.520	0.520	0.520
Total	1.800	1.270	1.270	1.245

Wages and benefits for employees in the Manager's Department are charged to other departments as follows:

Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Village Manager	1.000				1.000
Parking Utility		2.5%	2.5%	2.5%	0.025
Water Utility		7.5%	7.5%	7.5%	0.075
Sewer Utility		8.0%	8.0%	7.5%	0.075
TID No. 1		7.5%	7.5%	10.0%	0.100
Remaining to Manager's Department		74.5%	74.5%	72.5%	0.725
Special Project Coordinator	0.800				0.800
Parking Utility		10.0%	10.0%	10.0%	0.080
TID No. 1		25.0%	25.0%	25.0%	0.200
Remaining to Manager's Department		65.0%	65.0%	65.0%	0.520
Total Charged to Department	1.800	139.5%	139.5%	137.5%	1.245

## 2011 Budget

### General Fund Village Manager's Office - 110



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#### Achievements 2010

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

- Facilitated management strategic planning process;
- Received the 2010 Salute to Local Government Award from the Public Policy Forum for Intergovernmental Cooperation with Whitefish Bay in the Cornerstone project;
- Developed joint services and financial priorities with school district as part of ad-hoc committee;
- Updated the Village Long-Range Financial Plan;
- Coordinated Public Works and Police strategic planning/service priorities study;
- Established staff Productivity, Added Value, and Efficiency (P.A.V.E.) Committee to develop models and best practices for performance measurement and evaluation efforts;
- Implemented merit policy and Human Resource Manual update;
- The Management Intern position was upgraded to Special Projects Coordinator to assist with sustainability planning as well as other projects and day-to-day activities to assist the Village Manager's Office;
- Facilitated review process of Health Department service delivery options and filled the director position.

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

- Coordinated Village flood emergency recovery efforts and worked with staff, the Board, and the public to develop next steps;
- Coordinated the completion of the 2010 Atwater Park Master Plan and initiated its implementation;
- Initiated implementation of the BDI retail retention and recruitment plan;
- Continued implementation of Central District Master Plan initiatives with focus on Oakland Ave., north of Capitol Dr.;
- Facilitated new lessee of Hubbard Park Lodge.

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

- Working with WisDOT and the contractors for effective implementation of Capitol Drive reconstruction project, assuring financial and public relations success of the project;
- Initiated the Wilson Drive master planning process;
- Coordinated the Milwaukee River Site Suitability Study in order to facilitate successful redevelopment of the river site.

## 2011 Budget

### General Fund Village Manager's Office - 110



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

- Enhanced operational transparency and communications with website upgrades, social media tools, and manager's memo e-newsletter upgrade.

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

- Progressed on implementation of B-4 River District Riparian Restoration and Trail;
- Established staff Sustainability Committee and prepared Village sustainability action plan;
- Held staff training session on sustainability.

### Initiatives 2011

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

- Coordinate comprehensive technology assessment of Village infrastructure and critical IT needs;
- Implement new Village telephone system;
- Facilitate 360 evaluations/training of management staff and continue customer service training program.

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

- Coordinate completion of Capitol Drive reconstruction project, including landscaping and amenity enhancements;
- Continued implementation of Central District Master Plan, including Ravenna, River site, and other redevelopment projects;
- 2011 Update to Central District Master Plan;
- 2011 Vision Plan update after census results;
- Continued implementation of BDI retail retention and recruitment plan.

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

- Finalize plans and implementation of storm and sanitary sewer improvements throughout the Village;
- Finalize Wilson Drive master planning;
- Continue Village Hall Improvements program.

## 2011 Budget

### General Fund Village Manager's Office - 110



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

- Continued operational transparency and improved communications with website upgrades, social media tools, and manager's memo e-newsletter.

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

- Coordinate construction of Atwater beach boardwalk , service path, and other park improvements per plan;
- Continue preparation/initiate implementation of sustainability action plan;
- Continue sustainability planning work begun during 2010;
- Seek grants for implementation of B-4 River District Riparian Restoration and Trail at the Milwaukee River bluff.

#### **Budget Impact**

- Salaries and benefits - allocation for Manager changed slightly from 2010 to 2011 decreasing estimated time spent on utilities and increasing TID No. 1 time as shown in the staffing table.
- Decreases in Postage, and Telephone due to shared expenditure allocations based on departmental usage;
- Decrease in Conventions and Seminars due to International City/County Management Association (ICMA) annual conference being held in Milwaukee in 2011;
- The Sustainability expenditure line was increased this year to include funding for Village conservation efforts. Previously conservation was budgeted as a separate line within the Boards and Commissions department; and
- General liability insurance was decreased due to lower than expected rates in 2010 and we received notification of a 0% increase in 2011.

2011 Budget

General Fund Revenues  
Village Manager - 110

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Village Manager												
100-10-110-4024	Surplus Funds Ns Pub Safety	\$ -	\$ 30,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	Other Rev
100-10-110-4210	State Shared Revenue	371,826	369,617	47,162	331,525	314,413	330,757	330,757	330,757	5.2%	-0.2%	Intergov't
100-10-110-4211	Expenditure Restraint Program	263,422	273,111	279,194	275,908	279,193	251,933	251,933	251,933	-9.8%	-8.7%	Intergov't
100-10-110-4311	Miscellaneous Revenue	2,379	6,223	458	700	3,000	2,000	2,000	2,000	-33.3%	185.7%	Other Rev
100-10-110-4315	Cable Tv Franchise	139,887	152,658	67,786	136,000	140,000	135,000	135,000	135,000	-3.6%	-0.7%	Licenses
100-10-110-4327	At&T Franchise Line Fees	3,082	19,373	18,187	30,000	12,000	30,000	30,000	30,000	150.0%	0.0%	Licenses
100-10-110-4710	Investment Earnings	388,834	83,039	131,681	150,000	230,000	180,579	180,579	180,579	-21.5%	20.4%	Other Rev
100-10-110-4737	Insurance Proceeds	3,833	14,115	21,269	21,269	7,500	7,000	7,000	7,000	-6.7%	-67.1%	Other Rev
Total Village Manager Revenues		\$ 1,173,263	\$ 948,240	\$ 565,737	\$ 945,402	\$ 986,106	\$ 937,269	\$ 937,269	\$ 937,269	-5.0%	-0.9%	

2011 Budget

General Fund Expenditures  
Village Manager - 110

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Village Manager												
100-10-110-5111	Salaries	\$ 74,901	\$ 70,419	\$ 70,275	\$ 95,839	\$ 84,804	\$ 93,048	\$ 93,048	\$ 93,048	9.7%	-2.9%	Salaries
100-10-110-5140	IT Contract	20,346	21,168	21,455	21,455	20,205	21,022	21,022	21,022	4.0%	-2.0%	Contractual
100-10-110-5141	Contractual	13,634	14,316	11,334	15,032	15,032	15,333	15,333	15,333	2.0%	2.0%	Contractual
100-10-110-5143	Auto Allowance	1,375	1,500	1,125	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-10-110-5211	Social Security	5,861	5,282	5,618	7,417	6,488	7,202	7,202	7,202	11.0%	-2.9%	Fringe
100-10-110-5213	WI Retirement	7,280	7,143	8,592	10,665	9,328	10,920	10,920	10,920	17.1%	2.4%	Fringe
100-10-110-5221	Life Insurance	186	313	249	222	244	216	216	216	-11.5%	-2.7%	Fringe
100-10-110-5223	Health Insurance	13,819	12,978	16,530	21,036	20,552	21,359	21,359	21,359	3.9%	1.5%	Fringe
100-10-110-5225	Dental Insurance	-	-	203	260	215	260	260	260	20.9%	0.0%	Fringe
100-10-110-5226	Flex Benefit Contribution	614	747	503	735	740	744	744	744	0.5%	1.2%	Fringe
100-10-110-5227	Workers Comp	(1,689)	189	273	301	256	291	291	291	13.7%	-3.3%	Fringe
100-10-110-5311	Office Supplies	2,700	1,700	1,859	1,500	2,500	2,000	2,000	2,000	-20.0%	33.3%	Supplies
100-10-110-5313	Duplicating	572	441	609	522	559	1,000	1,000	1,000	78.9%	91.6%	Supplies
100-10-110-5315	Postage	1,396	934	500	1,393	2,061	1,527	1,527	1,527	-25.9%	9.6%	Supplies
100-10-110-5321	Subscriptions	99	599	180	350	500	375	375	375	-25.0%	7.1%	Supplies
100-10-110-5323	Professional Memberships	1,318	1,679	1,410	1,400	1,400	1,600	1,600	1,600	14.3%	14.3%	Fringe
100-10-110-5362	Data Processing	1,065	684	34	140	238	687	687	687	188.7%	390.7%	Supplies
100-10-110-5511	Electric	1,374	1,631	1,271	1,415	1,628	1,458	1,458	1,458	-10.4%	3.0%	Utilities
100-10-110-5513	Gas	1,370	1,121	609	907	1,320	1,136	1,136	1,136	-13.9%	25.2%	Utilities
100-10-110-5515	Water	133	172	115	160	171	184	184	184	7.6%	15.0%	Utilities
100-10-110-5521	Telephone	1,382	883	696	893	1,496	898	898	898	-39.9%	0.6%	Utilities
100-10-110-5612	EAP Program	500	500	500	500	1,000	1,000	1,000	1,000	0.0%	100.0%	Contractual
100-10-110-5621	Coventions and Seminars	4,163	3,152	1,428	3,700	4,000	3,400	3,900	3,400	-15.0%	-8.1%	Fringe
100-10-110-5623	Training Expense	4,255	10,450	4,682	8,000	9,000	8,500	8,500	8,500	-5.6%	6.3%	Fringe
100-10-110-5626	Education Reimburse	-	157	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
100-10-110-5633	Professional Fees	630	315	2,594	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
100-10-110-5651	General Liability Ins	53,064	68,611	50,735	50,735	53,990	50,693	50,693	50,693	-6.1%	-0.1%	Insurance
100-10-110-5741	Int Exp - Cap lease	4,820	3,448	1,768	1,996	1,996	494	494	494	-75.3%	-75.3%	Debt
100-10-110-5742	Prin - Cap Lease	23,751	25,464	22,042	26,575	26,575	20,934	20,934	20,934	-21.2%	-21.2%	Debt
100-10-110-5768	Sustainability/Conservation	148	327	578	2,000	2,350	3,000	3,000	3,000	27.7%	50.0%	Supplies
	Contingency	-	-	-	-	366,400	-	-	-	-100.0%	#DIV/0!	Supplies
Total Village Manager Expenditures		\$ 239,066	\$ 256,323	\$ 227,767	\$ 276,648	\$ 636,548	\$ 270,781	\$ 271,281	\$ 270,781	-57.5%	-2.1%	

**2011 Budget**  
**Expenditure Request Detail - Village Manager's Office**

<b>100-10-110-5311 - Office supplies</b>		<b>100-10-110-5621 - Conventions &amp; seminars</b>	
Shared allocation for paper, envelopes, etc	\$ 984	ICMA - Swartz	\$ 800
Specialty Underwriters	340	WCMA - Swartz, Hawes	750
Toner for printers \$80 per	160	Innovation Group	750
Misc office (tabs, cassettes, batteries, etc)	<u>516</u>	ICMA - Hawes	800
Total for account - Mod	<u>2,000</u>	Sustainability/Misc. seminars	<u>300</u>
		Total for account - Mod	<u>3,400</u>
<b>100-10-110-5313 - Duplicating</b>		<b>Ehler's/Economic Development</b>	
Shared allocation for copier use	474		<u>500</u>
Estimate for color copies (.085 cents per copy)	<u>526</u>	Total for account - Max	<u>3,900</u>
Total for account - Mod	<u>1,000</u>		
		<b>100-10-110-5623 - Training expense</b>	
<b>100-10-110-5321 - Subscriptions</b>		Customer Service Training - M. Whacker	4,000
Milwaukee Business Journal	125	360 Evaluation/Training	2,200
Enetrix - WI Public Sector Salary Survey	100	Other-Human Resource, Technology related	<u>2,300</u>
Other resource journal/information	<u>150</u>	Total for account - Mod	<u>8,500</u>
Total for account - Mod	<u>375</u>		
		<b>100-10-110-5768 - Sustainability, Conservation and Education</b>	
<b>100-10-110-5323 - Professional memberships</b>		Conservation and education	1,500
International City/County Management Association (ICMA) (2)	950	Plan review/professional energy evaluation services	<u>1,500</u>
Wisconsin City/County Management Association (WCMA) - Swartz, Hawes	200	Total for account - Mod	<u>3,000</u>
Milwaukee Area Municipal Employers Association (MAMEA) - Swartz	100		
Intergovernmental Coop - Swartz	<u>350</u>		
Total for account - Mod	<u>1,600</u>		
<b>100-10-110-5362 - Data processing</b>			
Shared allocation for computer virus updates and fees	237		
Manager's Memo e-newsletter and archive hosting	450		
Computer supplies - monitor replacement, mouse, upgrades	<u>-</u>		
Total for account - Mod	<u>687</u>		



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### 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 answer resident questions;
- Function as the primary cash collection point at the Village for all general receipts, utility bills and tax payments;
- Distribute parking passes and maintain log of permitted parkers including communication of permits to the police and finance departments;
- Provides administrative support for many other departments in the Village;
- Processes all incoming and outgoing mail, assists other departments with mass mailings.

2011 Budget

General Fund  
Customer Service - 112



Staffing

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Assistant to the Manager	1.000	0.820	0.820	0.820
Customer Service Associates	2.000	1.100	1.100	0.900
<b>Total</b>	<b>3.000</b>	<b>1.920</b>	<b>1.920</b>	<b>1.720</b>

Wages and benefits for employees in the Customer Service Department are charged to other departments as follows:

Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Assistant to the Manager	1.000				1.000
Parking Utility		18.0%	18.0%	18.0%	0.180
Remaining to Customer Service Department		82.0%	82.0%	82.0%	0.820
Customer Service Associates	2.000				2.000
Parking Utility		35.0%	35.0%	35.0%	0.700
Water Utility		5.0%	5.0%	10.0%	0.200
Sewer Utility		5.0%	5.0%	10.0%	0.200
Remaining to Customer Service Department		55.0%	55.0%	45.0%	0.900
<b>Total to Department</b>	<b>3.000</b>	<b>137.0%</b>	<b>137.0%</b>	<b>127.0%</b>	<b>1.720</b>

## 2011 Budget

### General Fund Customer Service - 112



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#### Achievements 2010

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

- The department saw a huge increase in call volume in 2010 as we assisted residents with flood related calls. The department helped with additional projects related to the flood such as special mailing and outreach efforts;
- Implemented new tax collection processes, streamlining the collection process.

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

- Continued training and coordination of training across all departments on providing excellent customer service.

#### Initiatives 2011

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

- Continue with customer service excellence training for staff and other departments as necessary;
- Assist in review of various technology upgrades such as phone system, cash receipting and general ledger;
- Work with the Police department to streamline the parking payment process;
- Continue work with the Process Add-Value Efficiency (PAVE) to improve internal processes.

#### Budget Impact

The Customer Service Department's budget decreased approximately \$10,544 or 5.5% from 2010 due to the following:

- Wages and benefits – the 2010 budget allocated 45% of each customer service associate to the parking, water or sewer utilities. In 2011 this allocation was increased to allocate 55% of their wages and benefits to these utilities based to more accurately reflect the amount of time spent on these functions;
- Unemployment Comp and Contracted Services – these accounts were not necessary in 2010 and thus the budget was eliminated for 2011.

2011 Budget

General Fund Expenditures  
Customer Service Department - 112

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Customer Service												
100-10-112-5111	Customer Service wages	\$ 79,554	\$ 76,173	\$ 58,205	\$ 79,560	\$ 77,650	\$ 74,027	\$ 74,027	\$ 74,027	-4.7%	-7.0%	Salaries
100-10-112-5136	Unemployment Comp	-	-	-	-	672	-	-	-	-100.0%	#DIV/0!	Fringe
100-10-112-5141	Contracted Services	-	-	-	-	759	-	-	-	-100.0%	#DIV/0!	Contractual
100-10-112-5211	Social Security	3,466	4,961	3,946	6,086	5,940	5,664	5,664	5,664	-4.6%	-6.9%	Fringe
100-10-112-5213	WI Retirement	7,767	9,140	8,419	8,752	8,542	8,587	8,587	8,587	0.5%	-1.9%	Fringe
100-10-112-5221	Life Insurance	164	246	211	270	272	242	242	242	-11.0%	-10.4%	Fringe
100-10-112-5223	Health Insurance	32,143	34,232	25,923	35,400	35,384	33,480	33,480	33,480	-5.4%	-5.4%	Fringe
100-10-112-5225	Dental Insurance	1,481	1,389	1,227	1,428	1,421	1,292	1,292	1,292	-9.1%	-9.5%	Fringe
100-10-112-5226	Flex Benefit Contribution	93	100	64	150	165	168	168	168	1.8%	12.0%	Fringe
100-10-112-5227	Workers Comp	185	208	259	247	243	229	229	229	-5.8%	-7.3%	Fringe
100-10-112-5311	Office supplies	2,740	2,569	2,338	2,300	2,789	2,218	2,218	2,218	-20.5%	-3.6%	Supplies
100-10-112-5313	Duplicating	1,109	935	813	1,043	1,117	702	702	702	-37.2%	-32.7%	Supplies
100-10-112-5315	Postage	1,513	1,259	982	2,786	4,078	3,054	3,054	3,054	-25.1%	9.6%	Supplies
100-10-112-5321	Subscriptions	-	-	253	253	230	260	260	260	13.0%	2.8%	Supplies
100-10-112-5323	Professional Memberships	45	25	45	45	100	100	100	100	0.0%	122.2%	Fringe
100-10-112-5362	Data processing	344	869	94	209	457	737	1,237	737	61.3%	252.6%	Supplies
100-10-112-5511	Electric Expense	1,114	1,080	1,031	1,148	1,320	836	836	836	-36.7%	-27.2%	Utilities
100-10-112-5513	Gas and Heat Expense	1,111	909	494	735	1,071	651	651	651	-39.2%	-11.4%	Utilities
100-10-112-5515	Water Expense	108	139	93	130	138	105	105	105	-23.9%	-19.2%	Utilities
100-10-112-5521	Telephone	1,335	805	726	931	1,373	962	962	962	-29.9%	3.3%	Utilities
100-10-112-5621	Coventions and Seminars	79	25	219	320	500	400	450	400	-20.0%	25.0%	Fringe
100-10-112-5625	Credit card expense - GF	-	974	633	742	1,000	950	950	950	-5.0%	28.0%	Contractual
100-10-112-5651	General Liability Ins	935	893	810	811	783	796	796	796	1.7%	-1.8%	Insurance
Total Customer Service Expenditures		\$ 135,286	\$ 136,930	\$ 106,785	\$ 143,346	\$ 146,004	\$ 135,460	\$ 136,010	\$ 135,460	-7.2%	-5.5%	

**2011 Budget**  
**Expenditure Request Detail - Customer Service Department**

<b>100-10-112-5311 - Office Supplies</b>		<b>100-10-112-5521 - Telephone</b>	
Shared allocation for office supplies	\$ 1,968	Shared allocation for telephones	712
Binder clips, storage boxes, file folders, etc	<u>250</u>	Repair broken phone	<u>250</u>
Total for account - Mod	<u>2,218</u>	Total for account - Mod	<u>962</u>
<b>100-10-112-5313 - Duplicating</b>		<b>100-10-112-5625 - Credit Card Expense</b>	
Shared Allocation for copier use	652	Estimated fees for acceptance of credit card payments	<u>950</u>
Estimate for color copies (.085 cents per copy)	<u>50</u>		
Total for account - Mod	<u>702</u>	<b>100-10-112-5621 - Conventions &amp; seminars</b>	
<b>100-10-112-5362 - Data processing</b>		Online customer service class	200
Shared allocation for computer virus updates and fees	147	Miscellaneous seminars for staff	<u>200</u>
Toner for 2 printers and fax machine	<u>590</u>	Total for account - Mod	<u>400</u>
Total for account - Mod	<u>737</u>	Miscellaneous seminars for staff	<u>50</u>
Toner/Imaging Drum for Color Desk Copier	<u>500</u>	Total for account - Max	<u>450</u>
Total for account - Max	<u>1,237</u>		



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### 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 the accounting and financial reporting of all Village operations.

### Services

- Financial transaction processing such as utility billing, cash receipt posting, 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;
- Coordination of the Village's annual budget process and continued monitoring of budget to actual results including analysis of significant variances;
- 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 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.

2011 Budget

General Fund  
Finance Department - 115



Staffing

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Finance Director	1.000	0.800	0.800	0.755
Assistant to the Finance Director	0.938	0.141	0.141	0.281
Total	<u>1.938</u>	<u>0.941</u>	<u>0.941</u>	<u>1.036</u>

Wages and benefits for employees in the Finance Department are charged to other departments as follows:

Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Finance Director - Total	1.000				1.000
Parking Utility		5.0%	5.0%	2.0%	0.020
Water Utility		7.5%	7.5%	7.5%	0.075
Sewer Utility		7.5%	7.5%	7.5%	0.075
TID No. 1		0.0%	0.0%	7.5%	0.075
Remaining to Finance Department		<u>80.0%</u>	<u>80.0%</u>	<u>75.5%</u>	<u>0.755</u>
Assistant to the Finance Director	0.938				0.938
Parking Utility		5.0%	5.0%	5.0%	0.047
Water Utility		40.0%	40.0%	33.0%	0.310
Sewer Utility		40.0%	40.0%	32.0%	0.300
Remaining to Finance Department		<u>15.0%</u>	<u>15.0%</u>	<u>30.0%</u>	<u>0.281</u>
Total Charged to Department	<u>1.938</u>	<u>95.0%</u>	<u>95.0%</u>	<u>105.5%</u>	<u>1.036</u>

## 2011 Budget

### General Fund Finance Department - 115



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#### Achievements 2010

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

- Completed a Sewer Utility rate review and recommendations for increases for Board review and implementation;
- Decreased audit fees by preparing financial statements, State of Wisconsin Report Form C, Public Service Commission Report, and TID annual reports internally. Financial statements issued by May 15, 2010;
- Streamlined accounts payable processing by more fully utilizing existing software package for purchase orders, electronic checks and recurring payment features. Trained Library staff on the accounts payable and reporting software allowing them to discontinue the use of a second accounting software system;
- Assisted in the implementation of upgraded payroll processing software to decrease payroll processing time and improve employee benefit time (vacation, sick, comp time) reporting so information is provided on each payroll check stub or direct deposit advice;
- Established a performance management/Lean/process improvement committee. The Productive Added Value Efficiency (PAVE) Committee gained an understanding of performance management and developed tools to be used for the implementation of Village-wide PAVE operations;
- Participated in negotiations and provided cost impact information for three open union contracts;
- Changed investment mix by putting approximately 25% of the Village's available funds in certificates of deposit for three years or less resulting in 17% higher earnings over the local government investment pool.
- Began using the miscellaneous billing features of the accounting system to create invoices, monitor open receivables, and apply interest outstanding balances.

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

- Completed two debt issues totaling \$8,605,000 which provided funding for several projects, including Capitol Drive project and refinanced existing debt.

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

- Implemented changes to the Village's budget document to enhance the understanding of Village operations and how those impact the Village's financial needs.
- Submit 2011 budget for the GFOA's Distinguished Budget Presentation Award Program in order to determine if it meets their quality standards and to receive feedback on improvements that can be made to enhance readability of the document.



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**Initiatives 2011**

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

- Complete a Simplified Water Rate increase with the PSC and begin a full rate case after the supplier increase has been determined;
- Issue financial statements by June 30, 2011. Prepare a Comprehensive Annual Financial Report (CAFR) and submit it to GFOA to determine if it is eligible for the Certificate of Achievement for Excellence in Financial Reporting Award;
- Implement new Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions;
- Continue PAVE process by identifying processes to be reviewed and measured. Complete process improvement review and assist other departments in establishing meaningful performance measurements;
- Complete debt issuances for 2011 capital project needs;
- Review accounting software deficiencies and determine future accounting software program needs in order to become more efficient with accounting transactional processing;
- Assist other departments in evaluating the feasibility of accepting parking payments on-line;
- Obtain a new actuarial valuation needed for financial statement reporting.

**Budget Impact**

- Interdepartmental Charges – No rational basis was found for the amount of the charges in past years. The Water and Sewer utilities charge is based each utility's share of finance personnel times the non-personnel finance budget line items. The parking utility charge was the same but for the Customer Service, Clerk/Treasurer's Office, Finance and the Manager's office.
- Salary and benefits - allocations were changed to more accurately reflect the time spent by finance staff on utility and TIF work. The staffing section above shows the details of this re-allocation. This change, coupled with an increase in retirement costs, estimated changes in health insurance costs and estimated raises, resulted in an increase in salaries and benefits budgeted within the Finance Department of approximately \$7,800;
- Data processing - Certain charges for payroll processing and tax collection software had been reported within the Finance Department in past years. Due to a change in organizational structure that took place in 2009, these activities are now performed by the Clerk/Treasurer's Office. Accordingly, the expenditures were moved, resulting in a decrease of approximately \$15,000 in the data processing account in the Finance Department;
- Actuarial services – The Village is required by GASB standards to complete a new actuarial valuation every three years. The last one was used for the 2008 year so we will need to obtain a new study for the 2011 year we have estimated the 2011 cost to be \$8,000, but it is shared with the Water and Sewer utilities;
- Postage – decreased the 2011 budget by \$1,400 to more accurately reflect previous years' actual costs;
- Audit – decreased the 2011 budget by \$1,900 to reflect lower audit fees.

2011 Budget

General Fund Revenues  
Finance Department - 115

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Finance												
100-10-115-4311	Miscellaneous Revenue	\$ 2,753	\$ 1,169	\$ 1,267	\$ 1,310	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	20.0%	-8.4%	Charges
100-10-115-4341	Security Alarm Permits	3,360	2,940	2,160	3,087	2,750	3,000	3,000	3,000	9.1%	-2.8%	Charges
100-10-115-4410	Interdept'al charge - Water	5,360	4,920	3,690	5,000	5,000	6,702	6,702	6,702	34.0%	34.0%	Charges
100-10-115-4414	Interdept'al charge - Sewer	4,840	5,280	3,960	5,000	5,000	6,536	6,536	6,536	30.7%	30.7%	Charges
100-10-115-4415	Interdept'al charge - Parking	-	-	-	-	-	13,578	13,578	13,578	#DIV/0!	#DIV/0!	Charges
100-10-115-4711	Late Payment Penalty	1,663	2,605	1,765	1,700	1,700	1,700	1,700	1,700	0.0%	0.0%	Charges
Total Finance Revenues		\$ 17,976	\$ 16,914	\$ 12,842	\$ 16,097	\$ 15,450	\$ 32,716	\$ 32,716	\$ 32,716	111.8%	103.2%	

2011 Budget

General Fund Expenditures  
Finance Department - 115

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Finance												
100-10-115-5111	Finance wages	\$ 66,829	\$ 65,803	\$ 53,761	\$ 66,824	\$ 66,252	\$ 70,904	\$ 70,904	\$ 70,904	7.0%	6.1%	Salaries
100-10-115-5141	Contracted Services	1,225	800	1,225	1,300	1,325	1,325	1,325	1,325	0.0%	1.9%	Contractual
100-10-115-5211	Social Security	3,228	2,284	3,479	5,112	5,068	5,425	5,425	5,425	7.0%	6.1%	Fringe
100-10-115-5213	WI Retirement	4,948	3,164	5,176	7,351	7,288	8,225	8,225	8,225	12.9%	11.9%	Fringe
100-10-115-5221	Life Insurance	262	210	79	80	242	113	113	113	-53.3%	41.3%	Fringe
100-10-115-5222	Opt Out Insurance	2,110	1,150	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
100-10-115-5223	Health Insurance	11,818	14,298	14,976	21,155	21,154	24,309	24,309	24,309	14.9%	14.9%	Fringe
100-10-115-5225	Dental Insurance	82	58	698	792	775	871	871	871	12.4%	10.0%	Fringe
100-10-115-5226	Flex Benefit Contribution	1,056	809	39	74	140	103	103	103	-26.4%	39.2%	Fringe
100-10-115-5227	Workers Comp	176	178	221	210	207	221	221	221	6.8%	5.2%	Fringe
100-10-115-5311	Office supplies	3,578	2,937	830	2,957	4,480	3,985	3,985	3,985	-11.0%	34.8%	Supplies
100-10-115-5313	Duplicating	888	782	451	674	1,350	840	840	840	-37.8%	24.6%	Supplies
100-10-115-5315	Postage	1,120	1,492	524	1,801	3,352	1,975	1,975	1,975	-41.1%	9.7%	Supplies
100-10-115-5321	Subscriptions	203	217	-	82	200	200	200	200	0.0%	143.9%	Supplies
100-10-115-5323	Professional Memberships	475	300	695	650	585	685	810	685	17.1%	5.4%	Fringe
100-10-115-5362	Data processing	14,593	15,956	11,824	17,000	17,151	2,079	2,079	2,079	-87.9%	-87.8%	Supplies
100-10-115-5511	Electric	1,114	914	817	911	1,047	938	938	938	-10.4%	3.0%	Utilities
100-10-115-5513	Gas	1,111	825	391	583	849	731	731	731	-13.9%	25.4%	Utilities
100-10-115-5515	Water	108	129	74	103	110	118	118	118	7.3%	14.6%	Utilities
100-10-115-5521	Telephone	719	715	498	594	1,186	597	597	597	-49.6%	0.6%	Utilities
100-10-115-5611	Auditing	11,298	21,126	13,591	15,324	17,500	15,600	15,600	15,600	-10.9%	1.8%	Professional
100-10-115-5621	Coventions and Seminars	1,726	788	1,138	2,770	2,800	2,905	4,020	2,905	3.8%	4.9%	Fringe
100-10-115-5651	General Liability Ins	964	1,079	961	961	931	852	852	852	-8.5%	-11.3%	Insurance
100-10-115-5735	Write-offs	-	33,258	15,244	12,952	2,300	2,300	2,300	2,300	0.0%	-82.2%	Supplies
100-10-115-5736	Actuarial Services OPEB	-	-	-	-	-	3,000	3,000	3,000	#DIV/0!	#DIV/0!	Professional
Total Finance Expenditures		\$ 129,633	\$ 169,271	\$ 126,692	\$ 160,260	\$ 156,292	\$ 148,301	\$ 149,541	\$ 148,301	-5.1%	-7.5%	

**2011 Budget**  
**Expenditure Request Detail - Finance Department**

100-10-115-5311 - Office supplies		100-10-115-5621 - Conventions & seminars	
Shared allocation for paper, envelopes, etc	\$ 1,270	GFOA - Walker (CPE credits 15)	\$ 1,550
Toner for two printers \$80 per	480	GAAP update - Internet training (4)	150
Budget supplies, covers, financial statement covers	750	WGFOA (Mar) Cindy	425
CAFR award program fee	435	WGFOA (May) (12)	-
Specialty Underwriters	350	WGFOA (Sept) Cindy	425
Binder clips, storage boxes, file folders, etc	700	WICPA training - Brookfield (8)	265
Total for account - Mod	<u>3,985</u>	Live Like a Leader (2)	<u>90</u>
		Total for account - Mod	<u>2,905</u>
100-10-115-5313 - Duplicating		WGFOA (May and Winter)	
Shared allocation for copier use	410	CPFO exams (2)	<u>290</u>
Estimate for color copies (.085 cents per copy)	<u>430</u>	Total for account - Max	<u>4,045</u>
Total for account - Mod	<u>840</u>		
100-10-115-5323 - Professional memberships			
GFOA - Village	195		
WGFOA - Walker and Wierzchowski	60		
AICPA - Walker	200		
WICPA - Walker	<u>230</u>		
Total for account - Mod	<u>685</u>		
Association of Government Accountants - Walker	45		
Association of Public Treasurer's - Wierzchowski	<u>80</u>		
Total for account - Max	<u>810</u>		
100-10-115-5362 - Data processing			
Shared allocation for computer virus updates and fees	79		
Banyon software support - fund accounting	770		
Banyon software support - capital assets	195		
Banyon software support - point of sale	470		
Computer supplies - monitor replacement, mouse, upgrades	<u>500</u>		
Total for account - Mod	<u>2,014</u>		

## 2011 Budget

### General Fund Clerk/Treasurer's Office - 120



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#### Department Description

The mission of the Clerk/Treasurer's Office is twofold. The Clerk fulfills 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 Treasurer works 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.

#### 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.

#### 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 new 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.

#### Services

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

## 2011 Budget

### General Fund Clerk/Treasurer's Office - 120



- 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.

#### Staffing

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Clerk/Treasurer	1.000	1.000	1.000	1.000
Deputy Clerk/Treasurer	1.000	0.880	0.880	0.830
<b>Total</b>	<b>2.000</b>	<b>1.880</b>	<b>1.880</b>	<b>1.830</b>

Wages and benefits for employees in the Clerk/Treasurer's Office are charged to other departments as follows:

Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Clerk/Treasurer - 100% to Department	1.000	100.0%	100.0%	100.0%	1.000
Deputy Clerk/Treasurer	1.000				1.000
Parking Utility		2.0%	2.0%	2.0%	0.020
Water Utility		5.0%	5.0%	7.5%	0.075
Sewer Utility		5.0%	5.0%	7.5%	0.075
Remaining to Clerk/Treasurer's Department		88.0%	88.0%	83.0%	0.830
<b>Total Charged to Department</b>	<b>2.000</b>	<b>188.0%</b>	<b>188.0%</b>	<b>183.0%</b>	<b>183.0%</b>

## 2011 Budget

### General Fund Clerk/Treasurer's Office - 120



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#### Achievements 2010

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

- Streamlined tax collection process for residents and staff;
- Reviewed and revised Village Board handbook for implementation before January 1, 2011;
- Worked in conjunction with the Finance Department to upgrade the payroll system.

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

- Participated in State efforts to create a more convenient process for absentee balloting.

#### Initiatives 2011

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

- Complete scanning of deeds, easements, resolutions and ordinances dating back to 2000 and place in document imaging system;
- Research ability of Assessor software to work with tax software to eliminate duplication in entering the same data;
- Continue education for the Clerk/Treasurer to obtain treasurer certification;
- Enroll Deputy Clerk/Treasurer in local payroll association activities;
- In an effort to update the document imaging system with all of our Ordinances, Resolutions, Deeds and Easements, I request a budgeted amount to fund a temporary position for 80 hours at minimum wage. Upon completion of this project it will enable staff to easily retrieve documents with a minimum amount of time and effort.

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

- Continue to work with the State to develop a new early voting process;
- Research feasibility of central count for absentee ballots to create better efficiency on election days;
- Improve information and layout on webpage for Clerk/Treasurer's Office.

## 2011 Budget

### General Fund Clerk/Treasurer's Office - 120



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#### Budget Impact

- Dental Insurance and Flex benefit contribution calculations have changed as the Deputy Clerk/Treasurer does not participate in the dental insurance;
- The Clerk/Treasurer's Office is now responsible for sending out tax statements, receipts and reminder notices. This was previously allocated to all departments;
- Previously the Finance Department budgeted to support tax software and payroll processing fees. The Clerk/Treasurer's Office has taken on these duties and expenses;
- Election expenses have decreased substantially as 2011 will only have two elections compared to four in 2010;
- The Village has switched telephone carriers and realized a decrease in fees;
- The Deputy Clerk/Treasurer, Cyndee Farnham, has completed her training at the UW Green Bay Institute for Municipal Clerks. However, it is proposed she attend an annual conference for the Milwaukee Payroll Association. This will provide an excellent resource throughout the year for payroll issues that arise. Even with the addition of this allowed conference, the Village will realize a slight decrease for this item in the budget.

2011 Budget

General Fund Revenues  
Clerk/Treasurer's Office - 120

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Clerk/Treasurer												
100-10-120-4311	Miscellaneous Revenue	\$ 1,469	\$ 2,930	\$ 1,949	\$ 2,500	\$ 3,000	\$ 2,300	\$ 2,300	\$ 2,300	-23.3%	-8.0%	Charges
100-10-120-4316	Real Estate Status Report	50	175	570	250	150	250	250	250	66.7%	0.0%	Charges
100-10-120-4331	Bicycle Licenses	620	320	310	200	400	200	200	200	-50.0%	0.0%	Licenses
100-10-120-4332	Beverage Licenses	16,273	15,036	14,857	15,000	16,000	16,000	16,000	16,000	0.0%	6.7%	Licenses
100-10-120-4333	Village Licenses	3,800	3,090	2,998	3,000	3,500	3,000	3,000	3,000	-14.3%	0.0%	Licenses
100-10-120-4334	Cat License Fees	921	1,161	699	900	1,250	1,100	1,100	1,100	-12.0%	22.2%	Licenses
100-10-120-4335	Dog License Fees	3,689	6,139	4,001	4,200	4,500	4,500	4,500	4,500	0.0%	7.1%	Licenses
100-10-120-4336	Extra Pet Permit Fee	220	210	75	100	100	100	100	100	0.0%	0.0%	Licenses
100-10-120-4711	Late Payment Penalty	887	33	16	26	-	-	-	-	#DIV/0!	-100.0%	Licenses
100-10-120-4713	Rebate Madacc	400	531	125	350	350	350	350	350	0.0%	0.0%	Licenses
100-10-120-4714	Late Pet License Fee	170	210	168	200	200	200	200	200	0.0%	0.0%	Licenses
100-10-120-4715	Weights And Measures	3,201	3,200	(204)	2,800	3,127	3,200	3,200	3,200	2.3%	14.3%	Licenses
Total Clerk/Treasurer Revenues		\$ 31,700	\$ 33,035	\$ 25,564	\$ 29,526	\$ 32,577	\$ 31,200	\$ 31,200	\$ 31,200	-4.2%	5.7%	

2011 Budget

General Fund Expenditures  
Clerk/Treasurer's Office - 120

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Clerk/Treasurer's Office												
100-10-120-5111	Clerk Treasurer salary	\$ 62,119	\$ 79,377	\$ 75,155	\$ 102,771	\$ 100,740	\$ 102,679	\$ 102,679	\$ 102,679	1.9%	-0.1%	Salaries
100-10-120-5141	Contracted Services	-	155	-	-	395	-	-	-	-100.0%	#DIV/0!	Contractual
100-10-120-5211	Social Security	5,241	7,041	5,337	7,862	7,710	7,855	7,811	7,855	1.9%	-0.1%	Fringe
100-10-120-5213	WI Retirement	7,646	10,231	8,180	11,305	11,090	11,844	11,844	11,844	6.8%	4.8%	Fringe
100-10-120-5221	Life Insurance	270	168	246	341	392	280	280	280	-28.6%	-17.9%	Fringe
100-10-120-5223	Health Insurance	18,684	35,977	32,184	42,486	42,486	42,866	42,866	42,866	0.9%	0.9%	Fringe
100-10-120-5225	Dental Insurance	460	1,231	751	1,225	1,579	840	840	840	-46.8%	-31.4%	Fringe
100-10-120-5226	Flex Benefit Contribution	458	471	608	807	157	877	877	877	458.6%	8.7%	Fringe
100-10-120-5227	Workers Comp	145	162	337	321	315	319	317	319	1.3%	-0.7%	Fringe
100-10-120-5311	Office supplies	2,863	2,734	1,559	1,600	3,100	3,186	3,186	3,186	2.8%	99.1%	Supplies
100-10-120-5313	Duplicating	546	467	483	695	875	719	719	719	-17.8%	3.5%	Supplies
100-10-120-5315	Postage	597	3,290	724	1,857	3,800	5,678	5,678	5,678	49.4%	205.8%	Supplies
100-10-120-5321	Subscriptions	78	93	85	85	100	100	100	100	0.0%	17.6%	Supplies
100-10-120-5323	Professional Memberships	295	380	385	400	525	445	445	445	-15.2%	11.3%	Fringe
100-10-120-5362	Data processing	578	1,618	276	1,000	1,065	16,522	16,522	16,522	1451.4%	1552.2%	Supplies
100-10-120-5390	Election expenses	24,840	9,238	6,605	16,000	24,112	12,828	12,828	12,828	-46.8%	-19.8%	Programming
100-10-120-5511	Electric	687	975	1,031	1,148	1,320	1,183	1,183	1,183	-10.4%	3.0%	Utilities
100-10-120-5513	Gas	684	715	494	453	1,071	921	921	921	-14.0%	103.3%	Utilities
100-10-120-5515	Water	66	106	93	130	138	149	149	149	8.0%	14.6%	Utilities
100-10-120-5521	Telephone	563	456	430	596	1,100	600	600	600	-45.5%	0.6%	Utilities
100-10-120-5621	Conventions and Seminars	1,566	3,349	2,566	3,000	4,000	3,292	3,292	3,292	-17.7%	9.7%	Fringe
100-10-120-5651	General Liability Ins	999	986	1,042	1,043	1,010	1,215	1,215	1,215	20.3%	16.5%	Insurance
100-10-120-5711	Weights & measures	2,800	2,800	2,800	2,800	3,000	3,000	3,000	3,000	0.0%	7.1%	Programming
100-10-120-5713	Humane shelter	12,311	12,870	14,133	12,095	12,800	12,800	12,800	12,800	0.0%	5.8%	Programming
100-10-120-5735	Tax withholding	-	-	4,221	4,221	-	-	-	-	#DIV/0!	-100.0%	Fringe
Total Clerk/Treasurer's Office Expenditures		\$ 144,495	\$ 174,890	\$ 159,725	\$ 214,241	\$ 222,880	\$ 230,198	\$ 230,152	\$ 230,198	3.3%	7.4%	

**2011 Budget**  
**Expenditure Request Detail - Clerk/Treasurer's Office**

<b>100-10-120-5311 - Office supplies</b>		<b>100-10-120-5362 - Data processing</b>	
Shared allocation for office supplies	\$ 1,311	Shared allocation for computer virus updates and fees	\$ 147
Toner for printer and fax machine	625	GCS support fee - tax software	3,500
Renew Notary (Years 2013 and 2014)	-	ADP payroll processing charge per check	6,700
Schwaab Stamps	150	ADP W-2 preparation	700
Misc Supplies - Labels, gold seals, manilla envelopes, sheet protectors, dividers, file folders, laminating supplies	400	ADP payroll processing charge benefit and garnishments	850
Background checks (licenses at \$7.00 each)	700	ADP payroll processing charge reporting	1,800
<b>Total for account - Mod</b>	<b>3,186</b>	General code laserfiche maintenance	1,500
		Comp. supplies - monitor replacements, mouse, upgrade	600
		Printer maintenance	125
<b>100-10-120-5313 - Duplicating</b>		Processing charge for tax bills	600
Shared Allocation for copier use	694	<b>Total for account - Mod</b>	<b>16,522</b>
Estimate for color copies (.085 cents per copy)	25		
<b>Total for account - Mod</b>	<b>719</b>	<b>100-10-120-5390 - Election Expenses</b>	
		Pollworker Salary (21 workers X 2 elections @ \$7.25)	5,176
<b>100-10-120-5315 - Postage</b>		Education/Mileage (21 workers X 2 elections @ 7.25)	915
Licensing - initial packets, reminders, licenses	110	Prompacks, ballots	1,000
Tax bills, tax bill reminders	5,428	Machine Maintenance - 3 Edge machines @ \$275	825
Certified mail (BOA, claims, misc.)	140	Machine Maintenance - 4 Eagle machines @ \$300	1,200
<b>Total for account - Mod</b>	<b>5,678</b>	Machine Programming and Coding (2 elections)	1,000
		Publications (2 elections)	100
<b>100-10-120-5323 - Professional memberships</b>		Other election and machine supplies, water, snacks	700
Metro Clerk's Association (Grant and Farnham)	70	Postage absentee ballots, HAVA checks, parking ltrs	708
International Insititute of Municipal Clerks (Grant)	150	Voting Booths 5 @ \$190 each	950
Wisconsin Muni Clerks Assoc (Grant and Farnham)	90	Absentee Envelopes	254
Wisconsin Treasurer's Association (Grant and Farnham)	90	<b>Total for account - Mod</b>	<b>12,828</b>
		<b>100-10-120-5621 - Conventions and Seminars</b>	
		Wisconsin Municipal Treasurer's Conf	500
		Wisconsin Municipal Clerk's Conf	500
		International Conference (Tennessee - Grant)	1,500
		Software training - Grant & Farnham (Excel and Access)	500
		Metro Clerks Mtgs - Grant & Farnham (3 each @\$16)	96
		Clerk District Meetings - Farnham (3 @ \$16)	48
		Treasurer District Meetings - Grant (3 @ \$16)	48
		Milw Chapter American Payroll - Farnham	600
		<b>Total for account - Mod</b>	<b>3,792</b>



**Department Description**

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

**Services**

- Approve and inspect permits and licenses related to building, occupancies, and land use;
- Enforce village codes related to zoning, housing, and building, including nuisance items;
- Implement the Code Compliance Program, performing inspections for all residential and multifamily dwellings when ownership changes;
- Oversight of 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.

**Staffing**

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Planning & Zoning Administrator	1.000	0.750	0.750	0.750
Head Building Inspector	1.000	1.000	1.000	1.000
Building Inspectors	1.500	0.500	0.500	1.500
Code Enforcement Inspector	1.000	1.000	1.000	1.000
Administrative Clerk	1.000	1.000	1.000	1.000
Contracted Plumbing Inspector	-	0.350	0.350	-
Contracted HVAC Inspector	-	0.350	0.350	-
<b>Total</b>	<b>5.500</b>	<b>4.950</b>	<b>4.950</b>	<b>5.250</b>

Note: Contracted inspectors are not considered employees of the Village. For ease of comparison an estimated FTE is included in the table above.

## 2011 Budget

### General Fund Planning and Development Department - 130



Wages and benefits for employees in the Planning and Development Department are charged to other departments as follows:

Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Planning and Zoning Administrator	1.000				1.000
TID No. 1		25.0%	25.0%	25.0%	0.250
Remaining to Planning & Development Dept		75.0%	75.0%	75.0%	0.750
Head Building Inspector - 100% to Dept	1.000	100.0%	100.0%	100.0%	1.000
Building Inspector - 100% to Dept	1.500	50.0%	50.0%	100.0%	1.500
Code Enforcement Inspector - 100% to Dept	1.000	100.0%	100.0%	100.0%	1.000
Administrative Clerk - 100% to Dept	1.000	100.0%	100.0%	100.0%	1.000
Contracted Plumbing Inspector - 100% to Dept	-	35.0%	35.0%	0.0%	-
Contracted HVAC Inspector - 100% to Dept	-	35.0%	35.0%	0.0%	-
<b>Total Charged to Department</b>	<b>5.500</b>	<b>495.0%</b>	<b>495.0%</b>	<b>475.0%</b>	<b>5.250</b>

### Achievements 2010

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

- Continued progress during the winter months on implementation of revised records management process, organizing archived records, files and plans.
- Village Board approval for the re-organization of the Planning & Development Department following extensive data and alternative review completed by the Planning & Zoning Administrator.

Vision Plan (B) - Promote vibrant urban housing.

- The construction of the 25-unit mixed-use Cornerstone building at 4500-18 N. Oakland Avenue required continual communications and frequent inspections throughout 2010 for construction and occupancy for each business and residential tenant space.

## 2011 Budget

### General Fund Planning and Development Department - 130



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

- Adoption of a Village-wide Comprehensive Plan following review and recommendation by the Plan Commission, prepared and organized by the Planning & Zoning Administrator.

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

- The Planning & Development Department is projected to generate over 2,700 applications in 2010, each requiring between one and three inspections or more, resulting in over 10,000 inspections that include inspections performed outside a permit;
- The Capitol Drive Street Reconstruction Project required closer scrutiny for approving many permits as well as increased customer communications throughout project progress and phasing;
- The impact of three fires within a 12-month time span required extensive time and effort by inspectors, ensuring comprehensive review and consideration of all stakeholders;
- Damage to dwellings following two flood events in July substantially increased the volume of inspections. Inspectors immediately began inspecting damaged basements and worked with the Health Department and Customer Service Department to accurately inform and quickly respond to residents. Permit fees were waived for flood related repairs, requiring inspections for plumbing and electrical repairs be completed by staff inspectors instead of contracted inspectors.

### Initiatives 2011

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

- Implementation of Planning & Development Department re-organization, resulting in improved customer service and department efficiency. Utilization of field lap tops and revisions to inspection scheduling and permit processing as a result of re-organization will contribute to greater department efficiency;
- Review the benefits of adopting a recording ordinance for residential and commercial buildings, condominium units and their associations. This type of ordinance would allow the Village to have current contact information to be used for enforcement of the building and zoning code.

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

- Implementation of systematic commercial occupancy inspection program and potential revision of Code Compliance Program requiring inspection of rental units located in designated areas.

## 2011 Budget

### General Fund Planning and Development Department - 130



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#### Budget Impact

- 2010 permit fee levels remain unchanged with no fee changes proposed for 2011. Fees were last analyzed and increased in 2007. A 2008 fee comparison among nine area communities showed Shorewood with above average fee levels. The Planning & Development Department will complete a fee analysis in 2011 for 2012 budget review;
- The Planning & Development Department revenues include miscellaneous collections and fees paid for board applications and to obtain permits and licenses to meet the Village Code requirements. The 2011 budget is set to generate revenues equal to 2010. 2011 projections is established from a 12 month revenue trend analysis and known and future redevelopment projects;
- 2011 permit revenue is not expected to increase given the current and predicted market and that no new redevelopment projects are identified. In addition, in 2010 Federal Tax Credits were available for first time homebuyers through April, contributing to steady home sales. In the absence of Federal Tax Credits and housing market trends, revenues from Code Compliance Program inspections are not expected to increase from 2010 to 2011;
- As a result of two flood events July 2010, the Planning & Development Department waived related permit fees. Necessary repairs are predicted to decrease other home improvements and overall department revenues;
- The Planning & Development Department expenses includes all costs necessary for operation and maintenance of permits and inspections, zoning matters and support of various boards and commission. 2011 expenses are expected to slightly increase budgeting full benefits for an additional inspector.

2011 Budget

General Fund Revenues

Planning and Development Department - 130

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Planning and Development												
100-10-130-4311	Miscellaneous Revenue	\$ 3,430	\$ 2,928	\$ 2,338	\$ 2,750	\$ 3,000	\$ 2,850	\$ 2,850	\$ 2,850	-5.0%	3.6%	Other Rev
100-10-130-4342	Building Permits & Licenses	110,201	111,172	93,126	116,300	115,000	118,400	118,400	118,400	3.0%	1.8%	Licenses
100-10-130-4343	Code Compliance Fees	17,775	17,600	15,065	17,440	18,500	17,500	17,500	17,500	-5.4%	0.3%	Licenses
100-10-130-4344	Dcd Inspection Fees (now split)	111,874	114,893	92,733	117,194	119,000	-	-	-	-100.0%	-100.0%	Licenses
	Electrical Fees	-	-	-	-	-	53,500	53,500	53,500	#DIV/0!	#DIV/0!	Licenses
	HVAC Fees	-	-	-	-	-	17,250	17,250	17,250	#DIV/0!	#DIV/0!	Licenses
	Plumbing Fees	-	-	-	-	-	45,500	45,500	45,500	#DIV/0!	#DIV/0!	Licenses
100-10-130-4346	Fines and Forfeitures	-	-	-	1,000	5,000	1,000	1,000	1,000	-80.0%	0.0%	Fines
Total Planning and Development Revenues		\$ 243,280	\$ 246,593	\$ 203,262	\$ 254,684	\$ 260,500	\$ 256,000	\$ 256,000	\$ 256,000	-1.7%	0.5%	

2011 Budget

General Fund Expenditures

Planning and Development Department - 130

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Planning and Development Department												
100-10-130-5111	P&D wages	\$ 178,377	\$ 195,674	\$ 139,073	196,799	\$ 195,326	\$ 260,183	\$ 260,183	\$ 260,183	33.2%	32.2%	Salaries
100-10-130-5141	Contracted Services	88,230	76,773	58,662	93,755	102,000	5,300	5,300	5,300	-94.8%	-94.3%	Contractual
	Sub-total	266,608	272,447	197,735	290,554	297,326	265,483	265,483	265,483	-10.7%	-8.6%	
100-10-130-5143	Auto Allowance	2,200	1,500	1,125	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-10-130-5211	Social Security	11,778	14,635	10,712	15,055	16,190	19,989	19,989	19,989	23.5%	32.8%	Fringe
100-10-130-5213	WI Retirement	17,442	19,899	16,048	21,708	23,280	30,245	30,245	30,245	29.9%	39.3%	Fringe
100-10-130-5221	Life Insurance	414	432	346	548	421	627	627	627	48.9%	14.4%	Fringe
100-10-130-5222	Opt Out Insurance	1,750	6,000	4,250	6,500	5,250	5,250	5,250	5,250	0.0%	-19.2%	Fringe
100-10-130-5223	Health Insurance	54,957	42,642	34,570	45,222	45,222	70,273	70,273	70,273	55.4%	55.4%	Fringe
100-10-130-5225	Dental Insurance	524	832	891	840	840	2,520	2,520	2,520	200.0%	200.0%	Fringe
100-10-130-5226	Flex Benefit Contribution	2,786	3,264	2,209	3,024	3,046	2,454	2,454	2,454	-19.4%	-18.8%	Fringe
100-10-130-5227	Workers Comp	5,108	4,300	6,147	5,843	5,761	8,970	8,970	8,970	55.7%	53.5%	Fringe
100-10-130-5311	Office supplies	8,388	6,195	3,206	4,792	5,786	5,226	5,226	5,226	-9.7%	9.1%	Supplies
100-10-130-5313	Duplicating	1,540	1,402	1,046	1,565	1,676	1,687	1,687	1,687	0.7%	7.8%	Supplies
100-10-130-5315	Postage	3,739	2,763	1,472	4,178	6,117	4,581	4,581	4,581	-25.1%	9.6%	Supplies
100-10-130-5321	Subscriptions	1,312	366	-	85	699	493	493	493	-29.5%	480.0%	Supplies
100-10-130-5323	Professional Memberships	250	698	400	400	545	1,155	1,155	1,155	111.9%	188.8%	Fringe
100-10-130-5362	Data processing	1,536	503	639	349	1,600	1,166	1,166	1,166	-27.1%	234.1%	Supplies
100-10-130-5511	Electric	2,402	2,329	2,222	2,476	2,846	2,550	2,550	2,550	-10.4%	3.0%	Utilities
100-10-130-5513	Gas	2,395	1,960	1,064	1,586	2,309	1,986	1,986	1,986	-14.0%	25.2%	Utilities
100-10-130-5515	Water	232	301	201	280	299	322	322	322	7.7%	15.0%	Utilities
100-10-130-5521	Telephone	2,118	1,904	1,636	1,898	2,993	1,909	1,909	1,909	-36.2%	0.6%	Utilities
100-10-130-5621	Coventions and Seminars	2,177	2,233	1,400	3,000	3,125	3,735	3,735	3,735	19.5%	24.5%	Fringe
100-10-130-5623	Training Expense	199	576	-	100	600	400	400	400	-33.3%	300.0%	Fringe
100-10-130-5624	Blue Print Expenses	174	1,051	860	1,000	1,000	1,020	1,020	1,020	2.0%	2.0%	Supplies
100-10-130-5633	Professional services	4,368	2,293	822	1,200	1,250	1,350	1,350	1,350	8.0%	12.5%	Professional
100-10-130-5651	General Liability Ins	2,608	2,601	2,371	2,371	2,297	2,356	2,356	2,356	2.6%	-0.6%	Insurance
Total Planning and Development Department Expenditures		\$ 397,006	\$ 393,126	\$ 291,372	\$ 416,073	\$ 431,978	\$ 437,247	\$ 437,247	\$ 437,247	1.2%	5.1%	

**2011 Budget**  
**Expenditure Request Detail - Planning and Development Department**

<b>100-10-130-5311 - Office Supplies</b>		<b>100-10-130-5362 - Data processing</b>	
Shared Allocation for paper, envelopes, etc	\$ 2,714	Shared allocation for computer virus updates and fees	\$ 366
Specialty Underwriters	912	Equipment maintenance and replacement	500
Misc office (tabs, cassettes, batteries, etc)	350	Microsoft Office software for new field computer	300
Toner	1,000	<b>Total for account - Mod</b>	<b>1,166</b>
Office chair	250		
<b>Total for account - Mod</b>	<b>5,226</b>	<b>100-10-130-5621 - Conventions &amp; seminars</b>	
		Uniform Dwelling Code-Electrical(\$80 x3)	240
<b>100-10-130-5313 - Duplicating</b>		Uniform Dwelling Code-Plumbing (\$60 x 3)	180
Shared Allocation for copier use	1,612	Uniform Dwelling Code- Building (\$80 x 4)	320
Estimate for color copies (.085 cents per copy)	75	Commercial Code- (\$90 x 3)	270
<b>Total for account - Mod</b>	<b>1,687</b>	Wis Planning Conference- E. Lang	500
		Building Inspection Conference	425
<b>100-10-130-5321 - Subscriptions</b>		American Planning Association National Conference	1,500
WIS Admin Code update	100	Miscellaneous Conference	300
Zoning Practice	75	<b>Total for account - Mod</b>	<b>3,735</b>
American Planning Assoc. Journal	24		
International Building Code book 2009	82	<b>100-10-130-5623 - Training expenses</b>	
international Mechanical Code book 2009	51	Day workshops (4 @ \$100 each)	400
International Existing Building Code book 2009	44		
International Fuel Gas Code book 2009	51	<b>100-10-130-5624 - Print expenses</b>	
International Residential Code book 2009	66	Zoning & related maps	250
*NEC (\$217) & Plumbing (172) purchased 2009 - 3 yrs	-	Brochures	120
<b>Total for account - Mod</b>	<b>493</b>	Village Code updates	100
		Business cards	150
<b>100-10-130-5323 - Professional memberships</b>		Print map requests(and revenues)	400
American Planning Association	200	<b>Total for account - Mod</b>	<b>1,020</b>
Wis. Chapter Planning Assoc	45		
International Commercial Code Membership x4	180	<b>100-10-130-5633 - Professional services</b>	
Building Inspector Association(\$50, \$40, \$40)	130	Permit program maintenance	600
Urban Land Institute	525	Building inspection engineering support	500
Code Enforcement	75	Property enforcement serve service	250
*Certification renewal plmbg/electrical due 2014 \$45 each Insp	-	<b>Total for account - Mod</b>	<b>1,350</b>
<b>Total for account - Mod</b>	<b>1,155</b>		



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### Department Description

The mission of 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. Assessment services are provided by contract with a private firm, Associated Appraisal.

### 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.

2011 Budget

General Fund Expenditures  
Assessor's Office - 140

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Assessor's Office												
100-10-140-5141	Contracted services	\$ 73,200	\$ 74,400	\$ 34,725	\$ 46,300	\$ 46,300	\$ 46,300	\$ 46,300	\$ 46,300	0.0%	0.0%	Contractual
100-10-140-5311	Office supplies	1,249	736	1,124	695	1,100	164	164	164	-85.1%	-76.4%	Supplies
100-10-140-5313	Duplicating	455	389	291	348	465	95	95	95	-79.6%	-72.7%	Supplies
100-10-140-5315	Postage	673	764	390	1,161	1,717	254	254	254	-85.2%	-78.1%	Supplies
100-10-140-5317	Document fees	-	-	-	-	150	-	-	-	-100.0%	#DIV/0!	Supplies
100-10-140-5321	Subscriptions	400	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Supplies
100-10-140-5362	Data processing	997	1,214	457	925	1,500	1,100	1,100	1,100	-26.7%	18.9%	Supplies
100-10-140-5511	Electric	757	735	701	781	897	804	804	804	-10.4%	2.9%	Utilities
100-10-140-5513	Gas	755	618	336	500	728	626	626	626	-14.0%	25.2%	Utilities
100-10-140-5515	Water	73	95	63	88	94	101	101	101	7.4%	14.8%	Utilities
100-10-140-5521	Telephone	441	404	348	446	748	449	449	449	-39.9%	0.7%	Utilities
100-10-140-5651	General Liability Ins	551	536	493	492	476	295	295	295	-38.0%	-40.0%	Insurance
Total Assessor's Office Expenditures		\$ 79,552	\$ 79,891	\$ 38,928	\$ 51,736	\$ 54,175	\$ 50,188	\$ 50,188	\$ 50,188	-7.4%	-3.0%	



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### Committee Description

#### **Police Commission**

The Police Commission is comprised of five members appointed to five year terms. The Commission has powers and authority pursuant to Wisconsin Statutes. The Commission is concerned with police personnel matters. It prepares an eligibility list of job applicants for police positions following a prescribed examination and selection procedure. The Commission also approves promotions and reviews certain disciplinary action by the Police Chief. The Police Commission meets on an as needed basis.

#### **Conservation Committee**

The Conservation Committee was re-established by the Village Board in 2007. The Conservation Committee meets the 1st Thursday of every month at 7:30 p.m.

#### **Board of Appeals**

The Board of Appeals includes five members and two alternates serving three year terms. The Board of Appeals meets on the 2nd Tuesday of each month as needed.

This Board hears appeals from administrative decisions relative to alleged Building, Zoning or Sign Code violations. These decisions frequently relate to such things as size and location of building improvements or additions such as garages, porches, room additions, fences and signs where proposed improvements violate one or more provisions of the Code.

The Board of Appeals hears the positions of both Village officials and appellants, deciding whether a variance, special exception or other appropriate action is justified in light of special circumstances.

#### **Board of Review**

The Board of Review includes five members and four alternates each serving five year terms. The Board of Review meets according to need during evening hours for several meetings each May. More frequent meetings are held after a general reassessment.

This Board is established by State Statute. The Board of Review hears appeals regarding assessed property values set by the Village Assessor and also performs certain procedural functions in approving the Village tax roll.

2011 Budget

General Fund Expenditures  
Boards and Commissions - 160

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Boards and Commissions												
100-10-160-5651	General Liability Ins	\$ 73	\$ 60	\$ 51	\$ 50	\$ 49	\$ 33	\$ 33	\$ 33	-32.7%	-34.0%	Insurance
100-10-160-5723	Recruitment	3,818	1,766	528	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
100-10-160-5725	Police Commission	4,890	1,551	2,085	3,750	3,750	3,750	3,750	3,750	0.0%	0.0%	Professional
100-10-160-5728	Conservation Comm	1,500	675	944	1,500	1,500	-	-	-	-100.0%	-100.0%	Programming
100-10-160-5729	Board of Appeals	142	24	57	200	200	200	200	200	0.0%	0.0%	Professional
100-10-160-5731	Board of Review	29	838	127	500	500	500	500	500	0.0%	0.0%	Professional
Total Boards and Commissions Expenditures		\$ 10,451	\$ 4,912	\$ 3,792	\$ 6,000	\$ 5,999	\$ 4,483	\$ 4,483	\$ 4,483	-25.3%	-25.3%	

## 2011 Budget

### General Fund Village Attorney - 170



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#### Department Description

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 Village utilizes other legal counsel for specific topical needs such as a labor attorney for assistance during union negotiations and development attorneys for their expertise in other planning matters. All expenditures for these services are reported within the Village Attorney Department.

2011 Budget

General Fund Expenditures  
Village Attorney - 170

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Village Attorney												
100-10-170-5511	Electric	\$ 197	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	Utilities
100-10-170-5513	Gas	197	89	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Utilities
100-10-170-5515	Water	19	16	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Utilities
100-10-170-5521	Telephone	209	75	-	-	374	-	-	-	-100.0%	#DIV/0!	Utilities
100-10-170-5633	Profess serv - contracts	132,489	130,280	67,363	110,000	113,000	116,000	116,000	116,000	2.7%	5.5%	Professional
100-10-170-5651	General Liability Ins	863	708	657	657	637	622	622	622	-2.4%	-5.4%	Insurance
Total Village Attorney Expenditures		\$ 133,973	\$ 131,217	\$ 68,020	\$ 110,657	\$ 114,011	\$ 116,622	\$ 116,622	\$ 116,622	2.3%	5.4%	

2011 Budget  
Expenditure Request Detail - Village Attorney

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100-10-170-5633 - Professional Services

General counsel	\$ 90,000
Labor negotiations	20,000
Other legal fees	<u>6,000</u>
Total for account - Mod	<u>116,000</u>



**Department Description**

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

**Services**

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

**Staffing**

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Judge	Part-time	Part-time	Part-time	Part-time
Court Clerk	1.000	1.000	1.000	1.000
Total	1.000	1.000	1.000	1.000

All wages and benefits for employees in the Municipal Court Department are charged to the Municipal Court.

## 2011 Budget

### General Fund Municipal Court - 180



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#### Achievements 2010

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

- After many years of research and revision, on June 21, 2010, the Village Board adopted Ordinance 1969- an ordinance regarding the retention schedule of Municipal Court records;
- On May 18, 2010, with active participation from the court clerk, Act 402 was passed by Governor Doyle enhancing the overall performance of the municipal court system and further definition of the judge's authority over court personnel and court operations.

#### Initiatives 2011

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

- To comply and work in accordance with the new laws included in Act 402 beginning January 1, 2011;
- Continually educate the judge and clerk on new laws being passed every month and how they might impact the municipal court;
- Stay current with the destruction of old records in compliance with the court's retention schedule;
- Maintain efficiency in processing paperwork, answering correspondence, phone inquiries and emails.

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

- To continue easing fear and anxiety of those who are scheduled to appear in court.

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

- To continue educating the public about the severity of violations committed within the Village.

#### Budget Impact

- The budget was reduced due to careful oversight of both the overtime budget and of housing prisoners in the Milwaukee County Jail;
- Annual support fees for computer software were placed in the General Fund under data processing and taken out of capital items;
- Total budget was reduced 5.2% from 2010.

2011 Budget

General Fund Expenditures  
Municipal Court - 180

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Municipal Court												
100-10-180-5111	Salaries	\$ 46,184	\$ 47,170	\$ 34,849	47,913	\$ 48,388	\$ 48,547	\$ 48,547	\$ 48,547	0.3%	1.3%	Salaries
100-10-180-5112	Overtime	1,671	1,378	661	1,350	3,300	2,970	2,970	2,970	-10.0%	120.0%	Salaries
100-10-180-5211	Social Security	3,362	3,440	2,496	3,769	3,778	3,941	3,941	3,941	4.3%	4.6%	Fringe
100-10-180-5213	WI Retirement	4,361	4,397	3,411	5,419	4,872	5,391	5,391	5,391	10.7%	-0.5%	Fringe
100-10-180-5221	Life Insurance	51	53	58	69	93	84	84	84	-9.7%	21.7%	Fringe
100-10-180-5223	Health Insurance	25,262	26,470	17,338	30,167	30,167	23,424	23,424	23,424	-22.4%	-22.4%	Fringe
100-10-180-5225	Dental Insurance	840	832	751	1,225	840	840	840	840	0.0%	-31.4%	Fringe
100-10-180-5227	Workers Comp	109	114	167	161	147	160	160	160	8.8%	-0.3%	Fringe
100-10-180-5311	Office supplies	1,711	1,198	638	998	1,050	980	1,250	980	-6.7%	-1.8%	Supplies
100-10-180-5315	Postage	538	612	327	929	1,374	1,150	1,150	1,150	-16.3%	23.8%	Supplies
100-10-180-5321	Subscriptions	-	-	-	-	75	50	75	50	-33.3%	#DIV/0!	Supplies
100-10-180-5323	Professional Memberships	140	140	140	140	145	150	150	150	3.4%	7.1%	Fringe
100-10-180-5362	Data Processing	-	-	-	120	120	5,017	5,017	5,017	4080.8%	4080.8%	Supplies
100-10-180-5384	Housing prisoners	6,423	10,680	1,096	2,630	7,500	4,000	7,500	4,000	-46.7%	52.1%	Contractual
100-10-180-5511	Electric	1,001	971	927	1,032	1,186	1,063	1,150	1,063	-10.4%	3.0%	Utilities
100-10-180-5513	Gas	998	817	444	661	962	828	962	828	-13.9%	25.3%	Utilities
100-10-180-5515	Water	97	125	84	117	126	134	150	134	6.3%	14.5%	Utilities
100-10-180-5521	Telephone	232	202	174	223	384	230	350	230	-40.1%	3.1%	Utilities
100-10-180-5621	Coventions and Seminars	1,565	701	981	1,600	1,700	1,700	1,700	1,700	0.0%	6.3%	Fringe
100-10-180-5651	General Liability Ins	646	778	596	596	576	584	584	584	1.4%	-2.0%	Insurance
100-10-180-5365	Interpreting/Transcript	70	-	80	125	350	300	350	300	-14.3%	140.0%	Contractual
Total Municipal Court Expenditures		\$ 95,262	\$ 100,076	\$ 65,218	\$ 99,244	\$ 107,133	\$ 101,543	\$ 105,745	\$ 101,543	-5.2%	2.3%	

**2011 Budget**  
**Expenditure Request Detail - Municipal Court**

100-10-180-5311 - Office Supplies

Stipulation and order forms (1500 ct box)	\$ 250
Court letterhead (500 ct box)	70
Court letterhead envelopes	160
Pens, post-It notes, staples and other misc office	<u>500</u>
Total for account - Mod	<u>980</u>
Court brochure changes and printing	<u>270</u>
Total for account - Max	<u>1,250</u>

100-10-180-5362 - Data Processing

Shared allocation for computer virus updates and fees	73
TIPSS annual support fees	<u>4,944</u>
Total for account - Mod	<u>5,017</u>

100-10-180-5621 - Conventions and Seminars

Professional Judicial Education Cert. Prog (3 days) - Court Clerk	575
Annual TIPSS user group seminar	150
Annual Continuing Judicial Education - Judge	625
Annual Judicial education seminar (3 days) - Judge	<u>350</u>
Total for account - Mod	<u>1,700</u>

100-10-180-5365 - Interpreting/Transcript

Sign language @ \$1.45 / minute	
English - limited @\$51.75 / 30 minutes	<u>300</u>
Total for account - Mod	<u>300</u>



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### 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.

The Shorewood Police Department is led by Chief David Banaszynski. The sworn staff has 25 dedicated officers work on three different shifts to provide 24 hour, seven days week coverage. Supported by a non-sworn staff of nine, the Shorewood Police Department uses a community policing philosophy to deter crime and the fear of crime. Officers can be seen patrolling in squad cars, on bicycles and on foot. Officers receive more than 24 hours of training each year to help provide the best service to the community.

### 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;
- Full time officer dedicated to youth and youth issues (School Resource Officer);
- Handle the safety for all Special Events.

## 2011 Budget

### General Fund Police Department - 300



#### Staffing

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
<b>Sworn Personnel</b>				
Police Chief	1.000	1.000	1.000	1.000
Deputy Chief	1.000	-	-	1.000
Lieutenants	2.000	3.000	3.000	2.000
Sergeants	4.000	3.000	3.000	4.000
Detectives	3.000	2.000	2.000	3.000
Police Officers	14.000	16.000	16.000	14.000
<b>Total Sworn</b>	<b>25.000</b>	<b>25.000</b>	<b>25.000</b>	<b>25.000</b>
<b>Civilian Personnel</b>				
Executive Secretary	1.000	1.000	1.000	1.000
Public Safety Clerks	4.400	4.400	4.400	4.400
Community Service Officers	1.500	1.500	1.500	1.500
<b>Total Civilian Employees</b>	<b>6.900</b>	<b>6.900</b>	<b>6.900</b>	<b>6.900</b>
<b>Total Charged to Department</b>	<b>31.900</b>	<b>31.900</b>	<b>31.900</b>	<b>31.900</b>

All Police Department employees are 100% charged to the Police Department.

#### Achievements 2010

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

- Completed a strategic plan for the Police Department;
- Seamless police service after the Police Department's basement offices were flooded;
- Reorganized the table of organization for the Shorewood Police Department.

## 2011 Budget

### General Fund Police Department - 300



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

- Initiated a prescription pill drop off program – Over ten pounds of medications collected;
- All officers received over 24 hours of training to provide better customer service to the residents;
- Completed our 7<sup>th</sup> Citizen’s Police Academy;
- Hired two replacement officers for one retirement and one resignation.

#### **Initiatives 2011**

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

- Initiate the Shorewood Police Department Strategic Plan;
- Determine the location and to design plans for a new police facility.

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

- To fully implement a comprehensive parking plan

#### **Budget Impact**

- The Police Department revenues include miscellaneous collections, parking and court fines. The 2011 budget is set to generate revenues slightly less than 2010. This is due to the increased permit parking on the street and the comprehensive parking plan;
- As a result of the comprehensive parking plan we are predicting that parking fines will decrease but one night street permits will increase;
- The Police Department expenses include all costs necessary to operate 24 hours a day, 365 days a year;
- Due to the retirement of one senior officer and the resignation of one senior officer salaries increased only 0.8%;
- Decreases in Postage, and Telephone due to shared expenditure allocations based on departmental usage;
- Max budget includes membership to the International Investigator’s Association and gasoline at \$3.50 per gallon.

2011 Budget

General Fund Revenues  
Police Department - 300

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Police												
100-30-300-4311	Miscellaneous Revenue	\$ 2,371	\$ 2,352	\$ 2,271	\$ 12,500	\$ 12,469	\$ 2,250	\$ 2,250	\$ 2,250	-82.0%	-82.0%	Other Rev
100-30-300-4510	Penalty Assessments	1,983	2,244	2,619	-	-	-	-	-	#DIV/0!	#DIV/0!	Fines
100-30-300-4511	Court Costs	29,044	33,343	24,295	38,723	38,707	33,703	33,703	33,703	-12.9%	-13.0%	Fines
100-30-300-4512	Court Fines And Bail	121,659	124,825	80,715	128,958	138,988	127,000	127,000	127,000	-8.6%	-1.5%	Fines
100-30-300-4513	Parking Fines	367,833	366,811	239,036	362,151	388,246	368,500	368,500	368,500	-5.1%	1.8%	Fines
100-30-300-4514	Court Terms	3,278	2,214	4,025	4,140	2,834	3,211	3,211	3,211	13.3%	-22.4%	Fines
100-30-300-4515	Jail Assessments	(645)	(496)	149	-	-	-	-	-	#DIV/0!	#DIV/0!	Fines
100-30-300-4517	Parking Ticket Admin Fee	22,797	21,000	13,617	18,576	23,295	20,791	20,791	20,791	-10.7%	11.9%	Charges
100-30-300-4518	Street Night Parking	23,577	31,201	14,355	22,853	25,976	25,877	25,877	25,877	-0.4%	13.2%	Charges
100-30-300-4520	False Alarm Chg Revenue	7,768	5,224	3,711	6,986	6,650	6,559	6,559	6,559	-1.4%	-6.1%	Charges
100-30-300-4818	Miscellaneous Labor Revenue	34,991	35,951	27,900	37,199	41,669	31,339	31,339	31,339	-24.8%	-15.8%	Charges
100-30-300-4853	Grants/Donations	1,150	1,998	-	-	1,500	1,500	1,500	1,500	0.0%	#DIV/0!	Other Rev
Total Police Revenues		\$ 615,806	\$ 626,667	\$ 412,693	\$ 632,086	\$ 680,334	\$ 620,730	\$ 620,730	\$ 620,730	-8.8%	-1.8%	

2011 Budget

General Fund Expenditures  
Police Department - 300

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Police Department												
100-30-300-5111	Police officer salaries	\$ 1,560,500	\$ 1,587,838	\$ 1,179,130	1,606,336	\$ 1,657,858	\$ 1,672,148	\$ 1,672,148	\$ 1,672,148	0.9%	4.1%	Salaries
100-30-300-5116	Police civilian salaries	228,103	237,847	164,902	220,569	244,505	246,258	246,258	246,258	0.7%	11.6%	Salaries
100-30-300-5121	Officer overtime	113,431	90,955	61,927	88,619	89,088	88,722	88,722	88,722	-0.4%	0.1%	Salaries
100-30-300-5122	Officer court attend	12,171	6,855	4,364	6,422	8,781	8,500	8,500	8,500	-3.2%	32.4%	Salaries
100-30-300-5123	Civilian overtime	1,939	3,356	1,524	1,809	2,142	2,346	2,346	2,346	9.5%	29.7%	Salaries
100-30-300-5127	Training overtime	4,552	3,813	4,225	3,051	5,782	5,800	5,800	5,800	0.3%	90.1%	Salaries
100-30-300-5131	Officer holiday pay	84,642	92,361	4,218	90,139	91,119	90,309	90,309	90,309	-0.9%	0.2%	Salaries
100-30-300-5136	Unemployment Comp	-	8,239	-	-	2,796	-	-	-	-100.0%	#DIV/0!	Fringe
100-30-300-5141	Police contractual	6,798	6,636	6,423	9,554	8,111	8,517	8,517	8,517	5.0%	-10.9%	Fringe
100-30-300-5211	Social Security	147,275	153,217	106,290	154,296	160,030	161,725	161,725	161,725	1.1%	4.8%	Fringe
100-30-300-5213	WI Retirement	370,440	380,490	269,955	396,112	406,046	425,340	425,340	425,340	4.8%	7.4%	Fringe
100-30-300-5220	Insurance Trust	2,010	2,100	1,860	2,925	2,150	2,040	2,040	2,040	-5.1%	-30.3%	Fringe
100-30-300-5221	Life insurance	2,973	3,295	2,598	3,937	3,973	3,096	3,096	3,096	-22.1%	-21.4%	Fringe
100-30-300-5222	Opt Out Insurance	18,000	18,750	13,250	18,958	18,000	21,000	21,000	21,000	16.7%	10.8%	Fringe
100-30-300-5223	Health Insurance	411,200	429,455	377,266	503,420	506,624	509,940	509,940	509,940	0.7%	1.3%	Fringe
100-30-300-5225	Dental Insurance	20,453	19,618	18,806	22,906	21,883	21,856	21,856	21,856	-0.1%	-4.6%	Fringe
100-30-300-5226	Flex Benefit Contribution	2,781	2,747	2,403	2,600	3,283	3,836	3,836	3,836	16.8%	47.5%	Fringe
100-30-300-5227	Workers Comp	55,814	52,800	66,676	63,018	62,515	64,278	64,278	64,278	2.8%	2.0%	Fringe
100-30-300-5235	PD/FD employ pension	17,648	17,862	14,906	17,887	17,887	17,887	17,887	17,887	0.0%	0.0%	Fringe
100-30-300-5237	Retiree health insurance	-	-	-	41,252	-	24,912	24,912	24,912	#DIV/0!	-39.6%	Fringe
100-30-300-5315	Postage	3,095	3,234	1,659	4,643	7,469	6,290	6,290	6,290	-15.8%	35.5%	Supplies
100-30-300-5321	Subscriptions	239	329	147	400	400	480	480	480	20.0%	20.0%	Supplies
100-30-300-5323	Professional Memberships	625	482	660	660	600	765	905	765	27.5%	15.9%	Fringe
100-30-300-5325	Uniform expense	22,156	12,261	10,860	13,374	16,990	16,225	16,225	16,225	-4.5%	21.3%	Fringe
100-30-300-5333	Vehicle maintenance	16,700	17,332	14,215	20,299	19,551	18,000	18,000	18,000	-7.9%	-11.3%	Supplies
100-30-300-5335	Fuel & Oil	48,170	34,049	30,970	45,523	48,232	45,000	52,500	45,000	-6.7%	-1.1%	Supplies
100-30-300-5339	Department supplies	32,295	28,433	19,593	29,733	29,488	29,775	29,775	29,775	1.0%	0.1%	Supplies
100-30-300-5362	Data processing	2,706	12,257	10,086	17,000	17,048	17,559	17,559	17,559	3.0%	3.3%	Supplies
100-30-300-5381	Crime prev supplies	3,793	4,603	818	2,250	3,243	3,000	3,000	3,000	-7.5%	33.3%	Supplies
100-30-300-5382	Auxiliary police	-	-	-	-	1,000	500	500	500	-50.0%	#DIV/0!	Contractual
100-30-300-5383	Teletype expense	2,157	2,375	1,446	2,067	2,400	2,400	2,400	2,400	0.0%	16.1%	Contractual
100-30-300-5511	Electric	10,369	10,259	7,286	8,359	9,585	8,777	8,777	8,777	-8.4%	5.0%	Utilities
100-30-300-5513	Gas	11,119	8,578	4,367	4,239	13,036	8,903	8,903	8,903	-31.7%	110.0%	Utilities
100-30-300-5515	Water	388	463	264	527	913	580	580	580	-36.5%	10.1%	Utilities
100-30-300-5521	Telephone	8,925	7,866	5,821	11,346	11,096	11,000	11,000	11,000	-0.9%	-3.0%	Utilities

2011 Budget

General Fund Expenditures  
Police Department - 300

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
100-30-300-5523	Radio	1,839	1,795	735	2,700	3,375	2,111	2,111	2,111	-37.5%	-21.8%	Supplies
100-30-300-5622	Education reimb	-	-	-	-	2,500	1,500	1,500	1,500	-40.0%	#DIV/0!	Fringe
100-30-300-5623	Training-spec train	6,675	12,380	4,684	9,152	13,000	13,000	14,500	13,000	0.0%	42.0%	Fringe
100-30-300-5651	General Liability Ins	45,483	42,239	42,447	42,447	43,251	40,401	40,401	40,401	-6.6%	-4.8%	Insurance
100-30-300-5768	Tax withholding	-	-	11,255	11,255	-	-	-	-	#DIV/0!	-100.0%	Insurance
Total Police Department Expenditures		<u>\$ 3,277,466</u>	<u>\$ 3,317,168</u>	<u>\$ 2,468,036</u>	<u>\$ 3,479,784</u>	<u>\$ 3,555,750</u>	<u>\$ 3,604,776</u>	<u>\$ 3,613,916</u>	<u>\$ 3,604,776</u>	<u>1.4%</u>	<u>3.6%</u>	

2011 Budget  
Expenditure Request Detail - Police Department

(continued)

100-30-300-5141 - Police Contractual		100-30-300-5325 - Uniforms	
Lexis Nexus - Accurint contract fee	\$ 920	Detectives	\$ 3,125
Building pest management fees	312	Officers	11,500
Janitorial fees - allocated by Village Hall + special clean	4,985	Other uniforms	<u>1,600</u>
Quarterly jail sanitation	800	Total for account - Mod	<u>16,225</u>
Wells Fargo fees	<u>1,500</u>		
Total for account - Mod	<u>8,517</u>	100-30-300-5333 - Vehicle Maintenance	
		Squad maintenance, based on three year average	17,000
100-30-300-5315 - Postage		Radar recertification	250
Shared Allocation	5,090	Small equipment replacement (lights, brooms, scrapers, etc)	<u>750</u>
Misc police postage blood kits, cert mail, etc	<u>1,200</u>	Total for account - Mod	<u>18,000</u>
Total for account - Mod	<u>6,290</u>		
		100-30-300-5335 - Fuel and Oil	
100-30-300-5321 - Subscriptions		1,250 gallons per month at \$3.0 per gallon	<u>45,000</u>
Banaszynski - subscription Organized Exec.	155	Total for account - Mod	<u>45,000</u>
Department - subscription Legal Update	45	1,250 gallons per month at \$3.50 per gallon	<u>52,500</u>
Banaszynski - subscription GovHound	<u>480</u>	Total for account - Max	<u>52,500</u>
Total for account - Mod	<u>680</u>		
		100-30-300-5339 - Department Supplies	
100-30-300-5323 - Professional Memberships		Office supplies - Office Depot	5,100
VanderSchaafC - FBI-LEEDA	50	Misc. office sup - thru other vendors & DPW allocations	3,500
Banaszynski - IACP	120	Stationary/forms/envelopes/brochures - printing charges	3,200
Banaszynski - MCLEEA	135	Citations	3,800
Lenda/Vander Schaaf - WI Assn. for Identification	50	Copier leases and fees	3,000
Banaszynski, Carini - WCPA	165	Ammo, targets, and range supplies; taser cartridges	3,500
Banaszynski - FBI-NA	75	Biohazard handling supplies	450
Carini, Preston - ICISF (Int. Critical Incid. Stress Fndtn)	100	Evidence processing supplies	3,200
Pfeil - WI. Traffic Safety Officer's Association	30	Jail laundry and prisoner meals	240
Preston - National Association of School Resource Officers (NASRO)	<u>40</u>	Police supplies: nitrile gloves, intoximeter tubes, etc.	2,000
Total for account - Mod	<u>765</u>	Misc. other exp.: tow bills, traffic cones, batteries, etc.	800
Lenda/vander Schaaf the International Association for Identification	<u>140</u>	Class/training supplies/materials/handouts	300
Total for account - Max	<u>905</u>	Officer supplies: memo books, bus. cards, blank DVD/CD/media	950
		Repairs to misc equipment: fire ext. recharge, recording system, etc.	<u>735</u>
		Total for account - Mod	<u>30,775</u>

2011 Budget  
Expenditure Request Detail - Police Department

(concluded)

100-30-300-5362 - Data Processing		100-30-300-5521 - Telephone	
Spillman Annual Police Records Maintenance fee	\$ 8,967	Allocation by Village Hall	\$ 4,369
Spillman User Group fee	75	Cellular phones in squad cars	2,481
Software upgrades to computers	900	Data transmission lines @ P.D.	1,900
Armstrong - general repairs	1,000	Misc. phone repairs expected	1,250
Livescan - Annual Maintenance	3,500	Addtl equipment and upgrades	<u>1,000</u>
Shorewood shared TIME system fee	1,200	Total for account - Mod	<u>11,000</u>
Program maintenance - Parking	200		
Village Hall allocation projected	867	100-30-300-5523 - Radio	
SmartImport annual maintenance	250	Misc. repairs to existing radios	700
Maintenance to Parking and Scheduling programs	<u>600</u>	Selected battery replacement	1,000
Total for account - Mod	<u>17,559</u>	Selected parts replacement (mics, antennae, etc.)	<u>411</u>
		Total for account - Mod	<u>2,111</u>
100-30-300-5381 - Crime Prevention		100-30-300-5623 - Training	
National Night Out - exhibitor/performer expenses	1,000	WCPA conferences	1,000
Crime reports on line resident crime statistics	900	Wisconsin Traffic Safety Conference	300
National Night Out - exhibitor meals	600	Field Training Conference	325
Brewer Cards	250	National School Resource Officer's Conference	325
Miscellaneous crime prevention alert materials	150	Badger Tracs Conference	150
Slow Down signs	<u>100</u>	Association of Identification Conference	250
Total for account - Mod	<u>3,000</u>	Crisis management Conference	750
		24 hour mandated re-certification	6,000
100-30-300-5382 - Auxiliary Police		Banaszynski - IACP conference	1,500
Bike race expenses for volunteers/water and a meal	200	Other conferences as needed/required including mileage	<u>2,400</u>
4th of July expenses for volunteers	125	Total for account - Mod	<u>13,000</u>
National Night out expenses	<u>175</u>	Deputy Chief to IACP	<u>1,500</u>
Total for account - Mod	<u>500</u>	Total for account - Max	<u>14,500</u>
100-30-300-5383 - Teletype Expense			
TIME System - DOJ Quarterly support/billing	1,650		
teletype paper & ribbons	550		
New pin-feed printer	<u>200</u>		
Total for account - Mod	<u>2,400</u>		

## 2011 Budget

### General Fund

### Other Public Safety – 310 / 320



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#### 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. 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.

The Village provides for crossing guards for children walking to and from school in both the morning and the afternoon. The Village contracts out for these services.

2011 Budget

General Fund Revenues

Other Public Safety - 310/320

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Other Public Safety												
100-30-310-4212	Fire Insurance Premium	\$ 43,737	\$ 43,209	\$ 45,977	\$ 43,737	\$ -	\$ -	\$ -	\$ -	#DIV/0!	-100.0%	Intergov't

2011 Budget

General Fund Expenditures  
Other Public Safety - 310/320

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Other Public Safety												
100-30-310-5235	FD prior service pension	\$ 116,531	\$ 115,334	\$ 96,254	\$ 101,423	\$ 117,816	\$ 81,709	\$ 81,709	\$ 81,709	-30.6%	-19.4%	Fringe
100-30-310-5720	North Shore Fire Dept	1,831,421	1,907,037	1,928,443	1,929,027	1,882,000	1,939,541	1,939,541	1,939,541	3.1%	0.5%	Other Gov't
100-30-320-5714	Hydrant Rental	201,366	243,281	210,000	210,000	210,000	220,000	245,000	220,000	4.8%	4.8%	Other Gov't
100-30-320-5718	Joint dispatch	279,420	294,519	234,522	312,696	312,696	317,386	317,386	317,386	1.5%	1.5%	Other Gov't
100-30-320-5719	School crossing guards	64,429	64,797	44,592	76,970	77,755	79,310	79,310	79,310	2.0%	3.0%	Contractual
Total Other Public Safety Expenditures		\$ 2,493,168	\$ 2,624,968	\$ 2,513,811	\$ 2,630,116	\$ 2,600,267	\$ 2,637,947	\$ 2,662,947	\$ 2,637,947	1.4%	0.3%	



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### Department Description

The mission of the Shorewood Health Department is to protect and promote the health of the community, prevent disease and preserve the environment from health hazards by utilizing public health core functions of assessment, policy development and assurance.

The Shorewood/Whitefish Bay Health Department serves the residents of the Villages of Shorewood and Whitefish Bay. The Department is located at 2010 E. Shorewood Boulevard in the Shorewood Village Center (Library lower level). The office is staffed Monday through Friday from 8:00 a.m. to 12:00 p.m. and from 1:00 p.m. to 5:00 p.m.

### Services

- Conduct adult health risk screenings: blood pressure checks and blood analysis for total cholesterol, HDL, LDL, triglycerides, and glucose;
- Conduct weight checks and provide weight management counseling for people of all ages, including babies;
- Follow-up on animal bites, animal immunization records, and issue quarantine orders when necessary;
- Follow-up on communicable disease cases that get reported by physicians, clinics, family members, the ill person, or the State of Wisconsin;
- Conduct investigation and provide education and control measures to assure the safety of the individual, family, and community;
- Assess the community's health needs and resources to assure appropriate policies and services are being offered;
- Monitor mosquito larvae for possible West Nile Virus ;
- Provide lead testing (finger blood tests) for children ages 1 to 5;
- Provide a Hepa Vac vacuum for the public to rent for thorough clean up after disturbing lead-based paint;
- Complete lead hazard investigation and sampling in homes with children who have elevated blood lead levels;
- Provide water testing kits;
- Partner with the Wisconsin Well Women's Program to provide free or low cost mammograms and pap tests for eligible women;
- Provide confidential health consultations with a registered nurse;
- Conduct home visits for residents when referrals are given by a physician, hospital, police, North Shore Fire Department, Senior Resource Center, family or a friend;
- Hold immunization clinics and offer 20 different vaccines;
- Provide and read TB skin tests;
- Send out birth packets to all families with newborns;
- Teach CPR, First Aid classes and AED training;
- Provide health education and information on topics such as heart disease prevention, nutrition, exercise, smoking cessation, child health and development, and emergency preparedness;

2011 Budget

General Fund  
Health Department - 400



- Partner with DPW to take samples of beach water to monitor quality, and change websites and signs posted at beaches warning of water quality issues;
- Conduct lice checks;
- Provide information on Lyme disease;
- Complete routine inspections and investigate complaints on all licensed establishments such as food (restaurants, grocery stores, convenience stores), pools, spas, and massage establishments;
- Collect commercial food products for testing and conduct swab testing in delis to monitor bacteria content and cleanliness;
- Complete plan review for new licensed establishments or those undergoing remodeling;
- Provide consultations and investigate complaints on environmental concerns such as nuisances, composting, dog dirt, air quality, mold, animals, and pests;
- Provide exterminating services for rat control;
- Investigate human health hazard homes;
- Sell radon testing kits and provide information;
- Work in collaboration with the Milwaukee/Waukesha County Consortium for Emergency Public Health Preparedness;
- Send animals to Wisconsin State Laboratory of Hygiene for rabies testing.

**Staffing**

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Director of Public Health	1.000	1.000	1.000	1.000
Public Health Nurse	1.000	0.750	0.500	1.000
Temp staff nurses	0.060	0.020	0.020	0.060
Clerk-Secretary	0.750	1.000	1.000	0.750
<b>Total Charged to Department</b>	<b>2.810</b>	<b>2.770</b>	<b>2.520</b>	<b>2.810</b>

All Health Department employees are 100% charged to the Health Department. However some time is charged to grants as incurred.

## 2011 Budget

### General Fund Health Department - 400



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#### Achievements 2010

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

- Transition through the retirement of Cindy Tomasello to the hiring of Jamie Berg as Health Officer;
- Secured a competitive tobacco grant for Milwaukee and Ozaukee Counties;
- Developed and administered a Wellness and Fitness program for Village employees;
- Developed a Task Force for the future planning of the Health Department.

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

- Met demands of 2009/2010 H1N1 Influenza pandemic – immunized 3,500 residents;
- Investigation and follow-up of 80 communicable diseases including sexually transmitted infections, enteric diseases, latent Tuberculosis, Lyme disease, and Hepatitis A and B (excluding H1N1);
- Collaborated with both Village and County government focusing on health issues during the 2010 July flooding;
- Initiated a Farmer’s Market for Whitefish Bay;
- Immunized 459 people to continue our emphasis on preventing communicable disease cases;
- Partnered with Aurora Healthcare to complete a Community Health Assessment Report;
- Partnered with AARP to coordinate tax preparation services;
- Partnered with the Senior Resource Center to identify seniors at risk and services needed;
- Followed up on 34 community referrals (through August) including newborns, welfare checks from the police and North Shore Fire Department, flooded victims, and refugee health.

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

- Wrote articles for community newsletters to inform and educate residents about current health topics.

## 2011 Budget

### General Fund Health Department - 400



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#### Initiatives 2011

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

- Develop a strategic plan for the future of the Health Department;
- Determine whether a consolidation is beneficial for improving our community's health;
- Update the contract with Whitefish Bay for services;
- Research other means of obtaining revenue for the Health Department; apply for grant funds to further expand services and community outreach;
- Re-evaluate the organization of the environmental health program;
- Cross train staff on other areas to meet the demands of the community.

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

- Develop a TB dispensary site for purposes of meeting State required TB surveillance and monitoring;
- Research and obtain community input on the possible development of a farmer's market in Shorewood;
- Obtain Lead Hazard Investigation certification;
- Recertify both Shorewood and Whitefish Bay's DPW staff in CPR, First Aid and AED training.

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

- Continue to build relationships with community residents, organizations, Village departments, businesses, schools, and medical providers;
- Improve the use of social networking for further community outreach.

## 2011 Budget

### General Fund Health Department - 400



#### Budget Impact

For 2011, the Health Department's budget increased due to the hiring of a Director of Public Health, as well as appointing the Public Health Nurse to a full time position in order to meet State of Wisconsin Statutes. To accommodate the changes in the budget, the Clerk-Secretary position will be reduced to a 0.75 position. The money obtained from State grants, the contract with Whitefish Bay for services, administrative charges for vaccines and clinics, and fees generated from licensed massage establishments offset a portion of the Health Department's operating costs.

General Fund Direct Revenue to Expenditures					
	2008 Actual	2009 Actual	2010 Projected	2010 Budget	2011 Budget
Revenues	\$ 87,438	\$ 75,642	\$ 73,602	\$ 72,941	\$ 90,110
Expenditures	201,470	211,870	272,817	224,758	275,454
Net Change	(114,032)	(136,228)	(199,215)	(151,817)	(185,344)
Transfers in - grants	-	-	42,647	-	29,500
Remaining Balance - tax subsidy	\$ (114,032)	\$ (136,228)	\$ (156,568)	\$ (151,817)	\$ (155,844)
Whitefish Bay tax subsidy included in above	\$ 75,588	\$ 74,742	\$ 66,941	\$ 66,941	\$ 67,610
Shorewood tax subsidy	114,032	136,228	156,568	151,817	155,844
Total Tax subsidy	189,620	210,970	223,509	218,758	223,454
Whitefish Bay % share of net expenditures	39.86%	35.43%	29.95%	30.60%	30.26%

2011 Budget

General Fund Revenues  
Health Department - 400

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Health												
100-40-400-4311	Miscellaneous Revenue	\$ 1,350	\$ 900	\$ 900	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	33.3%	Other Rev
100-40-400-4330	Whitefish Bay Contract	75,588	74,742	50,206	66,941	66,941	67,610	67,610	67,610	1.0%	1.0%	Charges
	Immunization Fees	-	-	-	-	-	14,000	14,000	14,000	#DIV/0!	#DIV/0!	Charges
100-40-400-4853	Grants/Donations	10,500	-	5,911	5,911	5,000	7,500	7,500	7,500	50.0%	26.9%	Other Rev
Total Health Revenues		<u>\$ 87,438</u>	<u>\$ 75,642</u>	<u>\$ 57,017</u>	<u>\$ 73,602</u>	<u>\$ 72,941</u>	<u>\$ 90,110</u>	<u>\$ 90,110</u>	<u>\$ 90,110</u>	<u>23.5%</u>	<u>22.4%</u>	

2011 Budget

General Fund Expenditures  
Health Department - 400

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Health Department												
100-40-400-5111	Health Wages	\$ 122,449	\$ 124,128	\$ 98,858	159,876	\$ 126,836	\$ 158,560	\$ 158,560	\$ 158,560	25.0%	-0.8%	Salaries
100-40-400-5141	Health Contractual	1,858	10,549	1,580	10,660	10,549	10,768	10,768	10,768	2.1%	1.0%	Contractual
100-40-400-5143	Auto allowance/Mileage	1,249	1,209	516	1,250	1,250	1,250	1,250	1,250	0.0%	0.0%	Fringe
100-40-400-5211	Social Security	9,061	9,500	8,478	12,997	9,811	12,131	12,131	12,131	23.6%	-6.7%	Fringe
100-40-400-5213	WI Retirement	12,921	13,200	9,957	18,881	13,797	18,051	18,051	18,051	30.8%	-4.4%	Fringe
100-40-400-5221	Life Insurance	812	894	725	915	1,020	1,032	1,032	1,032	1.2%	12.8%	Fringe
100-40-400-5222	Opt Out Insurance	-	-	-	-	-	3,000	3,000	3,000	#DIV/0!	#DIV/0!	Fringe
100-40-400-5223	Health Insurance	27,340	28,967	23,442	33,300	30,718	26,109	26,109	26,109	-15.0%	-21.6%	Fringe
100-40-400-5225	Dental Insurance	926	463	415	521	491	500	500	500	1.8%	-4.0%	Fringe
100-40-400-5226	Flex Benefit Contribution	627	1,455	1,074	1,640	1,509	1,764	1,764	1,764	16.9%	7.6%	Fringe
100-40-400-5227	Workers Comp	5,040	3,161	3,365	3,390	3,152	493	493	493	-84.4%	-85.5%	Fringe
100-40-400-5237	Retiree Health	-	-	-	11,450	-	8,223	8,223	8,223	#DIV/0!	-28.2%	Fringe
100-40-400-5311	Office supplies	2,782	2,112	1,476	1,440	2,279	2,865	2,865	2,865	25.7%	99.0%	Supplies
100-40-400-5313	Duplicating	943	807	602	900	1,002	1,006	1,006	1,006	0.4%	11.8%	Supplies
100-40-400-5315	Postage	1,361	1,584	847	2,321	3,558	2,545	2,545	2,545	-28.5%	9.7%	Supplies
100-40-400-5321	Subscriptions	264	125	121	121	196	200	200	200	2.0%	65.3%	Supplies
100-40-400-5323	Professional Memberships	840	865	630	575	865	865	865	865	0.0%	50.4%	Fringe
	Immunization Supplies	-	-	-	-	-	5,000	5,000	5,000	#DIV/0!	#DIV/0!	Supplies
100-40-400-5340	Environmental Supplies	1,550	-	524	1,256	1,200	1,500	1,500	1,500	25.0%	19.4%	Supplies
100-40-400-5362	Data processing	2,122	2,169	2,022	300	2,510	2,477	2,477	2,477	-1.3%	725.7%	Supplies
100-40-400-5511	Electric	3,633	3,895	2,906	4,097	4,881	4,302	4,302	4,302	-11.9%	5.0%	Utilities
100-40-400-5513	Gas	1,751	1,267	846	1,616	1,796	1,697	1,697	1,697	-5.5%	5.0%	Utilities
100-40-400-5515	Water	95	120	98	129	174	136	136	136	-21.8%	5.4%	Utilities
100-40-400-5521	Telephone	2,389	2,462	1,636	1,563	3,418	2,892	2,892	2,892	-15.4%	85.0%	Utilities
100-40-400-5621	Coventions and Seminars	-	-	-	-	-	4,500	4,500	4,500	#DIV/0!	#DIV/0!	Fringe
100-40-400-5635	Rat Abatement Contract	1,200	1,620	1,080	1,620	1,620	1,670	1,670	1,670	3.1%	3.1%	Contractual
100-40-400-5651	General Liability Ins	257	1,317	1,998	1,999	2,126	1,893	1,893	1,893	-11.0%	-5.3%	Insurance
100-40-400-5785	Grant Allocations	-	-	(28,784)	(28,784)	-	-	-	-	#DIV/0!	-100.0%	Insurance
Total Health Department Expenditures		\$ 201,470	\$ 211,870	\$ 134,412	\$ 244,033	\$ 224,758	\$ 275,429	\$ 275,429	\$ 275,429	22.5%	12.9%	

**2011 Budget**  
**Expenditure Request Detail - Health Department**

<b>100-40-400-5141 Health Contractual</b>		<b>100-40-400-5362 - Data processing</b>	
Shared Allocation for cleaning Village Center	\$ 2,268	Shared allocation for computer virus updates and fees	\$ 293
Sanitarian services	<u>8,500</u>	CHAMP	<u>2,034</u>
Total for account - Mod	<u>10,768</u>	Equipment maintenance and replacement	<u>150</u>
		Total for account - Mod	<u>2,477</u>
<b>100-40-400-5311 - Office Supplies</b>		<b>100-40-400-5521 - Telephone</b>	
Shared Allocation for paper, envelopes, etc	1,785	Shared Allocation	1,572
Specialty Underwriters	720	Cell phones for health officer and nurse	<u>1,320</u>
Misc office (tabs, cassettes, batteries, etc)	200	Total for account - Mod	<u>2,892</u>
Toner	<u>160</u>		
Total for account - Mod	<u>2,865</u>		
		<b>100-40-400-5621 - Conventions &amp; seminars</b>	
<b>100-40-400-5313 - Duplicating</b>		Tuition reimbursemet	3,000
Shared Allocation for copier use	956	Miscellaneous Conference	<u>1,500</u>
Estimate for color copies (.085 cents per copy)	<u>50</u>	Total for account - Mod	<u>4,500</u>
Total for account - Mod	<u>1,006</u>		
<b>100-40-400-5323 - Professional memberships</b>			
Wi. Public Health Assoc	150		
American Public Health Assoc	195		
Wi. Environmental Health Assoc	40		
Wi Assoc of Local Health Depts and Boards	330		
National Assoc of Local Health Depts and Boards	95		
National Assoc of County and City Health Officials	<u>55</u>		
Total for account - Mod	<u>865</u>		
<b>100-40-400-5442 - Immunization Supplies</b>			
Vaccines	3,900		
TB	750		
Medical Waste	<u>350</u>		
Total for account - Mod	<u>5,000</u>		

## 2011 Budget

### General Fund Department of Public Works – 500's



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#### Department Description

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, pertinents, 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 the provision of recycling, lawn maintenance 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 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, sewer system maintenance, cleaning and repair and catch basin cleaning.

## 2011 Budget

### General Fund Department of Public Works – 500's



#### Staffing

The Department has a staff of 23 employees, including 19 union staff, led by a Director of Public Works and a Director of Public Works Operations. Administrative support is provided by a secretary and a part-time clerical employee. Staff is supplemented during the summer months by 10-15 temporary student help.

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Public Works Director	0.900	0.900	0.900	0.900
Public Works Director Operations	1.000	1.000	1.000	1.000
Clerical Assistant	0.500	0.500	0.500	0.500
Clerk-typist	0.950	0.950	0.950	0.950
Chief Craftsman	1.000	1.000	1.000	1.000
Chief Electrician	1.000	1.000	1.000	1.000
Craftsman	1.000	1.000	1.000	1.000
Equipment Operator	1.000	1.000	1.000	1.000
Forestry Leader/Foreman	1.000	1.000	1.000	1.000
Forester	2.000	2.000	2.000	2.000
Fleet/Facilities Forman	1.000	1.000	1.000	1.000
Mechanic	1.000	1.000	1.000	1.000
Route Collector	4.000	4.000	4.000	4.000
Utility Equipment Operator	2.000	2.000	2.000	2.000
Utility Foreman	1.000	1.000	1.000	1.000
Utility Operator	3.000	3.000	3.000	3.000
<b>Total</b>	<b>22.350</b>	<b>22.350</b>	<b>22.350</b>	<b>22.350</b>

The Public Works Department staff wages and benefits are split between the multiple Public Works divisions within the General Fund as well as to Village Celebrations, the Water and Sewer Utilities and TID No. 1. The allocation of wages for 2011 was determined by averaging the salaries earned by each individual employee for the last three years. Incidental time spent was then removed and the percentage of time spent by each employee in each division was then used to prorate budgeted wage and benefit costs to each division. Some manual adjustments were then made due to anticipated projects or unusual annual variances. The following tables show how each individual's wages within the department have been allocated for budgetary purposes. As this is the first year this exact process has been used no historical information is available.

2011 Budget

General Fund  
Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Public Works Director	0.900				0.900
TID No. 1		5.0%	5.0%	5.0%	0.045
Water Utility		15.0%	15.0%	15.0%	0.135
Sewer Utility		25.0%	25.0%	25.0%	0.225
Remaining to Public Works Administration		55.0%	55.0%	55.0%	0.495
Public Works Director Operations	1.000				1.000
Water Utility		15.0%	15.0%	15.0%	0.150
Sewer Utility		25.0%	25.0%	20.0%	0.200
Remaining to Public Works Administration		60.0%	60.0%	65.0%	0.650
Clerical Assistant - 100% to PW Administration	0.500	100.0%	100.0%	100.0%	0.500
Clerk-typist	0.950				0.950
Water Utility		10.0%	10.0%	10.0%	0.095
Sewer Utility		10.0%	10.0%	10.0%	0.095
Remaining to Public Works Administration		80.0%	80.0%	80.0%	0.760
Total Charged to Department - Administration	3.35	295.0%	295.0%	300.0%	2.405

2011 Budget

General Fund  
Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			2011 FTE
		2010 Actual	2010 Budget	2011 Budget	
Chief Craftsman	1.000				1.000
Building Maintenance 100%		100.0%	100.0%	100.0%	1.000
Chief Electrician	1.000				1.000
Building Electric		0.0%	0.0%	4.7%	0.047
Street Lighting		0.0%	0.0%	65.4%	0.654
Street Marking		0.0%	0.0%	19.6%	0.196
Traffic Device		0.0%	0.0%	5.9%	0.059
Village Celebrations		0.0%	0.0%	2.3%	0.023
Winter		0.0%	0.0%	2.1%	0.021
Total Allocated		0.0%	0.0%	100.0%	1.000
Craftsman	1.000				1.000
Building Maintenance		0.0%	0.0%	74.7%	0.747
Street Lighting		0.0%	0.0%	12.7%	0.127
Village Celebrations		0.0%	0.0%	2.9%	0.029
Winter		0.0%	0.0%	6.1%	0.061
Yard Waste		0.0%	0.0%	3.6%	0.036
Total Allocated		0.0%	0.0%	100.0%	1.000
Equip Operator	1.000				1.000
Solid Waste		0.0%	0.0%	14.0%	0.140
Yard Waste		0.0%	0.0%	12.2%	0.122
Street & Alley		0.0%	0.0%	42.0%	0.420
Street Sweeping		0.0%	0.0%	9.1%	0.091
Winter		0.0%	0.0%	21.1%	0.211
Forestry		0.0%	0.0%	1.6%	0.016
Total Allocated		0.0%	0.0%	100.0%	1.000

2011 Budget

General Fund  
Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			
		2010 Actual	2010 Budget	2011 Budget	2011 FTE
Fleet/Facilities Foreman	1.000				1.000
Municipal Garage		0.0%	0.0%	83.0%	0.830
Winter		0.0%	0.0%	2.0%	0.020
Water Utility		0.0%	0.0%	7.5%	0.075
Sewer Utility		0.0%	0.0%	7.5%	0.075
Total Allocated		0.0%	0.0%	100.0%	1.000
Forestry Leader/Foreman	1.000				1.000
Yard Waste		0.0%	0.0%	4.3%	0.043
Winter		0.0%	0.0%	16.3%	0.163
Forestry		0.0%	0.0%	71.9%	0.719
Parks		0.0%	0.0%	7.5%	0.075
Total Allocated		0.0%	0.0%	100.0%	1.000
Forester - Dondlinger	1.000				1.000
Yard Waste		0.0%	0.0%	12.7%	0.127
Winter		0.0%	0.0%	16.2%	0.162
Forestry		0.0%	0.0%	58.3%	0.583
Parks		0.0%	0.0%	6.0%	0.060
Village Celebrations		0.0%	0.0%	6.8%	0.068
Total Allocated		0.0%	0.0%	100.0%	1.000
Forester - Kaiser	1.000				1.000
Building Maintenance		0.0%	0.0%	4.2%	0.042
Yard Waste		0.0%	0.0%	9.9%	0.099
Winter		0.0%	0.0%	6.7%	0.067
Forestry		0.0%	0.0%	4.8%	0.048
Parks		0.0%	0.0%	74.4%	0.744
Total Allocated		0.0%	0.0%	100.0%	1.000

## 2011 Budget

### General Fund Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			2011 FTE
		2010 Actual	2010 Budget	2011 Budget	
Mechanic	1.000				1.000
Municipal Garage		0.0%	0.0%	78.7%	0.787
Yard Waste		0.0%	0.0%	4.3%	0.043
Winter		0.0%	0.0%	2.0%	0.020
Water Utility		0.0%	0.0%	7.5%	0.075
Sewer Utility		0.0%	0.0%	7.5%	0.075
Total Allocated		<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>1.000</u>
Route Collector - Bentzien	1.000				1.000
Special Collections		0.0%	0.0%	11.0%	0.110
Solid Waste		0.0%	0.0%	56.2%	0.562
Forestry		0.0%	0.0%	3.3%	0.033
Refuse Disposal		0.0%	0.0%	2.3%	0.023
Street & Alley		0.0%	0.0%	6.6%	0.066
Winter		0.0%	0.0%	9.8%	0.098
Yard Waste		0.0%	0.0%	10.8%	0.108
Total Allocated		<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>1.000</u>
Route Collector - Deichler	1.000				1.000
Municipal Garage		0.0%	0.0%	8.1%	0.081
Special Collections		0.0%	0.0%	11.0%	0.110
Solid Waste		0.0%	0.0%	58.5%	0.585
Recycling		0.0%	0.0%	6.4%	0.064
Winter		0.0%	0.0%	4.0%	0.040
Yard Waste		0.0%	0.0%	12.0%	0.120
Total Allocated		<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>1.000</u>

2011 Budget

General Fund  
Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			2011 FTE
		2010 Actual	2010 Budget	2011 Budget	
Route Collector - Groholski	1.000				1.000
Special Collections		0.0%	0.0%	11.0%	0.110
Solid Waste		0.0%	0.0%	60.6%	0.606
Yard Waste		0.0%	0.0%	20.0%	0.200
Refuse Disposal		0.0%	0.0%	3.4%	0.034
Winter		0.0%	0.0%	5.0%	0.050
Total Allocated		0.0%	0.0%	100.0%	1.000
Route Collector - Nowak	1.000				1.000
Solid Waste		0.0%	0.0%	26.5%	0.265
Yard Waste		0.0%	0.0%	32.9%	0.329
Refuse Disposal		0.0%	0.0%	2.6%	0.026
Street & Alley		0.0%	0.0%	11.2%	0.112
Winter		0.0%	0.0%	12.0%	0.120
Forestry		0.0%	0.0%	14.8%	0.148
Total Allocated		0.0%	0.0%	100.0%	1.000
Utility Equip Operator - Hoch	1.000				1.000
Street & Alley		0.0%	0.0%	7.5%	0.075
Winter		0.0%	0.0%	7.5%	0.075
Water Utility		0.0%	0.0%	37.5%	0.375
Sewer Utility		0.0%	0.0%	47.5%	0.475
Total Allocated		0.0%	0.0%	100.0%	1.000

2011 Budget

General Fund  
Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			2011 FTE
		2010 Actual	2010 Budget	2011 Budget	
Utility Equip Operator - Kunze	1.000				1.000
Solid Waste		0.0%	0.0%	2.5%	0.025
Yard Waste		0.0%	0.0%	8.6%	0.086
Street & Alley		0.0%	0.0%	2.0%	0.020
Winter		0.0%	0.0%	5.3%	0.053
Water Utility		0.0%	0.0%	43.3%	0.433
Sewer Utility		0.0%	0.0%	38.3%	0.383
Total Allocated		0.0%	0.0%	100.0%	1.000
Utility Foreman	1.000				1.000
Street & Alley		0.0%	0.0%	2.0%	0.020
Winter		0.0%	0.0%	2.0%	0.020
Water Utility		0.0%	0.0%	67.8%	0.678
Sewer Utility		0.0%	0.0%	28.2%	0.282
Total Allocated		0.0%	0.0%	100.0%	1.000
Utility Operator - Brunker	1.000				1.000
Solid Waste		0.0%	0.0%	4.1%	0.041
Street & Alley		0.0%	0.0%	8.0%	0.080
Winter		0.0%	0.0%	12.0%	0.120
Yard Waste		0.0%	0.0%	10.4%	0.104
Water Utility		0.0%	0.0%	21.3%	0.213
Sewer Utility		0.0%	0.0%	44.2%	0.442
Total Allocated		0.0%	0.0%	100.0%	1.000

2011 Budget

General Fund  
Department of Public Works – 500's



Position	Total FTE	Salary/Benefit Charged to Department			2011 FTE
		2010 Actual	2010 Budget	2011 Budget	
Utility Operator - Erickson	1.000				1.000
Street & Alley		0.0%	0.0%	5.9%	0.059
Winter		0.0%	0.0%	4.0%	0.040
Yard Waste		0.0%	0.0%	5.0%	0.050
Water Utility		0.0%	0.0%	48.7%	0.487
Sewer Utility		0.0%	0.0%	36.4%	0.364
Total Allocated		0.0%	0.0%	100.0%	1.000
Utility Operator - Okray	1.000				1.000
Yard Waste		0.0%	0.0%	7.5%	0.075
Street & Alley		0.0%	0.0%	8.2%	0.082
Winter		0.0%	0.0%	10.0%	0.100
Water Utility		0.0%	0.0%	27.3%	0.273
Sewer Utility		0.0%	0.0%	47.0%	0.470
Total Allocated		0.0%	0.0%	100.0%	1.000

**Achievements 2010**

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

- Departmental Strategic Plan completed to draft phase;
- Increased storm-water education activities, including enhanced/expanded web page, public review and discussion of annual NR216 report and Milwaukee-area collaborative Green/Blue Pages publication.

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

- Flood response;
- Capitol Drive coordination;
- Support of expanded BID activities, including Best Seats in the House program, expanded concert series and June Bike Race.

## 2011 Budget

### General Fund Department of Public Works – 500's



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

- Adoption of Pavement Management Plan;
- Completion of Water System Facility Plan;
- MMSD/DNR Acceptance of CMOM program.

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

- Enhanced departmental web presence, included redesigned sewer and water utility pages.

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

- Implementation of Emerald Ash Borer program;
- Receipt of Environmental Protection Agency Great Lakes Restoration Initiative (GLRI) Grant for Atwater Beach Contamination Prevention.

### Initiatives 2011

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

- Implement GLRI activities and successfully complete all grant-required documentation and reporting activities;
- Develop plan for compliance with revised Federal Highway Administration MUTCD sign retroreflectivity standards beginning in 2012;
- Complete, adopt and begin implementation of DPW Departmental Strategic Plan.

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

- Coordinate completion of Capitol Drive reconstruction landscaping contract and develop maintenance plan for significantly expanded streetscape area.

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

- Complete planning and engineering and begin implementation of Village-wide storm and sanitary sewer system improvements;
- Develop and implement Private Property Infiltration and Inflow Management Plan to include schedule for evaluation of all private sewer laterals and funding alternative for necessary repairs/replacements;
- Implement Pavement Management Plan; develop alley funding proposal for Village Board consideration.

## 2011 Budget

### General Fund Department of Public Works – 500's



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#### Budget Impact

The following accounts reflect significant changes from the 2010 Adopted Budget:

- Municipal garage gas – decreased budget to reflect lower actual costs compared to 2010 budget;
- Anticipated reduced electrical utility charges show significant reductions in operating costs for the street and park light systems;
- Telephone line item increase accurately reflects all related charges, including DPW phone system, share of Village phone system, data line allocation costs, pager fees and cell phone contract;
- Supply accounts in the combined collections, yard waste, street and alley, street marking, street sweeping and parks and beautification departments were reduced. The shrub maintenance line item was eliminated;
- The recycling contract line item was increased to reflect additional costs of TIF district street recycling cans on Capitol Drive and increased use of the drop off center;
- The increased costs of refuse disposal illustrate increased tipping fees implemented in 2010 but not fully reflected in that year's adopted budget;
- The surplus of salt from the 2009/2010 mild winter reduced this season's salt contract by approximately 25%.

2011 Budget

General Fund Revenues  
Department of Public Works - 500's

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Public Works												
100-50-500-4311	Miscellaneous Revenue	\$ -	\$ 1,875	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	Other Rev
100-50-500-4813	Overhead On Job Orders	1,386	242	305	732	1,200	750	750	750	-37.5%	2.5%	Charges
100-50-510-4410	Equipment and Office Rental	15,299	16,945	6,231	18,876	16,000	35,313	35,313	35,313	120.7%	87.1%	Charges
100-50-510-4414	Equipment and Office Rental	8,998	13,493	7,935	5,309	12,000	31,313	31,313	31,313	160.9%	489.8%	Charges
100-50-510-4814	State Gas Tax Rebates	-	1,148	-	1,150	1,150	1,150	1,150	1,150	0.0%	0.0%	Intergov't
100-50-510-4816	School Garage Services Labor	1,916	18	53	-	-	-	-	-	#DIV/0!	#DIV/0!	Charges
100-50-510-4817	Pol Dep Garage Services Labor	4,907	2,957	2,149	3,187	3,000	3,000	3,000	3,000	0.0%	-5.9%	Charges
100-50-530-4815	Equipment Rental	14,410	-	-	-	-	10,780	10,780	10,780	#DIV/0!	#DIV/0!	Charges
100-50-533-4311	Material Sales	35,464	22,959	31,174	57,847	21,000	30,000	30,000	30,000	42.9%	-48.1%	Other Rev
100-50-533-4366	Recycling Grant	94,858	85,055	81,609	81,609	85,000	82,000	82,000	82,000	-3.5%	0.5%	Intergov't
100-50-534-4360	Rd Wage Reimb Wfb	11,264	11,249	7,500	11,500	11,500	11,500	11,500	11,500	0.0%	0.0%	Charges
100-50-534-4363	Special Collection Fees	13,464	10,172	10,913	7,600	17,500	10,000	10,000	10,000	-42.9%	31.6%	Charges
100-50-534-4364	Disposal Fees	1,478	1,830	3,090	3,232	1,800	2,800	2,800	2,800	55.6%	-13.4%	Charges
100-50-534-4365	Extra Kart Charge	678	699	576	576	1,200	1,200	1,200	1,200	0.0%	108.3%	Charges
100-50-542-4213	State Highway Aids	249,805	283,037	241,114	321,486	321,430	331,000	331,000	331,000	3.0%	3.0%	Intergov't
100-50-546-4815	FEMA Grant	14,586	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
100-50-547-4853	Grants/Donations - Forestry	17,407	696	-	-	1,000	-	-	-	-100.0%	#DIV/0!	Other Rev
100-50-548-4420	Hubbard Lodge Rent	24,000	6,000	9,000	12,000	10,000	25,000	25,000	25,000	150.0%	108.3%	Other Rev
100-50-548-4853	Grants/Donations - Parks	807	1,557	38	-	4,000	-	-	-	-100.0%	#DIV/0!	Other Rev
Total Public Works Revenues		\$ 510,727	\$ 459,932	\$ 401,699	\$ 525,104	\$ 507,780	\$ 575,806	\$ 575,806	\$ 575,806	13.4%	9.7%	

2011 Budget

General Fund Expenditures  
Department of Public Works - 500's

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<i>Public Works All Sub-departments</i>											
5100's	Salaries and Wages	\$ 937,237	\$ 884,996	\$ 668,680	\$ 932,189	\$ 875,565	\$ 948,885	\$ 948,885	\$ 948,885	8.4%	1.8%
5128	Grant Support-Beach	-	9,001	15,614	20,000	20,000	-	-	-	-100.0%	-100.0%
5200's	Fringe Benefits	469,060	474,585	387,832	496,052	459,236	496,208	496,208	496,208	8.1%	0.0%
5311	Office Supplies	2,945	1,666	1,457	1,500	1,600	1,600	1,600	1,600	0.0%	6.7%
5313	Duplicating	1,243	1,407	1,042	1,300	1,308	1,300	1,300	1,300	-0.6%	0.0%
5315	Postage	1,701	2,140	1,146	3,250	4,808	2,545	2,545	2,545	-47.1%	-21.7%
5323	Professional Memberships	250	500	504	504	500	525	525	525	5.0%	4.2%
5325	Uniform Expense	9,462	6,217	3,982	5,360	5,360	5,360	5,360	5,360	0.0%	0.0%
5333	Garage Equip Supplies	57,691	48,078	36,073	51,000	51,500	51,000	51,000	51,000	-1.0%	0.0%
5335	Fuel & Oil	102,876	70,956	56,916	79,800	104,000	87,500	87,500	87,500	-15.9%	9.6%
5337	Tools Expense	3,238	3,454	1,990	2,940	3,100	3,000	3,000	3,000	-3.2%	2.0%
5338	Flowers	4,424	727	2,836	-	4,000	4,000	4,000	4,000	0.0%	#DIV/0!
5339	Department Supplies	137,645	115,642	89,578	102,366	115,200	104,945	104,945	104,945	-8.9%	2.5%
5362	Data Processing	2,034	2,215	64	600	1,500	586	586	586	-60.9%	-2.3%
5372	Shrub Maintenance	455	1,002	390	-	1,200	-	-	-	-100.0%	#DIV/0!
5511	Electric	87,476	84,196	57,050	87,875	96,007	91,768	91,768	91,768	-4.4%	4.4%
5513	Gas	16,606	13,878	8,179	13,104	20,837	14,782	14,782	14,782	-29.1%	12.8%
5515	Water	5,477	6,592	4,264	7,950	8,858	8,244	8,244	8,244	-6.9%	3.7%
5521	Telephone	4,346	9,009	8,379	12,000	8,500	13,077	13,077	13,077	53.8%	9.0%
5621	Conventions & Seminars	-	627	627	2,200	3,000	3,000	3,000	3,000	0.0%	36.4%
5623	Training & Sub Abuse Testing	4,849	5,045	2,525	4,200	4,520	4,520	4,520	4,520	0.0%	7.6%
5663	Disposal Contracts	300,696	292,152	243,935	340,104	281,687	339,952	339,952	339,952	20.7%	0.0%
5664	Yard Waste Disposal	10,802	13,200	(1,195)	10,000	12,000	12,507	12,507	12,507	4.2%	25.1%
5666	Reforestation	9,645	10,187	6,995	6,995	11,000	10,000	10,000	10,000	-9.1%	43.0%
5667	Sprinkler System Rehab	-	303	-	-	1,000	1,000	1,000	1,000	0.0%	#DIV/0!
5668	Lawn Maint Contract	31,748	11,193	-	-	10,000	-	-	-	-100.0%	#DIV/0!
5669	Natural Lawn Maintenance	-	20,207	26,390	41,497	31,500	42,742	42,742	42,742	35.7%	3.0%
5670	Salt Contract	38,057	24,969	38,967	38,967	53,000	40,608	40,608	40,608	-23.4%	4.2%
5813	Lodge Restoration	-	913	-	500	1,500	1,000	1,000	1,000	-33.3%	100.0%
5814	River Club Building Maint.	730	711	346	800	1,000	1,000	1,000	1,000	0.0%	25.0%
5651	General Liability Ins	19,955	12,707	16,877	16,877	17,469	17,493	17,493	17,493	0.1%	3.6%
Total Public Works Expenditures		\$ 2,260,648	\$ 2,128,476	\$ 1,681,443	\$ 2,279,930	\$ 2,210,755	\$ 2,309,147	\$ 2,309,147	\$ 2,309,147	4.5%	1.3%

2011 Budget

General Fund Expenditures  
Department of Public Works - 500's

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Public Works</b>												
<i>Administration</i>												
100-50-500-5111	DPW Salaries	\$ 125,625	\$ 133,894	\$ 109,633	\$ 123,313	\$ 127,735	\$ 128,726	\$ 128,726	\$ 128,726	0.8%	4.4%	Salaries
100-50-500-5136	Unemployment Expense	765	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
100-50-500-5143	Auto Allowance	1,800	1,800	1,350	1,800	1,800	1,800	1,800	1,800	0.0%	0.0%	Fringe
100-50-500-5222	Opt Out Insurance(moved)	5,719	7,513	300	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
100-50-500-5227	Workers Comp	27,444	27,692	29,497	32,416	27,657	33,162	33,162	33,162	19.9%	2.3%	Fringe
100-50-500-5228	Dental Opt Out (moved)	-	840	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
100-50-500-5311	Office Supplies	2,945	1,666	1,457	1,500	1,600	1,600	1,600	1,600	0.0%	6.7%	Supplies
100-50-500-5313	Duplicating	1,243	1,407	1,042	1,300	1,308	1,300	1,300	1,300	-0.6%	0.0%	Supplies
100-50-500-5315	Postage	1,701	2,140	1,146	3,250	4,808	2,545	2,545	2,545	-47.1%	-21.7%	Supplies
100-50-500-5323	Professional Memberships	250	500	504	504	500	525	525	525	5.0%	4.2%	Fringe
100-50-500-5325	Uniform Expense	9,462	6,217	3,982	5,360	5,360	5,360	5,360	5,360	0.0%	0.0%	Fringe
100-50-500-5362	Data Processing	2,034	2,215	64	600	1,500	586	586	586	-60.9%	-2.3%	Supplies
100-50-500-5521	Telephone	4,346	9,009	8,379	12,000	8,500	13,077	13,077	13,077	53.8%	9.0%	Utilities
100-50-500-5621	Conventions & Seminars	-	627	627	2,200	3,000	3,000	3,000	3,000	0.0%	36.4%	Fringe
100-50-500-5623	Training & Sub Abuse Testing	4,849	5,045	2,525	4,200	4,520	4,520	4,520	4,520	0.0%	7.6%	Supplies
100-50-500-5651	General Liability Ins	19,955	12,707	16,877	16,877	17,469	17,493	17,493	17,493	0.1%	3.6%	Insurance
Total Administration Expenditures		208,140	213,273	177,383	205,320	205,757	213,694	213,694	213,694	3.9%	4.1%	
<i>Municipal Garage</i>												
100-50-510-5115	Garage Labor	111,884	113,123	70,687	97,600	81,357	99,111	99,111	99,111	21.8%	1.5%	Salaries
100-50-510-5333	Garage Equip/Supplies	57,691	48,078	36,073	51,000	51,500	51,000	51,000	51,000	-1.0%	0.0%	Supplies
100-50-510-5335	Fuel & Oil	102,876	70,956	56,916	79,800	104,000	87,500	87,500	87,500	-15.9%	9.6%	Supplies
100-50-510-5337	Tools Expense	2,255	2,874	1,990	2,440	2,500	2,400	2,400	2,400	-4.0%	-1.6%	Supplies
100-50-510-5339	Department Supplies	6,926	7,907	7,775	7,500	6,500	6,500	6,500	6,500	0.0%	-13.3%	Supplies
100-50-510-5511	Electric	16,401	15,904	10,593	16,000	17,351	16,500	16,500	16,500	-4.9%	3.1%	Utilities
100-50-510-5513	Gas	13,802	11,484	6,890	10,500	17,808	12,100	12,100	12,100	-32.1%	15.2%	Utilities
100-50-510-5515	Water	646	872	818	1,150	1,466	1,240	1,240	1,240	-15.4%	7.8%	Utilities
Total Municipal Garage Expenditures		312,481	271,198	191,742	265,990	282,482	276,351	276,351	276,351	-2.2%	3.9%	
<i>Building Maintenance</i>												
100-50-520-5115	General Maint Labor	101,217	106,617	75,809	101,567	97,320	103,135	103,135	103,135	6.0%	1.5%	Salaries
100-50-520-5337	Building Maint. Tools	983	581	-	500	600	600	600	600	0.0%	20.0%	Supplies
100-50-520-5339	Department Supplies	39,106	41,601	33,493	40,000	40,000	40,400	40,400	40,400	1.0%	1.0%	Supplies
Total Building Maintenance Expenditures		141,306	148,799	109,302	142,067	137,920	144,135	144,135	144,135	4.5%	1.5%	

2011 Budget

General Fund Expenditures  
Department of Public Works - 500's

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<i>Building Electric</i>												
100-50-521-5115	Building Electric Labor	909	3,216	1,865	2,704	3,892	2,745	2,745	2,745	-29.5%	1.5%	Salaries
100-50-521-5339	Department Supplies	1,169	1,483	-	600	800	800	800	800	0.0%	33.3%	Supplies
Total Building Electric Expenditures		2,078	4,699	1,865	3,304	4,692	3,545	3,545	3,545	-24.4%	7.3%	
<i>Hubbard Lodge</i>												
100-50-522-5339	Hubbard Lodge Supplies	2,059	1,965	1,118	2,075	1,500	1,110	1,110	1,110	-26.0%	-46.5%	Supplies
100-50-522-5813	Lodge Restoration	-	913	-	500	1,500	1,000	1,000	1,000	-33.3%	100.0%	Supplies
100-50-522-5814	River Club Build Maint.	730	711	346	800	1,000	1,000	1,000	1,000	0.0%	25.0%	Supplies
Total Hubbard Lodge Expenditures		2,789	3,589	1,464	3,375	4,000	3,110	3,110	3,110	-22.3%	-7.9%	
<i>Combined Collections</i>												
100-50-530-5113	Special Collection Labor	12,645	15,069	16,381	17,790	15,194	18,063	18,063	18,063	18.9%	1.5%	Salaries
100-50-530-5115	Solid Waste Coll Labor	117,512	119,965	74,472	118,959	82,985	120,781	120,781	120,781	45.5%	1.5%	Salaries
100-50-530-5339	Department Supplies	3,485	1,161	6,406	275	1,300	400	400	400	-69.2%	45.5%	Supplies
Total Combined Collections Expenditures		133,642	136,195	97,259	137,024	99,479	139,244	139,244	139,244	40.0%	1.6%	
<i>Yard Waste/Leaf Collection</i>												
100-50-532-5115	Yard Waste Coll Labor	45,948	75,585	55,851	7,591	7,597	7,708	7,708	7,708	1.5%	1.5%	Salaries
100-50-532-5118	Brush Coll Labor	-	-	871	10,122	10,130	10,278	10,278	10,278	1.5%	1.5%	Salaries
100-50-532-5119	Leaf Collection Labor	-	-	-	64,853	64,902	65,849	65,849	65,849	1.5%	1.5%	Salaries
100-50-532-5339	Department Supplies	569	1,346	-	800	1,000	800	800	800	-20.0%	0.0%	Supplies
Total Yard Waste/Leaf Collection Expenditures		46,517	76,931	56,722	83,366	83,629	84,635	84,635	84,635	1.2%	1.5%	
<i>Recycling</i>												
100-50-533-5115	Recycling Labor Wages	1,786	1,391	1,004	3,451	4,748	3,503	3,503	3,503	-26.2%	1.5%	Salaries
100-50-533-5339	Department Supplies	1,379	1,944	769	1,216	1,300	1,200	1,200	1,200	-7.7%	-1.3%	Supplies
100-50-533-5663	Curbside Recy Contract	146,038	148,231	93,843	154,700	151,687	159,292	159,292	159,292	5.0%	3.0%	Contractual
Total Recycling Expenditures		149,203	151,565	95,616	159,367	157,735	163,995	163,995	163,995	4.0%	2.9%	
<i>Refuse Disposal</i>												
100-50-534-5115	Compactor Labor Wages	4,174	5,622	3,026	4,427	4,748	4,496	4,496	4,496	-5.3%	1.6%	Salaries
100-50-534-5339	Department Supplies	2,767	927	627	1,200	1,500	1,485	1,485	1,485	-1.0%	23.8%	Supplies
100-50-534-5663	Disposal Contract	154,658	143,922	150,092	185,404	130,000	180,660	180,660	180,660	39.0%	-2.6%	Contractual
100-50-534-5664	Yard Waste Disposal	10,802	13,200	(1,195)	10,000	12,000	12,507	12,507	12,507	4.2%	25.1%	Contractual
Total Refuse Disposal Expenditures		172,401	163,671	152,550	201,031	148,248	199,148	199,148	199,148	34.3%	-0.9%	

2011 Budget

General Fund Expenditures  
Department of Public Works - 500's

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<i>Traffic Devices</i>												
100-50-540-5115	Traffic Device Labor	3,088	2,357	2,348	3,401	16,265	3,454	3,454	3,454	-78.8%	1.6%	Salaries
100-50-540-5339	Department Supplies	8,405	6,702	1,307	7,000	7,500	7,000	7,000	7,000	-6.7%	0.0%	Supplies
100-50-540-5511	Electric	9,356	12,947	9,720	10,807	12,197	12,368	12,368	12,368	1.4%	14.4%	Utilities
Total Traffic Devices Expenditures		20,850	22,005	13,375	21,208	35,962	22,822	22,822	22,822	-36.5%	7.6%	
<i>Street Lighting</i>												
100-50-541-5115	Street Light Labor	48,079	41,726	30,395	44,703	37,829	45,395	45,395	45,395	20.0%	1.5%	Salaries
100-50-541-5339	Department Supplies	10,334	9,288	7,270	11,000	11,000	11,000	11,000	11,000	0.0%	0.0%	Supplies
100-50-541-5511	Electric	59,635	53,225	35,199	58,980	61,950	60,750	60,750	60,750	-1.9%	3.0%	Utilities
Total Street Lighting Expenditures		118,048	104,239	72,864	114,683	110,779	117,145	117,145	117,145	5.7%	2.1%	
<i>Street &amp; Alley</i>												
100-50-542-5115	Street Alley Labor	57,981	44,815	39,801	50,240	53,709	51,004	51,004	51,004	-5.0%	1.5%	Salaries
100-50-542-5339	Department Supplies	10,832	6,697	10,988	9,000	11,000	9,000	9,000	9,000	-18.2%	0.0%	Supplies
Total Street & Alley Expenditures		68,813	51,512	50,789	59,240	64,709	60,004	60,004	60,004	-7.3%	1.3%	
<i>Signage</i>												
100-50-544-5115	Street/lane mark labor	11,689	9,017	7,604	11,254	7,468	11,428	11,428	11,428	53.0%	1.5%	Salaries
100-50-544-5339	Department Supplies	7,750	3,293	5,458	7,500	7,500	5,500	5,500	5,500	-26.7%	-26.7%	Supplies
Total Signage Expenditures		19,439	12,310	13,062	18,754	14,968	16,928	16,928	16,928	13.1%	-9.7%	
<i>Street Sweeping</i>												
100-50-545-5115	Street sweeping labor	2,953	6,977	2,673	4,834	4,843	4,907	4,907	4,907	1.3%	1.5%	Salaries
100-50-545-5339	Department Supplies	1,267	6,180	2,199	2,200	3,200	2,700	2,700	2,700	-15.6%	22.7%	Supplies
Total Street Sweeping Expenditures		4,220	13,157	4,872	7,034	8,043	7,607	7,607	7,607	-5.4%	8.1%	
<i>Winter Maintenance</i>												
100-50-546-5115	Winter Maint Labor	110,123	40,106	65,125	78,916	72,432	80,127	80,127	80,127	10.6%	1.5%	Salaries
100-50-546-5339	Department Supplies	21,835	5,952	1,766	4,000	6,600	4,550	4,550	4,550	-31.1%	13.8%	Supplies
100-50-546-5670	Salt Contract	38,057	24,969	38,967	38,967	53,000	40,608	40,608	40,608	-23.4%	4.2%	Supplies
Total Winter Maintenance Expenditures		170,015	71,027	105,858	121,883	132,032	125,285	125,285	125,285	-5.1%	2.8%	
<i>Forestry</i>												
100-50-547-5115	Forestry Labor	90,259	92,201	61,634	86,664	79,767	88,004	88,004	88,004	10.3%	1.5%	Salaries
100-50-547-5339	Department Supplies	8,933	9,795	6,252	8,000	9,500	8,500	8,500	8,500	-10.5%	6.3%	Supplies
100-50-547-5666	Reforestation	9,645	10,187	6,995	6,995	11,000	10,000	10,000	10,000	-9.1%	43.0%	Supplies
Total Forestry Expenditures		108,837	112,183	74,881	101,659	100,267	106,504	106,504	106,504	6.2%	4.8%	
<i>Parks &amp; Beautification</i>												

2011 Budget

General Fund Expenditures  
Department of Public Works - 500's

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
100-50-548-5115	Park Maintenance Labor	88,799	71,515	48,151	98,000	100,844	98,371	98,371	98,371	-2.5%	0.4%	Salaries
100-50-548-5128	Grant Support-Beach	-	9,001	15,614	20,000	20,000	-	-	-	-100.0%	-100.0%	Contractual
100-50-548-5338	Flowers	4,424	727	2,836	-	4,000	4,000	4,000	4,000	0.0%	#DIV/0!	Supplies
100-50-548-5339	Department Supplies	10,828	9,403	4,150	-	5,000	4,000	4,000	4,000	-20.0%	#DIV/0!	Supplies
100-50-548-5372	Shrub Maintenance	455	1,002	390	-	1,200	-	-	-	-100.0%	#DIV/0!	Supplies
100-50-548-5511	Electric	2,084	2,120	1,538	2,088	4,509	2,150	2,150	2,150	-52.3%	3.0%	Utilities
100-50-548-5513	Gas	2,804	2,394	1,289	2,604	3,029	2,682	2,682	2,682	-11.5%	3.0%	Utilities
100-50-548-5515	Water	4,831	5,720	3,446	6,800	7,392	7,004	7,004	7,004	-5.2%	3.0%	Utilities
100-50-548-5667	Sprinkler System Rehab	-	303	-	-	1,000	1,000	1,000	1,000	0.0%	#DIV/0!	Supplies
100-50-548-5668	Lawn Maint Contract	31,748	11,193	-	-	10,000	-	-	-	-100.0%	#DIV/0!	Contractual
100-50-548-5669	Natural Lawn Maintenance	-	20,207	26,390	41,497	31,500	42,742	42,742	42,742	35.7%	3.0%	Contractual
<b>Total Parks &amp; Beautification Expenditures</b>		<b>145,973</b>	<b>133,585</b>	<b>103,804</b>	<b>170,989</b>	<b>188,474</b>	<b>161,949</b>	<b>161,949</b>	<b>161,949</b>	<b>-14.1%</b>	<b>-5.3%</b>	
<i>Fringe Benefits</i>												
100-50-550-5133	Tax withholding	-	-	10,315	10,315	-	-	-	-	#DIV/0!	-100.0%	Fringe
100-50-550-5211	Social Security	67,640	63,872	50,316	67,483	66,234	69,003	69,003	69,003	4.2%	2.3%	Fringe
100-50-550-5213	WI Retirement	96,573	89,049	75,289	97,040	91,766	104,643	104,643	104,643	14.0%	7.8%	Fringe
100-50-550-5221	Life insurance	2,640	2,923	2,720	3,285	3,709	3,390	3,390	3,390	-8.6%	3.2%	Fringe
100-50-550-5222	Opt Out Insurance	-	-	5,750	7,485	7,800	7,485	7,485	7,485	-4.0%	0.0%	Fringe
100-50-550-5223	Health Insurance	257,218	271,397	202,689	255,672	249,911	265,162	265,162	265,162	6.1%	3.7%	Fringe
100-50-550-5225	Dental Insurance	10,121	9,061	9,117	10,657	9,769	10,724	10,724	10,724	9.8%	0.6%	Fringe
100-50-550-5226	Flex Benefit Contribution	1,705	2,239	1,209	2,297	2,390	1,799	1,799	1,799	-24.7%	-21.7%	Fringe
100-50-550-5228	Dental Opt Out Insurance	-	-	630	903	-	840	840	840	#DIV/0!	-7.0%	Fringe
100-50-550-5237	Retiree Health	-	-	-	8,499	-	-	-	-	#DIV/0!	-100.0%	Fringe
<b>Total Fringe Benefits Expenditures</b>		<b>435,897</b>	<b>438,540</b>	<b>358,035</b>	<b>463,636</b>	<b>431,579</b>	<b>463,046</b>	<b>463,046</b>	<b>463,046</b>	<b>7.3%</b>	<b>-0.1%</b>	
<b>Total Public Works Expenditures</b>		<b>\$ 2,260,648</b>	<b>\$ 2,128,476</b>	<b>\$ 1,681,443</b>	<b>\$ 2,279,930</b>	<b>\$ 2,210,755</b>	<b>\$ 2,309,147</b>	<b>\$ 2,309,147</b>	<b>\$ 2,309,147</b>	<b>4.5%</b>	<b>1.3%</b>	

2011 Budget  
Expenditure Request Detail - Department of Public Works

(continued)

100-50-500-5311 - Office Supplies		100-50-500-5623 - Training and Sub. Abuse Testing	
Folders, pens, tape, staples, binders, etc.	\$ 1,000	WisDOT CDL Drug Testing (DPW only)	\$ 1,000
Time clock maintenance fees	250	APWA Supervisory Academy: Mueller, Wasemiller	1,300
Printer ink	250	Safety Program development	920
Work logs/time sheets	100	Safety Awards	500
Total for account - Mod	<u>1,600</u>	CDL Reimbursements (DPW only)	400
		Medical cabinet and safety items	400
100-50-500-5323 - Professional Memberships		Total for account - Mod	<u>4,520</u>
Group APWA membership:			
Butschlick, Swenson, Mueller, Wasemiller	<u>525</u>	100-50-510-5333 - Garage Equip/Supplies	
Total for account - Mod	<u>525</u>	Vehicle parts	34,915
		Tires	11,000
100-50-500-5325 - Uniform Expense		Welding gasses	2,500
Contract: 13 DPW emp @ \$400	5,200	Soap for vehicle wash bay	1,250
Summer help reimbursements	<u>160</u>	2 way radio maintenance	950
Total for account - Mod	<u>5,360</u>	Shop rags	<u>385</u>
		Total for account - Mod	<u>51,000</u>
100-50-500-5521 - Telephone			
Village phone system allocation	3,144	100-50-510-5335 - Fuel and Oil	
DPW phone system	3,184	Diesel fuel 17,500 gal @ \$3.18/gal	55,652
Data Line	2,916	Unleaded fuel: 6350 gal @ \$2.90/gal	18,415
Cell phone (DPW only)	3,600	Propane vehicle fuel: 340 gal @ \$5.25/gal	1,785
Pager Fees (DPW share)	<u>233</u>	Automotive oil & transmissison fluid	<u>11,648</u>
Total for account - Mod	<u>13,077</u>	Total for account - Mod	<u>87,500</u>
100-50-500-5621 - Conventions and Seminars		100-50-510-5337 - Tools Expense	
APWA State Conference: Butschlick, Swenson	250	Contract tool allocation: Wasemiller, Pluta	1,800
APWA National Conference: Butschlick	1,000	Garage tools	<u>600</u>
State Forestry Conference: Mueller, Dondlinger, Kaiser	750	Total for account - Mod	<u>2,400</u>
UWM Pub Ad Program: Butschlick	<u>1,000</u>		
Total for account - Mod	<u>3,000</u>	100-50-510-5339 - Department Supplies	
		DPW cleaning supplies	2,500
		DPW paper supplies	3,250
		Misc supplies	<u>750</u>
		Total for account - Mod	<u>6,500</u>

2011 Budget  
Expenditure Request Detail - Department of Public Works

(continued)

100-50-520-5339 - Department Supplies		100-50-533-5663 - Curbside Recycling Contract	
HVAC maintenance	\$ 15,000	curbside contract	\$ 107,947
Bi-annual carpet cleaning: Hall, Village Center	5,600	drop off center	30,790
Lumber and building materials	5,200	street & park cans	11,723
Hardware and parts	4,875	schools/library/VH	8,240
Elevator maintenance	4,000	Library/VH	592
Fire protection: all buildings	1,800	Total for account - Mod	159,292
Paint/painting supplies	1,750		
Miscellaneous supplies: all departments	1,000	100-50-534-5339 - Department Supplies	
Keys/locks: all buildings	750	scale tickets	200
Alarm system maintenance	425	scale repairs	1,000
Total for account - Mod	40,400	licenses	285
		Total for account - Mod	1,485
100-50-522-5339 - Hubbard Lodge Supplies			
Extermination services monthly charges	720	100-50-534-5663 - Disposal Contract	
Alarm system phone line	390	Disposal fees: 3550 tons @ \$28.99/ton	102,915
Total for account - Mod	1,110	Tipping fees: 3550 tons @ \$13/ton	46,150
		Village/Library refuse	2,499
100-50-530-5339 - Department Supplies		School refuse	29,096
billing forms/scale tickets	300	Total for account - Mod	180,660
photo supplies	100		
Total for account - Mod	400	100-50-534-5664 - Yard Waste Disposal	
		yard waste contract: 646 tons (est.) @ \$19.36/ton	12,507
100-50-532-5339 - Department Supplies		Total for account - Mod	12,507
parts for leaf vacs	600		
rakes	200	100-50-540-5339 - Department Supplies	
Total for account - Mod	800	signal timing adjustments: contract work	5,000
		lenses, parts, etc.	2,000
100-50-533-5339 - Department Supplies		Total for account - Mod	7,000
annual recycling calendar - printing	300		
annual recycling calendar - delivery	450	100-50-540-5339 - Electric	
Anti-freeze recycling collection	125	traffic signal power:	
misc. publications/posters/info pieces	325	Wilson, Morris, Capitol/Oakland, Murray, Downer, Lake	
Total for account - Mod	1,200	Menlo, Kenmore, Lake Bluff, Kensington	12,368
		Total for account - Mod	12,368

2011 Budget  
Expenditure Request Detail - Department of Public Works

(concluded)

100-50-541-5339 - Department Supplies		100-50-547-5666 - Reforestation	
replacement poles	\$ 6,000	Plant 74 street trees @ \$135/tree	\$ 10,000
cable, misc parts	<u>5,000</u>	Total for account - Mod	<u>10,000</u>
Total for account - Mod	<u>11,000</u>		
100-50-542-5339 - Department Supplies		100-50-548-5339 - Department Supplies	
cold patch asphalt mix	<u>9,000</u>	Mulch, topsoil, seed	3,000
Total for account - Mod	<u>9,000</u>	Hand tools, yard waste bags, misc. supplies	<u>1,000</u>
		Total for account - Mod	<u>4,000</u>
100-50-544-5339 - Department Supplies		100-50-548-5669 - Natural Lawn Maintenance	
sign material: blanks, sheeting, etc	3,000	turf maintenance contract	27,697
custom signs	1,000	mowing contract	<u>15,045</u>
other traffic control: barricades, flashers, etc.	<u>1,500</u>	Total for account - Mod	<u>42,742</u>
Total for account - Mod	<u>5,500</u>		
100-50-545-5339 - Department Supplies			
sweeper brooms	2,000		
NR 216 annual permit fee	500		
educational materials	<u>200</u>		
Total for account - Mod	<u>2,700</u>		
100-50-546-5339 - Department Supplies			
Cutting edges for plows	3,000		
Parts/maintenance snow blowers	800		
Coffee/food plowing operations	<u>750</u>		
Total for account - Mod	<u>4,550</u>		
100-50-546-5670 - Salt Contract			
annual road salt contract: 800 tons @ \$50.76	<u>40,608</u>		
Total for account - Mod	<u>40,608</u>		
100-50-547-5339 - Department Supplies			
topsoil	4,000		
seed	1,500		
chainsaw maintenance: blades, sharpening, etc.	1,500		
gas for saws	500		
supplies: gloves, pruners, rakes, etc.	<u>1,000</u>		
Total for account - Mod	<u>8,500</u>		

## 2011 Budget

### General Fund Village Center - 600



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#### 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.

#### Budget Impact

- Contracted Services - \$350 was moved to department supplies for software purchasing. Maintenance expenditures were lowered based on historical costs;
- Department supplies – this line was increased for 2011 to reflect the cost of scheduling software that is used by all to schedule the space. This cost had been previously budgeted within the contracted services line.

2011 Budget

General Fund Expenditures  
Village Center - 600

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Village Center												
100-60-600-5141	Contracted Services	\$ 1,297	\$ 1,802	\$ 1,302	\$ 1,507	\$ 4,310	\$ 3,733	\$ 3,733	\$ 3,733	-13.4%	147.7%	Contractual
100-60-600-5339	Department Supplies	(443)	69	340	541	110	543	543	543	393.6%	0.4%	Supplies
100-60-600-5511	Electric	2,534	2,718	2,027	2,858	3,405	3,001	3,001	3,001	-11.9%	5.0%	Utilities
100-60-600-5513	Gas	1,222	884	591	1,127	1,253	1,184	1,184	1,184	-5.5%	5.1%	Utilities
100-60-600-5515	Water	66	84	68	90	122	95	95	95	-22.1%	5.6%	Utilities
100-60-600-5651	General Liability Ins	33	33	44	44	43	50	50	50	16.3%	13.6%	Insurance
Total Village Center Expenditures		\$ 4,709	\$ 5,589	\$ 4,372	\$ 6,167	\$ 9,243	\$ 8,606	\$ 8,606	\$ 8,606	-6.9%	39.5%	

2011 Budget  
Expenditure Request Detail - Village Center

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100-60-600-5141 - Contracted Services

Shared allocation of cleaning services, includes pest control	\$ 1,583
Additional floor cleaning	650
General repairs and maintenance	<u>1,500</u>
Total for account - Mod	<u>3,733</u>

100-60-600-5339 - Department Supplies

Shared allocation of bathroom and general supplies	193
Scheduling software	<u>350</u>
Total for account - Mod	<u>543</u>

## 2011 Budget

### General Fund Village Celebrations - 610



#### Department Description

The Celebrations department records expenditures for Village-wide special events including 4<sup>th</sup> of July, National Night Out, an annual bike race and employee appreciation events.

#### Staffing

The Village Celebrations Department does not have staff solely dedicated to them. Instead staff time is allocated from other departments as follows:

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Craftsman	1.000	-	-	0.020
Chief Electrician	1.000	-	-	0.030
Forester - Dondlinger	1.000	-	-	0.070
Total to Department	3.000	-	-	0.120

As mentioned within the Public Works Department the method of allocating salaries was different in past years, so FTE information is not available for past years.

#### Budget Impact

- Department Supplies – Increased 2011 budget request as the barricades needed for the bike race increased in cost substantially from \$690 to \$2,000 in 2010.

2011 Budget

General Fund Expenditures  
Village Celebrations - 610

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Village Celebrations												
100-60-610-5115	Celebrations labor	\$ 5,996	\$ 11,544	\$ 4,143	\$ 9,587	\$ 8,500	\$ 9,809	\$ 9,809	\$ 9,809	15.4%	2.3%	Salaries
100-60-610-5339	Department Supplies	1,301	1,091	3,441	3,250	1,500	3,200	3,200	3,200	113.3%	-1.5%	Supplies
100-60-610-5366	July 4th Celebrations	4,900	7,585	3,319	2,871	5,500	5,500	5,500	5,500	0.0%	91.6%	Programming
100-60-610-5367	National Night Out	2,750	1,500	-	-	1,500	1,500	1,500	1,500	0.0%	#DIV/0!	Programming
100-60-610-5368	Awards & Recognition	5,609	4,430	3,521	3,110	5,000	5,000	5,000	5,000	0.0%	60.8%	Fringe
100-60-610-5651	General Liability Ins	144	139	126	127	123	121	121	121	-1.6%	-4.7%	Insurance
Total Village Celebrations Expenditures		\$ 20,700	\$ 26,289	\$ 14,550	\$ 18,945	\$ 22,123	\$ 25,130	\$ 25,130	\$ 25,130	13.6%	32.6%	

## 2011 Budget

### General Fund Atwater Beach - 620



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#### Department Description

The Village is lucky 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, 4<sup>th</sup> of July fireworks and the annual Shorewood Men's Club Chicken BBQ.

#### Staffing

No employee time is assigned to Atwater Beach as time spent by Village staff for general upkeep of this room is typically minimal.

#### Budget Impact

- Labor wages – some temporary summer staff time is used to help maintain the beach area annually. In past years this had been budgeted within the Public Works Department. With the creation of a separate Atwater Beach department it made more sense to show the labor costs within the Atwater Beach department;
- Contracted Services – this line provides for lifeguard staffing at the Beach. The Village contracts with Milwaukee County for this service. In 2010 this was also budgeted within the Public Works Department budget rather than within this department. At this time it is anticipated that the Beach will be under construction for a portion of 2011. Because of this, funding for the life guards was removed for 2011, with the understanding that if the beach is not under construction that the Board will revisit this item.

2011 Budget

General Fund Expenditures  
Atwater Beach - 620

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Atwater Beach												
100-60-620-5115	Beach Labor Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,400	\$ 12,400	\$ 12,400	#DIV/0!	#DIV/0!	Salaries
100-60-620-5141	Contracted Services	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Contractual
100-60-620-5339	Department Supplies	724	-	161	-	800	1,775	1,775	1,775	121.9%	#DIV/0!	Supplies
100-60-620-5511	Electric Expense	1,841	1,808	1,082	1,071	1,071	2,076	2,076	2,076	93.8%	93.8%	Utilities
100-60-620-5651	General Liability Ins	16	33	-	-	33	10	10	10	-69.7%	#DIV/0!	Insurance
Total Atwater Beach Expenditures		<u>\$ 2,581</u>	<u>\$ 1,841</u>	<u>\$ 1,243</u>	<u>\$ 1,071</u>	<u>\$ 1,904</u>	<u>\$ 16,261</u>	<u>\$ 16,261</u>	<u>\$ 16,261</u>	<u>754.0%</u>	<u>1418.3%</u>	

2011 Budget  
Expenditure Request Detail - Atwater Beach

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100-60-620-5115 - Labor wages

Summer help 14 weeks \$ 12,400

100-60-620-5141 - Contracted Services

Lifeguard services -

100-60-620-5339 - Department Supplies

Port-a-John's, four months plus drop off/pick up 1,545

Waste containers 230

Total for account - Mod 1,775

## 2011 Budget

### General Fund Other Financing Uses - 700



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#### 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

- Transfer from SRF – this account has transfers in from the Health special funds and the police special funds to reflect operating costs that are shown in the General Fund but are supported by other activities;
- Surplus applied – this shows the Village’s intention to use some fund balance for the current year’s budget. For 2011 this is made up to two components. The first is that \$87,250 of General Fund fund balance is to be used for one time capital purchases as shown by a transfer to the capital projects fund. The other piece of the use of surplus is \$5,000 of reserves set aside in 2009 from \$30,000 that was received back from the joint dispatch center.

##### Other Financing Uses

- Transfer to Shorewood Today – In previous years this account represented the Village’s contribution to funding the Shorewood Today magazine. Costs for this magazine are now recorded in the 101 Special Funds – Shorewood Today Fund. In 2010 and prior, this transfer was budgeted within the Village Board’s communications account. Governmental Accounting Standards require this be recorded as an internal transfer rather than as an expenditure, so the actual amount is shown differently than the 2010 budget. As this became it’s own fund in 2011, tax levy was shown directly in the Shorewood Today Fund rather than in the General Fund with a transfer;
- Transfer to CPF – this account represents the transfer to the Capital Projects Fund. The specific projects funded by this transfer are shown within that budgeted section. 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 one-time capital purchases.

2011 Budget

General Fund Revenues

Other Financing Sources - 700

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
Other Financing Sources												
100-70-700-4000	Transfer From Other Funds	\$ 72,151	\$ 18,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	OFS
100-70-700-4011	Transfer From Sfr	-	126,733	-	-	-	30,500	30,500	30,500	#DIV/0!	#DIV/0!	OFS
100-70-700-4015	Transfer From Library	-	6,674	6,591	6,591	6,591	6,600	6,600	6,600	0.1%	0.1%	OFS
100-70-700-4023	Surplus Applied	-	-	-	-	509,400	92,250	92,250	92,250	-81.9%	#DIV/0!	OFS
Total Other Financing Sources		\$ 72,151	\$ 151,648	\$ 6,591	\$ 6,591	\$ 515,991	\$ 129,350	\$ 129,350	\$ 129,350	-74.9%	1862.5%	

2011 Budget

General Fund Expenditures  
Other Financing Uses - 700

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Amended Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Other Financing Uses												
100-70-700-5010	Transfer to Debt Service	\$ -	\$ -	\$ -	\$ 31,607	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	OFU
100-70-700-5011	Transfer to Shorewood Today	-	4,500	4,500	4,500	-	-	-	-	0.0%	0.0%	OFU
100-70-700-5012	Transfer to SRC	7,000	-	-	-	-	-	-	-	0.0%	#DIV/0!	OFU
100-70-700-5013	Transfer to CPF	355,337	238,750	10,506	145,000	145,000	87,250	87,250	87,250	0.0%	60.2%	OFU
100-70-700-5018	Transfer to NLP	-	346,500	-	-	-	-	-	-	0.0%	#DIV/0!	OFU
100-70-700-4013	Contingency	-	-	-	-	-	-	-	-	0.0%	#DIV/0!	OFU
Total Other Financing Uses Expenditures		\$ 362,337	\$ 589,750	\$ 15,006	\$ 181,107	\$ 145,000	\$ 87,250	\$ 87,250	\$ 87,250	0.0%	0.0%	

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## 2011 Budget



### Special Revenue Funds

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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:

#### **Special Funds (101):**

This fund accounts for several special purposes including:

##### **Community Programming Fund:**

This fund provides for the receipt and disbursement of funds generated for several small community programs including the Community Development Block Grant funding and the North Shore Cable Commission.

##### **Shorewood Today Fund:**

This fund provides for the receipt and disbursement of funds generated for producing the Shorewood Today magazine.

##### **Police Special Funds**

Special police grants with restricted purposes are recorded within this fund to ensure proper tracking and use of those grants.

##### **Health Special Funds**

Health grant funds with restricted purposes are recorded within this fund to ensure proper tracking and use of those funds.

#### **Library Fund (106)**

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.

#### **Elder Services Fund (107)**

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.

#### **Neighborhood Loan Program (108)**

This fund was established by a transfer from the General Fund. These funds were set aside to provide funding for a residential loan program.

#### **Marketing Shorewood Fund (109)**

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

## 2011 Budget

### Special Revenue Funds

#### Special Funds – 101 Community Programming Fund



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#### Department Description

The Community Programming fund records revenues received for community wide programming such as cable access television and outreach assistance for older adults. The Village participates with a group called the North Shore Cable Commission. This Commission was formed to help provide local access programming television for several North Shore communities. The Village agreed to pay any capital fees received from Time Warner to a local non-profit that operates the local access network. In addition to those revenues, the Village receives funding from Milwaukee County in the form of Community Development Block Grants (CDBG). This grant is passed through to a local non-profit that provides assistance to senior citizens. This fund also reports non-recurring community projects such as the Plenza art event.

#### Staffing

No employee time is assigned to this fund as time spent by Village staff for these activities is typically minimal.

#### Budget Impact

- In 2009 the Village was the recipient of an anonymous donation that was used to purchase a public art piece title "Spillover II" created by Jaume Plensa. The donations and expenditures for the piece, pictured on the cover, were included in this fund in 2010. No revenue or costs are anticipated in 2011;
- Cable franchise fee – the capital portion of funds received from Time Warner cable are passed through the Village and given to a non-profit agency that provides local television programming. Only amounts received are paid out under this agreement;
- CDBG revenue/expenditures – the Village receives grant funding passed through Milwaukee County to provide for senior outreach activities. These funds are then provided to a local non-profit to service Village residents.

2011 Budget

Community Programming Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
<b>Revenues</b>												
101-10-110-4315	Cable Tv Franchise	\$ 4,019	\$ 3,771	\$ 10,588	\$ 3,600	\$ 4,800	\$ 3,500	\$ 3,500	\$ 3,500	-27.1%	-2.8%	Licenses
101-10-110-4781	Cdbg Revenue	3,321	10,200	2,500	2,500	-	2,500	2,500	2,500	#DIV/0!	#DIV/0!	Intergov't
101-10-110-4896	Plensa Sculpture Donation	-	220,000	54,000	110,000	-	-	-	-	#DIV/0!	-100.0%	Other Rev
101-50-548-4840	Beautification/Flower Donation	-	2,723	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Other Rev
101-70-700-4000	Transfer From General Fund	-	5,320	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
101-70-700-4011	Transfer From Sfr	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
Total Revenue		<u>7,340</u>	<u>242,014</u>	<u>67,088</u>	<u>116,100</u>	<u>4,800</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>25.0%</u>	<u>-94.8%</u>	
<b>Expenditures</b>												
101-10-110-5409	Cable Tv Franchise Fee	4,019	3,771	5,795	3,600	4,800	3,500	3,500	3,500	-27.1%	-2.8%	Programming
101-10-110-5416	Comm Development Block Grant	10,711	3,070	2,500	2,500	-	2,500	2,500	2,500	#DIV/0!	#DIV/0!	Programming
101-10-110-5896	Plensa Art Donation	-	220,000	105,343	110,000	-	-	-	-	#DIV/0!	-100.0%	Programming
101-70-700-5011	Transfer to SRF	-	749	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFU
Total Expenditures		<u>14,730</u>	<u>227,590</u>	<u>113,638</u>	<u>116,100</u>	<u>4,800</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>25.0%</u>	<u>-94.8%</u>	
Net Change in Fund Balance		(7,390)	14,424	(46,550)	-	-	-	-	-	#DIV/0!	#DIV/0!	
Beginning Fund Balance		71,139	63,749	99,951	78,173	78,173	78,173	78,173	78,173			
Less: Surplus Applied		-	-	-	-	-	-	-	-			
<b>Ending Fund Balance</b>		<u>\$ 63,749</u>	<u>\$ 78,173</u>	<u>\$ 53,401</u>	<u>\$ 78,173</u>	<u>\$ 78,173</u>	<u>\$ 78,173</u>	<u>\$ 78,173</u>	<u>\$ 78,173</u>			

## 2011 Budget

### Special Revenue Funds

#### Special Funds – 101 Shorewood Today Fund



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#### Department Description

Shorewood Today is a community magazine that is jointly published four times a year by the Village of Shorewood, the Shorewood School District and the Shorewood Business Improvement District (BID), with additional financial support from the Shorewood Marketing Program. The magazine provides information about each the Village, School District and BID, as well as feature stories about the people, places and things that make the community unique.

Shorewood Today is a high-quality, full-color magazine that is distributed to all residents and available at select newsstands for no charge. In 2008, the magazine replaced the Shorewood Bulletin, which was a shorter, black-and-white newsletter. The additional cost of publishing Shorewood Today is largely offset due to the advertising support of local businesses.

#### Staffing

No employee time is assigned to this fund as time spent by Village staff for these activities is typically minimal.

#### Budget Impact

The revenues and expenditures for the Shorewood Today magazine were previously included in the Community Programming Fund, but were moved to its own fund during this budget process. In past years all revenues were shown in only one revenue account and expenditures were also included in one expenditure account. Generating details for this activity thus became a manual process as was the tracking of ending fund balance for this activity. By showing this activity in a separate fund we were able to add multiple account lines and increase transparency.

- Revenues are from advertising sales, as well as the Village's Business Improvement District (BID) and the Shorewood School District. The Village's contributions towards this program are shown as transfers. These revenue streams fund three to four publications a year and include written content, photography and editing. Additional costs of this program include postage and printing. Total costs per issue are approximately \$11,000. If additional revenues are generated a fourth issue is completed;

2011 Budget

Shorewood Today Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
<b>Revenues</b>												
101-10-100-4784	Shorewood Today Magazine	\$ 6,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	Charges
	General Property Taxes	-	-	-	-	-	4,500	4,500	4,500	#DIV/0!	#DIV/0!	Taxes
	Magazine advertisements	-	17,530	21,320	21,320	-	12,200	12,200	12,200	#DIV/0!	-42.8%	Charges
	Shorewood School District	-	4,500	1,500	4,500	-	4,500	4,500	4,500	#DIV/0!	0.0%	Charges
	Shorewood BID	-	4,500	3,000	4,500	-	4,500	4,500	4,500	#DIV/0!	#DIV/0!	Charges
101-70-700-4000	Transfer From General Fund	-	4,500	4,500	4,500	-	-	-	-	#DIV/0!	-100.0%	OFS
101-70-700-4011	Transfer From Marketing	-	4,500	5,250	5,250	-	4,500	4,500	4,500	#DIV/0!	-14.3%	OFS
	<b>Total Revenue</b>	<u>6,175</u>	<u>35,530</u>	<u>35,570</u>	<u>40,070</u>	<u>-</u>	<u>30,200</u>	<u>30,200</u>	<u>30,200</u>	<u>#DIV/0!</u>	<u>-24.6%</u>	
<b>Expenditures</b>												
101-10-100-5407	Shorewood Today Magazine	10,134	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Programming
	Professional Fees	-	5,600	10,675	11,100	-	8,300	8,300	8,300	#DIV/0!	-25.2%	Programming
	Distribution and Postage	-	5,065	5,813	6,463	-	5,000	5,000	5,000	#DIV/0!	-22.6%	Programming
	Printing	-	20,917	22,457	22,482	-	16,900	16,900	16,900	#DIV/0!	-24.8%	Programming
	<b>Total Expenditures</b>	<u>10,134</u>	<u>31,582</u>	<u>38,945</u>	<u>40,045</u>	<u>-</u>	<u>30,200</u>	<u>30,200</u>	<u>30,200</u>	<u>#DIV/0!</u>	<u>-24.6%</u>	
	<b>Net Change in Fund Balance</b>	<u>(3,959)</u>	<u>3,948</u>	<u>(3,375)</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-100.0%</u>	
	Beginning Fund Balance	-	(3,959)	(11)	(11)	(11)	14	14	14			
	Less: Surplus Applied	-	-	-	-	-	-	-	-			
	<b>Ending Fund Balance</b>	<u>\$ (3,959)</u>	<u>\$ (11)</u>	<u>\$ (3,386)</u>	<u>\$ 14</u>	<u>\$ (11)</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>			

## 2011 Budget

### Special Revenue Funds

#### Special Funds – 101 Police Special Funds

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#### Department Description

Special police grants with restricted purposes are recorded within this fund to ensure proper tracking and use of those grants. The Village also receives money for vehicle suspension which is processed through these accounts to ease the tracking. Unspent funds carry forward from previous years. Individual lines vary annually based on the availability of grant funds.

#### Staffing

No employee time is assigned to this fund as time spent by Village staff for these activities is typically minimal.

#### Budget Impact

- In 2009 the Village received a Justice Assistance Grant which funds wireless internet access cards for officers while in the field. The grant will fund the monthly cost of these cards and should provide funding for 2011 and some of 2012.

2011 Budget

Police Special Funds

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
<b>Revenues</b>												
101-30-300-4834	Sale Of Pers Property Proceeds	\$ -	\$ 1,844	\$ -	\$ -	\$ -	\$ 520	\$ 520	\$ 520	#DIV/0!	#DIV/0!	Other Rev
101-30-300-4849	Shpd Spontrng	-	1,200	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Other Rev
101-30-300-4855	Bike Safety Revenue	1,293	740	489	-	650	650	650	650	0.0%	#DIV/0!	Other Rev
101-30-300-4865	Vehicle Suspension Prog Rev	11,435	10,358	7,298	10,500	12,925	10,500	10,500	10,500	-18.8%	0.0%	Fines
101-30-300-4867	Crime-Misc Revenue	17,654	3,051	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
101-30-300-4884	Dot Highway Safety	-	4,000	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
101-30-300-4887	Doj Training Reimbursement	4,600	4,200	8,940	8,940	3,840	3,630	3,630	3,630	-5.5%	-59.4%	Intergov't
101-30-300-4889	Justice Assistance Grant Prog	-	13,960	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
101-70-700-4013	Transfer From Cpf	-	1,816	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
101-70-700-4023	Surplus Applied	-	-	-	-	-	5,440	5,440	5,440	#DIV/0!	#DIV/0!	OFS
<b>Total Revenue</b>		<b>34,982</b>	<b>41,169</b>	<b>16,727</b>	<b>19,440</b>	<b>17,415</b>	<b>20,740</b>	<b>20,740</b>	<b>20,740</b>	<b>19.1%</b>	<b>6.7%</b>	
<b>Expenditures</b>												
101-30-300-5431	Vehicle Suspension Program	12,000	10,000	8,000	10,500	12,925	10,500	10,500	10,500	-18.8%	0.0%	Programming
101-30-300-5432	Citizens Pd Academy	358	252	411	411	-	250	250	250	#DIV/0!	-39.2%	Programming
101-30-300-5434	Dare Program	-	799	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Programming
101-30-300-5435	Bicycle Safety Program	-	25	-	-	650	650	650	650	0.0%	#DIV/0!	Programming
101-30-300-5436	Other Programs	19,550	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Programming
101-30-300-5437	Shpd Spontrng	-	1,232	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Programming
101-30-300-5439	Doj Training Reimbursement	3,118	5,695	5,998	8,940	3,840	3,630	3,630	3,630	-5.5%	-59.4%	Programming
101-30-300-5884	Dot Highway Safety	-	3,878	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Programming
101-30-300-5889	Justice Assistance Grant Prog	-	5,230	2,136	3,210	-	3,210	3,210	3,210	#DIV/0!	0.0%	Programming
101-70-700-5000	Transfer To General Fund	-	-	-	-	-	2,500	2,500	2,500	#DIV/0!	#DIV/0!	OFU
<b>Total Expenditures</b>		<b>35,026</b>	<b>27,111</b>	<b>16,545</b>	<b>23,061</b>	<b>17,415</b>	<b>20,740</b>	<b>20,740</b>	<b>20,740</b>	<b>19.1%</b>	<b>-10.1%</b>	
<b>Net Change in Fund Balance</b>		<b>(44)</b>	<b>14,058</b>	<b>182</b>	<b>(3,621)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-100.0%</b>	
Beginning Fund Balance		6,581	6,537	20,595	20,595	20,595	16,974	16,974	16,974			
Less: Surplus Applied		-	-	-	-	-	(5,440)	(5,440)	(5,440)			
<b>Ending Fund Balance</b>		<b>\$ 6,537</b>	<b>\$ 20,595</b>	<b>\$ 20,777</b>	<b>\$ 16,974</b>	<b>\$ 20,595</b>	<b>\$ 11,534</b>	<b>\$ 11,534</b>	<b>\$ 11,534</b>			

## 2011 Budget

### Special Revenue Funds Special Funds – 101 Health Special Funds



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#### Department Description

Health Special Funds include primarily grant revenues restricted in purpose for health programs. Some of the grant programs that have been awarded to the Village in the past include Public Health Preparedness, Preventive Health, Wisconsin Beach Monitoring Grant, Pandemic Flu, and Tobacco Prevention and Control. Individual lines vary annually based on the availability of grant funds.

#### Staffing

No employee time is assigned directly to this fund, however some staff time is incurred in both the administering the programs and direct time spent on grant activities.

#### Budget Impact

- Immunization revenues and expenditures - In past years, funds received for administering shots were included within this fund. However, those revenues are not restricted in their use, thus they can be used to pay for the general operations of the Joint Health Department. These revenues and the corresponding expenditures were moved to the General Fund to more accurately report the net costs of the Health Department within that fund;
- During 2010 the Village received a higher level of funding for Pandemic flu as the Health Department handled the H1N1 disease. It is not expected that this level of revenue or spending will continue in future years.

2011 Budget

Health Special Funds

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Bud	Category
<b>Revenues</b>												
101-40-400-4843	Prevention Grant Revenue	\$ -	\$ 26,219	\$ -	\$ 7,123	\$ -	\$ -	\$ -	\$ -	#DIV/0!	-100.0%	Intergov't
101-40-400-4853	Grants/Donations	1,958	750	25	-	1,700	-	-	-	-100.0%	#DIV/0!	Intergov't
101-40-400-4859	Dnr-Beach Water Testing	4,250	4,126	601	3,878	3,500	3,878	3,878	3,878	10.8%	0.0%	Intergov't
101-40-400-4870	Immunization Program Fees	11,358	15,615	6,948	-	12,500	-	-	-	-100.0%	#DIV/0!	Charges
101-40-400-4872	Tobacco Grant	74,086	66,124	77,061	131,650	-	50,000	50,000	50,000	#DIV/0!	-62.0%	Intergov't
101-40-400-4874	Bioterrorism Grant	38,004	31,564	22,766	-	39,399	-	-	-	-100.0%	#DIV/0!	Intergov't
101-40-400-4876	Lead Grant	2,128	2,132	1,631	2,797	-	2,797	2,797	2,797	#DIV/0!	0.0%	Intergov't
101-40-400-4878	Pandemic Flu Planning	7,651	54,033	48,752	85,045	85,045	28,600	28,600	28,600	-66.4%	-66.4%	Intergov't
101-40-400-4879	Cities Readiness (Cri Grant)	5,268	5,487	2,042	2,808	2,807	5,499	5,499	5,499	95.9%	95.8%	Intergov't
101-40-400-4883	Tobacco Wins	-	-	10,542	18,070	-	-	-	-	#DIV/0!	-100.0%	Intergov't
101-40-400-4885	Radon Grant	3,000	-	-	-	-	2,500	2,500	2,500	#DIV/0!	#DIV/0!	Intergov't
101-40-400-4892	Indoor Air Quality	-	-	4,050	10,800	-	-	-	-	#DIV/0!	-100.0%	Intergov't
101-70-700-4023	Surplus Applied	-	-	-	-	-	20,172	20,172	20,172	#DIV/0!	#DIV/0!	Intergov't
Total Revenue		147,703	206,051	174,418	262,171	144,951	113,446	113,446	113,446	-21.7%	-56.7%	
<b>Expenditures</b>												
101-40-400-5440	Welfare fund donations	200	-	40	-	-	-	-	-	#DIV/0!	#DIV/0!	Programming
101-40-400-5442	Immunization Program	7,311	7,767	2,898	-	12,500	-	-	-	-100.0%	#DIV/0!	Programming
101-40-400-5443	Preventive Health Program	1,962	1,384	2,221	7,123	1,700	-	-	-	-100.0%	-100.0%	Programming
101-40-400-5445	Dnr-Beach Water Testing	2,937	3,185	1,701	3,878	3,500	3,490	3,490	3,490	-0.3%	-10.0%	Programming
101-40-400-5446	Tobacco Grant	67,352	94,617	87,314	131,650	-	45,000	45,000	45,000	#DIV/0!	-65.8%	Programming
101-40-400-5448	Bioterrorism Grant	32,615	23,479	14,958	-	39,399	-	-	-	-100.0%	#DIV/0!	Programming
101-40-400-5450	Lead Grant	919	2,103	280	2,797	-	2,517	2,517	2,517	#DIV/0!	-10.0%	Programming
101-40-400-5452	Pandemic Flu Planning	8,022	14,209	15,095	85,045	85,045	25,740	25,740	25,740	-69.7%	-69.7%	Programming
101-40-400-5453	Cities Readiness (Cri Grant)	1,334	2,902	281	2,807	2,807	4,949	4,949	4,949	76.3%	76.3%	Programming
101-40-400-5454	Radon	723	-	-	-	-	2,250	2,250	2,250	#DIV/0!	#DIV/0!	Programming
101-40-400-5883	Tobacco Wins	-	-	8,132	18,070	-	-	-	-	#DIV/0!	-100.0%	Programming
101-40-400-5883	Indoor Air Quality	-	-	4,432	10,800	-	-	-	-	#DIV/0!	-100.0%	Programming
101-70-700-5000	Transfer To General Fund	-	144,974	-	-	-	29,500	29,500	29,500	#DIV/0!	#DIV/0!	OFU
Total Expenditures		123,375	294,621	137,352	262,170	144,951	113,446	113,446	113,446	-21.7%	-56.7%	
Net Change in Fund Balance		24,328	(88,570)	37,066	1	-	-	-	-			
Beginning Fund Balance		213,194	237,552	258,303	148,982	148,982	148,983	148,983	148,983			
Less: Surplus Applied		-	-	-	-	-	(20,172)	(20,172)	(20,172)			
<b>Ending Fund Balance</b>		<b>\$ 237,522</b>	<b>\$ 148,982</b>	<b>\$ 295,369</b>	<b>\$ 148,983</b>	<b>\$ 148,982</b>	<b>\$ 128,811</b>	<b>\$ 128,811</b>	<b>\$ 128,811</b>			



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### Department Description

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

The Library is an extremely well used Village service. During 2009, Shorewood had the highest per capita use of any Milwaukee County library in library visits, items checked out and computer usage. Shorewood was second in program attendance per capita.

### Services

- Provide a collection of library materials in a variety of formats, for all ages, that educate, entertain, and inform. Provide an accurate and efficient means of maintaining an inventory of both materials and library card holders;
- Provide a variety of programming events for families and children from infants through high school youth;
- Provide access for residents to online subscription research services to support both formal education and life-long learning;
- Provide an up to date technological infrastructure including 26 public computers for access to the Internet, 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 and access to many services 24/7 through a robust website;
- Provide support to all Shorewood schools through class visits, communication with teachers, and the purchase of curriculum supportive materials;
- Provide Shorewood residents with access to the collections of 18 different libraries through membership in the Milwaukee County Federated Library System (MCFLS).

2011 Budget

Special Revenue Funds  
Library Fund - 106



Staffing

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Director	1.000	1.000	1.000	1.000
Supervisor	1.000	1.000	1.000	1.000
Librarian	3.750	3.750	3.750	3.750
Secretary	1.000	1.000	1.000	1.000
Clerk	4.000	3.500	3.500	4.000
Aide	0.760	0.380	0.380	0.760
Intern	0.200	-	-	0.200
Shelvers	1.750	1.750	1.250	1.750
<b>Total Charged to Department</b>	<b>13.460</b>	<b>12.380</b>	<b>11.880</b>	<b>13.460</b>

All Library employees are 100% charged to the Library.

Achievements 2010

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

- Per a national survey, Shorewood Library ranked 28 out of 1,562 libraries in our category. The Library's score was higher than any other library in southeast Wisconsin;
- Worked with MCFLS to get State approval to increase bandwidth at the library from 3.0MB to 5.0MB;
- Added two more public Internet stations and created a 15 minute express station. Through August, there have been 36,593 logins on the public computers for Internet and general software usage;
- Through August, provided 198 programs for children and teens with attendance of 5,781 individuals. New programs included collaborative efforts between the Children's Librarian and Teen Librarian to promote library services to the 'tween' age group;
- Continued strong efforts to engage the middle school and early high school level students through programs, class visits to the library, and librarian visits to the schools. As a result of these efforts, Shorewood is second to only Central Library in the number of Young Adult materials checked out; no other suburban or branch library even comes close;
- In collaboration with the Friends of the Shorewood Library, hosted the first art show featuring Shorewood artists.

## 2011 Budget

### Special Revenue Funds Library Fund - 106



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

- Began a complete redesign of library's website.

#### Initiatives 2011

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

- Reorganize staffing to create efficiencies and provide additional staffing at the public information desks;
- Implement acquisitions software module of library's integrated library system software to provide accurate information to residents about items being ordered and to achieve efficiencies in the selecting/ordering/processing process.

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

- Reorganize and expand hours to provide our residents with convenient access to the library building;
- Install a new circulation and security system to replace obsolete technology;
- Reorganize parts of the collection to provide better access to the most used print items;
- Expand the collection to meet the enhanced level per the Wisconsin Department of Instruction standards for libraries;
- Maintain the interior library space with a thorough cleaning and touch up through use of an outside contractor and/or through DPW.

#### Budget Impact

- Salaries and benefits are increased due to additional staff made possible through the complete use of reciprocal borrowing funds received from MCFLS;
- Allocated costs for utilities are lower due to research done by the Finance Department;
- Postage costs are lower due to a shift from an allocation to actual usage of the Village postage meter;
- Items that were previously in a 101 Special Fund have been incorporated into the library's operating 106 fund;
- Revenue from the Friends of the Shorewood Library is less in 2011 because the Director is not attending a national conference in 2011, the print newsletter will not be issued as often, and a movie license is no longer necessary;
- Tech Support & Maintenance is less because Microsoft licenses which are purchased every two years are not due in 2011;
- Reference is less because the library has reevaluated subscription to many print sources and made cancellations;
- Capital expenses include a replacement of security and circulation system technology to be funded through Library fund balance.

2011 Budget

Library Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
106-20-200-4110	General Property Taxes	\$ 754,860	\$ 768,828	\$ 784,205	\$ 784,205	\$ 784,205	\$ 784,205	\$ 799,889	\$ 784,205	0.0%	0.0%	Taxes
106-20-200-4312	Library Fines And Fees	55,658	53,659	40,973	55,000	55,224	55,000	55,000	55,000	-0.4%	0.0%	Fines
106-20-200-4318	Friends Revenue	-	-	6,372	7,830	11,230	5,650	5,650	5,650	-49.7%	-27.8%	Other
101-20-200-4710	Investment Earnings	1,070	419	332	220	-	-	-	-	#DIV/0!	-100.0%	Other
106-20-200-4735	Surplus Applied	-	-	-	-	4,800	106,701	106,701	106,701	2122.9%	#DIV/0!	OFS
106-20-200-4739	One-Time Recrip Borrow Rev	15,206	61,735	66,971	66,971	66,685	72,755	72,755	72,755	9.1%	8.6%	Intergov't
101-20-200-4861	Library Gift Revenue	11,829	10,031	3,945	-	500	1,000	1,000	1,000	100.0%	#DIV/0!	Other
101-20-200-4863	Auermiller Bequest Rev	-	-	-	-	15,000	15,000	15,000	15,000	0.0%	#DIV/0!	Other
106-70-700-4011	Transfer From Auermiller	-	8,930	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
Total Revenue		838,623	903,602	902,798	914,226	937,644	1,040,311	1,055,995	1,040,311	10.9%	13.8%	
<b>Expenditures</b>												
106-20-200-5111	Salaries	432,793	433,238	317,101	447,969	440,938	480,825	496,581	480,825	9.0%	7.3%	Salaries
106-20-200-5141	Contracted Services	16,670	18,822	14,379	19,343	23,345	21,650	21,650	21,650	-7.3%	11.9%	Contractual
106-20-200-5211	Social Security	31,696	31,422	23,369	34,270	33,732	36,783	37,988	36,783	9.0%	7.3%	Fringe
106-20-200-5213	WI Retirement	42,017	44,755	32,739	46,173	46,137	51,744	53,572	51,744	12.2%	12.1%	Fringe
106-20-200-5221	Life Insurance	743	934	874	888	1,254	912	1,014	912	-27.3%	2.7%	Fringe
106-20-200-5223	Health Insurance	98,128	99,416	73,591	95,985	112,705	99,540	99,540	99,540	-11.7%	3.7%	Fringe
106-20-200-5225	Dental Insurance	2,540	2,435	2,037	2,328	2,680	2,340	2,340	2,340	-12.7%	0.5%	Fringe
106-20-200-5226	Flex Benefit Contribution	4,092	5,118	3,776	5,722	5,653	6,290	6,290	6,290	11.3%	9.9%	Fringe
106-20-200-5227	Workers Comp	984	991	1,484	1,390	1,393	1,490	1,490	1,490	7.0%	7.2%	Fringe
106-20-200-5311	Office Supplies	4,676	4,180	4,061	5,000	5,000	6,387	6,387	6,387	27.7%	27.7%	Supplies
106-20-200-5313	Duplicating Expense	3,380	2,680	1,658	3,000	5,877	5,208	5,208	5,208	-11.4%	73.6%	Supplies
106-20-200-5315	Postage Expense	2,705	4,003	2,669	5,800	6,178	5,753	5,753	5,753	-6.9%	-0.8%	Supplies
106-20-200-5323	Professional Memberships	1,038	1,102	959	1,064	1,230	1,284	1,284	1,284	4.4%	20.7%	Fringe
106-20-200-5339	Department Supplies	11,951	11,957	8,295	13,000	13,195	10,600	10,600	10,600	-19.7%	-18.5%	Supplies
106-20-200-5342	Programming	6,845	6,887	6,211	7,000	7,105	6,450	6,450	6,450	-9.2%	-7.9%	Programming
106-20-200-5343	Adult Materials	27,511	24,696	17,856	22,000	18,000	20,000	20,000	20,000	11.1%	-9.1%	Programming
106-20-200-5344	Juvenile Materials	14,783	12,415	8,387	13,895	13,000	17,400	17,400	17,400	33.8%	25.2%	Programming
106-20-200-5345	Reference Continuations	16,114	16,452	12,148	15,000	16,000	11,976	11,976	11,976	-25.2%	-20.2%	Programming
106-20-200-5346	A/V Materials	25,044	20,954	15,344	24,200	25,000	25,000	25,000	25,000	0.0%	3.3%	Programming
106-20-200-5347	Periodicals	6,327	4,874	5,423	5,800	7,900	7,037	7,037	7,037	-10.9%	21.3%	Programming
106-20-200-5348	Young Adults	-	4,899	3,880	6,000	7,000	6,000	6,000	6,000	-14.3%	0.0%	Programming
106-20-200-5362	Data Processing	12,354	12,603	14,075	14,075	15,049	14,154	14,154	14,154	-5.9%	0.6%	Supplies
106-20-200-5511	Electric Expense	32,525	34,877	26,016	36,681	43,698	38,515	38,515	38,515	-11.9%	5.0%	Utilities
106-20-200-5513	Gas And Heat Expense	15,680	11,341	7,576	14,467	16,078	15,190	15,190	15,190	-5.5%	5.0%	Utilities
106-20-200-5515	Water Expense	848	1,076	872	1,158	1,562	1,216	1,216	1,216	-22.2%	5.0%	Utilities
106-20-200-5521	Telephone Expense	3,131	3,559	2,611	3,349	5,611	3,368	3,368	3,368	-40.0%	0.6%	Utilities

2011 Budget

Library Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
106-20-200-5633	Professional Fees	-	-	963	1,200	-	1,000	1,000	1,000	#DIV/0!	-16.7%	Professional
106-20-200-5650	Continuing Education	3,868	3,837	3,069	4,300	4,300	2,905	2,905	2,905	-32.4%	-32.4%	Fringe
106-20-200-5651	Insurance Expense	10,296	5,513	9,930	9,930	10,848	9,468	9,468	9,468	-12.7%	-4.7%	Insurance
106-20-200-5680	Reciprical Borrowing	-	-	-	11,111	11,111	-	-	-	-100.0%	-100.0%	Programming
106-20-200-5681	Fb Res-Recp Borrow Exp	32,679	18,396	7,640	5,900	4,800	-	-	-	-100.0%	-100.0%	Programming
106-20-200-5923	Data Processing Equipment	8,382	7,562	3,182	7,200	9,174	5,226	5,226	5,226	-43.0%	-27.4%	Supplies
101-20-200-5420	Library Gifts And Copy Fees	7,265	5,698	3,365	-	500	1,000	1,000	1,000	100.0%	#DIV/0!	Programming
101-20-200-5422	Auermiller Bequest Fund	20,198	6,811	7,582	-	15,000	15,000	15,000	15,000	0.0%	#DIV/0!	Programming
101-70-700-5011	Transfer Fund from Auermiller	-	8,930	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFU
106-70-700-5000	Transfer To General Fund	-	6,674	6,591	6,591	6,591	6,600	6,600	6,600	0.1%	0.1%	OFU
<b>Total Operating Expenditures</b>		<b>897,263</b>	<b>879,107</b>	<b>649,713</b>	<b>891,789</b>	<b>937,644</b>	<b>938,311</b>	<b>957,202</b>	<b>938,311</b>	<b>0.1%</b>	<b>5.2%</b>	
106-20-200-5929	Other Equipment	-	-	-	-	-	102,000	102,000	102,000	#DIV/0!	#DIV/0!	Capital
<b>Total Library Expenditures</b>		<b>897,263</b>	<b>879,107</b>	<b>649,713</b>	<b>891,789</b>	<b>937,644</b>	<b>1,040,311</b>	<b>1,059,202</b>	<b>1,040,311</b>	<b>10.9%</b>	<b>16.7%</b>	
<b>Net Change in Fund Balance</b>		<b>(58,640)</b>	<b>24,495</b>	<b>253,085</b>	<b>22,437</b>	<b>-</b>	<b>-</b>	<b>(3,207)</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-100.0%</b>	
Beginning Fund Balance		237,285	178,645	203,140	203,140	203,140	225,577	225,577	225,577			
Less: Budgeted Surplus Applied		-	-	-	-	(19,800)	(121,701)	(121,701)	(121,701)			
<b>Ending Fund Balance</b>		<b>\$ 178,645</b>	<b>\$ 203,140</b>	<b>\$ 456,225</b>	<b>\$ 225,577</b>	<b>\$ 183,340</b>	<b>\$ 103,876</b>	<b>\$ 100,669</b>	<b>\$ 103,876</b>			
Fund Balance Consists of:												
Auermilller Bequest		61,535	46,213	38,023	45,493	31,213	30,493	30,493	30,493			
General Library		117,110	156,927	418,202	180,084	152,127	73,383	70,176	73,383			
<b>Total Fund Balance</b>		<b>\$ 178,645</b>	<b>\$ 203,140</b>	<b>\$ 456,225</b>	<b>\$ 225,577</b>	<b>\$ 183,340</b>	<b>\$ 103,876</b>	<b>\$ 100,669</b>	<b>\$ 103,876</b>			

**2011 Budget**  
**Revenue Request Detail - Library Fund**

106-20-200-4318 - Friends Revenue		Related Expenditure Account	
for newsletter mailing	\$ 200	106-20-200-5315	Postage
Newsletter	1200	106-20-200-5313	Duplicating
Summer Celebration	1600	106-20-200-5342	Programming
Summer Reading youth	1500	106-20-200-5342	Programming
Summer Reading teen	250	106-20-200-5342	Programming
BookLetters	<u>1,100</u>	106-20-200-5342	Programming
Total for account - Mod	<u>5,850</u>		

2011 Budget  
Expenditure Request Detail - Library Fund

(continued)

106-20-200-5141 - Contracted Services		106-20-200-5323 - Professional Memberships	
Magikist mats \$30 x 2 times per month	\$ 720	Wisconsin Library Association Carey	\$ 195
Batzner Pest Control \$35 x 1 per month	420	WLA Piehler	150
Metro Clean wax lower level floor	200	WLA Wait	138
Cleaning Company 5 days/week	<u>20,310</u>	WLA Shimon	114
Total for account - Mod	<u>21,650</u>	WLA Bowser	132
		WLA Babb	120
106-20-200-5311 - Office Supplies		American Library Assc. Carey	370
Toner and printer supplies	2,408	Wisconsin Historical Society	<u>65</u>
Supplies from DPW	2,479	Total for account - Mod	<u>1,284</u>
Other Misc supplies	<u>1,500</u>		
Total for account - Mod	<u>6,387</u>	106-20-200-5339 - Department Supplies	
		3M Circulation System supplies (8,000 RFID tags @ .60 each, 8,000 labels @ \$30/1000, receipt paper)	5,040
100-10-130-5313 - Duplicating		MCFLS Circulation Supplies: 2,000 library cards @\$900; receipt paper \$300	1,200
Allocation from Village	1,138	Misc audio-visual and book processing supplies from various vendors dependent on price	<u>7,000</u>
Newsletter set up 2 per year	200	Total for account - Mod	<u>13,240</u>
Newsletter printing	1,200		
Hours bookmarks \$80 per 1000 3x yr Shwd Press	240	106-20-200-5342 - Programming	
Library brochure Shwd Press	600	Summer Celebration - funded by FOSL	1,500
Summer Reading YA folders/brochures Shwd Press	750	Summer Reading Program - youth - rewards and weekly programs - funded by FOSL	1,500
MCFLS forms	80	Family Night events - 2 per year	400
Letterhead/Envelopes/Misc	<u>1,000</u>	Special seasonal programs - halloween, craft, school breaks	600
Total for account - Mod	<u>5,208</u>	Story Times/Class visits - materials and supplies	100
		Misc craft supplies	400
106-20-200-5315 - Postage		Promotional bookmarks, posters	200
Allocation from Village	3,053	Teen Book Group	50
MCFLS overdues/bills postage and TNS	2,000	Summer Reading Program - teen - funded by FOSL	250
Newsletter (funded by FOSL)	200	Bucks Reading Program - prizes	50
Misc Shipping Costs	<u>500</u>	BookLetters - enewsletter - funded by FOSL	1,100
Total for account - Mod	<u>5,753</u>	Other programs	<u>300</u>
		Total for account - Mod	<u>6,450</u>
106-20-200-5348 - Young Adults			
Add approximately 800 new titles - primarily fiction	<u>6,000</u>	106-20-200-5343 - Adult Materials	
		Add approximately 2,500 new fiction and non-fiction titles	<u>20,000</u>

2011 Budget  
Expenditure Request Detail - Library Fund

(concluded)

106-20-200-5344 - Juvenile Materials		106-20-200-5362 - Data Processing	
Replacements	\$ 3,500	MCFLS - III Software	\$ 4,962
Add approximately 1,500 new fiction and non-fiction	<u>13,900</u>	MCFLS - Additional III Software	1,008
Total for account - Mod	<u>17,400</u>	MCFLS - OCLC costs (cataloging)	5,255
		MCFLS - Internet line	2,850
106-20-200-5345 - Reference Continuations		Allocation for Village PC	<u>79</u>
World Book Online	1,195	Total for account - Mod	<u>14,154</u>
Standard & Poor's NetAdvantage	733	106-20-200-5650 - Continuing Education	
Ancestry	912	Wisconsin Library Association attendance Director	600
T3 Silver - Baker & Taylor	395	Wisconsin Library Association attendance staff	345
Gale Package: Literature, Biography, Testing & Education, Opposing Viewpoints	2,620	Wisconsin Association of Public Libraries Director	300
Mango Language	909	UWM Certificate in Public Administration 4 classes	660
Continuations B&T	1,266	Staff Development day	500
Value Line Investment	345	Staff workshops / classes	<u>500</u>
Wilson	265	Total for account - Mod	<u>2,905</u>
Kruskowski Employment Law	160	106-20-200-5923 - Data Processing Equipment	
Value Line Mutual Fund	798	SAM server host fee - MCFLS - time management software for public computers	372
Standard & Poor's Print	1,500	Survey Monkey subscription	200
Bresser's Information Service	378	SAM licenses - Comprise	1,739
Misc	<u>500</u>	Microsoft Office licenses - 37 computers - \$2505 every two years; paid in 2010	-
Total for account - Mod	<u>11,976</u>	Digicorp - wireless network security	845
106-20-200-5346 - A/V Materials		Go Daddy - domain name	20
Purchase of approximately 2,000 dvds, compact discs, audio books	<u>25,000</u>	Symantic Antivirus - MCFLS	450
106-20-200-5347 - Periodicals		Misc equipment: headphones, mice, batteries	500
Demco - subscription service for approximately 150 periodicals/magazines; including Wall Street Journal, USA Today, Morningstar, Barron's	5,672	Checkpoint Maintenance	1,000
New York Times newspaper	700	MCFLS	<u>100</u>
Milwaukee Journal Sentinel	400	Total for account - Mod	<u>5,226</u>
Chicago Tribune	250		
SHS Ripples	<u>15</u>		
Total for account - Mod	<u>7,037</u>		

## 2011 Budget



### Special Revenue Funds – Library Fund - 106 Capital Request Support Document

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Department: Library  
Item Name: Computers – Administrative Assistant and Librarian Technology  
Estimated Cost: \$2,000  
Cost Based On: Vendor website  
Estimated Useful Life (years): 5 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

The Circulation Services Supervisor has a computer purchased in 2006 and the Librarian Tech Services had a computer purchased in 2005. Rather than purchase new computers for them, we will give them computers currently used by Administrative Assistant and Tech Manager. This will give Carrie and Nancy faster machines with more memory. Angie and Adam will receive new computers. Adam came to this recommendation by analyzing the specific computer work being done by each staff member. Angie does a considerable amount of graphics work on her machine to produce brochures, pamphlets and promotional items. Adam does all the work on the web site including web graphics. The software they use will run better on more powerful machines.

The two staff machines that will no longer be used will be moved to the Young Adult area. A small lab of two computers will be placed there.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

No operating budget impact.

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Library Fund Balance

## 2011 Budget



### Special Revenue Funds – Library Fund - 106 Capital Request Support Document

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Department: Library  
Item Name: RFID System for circulation and materials handling  
Estimated Cost: \$100,000  
Cost Based On: Discussion with vendors; an RFP will be issued  
Estimated Useful Life (years): 15 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

The circulation of materials is one of the primary library functions. It involves a great number of tasks on the part of staff and the user from check out to the return of the item to the shelf. Circulation in libraries has increased over the past several decades and libraries have sought out technologies to bring efficiencies to the process. Barcode technology replaced paper cards in book pockets. Today, radio frequency identification (RFID), which provides for both the item circulation and security system detection, has become the solution of choice.

The first RFID system for libraries was put on the market in 1998 by Checkpoint Library Systems. In 2002, Shorewood installed Checkpoints system in the new library. The process of checking items in and out became more efficient and rapid and the library was able to offer a self check out station to users. Shorewood were the second library in MCFLS to install such a system. Cudahy installed the same system months before Shorewood and we were considered early adopters of this technology.

The RFID relies on a tag inserted in each library item. At the time Checkpoint created its system, there was no standard for library tags and they created a proprietary tag and software. Over the years, many vendors have entered the RFID market and last year standards came into place for the tag. Checkpoint has left the library RFID market and turned its customers over to 3M. There will be no more research and development of the Checkpoint system. Essentially, the library has a system which has reached the end of its useful life.

I have been researching this issue for some time. I have spoken extensively with our 3M representative, with former employees of Checkpoint's library system division, and other RFID vendors. I have researched the history of this technology and how the standards came to be. I have communicated with libraries across the country through an RFID listserv. The Berkeley Public Library in California has been extremely helpful as they have done extensive research on this topic.

## 2011 Budget

### Special Revenue Funds – Library Fund - 106 Capital Request Support Document



I am requesting the Board approve of the creation of an RFP to get actual costs of the purchase and installation of a new system. The Library Board can then consider using accumulated reciprocal borrowing funds for this purchase. Once we move to the standard tag with the accompanying software and hardware, we are no longer tied to one vendor and have the opportunity to take advantage of future innovations. While an RFP will give us actual costs, in speaking with vendors I estimate that the project will cost no more than \$100,000. Following is detailed information about our current system and the advantages of transitioning to a new system.

#### History

During the planning for the current library building there was discussion about the need or not for a security system to protect the library collection from theft. At the time, we were moving from about 6,000 square of library space to 21,000. A decision was made to include a security system in the building plan. After looking at various options and looking at the emerging RFID technology, it was decided to automate as much as possible. The library purchased a security system that included gates at the entrance and a security component on the materials. In connection with this system, we implemented the RFID technology that provided for much faster check out procedures, a self check out machine, and faster check in procedures. We had planned on automated check in procedure, however the software was never developed enough to allow for that. The cost of the entire system was \$125,000. This cost included the tags, software, a server, six tag readers, a tag programming station, and a self check station. We were able to tag each item in the collection while we were in the River Club building.

#### History of Circulation at Shorewood Public Library

The last year in the old building, 2001, had at that point the highest circulation in library history. Between 2001 and 2009, the number of items checked out has increased 47%. In the same period the number of visits increased 25%. In 2009, out of all libraries in Milwaukee County, Shorewood had the highest per capita use in items checked out, library visits, and computer usage. From 2001 through 2009, circulation staff hours per week have increased by 25. In early 2010, the Library Board approved the addition of 20 hours per week of shelving time. However, the increase in traffic and check outs/ins has put a significant burden on staff and at times it is very difficult to meet our standards. We continue to look for efficiencies in all circulation activities.



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#### Circulation Activities

While it is common to think of circulation as the act of checking out materials to users, it is actually a multi-function cycle of activities:

- 1) Checking out of materials
- 2) Providing security for materials that have not been checked out
- 3) Checking in of materials returned
- 4) Collection of fines and fees
- 5) Entry and management of patron accounts
- 6) Retrieval of materials to fill patron holds and/or send to another library and the processing of these holds
- 7) Sorting and shelving returned items
- 8) Management of overdue, lost and damaged items
- 9) Processing of materials to prepare them for circulation

The most staff-intensive activities are number 3 through 9 above. In addition, circulation staff provide face-to-face patron services at the circulation desk and answer the phones. While the addition of self-check stations has shifted some of the check out activity from staff to users, Shorewood has not experienced great success with these stations. Year to date, only 15% of check outs are completed at a self check machine. Most libraries experience 50% and higher. Since Shorewood is a very tech savvy community, I attribute the low use to two causes. First, DVDs are kept in locked cases for security reasons and only one of the self check machines can unlock these cases. However, that machine has proven to be unreliable and jams quite often. The second cause of low use is because we keep our holds behind the circulation desk and anyone picking up a hold must get in line and interact with staff. Many libraries are moving to placing holds in an open area and increasing the availability of self check for their patrons.

#### The Technology

Use of an RFID system requires the each item in the library collection be 'tagged.' The tag is very thin, about 2 inches square and contain an antenna, microchip, and a security bit. Prior to being placed in an item, the tag must be programmed so the system can identify this unique item. The item's barcode number is the only data stored on the tag. With our current system this process has several steps: staff scans the item's barcode, staff then takes a tag and positions it in precisely the right place under punch, staff then moves a lever that transfers the barcode number to the tag. Newer technology involves scanning the barcode and then waving the tag over a reader that sends the data to the tag.



There are now ISO standards for RFID tags used in libraries; as stated earlier the tags we currently use are proprietary and not ISO compatible. The development of standards means that libraries are not locked in to using one vendor. As equipment is added, an additional self check for example, libraries can compare costs from various vendors. The ISO tags are also significantly less expensive than Checkpoint tags. When we purchased the system the tag cost .70 each; we now pay .60 for each tag. Tags that are ISO compatible average for .30 per tag. Each year, we add approximately 7,000 items at a cost of \$4,200 for the tags. Obviously, with ISO compatible tags we would pay half as much.

All of our RFID equipment, readers and self check stations, are programmed to read the Checkpoint tags. I have talked to numerous vendors and staff at the Berkeley Public Library and have received the same answer about equipment: no, the Checkpoint equipment cannot be reprogrammed to read ISO tags. Equipment and software currently being produced, and anything produced in the future, will be ISO compliant. There is a summary of equipment at the end of this report.

#### **Advantages**

Moving from barcodes to RFID had many advantages. Reading a barcode requires lifting each item and placing at just the right angle under a reader. With an RFID system, a reading is positioned under the work surface and staff merely slides each item across the counter. Another advantage is the speed of the transaction. I have read of a study that showed that the check out of 15 books using RFID took 11 seconds, while check out of the same books with barcodes took 45 seconds. As stated earlier, automated check in is also a significant advantage of using RFID. We had anticipated the Checkpoint product being developed to make this possible. During the automated check in process, something must alert staff that a particular item has a hold. This is the piece that failed to work and now will not be developed.

Moving to an ISO compatible system will provide the following advantages:

- 1) Much faster and easier programming of tags
- 2) Checking in and out multiple items at once
- 3) Reliable automated check in
- 4) With handheld scanner, can scan shelves to find misplaced items, locate missing items, and take inventory
- 5) Improved self check stations
- 6) Portable check out
- 7) Ability to implement automated sorting of returned materials
- 8) Ability to implement future technologies as they develop

## 2011 Budget

### Special Revenue Funds – Library Fund - 106 Capital Request Support Document



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#### Conclusion

The library could remain with our current system. This system checks items in and out and provides security detection. However, we need to accept that there will be no future developments of the system. In that case, some future Director and Board can determine how to move forward. However, with our current financial strength, it is an opportune time to make this transition.

#### System to be Replaced

80,000 tags in library materials  
5 staff reader stations – for check in and out  
2 self check out stations  
1 DVD unlocking device  
1 book return reader

This is the current configuration of our system. There have been many improvements and innovations in the ISO compatible environment. Any vendor will probably recommend alternatives to our current configuration of equipment. I have talked to two different vendors and have received unofficial estimates to replace our current configuration that range from \$85,000 to \$89,000.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

The Department Supplies of the Library operating budget will be less due to the significantly lower cost of tags.

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Library Fund Balance



**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**

- Act as a central source of information and referral of programs and services for older adults, including, but not limited to, educational, social, healthcare and other support services;
- Network/work cooperatively with other service organizations and groups throughout Milwaukee County and the State of Wisconsin to ensure comprehensive understanding of services;
- Work with volunteers, police, North Shore Fire Dept., medical offices, community groups, and others as appropriate to distribute informational materials to Shorewood older adults;
- Provide support service as necessary to successfully link individuals to appropriate services and resources;
- Present high quality programs and workshops that focus on health, education and recreation to promote the overall wellness of adults in the community;
- Publish a monthly calendar of events;
- Work cooperatively with other organizations to increase opportunities for older adults and avoid duplication of services;
- Work with Village Center staff to manage Village Center Meeting Rooms;
- Work with, recruit and train volunteers to provide support for SRC programs, special events;
- Coordinate volunteer services and opportunities to support older adults in the community;
- Work with schools and community to recruit volunteers for snow removal and yardwork. (Youth Services in the Community & Shorewood Connects);
- Recruit volunteers to support the mission of Shoreline Interfaith.

**Staffing**

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Senior Resource Center Director	0.900	0.900	0.900	0.900

## 2011 Budget

### Special Revenue Funds Elder Services Fund - 107



All wages for the Senior Resource Center Director are charged to this fund. Additional program support is provided by sixty-three volunteers and approximately twenty hours per month of contracted program assistance. The contracted program assistance costs are reported as programming expenses.

#### Achievements 2010

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

- Participated in development of North Shore collaboration with Fox Point/Bayside, Whitefish Bay and Glendale senior programs.

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

- Coordinated and conducted fifteen bus trips, twenty nine luncheons, offered one-hundred seventy-six fitness classes and over four hundred programs;
- Helped to establish *Cuppa Joe* socialization activity at Einstein Bagels through the Intergenerational Committee of Shorewood Connects;
- Successfully collaborated with Shorewood Woman's Club and Historical Society and the Whitefish Bay Recreation Department to provide additional trip offering;
- Initiated offsite drama program at North Shore Presbyterian Church;
- Hosted and facilitated two student intergenerational service projects through St. Robert School;
- Participate in regular meetings with Health Department and Shoreline Interfaith staff to review concerns with frail elders;
- Co-conduct yard clean-up day in partnership with the Shorewood School District;
- Organized and conducted intergenerational 6<sup>th</sup> grade essay contest;
- Ongoing support and participation in the Shorewood Connects Partnership.

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

- Supervised sixty-three volunteers, facilitated two program planning groups;
- Participated in development of CDA senior housing survey and conducted two mailings.

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

- Raised over \$600 at community flea market to offset cost of "green" paper products used at luncheons.

## 2011 Budget

### Special Revenue Funds Elder Services Fund - 107



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#### Initiatives 2011

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

- Shift Yard Clean-up day facilitation from Shorewood Connects to SRC budget and establish event protocol in partnership with the school district;
- Join and participate with Wisconsin Assistance Information and Referral organization;
- Collaborate with two community organizations to increase program and trip offerings;
- Recruit and train two new volunteers;
- Recruit five students to help with shoveling and yard work;
- Create one shared activity with newly formed North Shore senior program collaboration between Fox Point/Bayside, Whitefish Bay and Glendale.

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

- Organize and conduct two intergenerational activities;
- Organize, conduct and facilitate eight day trips.

#### Budget Impact

The Village receives funding for the Elder Services from several sources, property taxes, fees for programs, Community Development Block Grant funds, funding from the William Benjamin Fund and various other donations. Property taxes primarily are used to pay for the general administration of the program and the other revenues pay for specific programming.

The moderate budget request maintains funding at 2010 levels. This was achieved as follows:

- Workers Compensation – the rate classification for the Senior Resource Center employee was changed to reflect the proper workers compensation category. This resulted in a decrease in this expenditure line of \$1,700;
- Office Supplies – the 2010 budget included the purchase of a new computer for approximately \$1,800. This purchase was not needed again in 2011, leading to a decrease in this line of \$1,600;

2011 Budget

Elder Services Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<b>Revenues</b>											
107-10-110-4000	Transfer -General Fund	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
107-10-110-4110	General Property Taxes	69,309	70,334	84,283	84,283	84,283	81,246	81,491	81,246	-3.6%	-3.6%
107-10-110-4311	Miscellaneous Revenue	27,300	30,299	31,571	36,317	28,767	33,257	33,257	33,257	15.6%	-8.4%
107-10-110-4781	Cdbg Revenue	11,500	11,500	10,000	10,000	9,500	10,000	10,000	10,000	5.3%	0.0%
107-10-110-4783	Benjamin Fund	24,965	36,097	-	29,556	35,584	32,947	33,647	32,947	-7.4%	11.5%
	Surplus Applied	-	-	-	-	-	1,330	1,330	1,330	#DIV/0!	#DIV/0!
107-10-110-4853	Grants/Donations	-	-	1,608	1,570	-	-	-	-	#DIV/0!	-100.0%
	<b>Total Revenue</b>	<b>140,074</b>	<b>148,230</b>	<b>127,462</b>	<b>161,726</b>	<b>158,134</b>	<b>158,779</b>	<b>159,725</b>	<b>158,779</b>	<b>0.4%</b>	<b>-1.8%</b>
<b>Expenditures</b>											
107-10-110-5111	Salaries	42,002	43,125	30,944	43,730	44,165	44,385	44,385	44,385	0.5%	1.5%
107-10-110-5141	Contracted Services	1,815	1,945	1,743	2,110	2,001	2,216	2,461	2,216	10.7%	5.0%
107-10-110-5211	Social Security	2,962	3,087	2,144	3,345	3,379	3,395	3,395	3,395	0.5%	1.5%
107-10-110-5213	WRS	4,445	4,540	3,355	4,810	4,858	5,149	5,149	5,149	6.0%	7.0%
107-10-110-5221	Life Insurance	86	90	78	90	95	120	120	120	26.3%	33.3%
107-10-110-5223	Health Insurance	10,518	6,480	15,817	20,532	20,518	21,182	21,182	21,182	3.2%	3.2%
107-10-110-5225	Dental Insurance	806	-	-	-	756	-	-	-	-100.0%	#DIV/0!
107-10-110-5226	Flexible Benefit	66	821	603	756	83	854	854	854	928.9%	13.0%
107-10-110-5227	Workers Compensation	1,832	1,875	1,964	1,865	1,843	138	138	138	-92.5%	-92.6%
107-10-110-5311	Office Supplies	4,741	1,097	2,727	2,700	2,800	1,200	1,200	1,200	-57.1%	-55.6%
107-10-110-5313	Duplicating Expense	328	280	210	313	335	341	341	341	1.8%	8.9%
107-10-110-5315	Postage Expense	4,118	4,297	4,284	4,284	4,284	4,284	4,284	4,284	0.0%	0.0%
107-10-110-5321	Subscriptions	175	-	-	-	75	-	-	-	-100.0%	#DIV/0!
107-10-110-5323	Professional Memberships	425	345	240	410	410	410	760	410	0.0%	0.0%
107-10-110-5342	Programming	29,543	27,608	28,095	30,874	27,820	30,910	30,910	30,910	11.1%	0.1%
107-10-110-5361	Donations Expenditures	-	-	78	240	-	1,330	1,330	1,330	#DIV/0!	454.2%
107-10-110-5362	Data Processing	120	116	14	150	238	147	147	147	-38.4%	-2.3%
107-10-110-5363	Program Supplies	1,180	1,498	760	1,468	1,500	1,500	1,500	1,500	0.0%	2.2%
107-10-110-5364	Meals Program	11,153	12,927	7,567	15,335	15,452	15,701	15,701	15,701	1.6%	2.4%
107-10-110-5369	Conn Caring Communities	6,975	8,579	4,500	6,350	6,350	5,375	5,375	5,375	-15.4%	-15.4%
107-10-110-5511	Electric Expense	3,548	3,805	2,838	4,002	4,767	4,202	4,202	4,202	-11.9%	5.0%
107-10-110-5513	Gas And Heat Expense	1,711	1,237	826	1,578	1,754	1,657	1,657	1,657	-5.5%	5.0%
107-10-110-5515	Water Expense	93	117	95	126	171	133	133	133	-22.2%	5.6%

2011 Budget

Elder Services Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
107-10-110-5521	Telephone Expense	255	237	437	223	374	225	225	225	-39.9%	0.7%
107-10-110-5621	Conventions And Seminars	655	317	1,384	1,534	1,500	904	1,254	904	-39.7%	-41.1%
107-10-110-5633	Professional Fees	10,959	11,370	7,048	10,711	9,996	10,807	10,807	10,807	8.1%	0.9%
107-10-110-5651	Insurance Expense	2,451	1,006	2,302	2,302	2,609	2,215	2,215	2,215	-15.1%	-3.8%
<b>Total Expenditures</b>		<u>142,962</u>	<u>136,800</u>	<u>120,053</u>	<u>159,838</u>	<u>158,133</u>	<u>158,779</u>	<u>159,725</u>	<u>158,779</u>	<u>0.4%</u>	<u>-0.7%</u>
Net Change in Fund Balance		(2,888)	11,430	7,409	1,888	1	-	-	-		
Beginning Fund Balance		(12,585)	(15,473)	(4,043)	(4,043)	(4,043)	(2,155)	(2,155)	(2,155)		
Less: Surplus Applied		-	-	-	-	-	(1,330)	(1,330)	(1,330)		
<b>Ending Fund Balance</b>		<u>\$ (15,473)</u>	<u>\$ (4,043)</u>	<u>\$ 3,366</u>	<u>\$ (2,155)</u>	<u>\$ (4,042)</u>	<u>\$ (3,485)</u>	<u>\$ (3,485)</u>	<u>\$ (3,485)</u>		

2011 Budget  
Expenditure Request Detail - Elder Services Fund

(continued)

107-10-110-5141 - Contracted Services		107-10-130-5342 - Programming	
Cleaning contract allocation	\$ 2,216	Program Support & Assistance	\$ 4,200
Pest management allocation	45	Relaxation Class	540
Total for account - Mod	2,261	Book Discussion with Lois Blinkhorn	435
Village Center Floor Cleaning	200	Luncheon Piano with Ralph Kohn	420
Total for account - Max	2,461	Adventures in History	900
		Art History with Martha Bolles	720
107-10-130-5311 - Office supplies		Art Instruction	600
Shared Allocation for bathroom , etc	270	Men's Morning Programs	1,120
Mailing seals	125	Performance Art Workshop	4,050
Mailing labels	110	Yard Clean-up Day Facilitator & Event	1,800
Nametags	65	Musical Programs	2,275
Stamps	115	Wall Set-up	1,560
Toner	200	Local Trip Bus Transportation	1,400
Paper	100	2 Day Trips	7,000
Notebooks, pens and office supplies	45	Zumba Gold Fitness Class	1,200
Equipment insurance	170	Program Honorariums	300
Total for account - Mod	1,200	Piano Tuning	180
		Professional Photography	150
107-10-130-5323 - Professional memberships		2 US Savings Bonds	50
Milwaukee Aging Consortium	175	Essay Contest Entry Fee	10
Coalition of Wisconsin Aging Groups	25	MSO Tickets	560
National Council on Aging	145	Computer Classes	840
Wisconsin Association of Senior Centers	65	Breast Cancer Showhouse tickets	400
Total for account - Mod	410	Special Events	200
Alliance of Information & Referral Systems	350	Total for account - Mod	30,910
Total for account - Max	760		
		107-10-110-5361 - Donation Expenditures	
		Cuppa Joe Social at Einstein Bagel's	1,330
		107-10-110-5363 - Program Supplies	
		Day Planners	330
		Art Supplies	640
		Photo development, Batteries, Party favors, centerpieces	530
		Total for account - Mod	1,500

2011 Budget  
Expenditure Request Detail - Elder Services Fund

(concluded)

107-10-110-5364 - Meals Program		107-10-110-5633 - Professional Fees	
January Brunch	\$ 245	John Burns Fitness Classes	\$ 6,180
7 Soup Luncheons	1,400	Gentle Yoga	1,872
10 Monthly Luncheons	7,200	SRC Monthly Calendar	2,680
2 SRC Players Luncheons	200	High School Spring Musical Program Ad	75
April Anniversary Party	1,350	Total for account - Mod	10,807
Hubbard Park Luncheon	900		
Holiday Luncheon	1,700		
Floral Arranging Luncheon	540		
May Sandwich Lunch	350		
September Sandwich Lunch	280		
2 Mailing Team Luncheons	144		
Essay Contest Judges Luncheon	72		
3 Salad Luncheons	120		
Coffee, Paper Products, Kitchen Supplies	1,200		
Total for account - Mod	15,701		
107-10-110-5369 - Connecting Caring Communities			
Volunteer home modification consultation project	2,200		
Sue Kelley meeting facilitation	3,175		
Total for account - Mod	5,375		
107-10-110-5621 - Conventions and Seminars			
WI Association of Senior Centers	125		
Milwaukee Aging Consortium	35		
Coalition of WI Aging Groups	140		
OT Certification Course	179		
Hotel	225		
Travel	200		
Total for account - Mod	904		
Wi Assistance Information & Referral	100		
Hotel	150		
Travel	100		
Total for account - Max	1,254		



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**Department Description**

The Village of Shorewood has compiled various reports that address the Village’s neighborhoods, looking at the mix and condition of its housing stock and surrounding quality of life factors. These reports and an understanding of Shorewood housing conditions, support the need for proactive programs that serve as a catalyst for enhancing Shorewood’s aging housing stock, maintaining the rate of owner-occupied housing units, and increasing the number of housing units with three or more bedrooms in Shorewood.

In 2009 the Village created the Neighborhood Improvement Loan Program to offer assistance to home owners in purchasing or making certain improvements to their properties. The loans are deferred zero-interest loans for down payment assistance put toward the purchase of a home and home improvement loans for exterior maintenance, attic improvements and conversions of a two-family dwelling to a single-family. Loans are for one- and two-family dwellings.

**Staffing**

This program is administered by the Planning and Zoning Department, however, no employee time has been charged to this department in an effort to keep funds available for the program.

**Budget Impact**

Loans are recorded as receivables rather than as expenditures. However, in order to better understand and visualize the program, loan distributions have been budgeted as expenditures. It is understood that the actual distributions will not result expenditures, but rather increases in loans receivable. In 2009 the Loan fund was established with a pool of \$346,500 to be used for giving loans and for payment of the applicable fees for loan review and lien processing. It is anticipated that these loans will be fully distributed during 2011 at which time the Village will review the program and make a determination on increasing funding for future years.

2011 Budget

Neighborhood Loan Program - 108

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
	Surplus Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,982	\$ 150,982	\$ 150,982	#DIV/0!	#DIV/0!	OFS
108-70-700-4000	Transfer From General Fund	-	346,500	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
	<b>Total Revenues</b>	-	346,500	-	-	-	150,982	150,982	150,982	#DIV/0!	#DIV/0!	
<b>Expenditures</b>												
108-10-110-5040	Administrative Expense	-	4,534	-	4,500	4,345	4,500	4,500	4,500	3.6%	0.0%	Supplies
108-10-110-5633	Professional Fees	-	3,321	76	600	1,000	750	750	750	-25.0%	25.0%	Professional
108-10-130-5945	Attic Imprv Loan	-	-	-	88,163	20,813	-	-	-	-100.0%	-100.0%	Programming
108-10-130-5946	Exterior Maintenance Loan	-	-	-	30,025	37,500	44,000	44,000	44,000	17.3%	46.5%	Programming
108-10-130-5947	Duplex Conversion Loan	-	-	-	40,000	40,000	46,732	46,732	46,732	16.8%	16.8%	Programming
108-10-130-5948	Downpayment Assistance	-	-	-	24,375	16,000	55,000	55,000	55,000	243.8%	125.6%	Programming
	<b>Total Expenditures</b>	-	7,855	76	187,663	119,658	150,982	150,982	150,982	26.2%	-19.5%	
	<b>Net Change in Fund Balance</b>	-	338,645	(76)	(187,663)	(119,658)	-	-	-			
	<b>Beginning Fund Balance</b>	-	-	338,645	338,645	338,645	150,982	150,982	150,982			
	<b>Less: Surplus Applied</b>	-	-	-	-	-	(150,982)	(150,982)	(150,982)			
	<b>Ending Fund Balance</b>	\$ -	\$ 338,645	\$ 338,569	\$ 150,982	\$ 218,987	\$ -	\$ -	\$ -			

Note: Loan amounts are not shown as expenditures but rather as receivables. Amounts included above have been shown for budgetary purposes only  
The table below summarizes the loans balances as previously distributed and expected future distributions.

Loans Outstanding	Authorized	2010		Balance Available
		9/30/2010 Outstanding	Projected Outstanding	
108-1352	Down Payment Assistance	\$ 80,000	\$ 24,375	\$ 55,000
108-1353	Exterior Maint Loan	75,000	30,025	44,000
108-1354	Duplex Conversion Loan	100,000	40,000	46,732
108-1355	Attic Improvement Loan	80,000	88,163	-
<b>Total</b>		<b>\$ 335,000</b>	<b>\$ 182,563</b>	<b>\$ 145,732</b>



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### Department Description

The Village of Shorewood Marketing Program offers a comprehensive marketing “umbrella” under which we are able to consistently and comprehensively market the Village, Schools and Business District under one cohesive plan, building on our distinct Shorewood “brand.” This program provides guidance and expertise to market our community to new residents and business owners. Objectives include attracting new families and other residents to choose Shorewood as their home, reinforcing/maintaining loyalty of current residents, building awareness of our major stakeholder groups (Village, School District and Business District), building bridges with realtors who can act as our ambassadors and advocate for more Shorewood realty sales, and creating a “buzz” in Shorewood to differentiate our Village as an incomparable place to live, work, shop and raise a family. Strong collaborative efforts between our stakeholder groups has allowed us to produce an effective campaign that represents the entire Village of Shorewood in a fresh, informative and comprehensive way, to each group’s benefit.

### Services

Programs and services provided by the Marketing Program include the management of a Village lifestyle website ([www.shorewoodtoday.com](http://www.shorewoodtoday.com)), staging of special events (e.g., concert series) to welcome new residents and benefit the entire community, production and placement of print and online ads, and the distribution of Walking Kits that introduce prospective new residents to the many benefits of Shorewood living. The Marketing Program also stages an annual Open House for realtors and communicates with them regularly about Shorewood happenings. In addition, the Marketing Program provides design expertise for the Shorewood School District through the production of new brochures, print ads and a comprehensive school video. Plus, the Marketing Program helps underwrite important community events (e.g., Criterium Cycling Classic, Plensa in the Park, Shorewood BID public art event) that increase interest in, and visitors to, the community and make Shorewood a destination for shoppers. Finally, the Marketing Program helps to underwrite the quarterly community magazine, *Shorewood Today*.

### Staffing

The Marketing Program is guided by a volunteer board comprised of representatives from each of the stakeholder groups: Village government, School District and Business District, plus Community Development Authority (CDA) representation and resident representation. The board meets quarterly and is managed by a chairperson. Marketing expertise is provided by a part-time independent contractor/marketing specialist.



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#### Achievements 2010

2010 activities were driven by the market research survey conducted last fall by Murphy Marketing. Business owners and residents were surveyed to gain feedback about their awareness and impressions of our marketing activities – and their suggestions were what drove this year’s campaign. In addition, thoughtful consideration is continued to be integrated into Shorewood’s marketing program to ensure that it remains a strong, collaborative effort representing each of the stakeholder groups. We have received accolades from neighboring communities about our marketing program, along with comments such as, “We wish our community did the things that Shorewood does.” And, “Shorewood is light years ahead of our community!”

#### Specific 2010 Accomplishments

##### For the Schools

- Completion of a video specifically showcasing the Shorewood School District.
- Completion of new print brochures (Advancer Learner, New Horizons, Special Education, English Language Learners), including new photography. Currently in production are a 9 x 12 pocket folder and a Welcome to the Shorewood School District brochure.
- The Marketing Program continues to design/produce the cover of the Recreation Department program three times per year at no cost to the School District.
- The Marketing Program designs/produces the cover for the annual School District calendar.

##### For the Village

- New print ads have been placed regularly throughout the year in local periodicals, including M Magazine, Milwaukee Magazine, Key Magazine, and AirTran’s on-flight magazine.
- Online ads run continuously on [www.shorewoodnow.com](http://www.shorewoodnow.com), including a new ad that reinforces an eco-conscious community. We have also periodically changed out this on-line banner ad to advertise special events in the community (e.g., concert series, Plensa in the Park).
- Annual open house for realtors keeps local agents well-informed about Shorewood happenings.
- The content of the Shorewood Walking Kits has been refreshed and distribution channels have been expanded. These kits are distributed to approximately 20 local area realtors each quarter (when a new Shorewood Today magazine is published).
- A new Village tax informational piece for realtors was created and a second, more comprehensive piece is soon to be completed.
- The Welcome to Shorewood brochure and map that are distributed at Village Hall were updated and reprinted.
- Publicity support for the Plensa in the Park event.

## 2011 Budget

### Special Revenue Funds Marketing Fund - 109



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#### For the Business District

- Sponsorship was provided for the Criterium Cycling Classic and the “Best Seats in the House” public art event.

#### Community in general

- Sponsorship/production of a new summer concert series at Hubbard Park. Plus, additional sponsorships of more than \$4,000 were raised to offset costs.
- Underwriting was provided for Shorewood Today magazine, now published quarterly.
- Updating/expansion of the shorewoodtoday.com website (formerly walkshorewood.com) that will include a photo gallery and community calendar, to be launched at the end of the year.
- In addition, the Marketing Program has realized substantial savings on print advertising by negotiating with vendors for the best possible pricing. E.g., instead of paying 3X or 6X rates per year, we usually get a 12X rate. We also save on the standard 15% commission charged by advertising agencies. And the lowest possible printing costs are also negotiated with local vendors with whom we have a longstanding business relationship.

#### Initiatives 2011

Much of the groundwork laid in 2010 will continue in 2011. Results from the 2009 marketing research survey will continue to be integrated into next year’s plan.

- Work will be completed on a third video, this time showcasing Shorewood’s business district.
- A new series of print ads will promote Shorewood’s focus on a “greener” community and lifestyle.
- This “green concept” repeatedly surfaced during last year’s research survey.
- A new series of print ads will showcase unique and interesting residents and business owners in Shorewood, along with our alumni.
- Continual communications with realtors will maintain strong ties with this vital link to new residents/families.
- Walking Kits will continue to be updated and distributed.

2011 Budget

Marketing Fund - 109

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
109-10-110-4110	General Property Taxes	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	16.7%	16.7%	Taxes
109-10-110-4853	Grants/Donations	-	-	4,400	4,400	-	-	-	-	#DIV/0!	-100.0%	Other Rev
109-10-110-4857	Other Mktg Receivables	35,000	35,000	35,000	35,000	35,000	15,000	15,000	15,000	-57.1%	-57.1%	Charges
109-70-700-4014	Transfer From Tif	15,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	100.0%	100.0%	OFS
Total Revenue		80,000	75,000	79,400	79,400	75,000	70,000	70,000	70,000	-6.7%	-11.8%	
<b>Expenditures</b>												
109-10-110-5315	Postage Expense	1,010	1,211	495	990	6,000	-	-	-	-100.0%	-100.0%	Supplies
109-10-110-5322	Advertising	-	-	-	-	-	16,800	16,800	16,800	#DIV/0!	#DIV/0!	Supplies
109-10-110-5314	Photography	-	-	-	-	-	2,500	2,500	2,500	#DIV/0!	#DIV/0!	Professional
109-10-110-5313	Duplicating Expense	-	-	-	-	-	2,300	2,300	2,300	#DIV/0!	#DIV/0!	Supplies
109-10-11-5316	Video Production	-	-	-	-	-	5,000	5,000	5,000	#DIV/0!	#DIV/0!	Professional
109-10-110-5339	Department Supplies	-	544	144	200	-	1,300	1,300	1,300	#DIV/0!	550.0%	Supplies
109-10-110-5633	Professional Fees	1,165	32,350	15,054	20,072	12,000	20,500	20,500	20,500	70.8%	2.1%	Professional
109-10-110-5768	Miscellaneous Expense	-	1,155	85	200	1,500	-	-	-	-100.0%	-100.0%	Supplies
109-10-110-5932	Web Upgrade	-	4,115	5,840	5,450	7,000	6,100	6,100	6,100	-12.9%	11.9%	Supplies
109-10-110-5960	Special Events	4,102	5,083	10,745	12,000	4,000	7,500	7,500	7,500	87.5%	-37.5%	Programming
109-10-110-5973	Web Enhancements	-	-	1,900	1,900	-	-	-	-	#DIV/0!	-100.0%	Professional
109-10-110-5993	Communications/Printing	41,704	46,847	39,378	52,504	44,500	3,500	3,500	3,500	-92.1%	-93.3%	Supplies
109-70-700-5011	Transfer To Srf	-	4,500	5,250	5,250	-	4,500	4,500	4,500	#DIV/0!	-14.3%	OFU
109-70-700-5014	Transfer To Tif	-	45,886	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFU
Total Expenditures		47,981	141,691	78,891	98,566	75,000	70,000	70,000	70,000	-6.7%	-29.0%	
Net Change in Fund Balance		32,019	(66,691)	509	(19,166)	-	-	-	-			
Beginning Fund Balance		63,171	95,190	28,499	28,499	28,499	9,333	9,333	9,333			
Surplus Applied		-	-	-	-	-	-	-	-			
<b>Ending Fund Balance</b>		<b>\$ 95,190</b>	<b>\$ 28,499</b>	<b>\$ 29,008</b>	<b>\$ 9,333</b>	<b>\$ 28,499</b>	<b>\$ 9,333</b>	<b>\$ 9,333</b>	<b>\$ 9,333</b>			

**2011 Budget**  
**Expenditure Request Detail - Marketing Fund**

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109-10-110-4857 Other Marketing Receivables

School District Support	\$ 5,000
Business Improvement District Support	<u>10,000</u>
Total for account - Mod	<u>15,000</u>

**Expenditure Request Detail - Marketing Fund**

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109-TBD - Advertising

Online advertising	\$ 5,000
Print advertising	<u>15,000</u>
Total for account - Mod	<u>20,000</u>

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**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 or TID No. 3 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 Utility fund. 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 2011 payments and ending balances by funding source (Tax levy, TID No. 1, TID No. 3, Water Utility or Sewer Utility);
- Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source.

The 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 are callable on March 1, 2012, bear interest from 2.125% to 4.75% and have a final maturity date in 2018.

**State Trust Fund Loan - 2004 - \$133,300**

This loan was taken out to purchase a garbage truck. This debt can be prepaid at any time, bears interest of 3.75% and has a final maturity date in 2014.

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

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

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

These bonds refunded Taxable Notes issued in 2003. These bonds are callable in 2013, bear interest of 5.1-5.25% and have a final maturity date in 2015.

## 2011 Budget

### Debt Service Fund - 102

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#### **General Obligation Refunding Bonds – 2005 - \$1,700,000**

These bonds refunded Tax-exempt Notes issued in 2003. These bonds are callable in 2015, bear interest of 4.125% and have a final maturity date in 2021.

#### **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 Community Development Bonds Build America Bonds – 2010 - \$3,885,000**

These bonds were issued for phase one of the Capitol Drive road reconstruction project being funded by both TID No. 1 and TID No. 3. These bonds are callable in 2017, bear interest of 1.35-4.85% and have a final maturity date in 2022. This debt instrument was issued under the Build America Bonds program which provides the Village with a 35% interest rebate from the federal government. The amount of this rebate has been shown as revenue within the Debt Service Fund and all repayment schedules are shown at gross.

#### **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.

2011 Budget

Debt Service Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget
<b>Revenues</b>											
102-10-120-4110	General Property Taxes	\$ 903,484	\$ 1,098,343	\$ 1,137,994	\$ 1,137,994	\$ 1,137,994	\$ 1,137,994	\$ 1,137,994	\$ 1,137,994	0.0%	0.0%
102-10-120-4710	Investment Earnings	3,806	445	2,379	1,500	100	500	500	500	400.0%	-66.7%
102-10-120-4812	BAB Rebate	-	-	-	25,481	-	53,960	53,960	53,960	#DIV/0!	111.8%
102-10-120-4720	Bond Proceeds	-	-	1,679,329	1,679,329	-	-	-	-	#DIV/0!	-100.0%
102-70-700-4000	Transfer From General Fund	-	-	-	31,607	-	-	-	-	#DIV/0!	-100.0%
102-70-700-4014	Transfer From Tif	2,508,880	562,158	583,500	685,364	583,500	823,959	823,959	823,959	41.2%	20.2%
102-70-700-4021	Transfer From Water Fund	-	-	-	-	129,209	-	-	-	-100.0%	#DIV/0!
102-70-700-4022	Transfer From Sewer Fund	-	-	-	-	201,549	-	-	-	-100.0%	#DIV/0!
	<b>Total Revenue</b>	<u>3,416,170</u>	<u>1,660,946</u>	<u>3,403,202</u>	<u>3,561,275</u>	<u>2,052,352</u>	<u>2,016,413</u>	<u>2,016,413</u>	<u>2,016,413</u>	<u>-1.8%</u>	<u>-43.4%</u>
<b>Expenditures</b>											
102-10-120-5741	Interest Expense	679,976	656,811	715,184	802,987	712,675	823,222	823,222	823,222	15.5%	2.5%
102-10-120-5742	Principal Retirement	2,898,078	1,009,025	1,658,358	2,729,493	1,339,676	1,187,620	1,187,620	1,187,620	-11.4%	-56.5%
102-10-120-5743	Issuance Costs/Finance Chgs	-	-	27,382	27,382	-	-	-	-	#DIV/0!	-100.0%
	<b>Total Expenditures</b>	<u>3,578,054</u>	<u>1,665,837</u>	<u>2,400,924</u>	<u>3,559,862</u>	<u>2,052,351</u>	<u>2,010,842</u>	<u>2,010,842</u>	<u>2,010,842</u>	<u>-2.0%</u>	<u>-43.5%</u>
	<b>Net Change in Fund Balance</b>	(161,884)	(4,891)	1,002,278	1,413	1	5,571	5,571	5,571		
	<b>Beginning Fund Balance</b>	172,311	10,427	1,898,540	5,536	5,536	6,948	6,948	6,948		
	<b>Surplus Applied</b>	-	-	-	-	-	-	-	-		
	<b>Ending Fund Balance</b>	<u>\$ 10,427</u>	<u>\$ 5,536</u>	<u>\$ 2,900,818</u>	<u>\$ 6,948</u>	<u>\$ 5,537</u>	<u>\$ 12,520</u>	<u>\$ 12,520</u>	<u>\$ 12,520</u>		

2011 Budget

List of Outstanding Debt - as of December 31, 2010

(continued)

Name of Debt	Issue Date	Original Amount	Funding Source	2010 Payment Principal	2010 Payment Interest	Balance 12/31/2010
Clean Water Fund Loan	6/15/1998	\$ 988,737	Sewer	\$ 76,887	\$ 19,306	\$ 692,853
2002 GO Refunding Bonds	3/1/2002	7,335,000	Village	435,000	198,330	3,955,000
2004 State Trust Fund Loan	4/22/2004	133,000	Village	13,422	2,712	58,911
2004 State Trust Fund Loan	4/22/2004	129,000	Water	7,648	4,515	87,413
2005 State Trust Fund Loan	1/24/2005	917,032	Village	807,594	52,599	-
2005 State Trust Fund Loan		40,943	Water	35,529	2,314	-
2005 State Trust Fund Loan		42,025	Sewer	36,467	2,375	-
Total 2005A STFL		1,000,000		879,590	57,288	-
2005 State Trust Fund Loan	3/16/2005	917,032	Village	878,477	57,494	-
2005 State Trust Fund Loan		40,943	Water	36,167	2,359	-
2005 State Trust Fund Loan		42,025	Sewer	37,122	2,422	-
Total 2005B STFL		1,000,000		951,766	62,275	-
2005 GO Refunding Bonds	12/1/2005	2,035,000	TIF #1	210,000	71,295	1,255,000
2005 GO Refunding Bonds	12/1/2005	1,700,000	TIF #1	-	69,475	1,700,000
2006 GO Promissory Note	12/20/2006	920,000	Village	155,000	20,430	490,000
2006 GO Promissory Note		605,000	Water	60,000	18,950	495,000
2006 GO Promissory Note		560,000	Sewer	60,000	17,320	450,000
Total 2006 Notes		2,085,000		275,000	56,700	1,435,000

2011 Budget

List of Outstanding Debt - as of December 31, 2010

(continued)

Name of Debt	Issue Date	Original Amount	Funding Source	2010 Payment Principal	2010 Payment Interest	Balance 12/31/2010
2008 GO Community Dev Bonds	2/12/2008	3,520,000	TIF #1	125,000	107,730	3,295,000
2008 GO Promissory Notes	11/18/2008	1,740,000	Village	105,000	63,983	1,530,000
2008 GO Promissory Notes		305,000	Water	20,000	11,360	270,000
2008 GO Promissory Notes		290,000	Sewer	10,000	11,123	270,000
Total 2008 Notes		2,335,000		135,000	86,465	2,070,000
2010 Taxable GO Bonds BAB's	5/11/2010	3,402,839	TID No. 1	-	41,449	3,402,839
2010 Taxable GO Bonds BAB's		482,161	TID No. 3	-	5,873	482,161
2010 Taxable GO Bonds BAB's		na	Rebate	-	25,481	-
Total 2010A		3,885,000		-	72,803	3,885,000
2010 Taxable GO Bonds	5/11/2010	1,679,329	Village	-	31,592	1,679,329
2010 Taxable GO Bonds		2,897,225	TID No. 1	-	54,542	2,897,225
2010 Taxable GO Bonds		70,788	Water	-	1,334	70,788
2010 Taxable GO Bonds		72,658	Sewer	-	1,369	72,658
Total 2010B		4,720,000		-	88,837	4,720,000
Grand Total				\$ 3,109,313	\$ 897,730	\$ 23,154,176
Total Water				159,344	40,832	923,201
Total Sewer				220,476	53,915	1,485,511
Total Business Type				379,820	94,747	2,408,711
Total TIF No. 1				335,000	344,491	12,550,064
Total TIF No. 3				-	5,873	482,161
Total Debt Service Fund				2,394,493	452,620	7,713,240
Total Governmental Activities				2,729,493	802,984	20,745,465
Grand Total				\$ 3,109,313	\$ 897,730	\$ 23,154,176

2011 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2011

(continued)

Name of Debt	Issue Date	Original Amount	Funding Source	2011 Payment		Expected Balance 12/31/2011
				Principal	Interest	
Clean Water Fund Loan	6/15/1998	\$ 988,737	Sewer	\$ 78,917	\$ 17,250	\$ 613,936
GO Refunding Bonds	3/1/2002	7,335,000	Village	460,000	176,180	3,495,000
State Trust Fund Loan	4/22/2004	133,000	Village	13,926	2,209	44,985
State Trust Fund Loan	4/22/2004	129,000	Water	8,011	4,152	79,401
Taxable GO Refunding Bonds	12/1/2005	2,035,000	TID No. 1	225,000	59,981	1,030,000
GO Refunding Bonds	12/1/2005	1,700,000	TID No. 1	-	69,475	1,700,000
GO Promissory Notes	12/20/2006	920,000	Village	160,000	14,760	330,000
GO Promissory Notes		605,000	Water	70,000	16,610	425,000
GO Promissory Notes		560,000	Sewer	70,000	14,980	380,000
Total GO Promissory Notes		2,085,000		300,000	46,350	1,135,000
GO Community Dev Bonds	2/12/2008	3,520,000	TID No. 1	150,000	103,793	3,145,000
GO Promissory Notes	11/18/2008	1,740,000	Village	105,000	60,623	1,425,000
GO Promissory Notes		305,000	Water	20,000	10,720	250,000
GO Promissory Notes		290,000	Sewer	15,000	10,803	255,000
Total GO Promissory Notes		2,335,000		140,000	82,145	1,930,000

2011 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2011

(continued)

Name of Debt	Issue Date	Original Amount	Funding Source	2011 Payment		Expected Balance 12/31/2011
				Principal	Interest	
Taxable GO Com. Dev BAB's	5/11/2010	3,402,839	TID No. 1	-	87,773	3,402,839
Taxable GO Com. Dev BAB's		482,161	TID No. 3	-	12,438	482,161
Taxable GO Com. Dev BAB's		na	Rebate	-	53,960	-
<u>Total Taxable GO Com Dev BAB's</u>		<u>3,885,000</u>		<u>-</u>	<u>154,170</u>	<u>3,885,000</u>
Taxable GO Corp Purp Bonds	5/11/2010	1,679,329	Village	73,694	66,532	1,605,635
Taxable GO Corp Purp Bonds		2,897,225	TID No. 1	-	115,500	2,897,225
Taxable GO Corp Purp Bonds		70,788	Water	3,112	2,809	67,676
Taxable GO Corp Purp Bonds		72,658	Sewer	3,194	2,884	69,464
<u>Total Taxable GO Corp Purp Bonds</u>		<u>4,720,000</u>		<u>80,000</u>	<u>187,725</u>	<u>4,640,000</u>
Grand Total				<u>\$ 1,455,854</u>	<u>\$ 903,430</u>	<u>\$ 21,698,322</u>
Total Water				101,123	34,291	822,077
Total Sewer				167,111	45,916	1,318,400
Total Business Type				<u>268,234</u>	<u>80,207</u>	<u>2,140,477</u>
Total TIF No. 1				375,000	436,521	12,175,064
Total TIF No. 3				-	12,438	482,161
Total Debt Service Fund				<u>812,620</u>	<u>374,263</u>	<u>6,900,620</u>
Total Governmental Activities				<u>1,187,620</u>	<u>823,222</u>	<u>19,557,845</u>
Grand Total				<u>\$ 1,455,854</u>	<u>\$ 903,430</u>	<u>\$ 21,698,322</u>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding	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	
	\$ 988,737		\$ 7,335,000		\$ 133,300		\$ 129,000	
	Sewer		Levy		Levy		Water	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010 Total	76,887	19,306	435,000	198,330	13,422	2,712	7,648	4,515
2011 Total	78,917	17,250	460,000	176,180	13,926	2,209	8,011	4,152
2012 Total	81,000	15,139	435,000	152,127	14,443	1,692	8,382	3,782
2013 Total	83,139	12,972	455,000	130,483	14,990	1,145	8,790	3,373
2014 Total	85,333	10,748	475,000	109,961	15,552	583	9,208	2,956
2015 Total	87,586	8,466	495,000	88,131	-	-	9,645	2,519
2016 Total	89,898	6,123	520,000	64,780	-	-	10,097	2,066
2017 Total	92,272	3,718	545,000	39,883	-	-	10,583	1,581
2018 Total	94,708	1,250	570,000	13,538	-	-	11,085	1,078
2019 Total	-	-	-	-	-	-	11,612	552
2020 Total	-	-	-	-	-	-	-	-
2021 Total	-	-	-	-	-	-	-	-
2022 Total	-	-	-	-	-	-	-	-
2023 Total	-	-	-	-	-	-	-	-
2024 Total	-	-	-	-	-	-	-	-
2025 Total	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 769,740</b>	<b>\$ 94,972</b>	<b>\$ 4,390,000</b>	<b>\$ 973,413</b>	<b>\$ 72,332</b>	<b>\$ 8,342</b>	<b>\$ 95,061</b>	<b>\$ 26,574</b>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Taxable GO Ref. Bonds 12/1/2005		GO Refunding Bonds 12/1/2005		GO Promissory Notes 12/20/2006 (continued)			
	\$ 2,035,000		\$ 1,700,000		\$ 920,000		\$ 605,000	
	TIF #1		TIF #1		Levy Portion		Water Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010 Total	210,000	71,295	-	69,475	155,000	20,430	60,000	18,950
2011 Total	225,000	59,981	-	69,475	160,000	14,760	70,000	16,610
2012 Total	235,000	47,906	-	69,475	165,000	8,910	75,000	14,000
2013 Total	250,000	35,175	-	69,475	165,000	2,970	75,000	11,300
2014 Total	265,000	21,656	-	69,475	-	-	75,000	8,600
2015 Total	280,000	7,350	-	69,475	-	-	100,000	5,450
2016 Total	-	-	255,000	64,375	-	-	100,000	1,825
2017 Total	-	-	265,000	53,975	-	-	-	-
2018 Total	-	-	275,000	43,003	-	-	-	-
2019 Total	-	-	290,000	31,350	-	-	-	-
2020 Total	-	-	305,000	19,078	-	-	-	-
2021 Total	-	-	310,000	6,394	-	-	-	-
2022 Total	-	-	-	-	-	-	-	-
2023 Total	-	-	-	-	-	-	-	-
2024 Total	-	-	-	-	-	-	-	-
2025 Total	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 1,465,000</b>	<b>\$ 243,364</b>	<b>\$ 1,700,000</b>	<b>\$ 635,025</b>	<b>\$ 645,000</b>	<b>\$ 47,070</b>	<b>\$ 555,000</b>	<b>\$ 76,735</b>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Promissory Notes 12/20/2006 (concluded)				GO Com Dev Bonds 2/12/2008		GO Promissory Notes 11/18/2008 (continued)	
	\$ 560,000		\$ 2,085,000		\$ 3,520,000		\$ 1,740,000	
	Sewer Portion		Total		TIF #1		Levy Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010 Total	60,000	17,320	275,000	56,700	125,000	107,730	105,000	63,983
2011 Total	70,000	14,980	300,000	46,350	150,000	103,793	105,000	60,623
2012 Total	75,000	12,370	315,000	35,280	175,000	99,068	130,000	57,105
2013 Total	75,000	9,670	315,000	23,940	200,000	93,555	170,000	52,555
2014 Total	75,000	6,970	150,000	15,570	225,000	87,255	190,000	46,265
2015 Total	75,000	4,270	175,000	9,720	250,000	80,168	210,000	38,855
2016 Total	80,000	1,460	180,000	3,285	275,000	72,293	240,000	30,455
2017 Total	-	-	-	-	300,000	63,630	240,000	20,615
2018 Total	-	-	-	-	325,000	54,180	245,000	10,535
2019 Total	-	-	-	-	325,000	43,943	-	-
2020 Total	-	-	-	-	325,000	33,705	-	-
2021 Total	-	-	-	-	350,000	23,468	-	-
2022 Total	-	-	-	-	395,000	12,443	-	-
2023 Total	-	-	-	-	-	-	-	-
2024 Total	-	-	-	-	-	-	-	-
2025 Total	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 510,000</b>	<b>\$ 67,040</b>	<b>\$ 1,710,000</b>	<b>\$ 190,845</b>	<b>\$ 3,420,000</b>	<b>\$ 875,228</b>	<b>\$ 1,635,000</b>	<b>\$ 380,990</b>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Promissory Notes 11/18/2008 (concluded)						2010A Taxable GO BAB's 5/11/2010 (continued)	
	\$ 305,000		\$ 290,000		\$ 2,335,000		\$ 3,402,839	
	Water Portion		Sewer Portion		Total		TID No. 1	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010 Total	20,000	11,360	10,000	11,123	135,000	86,465	-	41,449
2011 Total	20,000	10,720	15,000	10,803	140,000	82,145	-	87,773
2012 Total	25,000	10,050	20,000	10,300	175,000	77,455	109,486	87,293
2013 Total	25,000	9,175	25,000	9,600	220,000	71,330	131,384	85,916
2014 Total	30,000	8,250	30,000	8,675	250,000	63,190	175,178	83,596
2015 Total	35,000	7,080	35,000	7,505	280,000	53,440	218,973	80,003
2016 Total	40,000	5,680	40,000	6,105	320,000	42,240	262,767	74,885
2017 Total	45,000	4,040	50,000	4,465	335,000	29,120	350,357	67,555
2018 Total	50,000	2,150	55,000	2,365	350,000	15,050	350,357	58,560
2019 Total	-	-	-	-	-	-	372,254	48,807
2020 Total	-	-	-	-	-	-	394,151	37,965
2021 Total	-	-	-	-	-	-	468,602	25,106
2022 Total	-	-	-	-	-	-	569,330	8,975
2023 Total	-	-	-	-	-	-	-	-
2024 Total	-	-	-	-	-	-	-	-
2025 Total	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 290,000</b>	<b>\$ 68,505</b>	<b>\$ 280,000</b>	<b>\$ 70,940</b>	<b>\$ 2,205,000</b>	<b>\$ 520,435</b>	<b>\$ 3,402,839</b>	<b>\$ 787,883</b>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2010A Taxable GO BAB's 5/11/2010 (concluded)						2010B Taxable Bonds 5/11/2010 (continued)	
	\$ 482,161		\$ 482,161		\$ 3,885,000		\$ 1,679,329	
	TID No. 3		US Gov't Rebate		Total		Levy	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010 Total	-	5,873	-	25,481	-	72,803	-	31,592
2011 Total	-	12,438	-	53,960	-	154,170	73,694	66,532
2012 Total	15,514	12,369	-	53,664	125,000	153,326	78,301	65,635
2013 Total	18,616	12,174	-	52,818	150,000	150,908	82,906	64,237
2014 Total	24,822	11,845	-	51,391	200,000	146,833	87,512	62,271
2015 Total	31,027	11,335	-	49,182	250,000	140,520	87,512	59,843
2016 Total	37,233	10,611	-	46,036	300,000	131,533	96,724	56,840
2017 Total	49,643	9,572	-	41,530	400,000	118,658	101,331	53,221
2018 Total	49,643	8,297	-	36,000	400,000	102,858	105,936	49,126
2019 Total	52,746	6,915	-	30,004	425,000	85,726	110,542	44,631
2020 Total	55,849	5,379	-	23,339	450,000	66,683	119,754	39,618
2021 Total	66,398	3,557	-	15,434	535,000	44,098	128,966	33,923
2022 Total	80,670	1,271	-	5,517	650,000	15,763	138,178	27,542
2023 Total	-	-	-	-	-	-	147,389	20,358
2024 Total	-	-	-	-	-	-	156,601	12,454
2025 Total	-	-	-	-	-	-	161,207	4,191
<b>Grand Total</b>	<b>\$ 482,161</b>	<b>\$ 111,636</b>	<b>\$ -</b>	<b>\$ 484,356</b>	<b>\$ 3,885,000</b>	<b>\$ 1,383,875</b>	<b>\$ 1,676,553</b>	<b>\$ 692,012</b>

2011 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 (concluded)							
	\$ 2,897,225		\$ 70,788		\$ 72,658		\$ 4,720,000	
	TID No. 1		Water		Sewer		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010 Total	-	54,542	-	1,334	-	1,369	-	88,837
2011 Total	-	115,500	3,112	2,809	3,194	2,884	80,000	187,725
2012 Total	100,000	114,825	3,306	2,771	3,393	2,845	185,000	186,076
2013 Total	100,000	113,100	3,501	2,712	3,593	2,784	190,000	182,833
2014 Total	100,000	110,800	3,695	2,630	3,793	2,699	195,000	178,400
2015 Total	200,000	106,500	3,695	2,527	3,793	2,594	295,000	171,464
2016 Total	250,000	99,138	4,084	2,400	4,192	2,464	355,000	160,841
2017 Total	275,000	89,531	4,278	2,247	4,391	2,307	385,000	147,306
2018 Total	300,000	78,163	4,473	2,074	4,591	2,129	415,000	131,491
2019 Total	350,000	64,650	4,667	1,885	4,791	1,934	470,000	113,100
2020 Total	400,000	48,313	5,056	1,673	5,190	1,717	530,000	91,320
2021 Total	400,000	30,013	5,445	1,432	5,589	1,470	540,000	66,838
2022 Total	425,000	10,306	5,834	1,163	5,988	1,193	575,000	40,204
2023 Total	-	-	6,223	860	6,388	882	160,000	22,100
2024 Total	-	-	6,612	526	6,787	540	170,000	13,520
2025 Total	-	-	6,807	177	6,986	182	175,000	4,550
<b>Grand Total</b>	<b>\$ 2,900,000</b>	<b>\$ 1,035,380</b>	<b>\$ 70,788</b>	<b>\$ 29,220</b>	<b>\$ 72,659</b>	<b>\$ 29,993</b>	<b>\$ 4,720,000</b>	<b>\$ 1,786,604</b>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding	Levy Supported Total		TID No. 1 Total		TID No. 3 Total		Water Utility Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Year								
2010 Total	708,422	342,528	335,000	344,491	-	5,873	87,648	36,159
2011 Total	812,620	374,263	375,000	436,521	-	12,438	101,123	34,291
2012 Total	822,744	339,133	619,486	418,567	15,514	12,369	111,688	30,603
2013 Total	887,896	304,208	681,384	397,221	18,616	12,174	112,291	26,560
2014 Total	768,064	270,472	765,178	372,782	24,822	11,845	117,903	22,436
2015 Total	792,512	236,011	948,973	343,496	31,027	11,335	148,340	17,576
2016 Total	856,724	198,111	1,042,767	310,690	37,233	10,611	154,181	11,971
2017 Total	886,331	155,249	1,190,357	274,692	49,643	9,572	59,861	7,868
2018 Total	920,936	109,198	1,250,357	233,906	49,643	8,297	65,558	5,302
2019 Total	110,542	74,635	1,337,254	188,750	52,746	6,915	16,279	2,437
2020 Total	119,754	62,956	1,424,151	139,060	55,849	5,379	5,056	1,673
2021 Total	128,966	49,357	1,528,602	84,980	66,398	3,557	5,445	1,432
2022 Total	138,178	33,058	1,389,330	31,723	80,670	1,271	5,834	1,163
2023 Total	147,389	20,358	-	-	-	-	6,223	860
2024 Total	156,601	12,454	-	-	-	-	6,612	526
2025 Total	161,207	4,191	-	-	-	-	6,807	177
<b>Grand Total</b>	<b>\$ 8,418,885</b>	<b>\$ 2,586,182</b>	<b>\$ 12,887,839</b>	<b>\$ 3,576,879</b>	<b>\$ 482,161</b>	<b>\$ 111,636</b>	<b>\$ 1,010,849</b>	<b>\$ 201,034</b>

2011 Budget

Debt Service Fund  
Debt Repayment Schedules

(concluded)

Debt Name  
Date  
Original Amt  
Funding

Year	Sewer Utility Total		All Debt Payments	
	Principal	Interest	Principal	Interest
2010 Total	146,887	49,118	1,277,957	778,168
2011 Total	167,111	45,916	1,455,854	903,430
2012 Total	179,393	40,654	1,748,825	841,325
2013 Total	186,732	35,026	1,886,918	775,189
2014 Total	194,126	29,092	1,870,092	706,627
2015 Total	201,379	22,835	2,122,231	631,252
2016 Total	214,090	16,152	2,304,996	547,535
2017 Total	146,663	10,490	2,332,854	457,870
2018 Total	154,299	5,744	2,440,793	362,448
2019 Total	4,791	1,934	1,521,612	274,670
2020 Total	5,190	1,717	1,610,000	210,786
2021 Total	5,589	1,470	1,735,000	140,796
2022 Total	5,988	1,193	1,620,000	68,409
2023 Total	6,388	882	160,000	22,100
2024 Total	6,787	540	170,000	13,520
2025 Total	6,986	182	175,000	4,550
<b>Grand Total</b>	<b>\$ 1,632,399</b>	<b>\$ 262,945</b>	<b>\$ 24,432,132</b>	<b>\$ 6,738,675</b>

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### Capital Projects Funds

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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:

#### **Capital Projects Fund:**

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.

## 2011 Budget

### Capital Projects Funds Capital Projects Fund - 103



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#### Department Description

The Capital Improvement Project Fund accounts for larger capital projects and equipment purchases which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2011 Budget document includes the following:

- Capital Project Fund line item 2011 Budget;
- 2010 Capital Project Status Report;
- 2011 Capital Purchase Funding matrix – these pages detail how each purchase is financed in the 2011 budget;
- Capital Request Support Document – provides the details of each of the projects requested for 2011
- Capital Asset inventory listing – these pages list all capital assets by department and include estimated replacement costs and dates.

#### Considerations

During the summer of 2011 the Village experienced severe and heavy rainfall of approximately 4” in one evening, this was followed the week after with rainfall over 8” during one night the following week. This resulted in a significant number of homes and businesses experiencing storm-water and sewer back-up’s. As a result of these incidents the Village has contracted with an engineering firm to determine potential infrastructure improvements that could be made to minimize the risk of a repeat incident in the future. As the study is currently underway and we have not received enough information to take specific steps as of the time of the budget workshops, the Board has indicated that certain projects initially included in this budget may be modified for 2011 or delayed to future years. The projects this is most likely to affect include the 2011 street reconstruction program, sidewalk replacement program, alley maintenance program, and the park projects.

2011 Budget

Capital Projects Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
103-10-120-4110	General property tax	\$ 487,771	\$ 291,583	\$ 320,737	\$ 320,737	\$ 320,737	\$ 406,418	\$ 706,418	\$ 406,418	26.7%	26.7%	Taxes
103-10-120-4213	State Highway Aids	249,805	283,037	241,114	321,486	321,000	331,000	331,000	331,000	3.1%	3.0%	Intergov't
103-10-120-4610	Sidewalk/Alley assessment	36,255	46,324	59,798	59,798	-	65,000	65,000	65,000	#DIV/0!	8.7%	Charges
103-10-120-4720	Bond proceeds	1,740,000	-	-	-	535,000	3,631,679	3,631,679	3,631,679	578.8%	#DIV/0!	OFS
103-10-120-4735	Reserves (CPF)	-	-	-	-	102,500	425,250	425,250	425,250	314.9%	#DIV/0!	OFS
103-10-120-4737	Insurance Proceeds Flood	-	-	150,000	150,000	102,500	-	-	-	-100.0%	-100.0%	Other
103-30-300-4833	Rev From DOJ Tres	2,796	1,038	625	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
103-50-500-4853	Grants/Donations	-	18,838	-	21,000	-	8,000	8,000	8,000	#DIV/0!	-61.9%	Other
103-50-510-4834	Equip sales/proceeds	21,139	-	5,390	5,390	-	-	-	-	#DIV/0!	-100.0%	Other
103-50-542-4836	Local Road Improv Grant	-	48,303	-	-	-	40,000	40,000	40,000	#DIV/0!	#DIV/0!	Intergov't
103-50-548-4831	Atwater Beach Eco Study	-	26,000	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Intergov't
103-70-700-4000	Trans from GF	355,337	238,750	10,506	158,006	145,000	87,250	87,250	87,250	-39.8%	-44.8%	OFS
	Transfer from Utilities	-	-	-	-	-	36,250	36,250	36,250	#DIV/0!	#DIV/0!	OFS
103-70-700-4014	Transfer from TIF #1	-	42,700	-	-	20,000	2,500	2,500	2,500	-87.5%	#DIV/0!	OFS
	Total Revenue	2,893,103	996,573	788,170	1,036,417	1,546,737	5,033,347	5,333,347	5,033,347	225.4%	385.6%	
<b>Expenditures</b>												
Dept 100 Village Board												
103-10-100-5911	Building Improvements	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
	Future Debt Issue	-	-	-	-	-	-	300,000	-	#DIV/0!	#DIV/0!	Capital
103-10-100-5922	Web Codification	5,193	2,954	1,412	2,500	5,500	3,000	3,000	3,000	-45.5%	20.0%	Capital
	Total Village Board	5,193	2,954	1,412	2,500	5,500	3,000	303,000	3,000	-45.5%	20.0%	
Dept 110 Village Manager												
103-10-110-5318	Long Range Planning	-	6,258	4,459	2,500	-	-	-	-	#DIV/0!	-100.0%	Capital
103-10-110-5611	Auditing Expense	-	538	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
103-10-110-5911	Building improvements	-	39,609	22,862	22,862	10,000	10,000	10,000	10,000	0.0%	-56.3%	Capital
103-10-110-5921	Office Equipment/Furniture	37,205	17,617	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
103-10-110-5923	Data processing equip	1,873	2,391	104	420	420	1,600	1,600	1,600	281.0%	281.0%	Capital
103-10-110-5924	Technology upgrade	16,033	15,686	1,460	1,460	-	58,000	58,000	58,000	#DIV/0!	3872.6%	Capital
103-10-110-5931	Technology-GIS	17,388	9,923	8,842	8,800	8,400	10,000	10,000	10,000	19.0%	13.6%	Capital
103-10-110-5932	Website Support	816	911	816	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%	Capital
103-10-110-5936	D2D Contribution	348,750	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
103-10-110-5941	Other Study	-	-	12,789	12,789	-	20,000	20,000	20,000	#DIV/0!	56.4%	Capital
103-10-110-5981	Park Plan	-	12,100	21,785	25,000	-	-	-	-	#DIV/0!	-100.0%	Capital
	Total Village Manager	422,065	105,033	73,117	78,831	23,820	104,600	104,600	104,600	339.1%	32.7%	
Dept 112 Customer Service												
103-10-112-5923	Data processing	-	1,113	-	-	1,500	-	-	-	-100.0%	#DIV/0!	Capital

2011 Budget

Capital Projects Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
Dept 115 Finance												
103-10-115-5923	Data processing	4,995	2,400	715	954	1,975	35,000	35,000	35,000	1672.2%	3568.8%	Capital
Dept 120 Clerk/Treasurer's Office												
103-10-120-5390	Elections	995	-	-	-	-	6,000	6,000	6,000	#DIV/0!	#DIV/0!	Capital
103-10-120-5743	Issuance Costs/fin	31,620	-	-	-	-	60,000	60,000	60,000	#DIV/0!	#DIV/0!	Capital
103-10-120-5923	Data processing	3,037	756	633	844	2,625	-	-	-	-100.0%	-100.0%	
Total Clerk/Treasurer's Office		35,651	756	633	844	2,625	66,000	66,000	66,000	2414.3%	7719.9%	Capital
Dept 130 Planning And Development												
103-10-130-5923	Data processing	9,117	152	1,077	2,000	5,500	5,400	5,400	5,400	-1.8%	170.0%	Capital
Dept 180 Municipal Court												
103-10-180-5923	Data processing	3,400	4,924	3,749	3,749	3,749	-	-	-	-100.0%	-100.0%	Capital
Dept 300 Police Department												
103-30-300-5911	Bldg improv & maint	206	1,353	2,325	1,750	2,000	2,000	2,000	2,000	0.0%	14.3%	Capital
103-30-300-5921	Office equipment	2,213	2,500	372	2,000	2,000	1,750	1,750	1,750	-12.5%	-12.5%	Capital
103-30-300-5923	Data processing equip	39,249	10,467	4,499	6,000	6,500	8,700	8,700	8,700	33.8%	45.0%	Capital
103-30-300-5927	Police vehicles	50,026	28,213	-	-	-	41,300	41,300	41,300	#DIV/0!	#DIV/0!	Capital
103-30-300-5929	Other equipment	3,875	1,500	10,198	9,698	11,598	30,057	30,057	30,057	159.2%	209.9%	Capital
103-30-300-5938	Architectural Design New bldg	-	-	-	-	400,000	400,000	400,000	400,000	0.0%	#DIV/0!	Capital
103-30-300-5939	Construction OT	-	-	-	-	20,000	-	-	-	-100.0%	#DIV/0!	Capital
103-30-300-5940	Training	-	-	-	2,500	3,270	-	-	-	-100.0%	-100.0%	Capital
Total Police Department		95,570	44,033	17,394	21,948	445,368	483,807	483,807	483,807	8.6%	2104.3%	
Dept 310 Fire												
103-30-310-5720	North Shore Fire-Debt serv	97,296	97,152	98,122	98,124	97,150	95,861	97,361	95,861	-1.3%	-2.3%	Capital
103-30-310-5929	Fire Capital equipment	-	-	69,331	69,331	69,000	209,779	209,779	209,779	204.0%	202.6%	Capital
Total Fire Contract		97,296	97,152	167,453	167,455	166,150	305,640	307,140	305,640	84.0%	82.5%	
Dept 320 Other Public Safety												
103-30-320-5111	Flood - Salaries	-	-	33,898	40,000	-	-	-	-	#DIV/0!	-100.0%	Capital
103-30-320-5768	Flood costs	-	-	169,703	200,000	-	-	-	-	#DIV/0!	-100.0%	Capital
Total Other Public Safety		-	-	203,601	240,000	-	-	-	-	#DIV/0!	-100.0%	
Dept 500's Public Works												
103-50-500-5923	Data processing	4,309	-	-	3,600	3,600	12,000	12,000	12,000	233.3%	233.3%	Capital
103-50-510-5633	Prof fees - general engineering	4,519	-	-	89,000	89,000	-	-	-	-100.0%	-100.0%	Capital
103-50-510-5925	Mechanical -garage	58,200	-	17,490	17,490	17,500	-	-	-	-100.0%	-100.0%	Capital
103-50-520-5614	PECFA expenditures	-	7,822	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
103-50-520-5911	Build improv - bld maint.	-	12,742	4,620	191,890	178,000	140,000	140,000	140,000	-21.3%	-27.0%	Capital
103-50-534-5927	Vehicles	-	-	-	-	-	97,000	97,000	97,000	#DIV/0!	#DIV/0!	Capital
103-50-534-5929	Other equipment	23,504	26,485	16,998	16,998	17,500	3,000	3,000	3,000	-82.9%	-82.4%	Capital
103-50-542-5652	Street resurfacing	1,899,665	43,692	12,452	198,000	210,500	200,000	200,000	200,000	-5.0%	1.0%	Capital

2011 Budget

Capital Projects Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
103-50-542-5655	Alley Improvements	-	-	-	-	-	147,500	147,500	147,500	#DIV/0!	#DIV/0!	Capital
103-50-542-5656	Wilson Dr Road Project	-	-	10,281	50,000	4,000	-	-	-	-100.0%	-100.0%	Capital
103-50-542-5657	Bi-annual Road Program	-	-	-	-	-	2,000,000	2,000,000	2,000,000	#DIV/0!	#DIV/0!	Capital
103-50-542-5915	Land improvements	54,803	48,923	1,020	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
103-50-542-5927	Vehicles	121,922	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
103-50-542-5933	Reserved for Future	-	67,419	11,425	40,000	40,000	140,000	140,000	140,000	250.0%	250.0%	Capital
103-50-543-5654	Sidewalk replacement	-	147,255	87	87	-	75,000	75,000	75,000	#DIV/0!	86106.9%	Capital
103-50-546-5929	Other equipment-winter maint	-	147,084	137,515	135,000	139,000	-	-	-	-100.0%	-100.0%	Capital
103-50-547-5915	Land improvements-park	86,452	54,745	2,465	3,000	-	1,185,400	1,185,400	1,185,400	#DIV/0!	39413.3%	Capital
103-50-547-5929	Other equipment	22,761	-	36,160	36,160	38,950	-	-	-	-100.0%	-100.0%	Capital
103-50-547-5937	Emerald Ash Borer Protection	-	23,510	15,976	20,000	50,000	30,000	30,000	30,000	-40.0%	50.0%	Capital
103-50-548-5915	Land Improvements	730	58,450	3,000	50,000	-	-	-	-	#DIV/0!	-100.0%	Capital
103-50-548-5929	Other equipment	-	14,775	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
<b>Total Public Works</b>		<b>2,276,865</b>	<b>652,902</b>	<b>269,489</b>	<b>851,225</b>	<b>788,050</b>	<b>4,029,900</b>	<b>4,029,900</b>	<b>4,029,900</b>	<b>411.4%</b>	<b>373.4%</b>	
103-70-700-5000	Transfers	5,000	6,387	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFU
<b>Total Expenditures</b>		<b>2,955,151</b>	<b>917,806</b>	<b>738,639</b>	<b>1,369,506</b>	<b>1,444,237</b>	<b>5,033,347</b>	<b>5,334,847</b>	<b>5,033,347</b>	<b>248.5%</b>	<b>267.5%</b>	
<b>Net Change in Fund Balance</b>		<b>(62,048)</b>	<b>78,767</b>	<b>49,531</b>	<b>(333,089)</b>	<b>102,500</b>	<b>-</b>	<b>(1,500)</b>	<b>-</b>			
<b>Beginning Fund Balance</b>		<b>784,509</b>	<b>722,461</b>	<b>941,930</b>	<b>941,930</b>	<b>941,930</b>	<b>608,841</b>	<b>608,841</b>	<b>608,841</b>			
<b>Less: Surplus Applied</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(102,500)</b>	<b>(425,250)</b>	<b>(425,250)</b>	<b>(425,250)</b>			
<b>Ending Fund Balance</b>		<b>\$ 722,461</b>	<b>\$ 801,228</b>	<b>\$ 991,460</b>	<b>\$ 608,841</b>	<b>\$ 941,930</b>	<b>\$ 183,591</b>	<b>\$ 182,091</b>	<b>\$ 183,591</b>			

2011 Budget

Capital Projects Fund  
2010 Capital Projects Status Report

Account Number	Account Name / Project Name	Funding Source	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	Remaining Costs to be budgeted in 2011	Project Status
103-10-100-5922	<b>Web Codification</b>						
	Annual update fee	Taxes	1,412	2,500	5,500	-	Done
103-10-110-5318	<b>Long Range Planning</b>						
	Annual update to long range plan	CP reserves	4,459	2,500	-	-	Done
103-10-110-5911	<b>Building improvements</b>						
	Village Hall Upgrade	CP reserves	-	-	10,000	10,000	Moved to 2011
	Village Hall Roof	CP reserves	20,542	20,542	-	-	Budgeted in 2009
	HVAC repairs	CP reserves	2,320	2,320	-	-	Unexpected repairs
	<b>Total Building Improvements</b>		<u>22,862</u>	<u>22,862</u>	<u>10,000</u>	<u>10,000</u>	
103-10-110-5923	<b>Data processing equip</b>						
	Scanner/supplies	Taxes	104	420	420	-	As incurred
103-10-110-5924	<b>Technology-Request</b>						
	Laserfiche General Code	CP reserves	1,460	1,460	-	-	
103-10-110-5931	<b>Technology-GIS</b>						
	Annual GIS updates/support	Taxes	8,842	8,800	8,400	-	As incurred
103-10-110-5932	<b>Website Support</b>						
	Website hosting fee and upgrades	\$2,500 taxes, rest CP reserves	816	5,000	5,000	-	Done
103-10-110-5941	<b>Other Study</b>						
	Lake Bluff Stormwater Study	CP reserves	2,283	2,283	-	-	Done
	Police/DPW Organ. Study	GF reserves	10,506	10,506	-	-	Done
	<b>Total Other Study</b>		<u>12,789</u>	<u>12,789</u>	<u>-</u>	<u>-</u>	
103-10-110-5981	<b>Park Plan</b>						
	Atwater Park Master Plan	CP reserves	21,785	25,000	-	-	In progress
103-10-112-5923	<b>Data Processing</b>						
	Cust. Serv computer	Taxes	-	-	1,500	-	Purchased in 2009
103-10-115-5923	<b>Data Processing</b>						
	AP check printer	Taxes	-	-	1,200	1,200	Replace in 2011
	Equipment insurance	Taxes	715	954	775	-	3 of 4 pymts made
	<b>Total Data Processing</b>		<u>715</u>	<u>954</u>	<u>1,975</u>	<u>1,200</u>	
103-10-120-5923	<b>Data Processing</b>						
	Laptop replacement	Taxes	-	-	1,850	-	Purchased in 2009
	Equipment insurance	Taxes	633	844	775	-	3 of 4 pymts made

2011 Budget

Capital Projects Fund  
2010 Capital Projects Status Report

Account Number	Account Name / Project Name	Funding Source	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	Remaining Costs to be budgeted in 2011	Project Status
	Total Data Processing		633	844	2,625	-	
103-10-130-5923	<b>Data Processing</b>						
	Inpsctions printer	Taxes	-	-	300	-	
	Bldg inspecton comp. replace	Taxes	1,077	2,000	1,500	-	
	Administator printer	Taxes	-	-	300	-	
	Office printer	Taxes	-	-	3,400	-	
	Total Data Processing		1,077	2,000	5,500	-	
103-10-180-5923	<b>Data Processing</b>						
	Court software maintenance	Taxes	3,749	3,749	3,749	-	Done
103-30-300-5911	<b>Bldg improv &amp; maint</b>						
	General building maintenance	Taxes	2,325	1,750	2,000	-	Done
103-30-300-5921	<b>Office equipment</b>						
	Small office equipment	Taxes	372	2,000	2,000	-	Done
103-30-300-5923	<b>Data processing equip</b>						
	Computer hardware	Taxes	4,499	6,000	6,500	-	Done
103-30-300-5929	<b>Other equipment</b>						
		\$2,500 GF, \$4,598 taxes, rest CP reserves					
	Crime detection equipment		9,198	9,198	8,598	-	Done
	Vests	Taxes	1,000	500	3,000	-	Done
	Total Other Equipment		10,198	9,698	11,598	-	
103-30-300-5938	<b>Architectural Design New bldg</b>						
	Building Arch. Fees	Debt	-	-	400,000	400,000	To 2011
103-30-300-5939	<b>Construction OT</b>						
	Capital Drive OT	TID No. 1	-	-	20,000	-	In TID with project
103-30-300-5940	<b>Training</b>						
	AED and training	Taxes	-	2,500	3,270	-	
103-30-310-5720	<b>North Shore Fire-Debt serv</b>						
	Annual Capital Charges	Taxes	98,122	98,124	97,150	-	3 of 4 pymts made
103-30-310-5929	<b>Fire Capital equipment</b>						
		\$20,000 GF, \$39,000 taxes, rest CP reserves					
	New capital 2 ambul/ladder		69,331	69,331	69,000	-	3 of 4 pymts made

## 2011 Budget

### Capital Projects Fund 2010 Capital Projects Status Report

Account Number	Account Name / Project Name	Funding Source	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	Remaining Costs to be budgeted in 2011	Project Status
103-30-320-5111	<b>Salaries Flood</b>						
	Salaries Flood	Insurance/FEMA	33,898	40,000	-	-	Mostly completed
103-30-320-5768	<b>Flood costs</b>						
	Non-salary flood costs	Insurance/FEMA	169,703	200,000	-	-	In progress
103-50-500-5923	<b>Data processing</b>						
	Computers	Taxes	-	3,600	3,600	-	Done
103-50-510-5633	<b>Prof fees - general engineering</b>						
	Engineering 2011 Road prog	\$21,000 hwy aids, \$4,000 taxes, rest CP reserves	-	89,000	89,000	-	Done
103-50-510-5925	<b>Mechanical -garage</b>						
	Auto diagnostic equip	\$2,500 hwy aids, taxes rest	17,490	17,490	17,500	-	Done
103-50-520-5911	<b>Build improv - bld maint.</b>						
	Library roof repairs	CP reserves	2,195	4,390	-	-	In progress
	DPW furnace repair	CP reserves	-	9,500	-	-	In progress
	DPW building roof	Debt	243	105,000	135,000	-	In progress
	River Club roof	\$5,000 CP reserves, \$37,500 GF	2,182	73,000	43,000	-	In progress
	<b>Total Building Improvements</b>		<u>4,620</u>	<u>191,890</u>	<u>178,000</u>	-	
103-50-534-5929	<b>Other equipment</b>						
	Garbage karts and recycling bins	Taxes	16,998	16,998	17,500	-	Done
103-50-542-5652	<b>Street resurfacing</b>						
	Annual road maintenance prog	Hwy aids	-	175,000	187,500	-	No carry forward
	Contract street maintenance	\$2,500 hwy aids, taxes rest	12,452	23,000	23,000	-	In progress
	<b>Total Street Resurfacing</b>		<u>12,452</u>	<u>198,000</u>	<u>210,500</u>	-	
103-50-542-5656	<b>Wilson Dr Road Project</b>						
	Wilson Dr Master Plan	CP reserves	10,281	50,000	4,000	-	In progress
103-50-542-5915	<b>Land Improvements</b>						
	Pavement markings	CP reserves	1,020	-	-	-	In progress
103-50-542-5933	<b>Reserved for Future Road Prog</b>						
	Road reserves	Hwy aids	11,425	40,000	40,000	-	To reserves

2011 Budget

Capital Projects Fund  
2010 Capital Projects Status Report

Account Number	Account Name / Project Name	Funding Source	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	Remaining Costs to be budgeted in 2011	Project Status
103-50-543-5654	<b>Sidewalk replacement</b>						
	Sidewalk replacement	CP reserves	87	87	-	-	Done
103-50-546-5929	<b>Other equipment-winter maint</b>						
	Dump truck	\$67,500 Hwy aids, \$50,000 GF, \$16,500 taxes, rest CP reserves \$5,000	137,515	135,000	139,000	-	Done
103-50-547-5915	<b>Land improvements-park</b>						
	Atwater Park path	CP reserves	2,465	3,000	-	-	In progress
103-50-547-5929	<b>Other equipment</b>						
	Vermer chipper	\$10,000 GF, rest taxes	36,160	36,160	38,950	-	Done
103-50-547-5937	<b>Emerald Ash Borer Protection</b>						
	EAB projects	\$25,000 GF, rest taxes	15,976	20,000	50,000	30,000	Carried forward to 2011
103-50-548-5915	<b>Land Improvements</b>						
	Atwater Boardwalk/Bluff grant study	CP reserves	3,000	50,000	-	-	In progress
	<b>Total</b>		<b>\$ 738,639</b>	<b>\$ 1,369,506</b>	<b>\$ 1,444,237</b>	<b>\$ 441,200</b>	

2011 Budget

Capital Projects Fund  
2011 Projects Funding Summary

Account Number	Account Name / Project Name	Tax	State Aids Grants and Other	Assessment	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	Total Budget	Capital Asset Inventory	Non- Inventory Item
<b>Dept 100 Village Board</b>											
103-10-100-5911	<b>Building Improvements</b>										
	Village Signage	-	-	-	-	-	-	-	-	-	-
103-10-100-5922	<b>Web Codification</b>										
	Code updates	3,000	-	-	-	-	-	-	3,000	-	3,000
	<b>Total Village Board</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Dept 110 Village Manager</b>											
103-10-110-5911	<b>Building improvements</b>										
	Village Hall Updates	-	-	-	-	-	10,000	-	10,000	-	10,000
103-10-110-5923	<b>Data processing equip</b>										
	Computer replacement	1,600	-	-	-	-	-	-	1,600	1,600	-
103-10-110-5924	<b>Technology upgrade</b>										
	Phone system replacement	-	-	-	-	-	25,000	25,000	50,000	-	50,000
	Digitize Comm. Assmt Records	-	-	-	-	-	-	8,000	8,000	-	8,000
103-10-110-5931	<b>Technology-GIS</b>										
	Annual GIS updates and maint	10,000	-	-	-	-	-	-	10,000	-	10,000
103-10-110-5932	<b>Website Support</b>										
	Annual hosting and updates	5,000	-	-	-	-	-	-	5,000	-	5,000
103-10-110-5941	<b>Other Study</b>										
	Technology Assessment	10,000	-	-	-	-	10,000	-	20,000	-	20,000
	<b>Total Village Manager</b>	<b>26,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>33,000</b>	<b>104,600</b>	<b>1,600</b>	<b>103,000</b>
<b>Dept 115 Finance</b>											
103-10-115-5923	<b>Data processing</b>										
	General Ledger Replacement	-	-	-	-	-	35,000	-	35,000	35,000	-
<b>Dept 120 Clerk/Treasurer's Office</b>											
103-10-120-5390	<b>Elections</b>										
	Voting machine	6,000	-	-	-	-	-	-	6,000	6,000	-
103-10-120-5743	<b>Issuance Costs/fin</b>										
	Debt issuance costs	-	-	-	60,000	-	-	-	60,000	-	60,000
	<b>Total Clerk/Treasurer's Office</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,000</b>	<b>6,000</b>	<b>60,000</b>
<b>Dept 130 Planning And Development</b>											
103-10-130-5923	<b>Data processing</b>										
	Replacement computer	2,000	-	-	-	-	-	-	2,000	2,000	-
	Replacement printer	3,400	-	-	-	-	-	-	3,400	3,400	-
	<b>Total Data Processing</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,400</b>	<b>5,400</b>	<b>-</b>
<b>Dept 300 Police Department</b>											
103-30-300-5911	<b>Bldg improv &amp; maint</b>										
	Annual building maint	2,000	-	-	-	-	-	-	2,000	-	2,000

2011 Budget

Capital Projects Fund  
2011 Projects Funding Summary

Account Number	Account Name / Project Name	Tax	State Aids Grants and Other	Assessment	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	Total Budget	Capital Asset Inventory	Non- Inventory Item
103-30-300-5921	<b>Office equipment</b>										
	Small office equipment	1,750	-	-	-	-	-	-	1,750	-	1,750
103-30-300-5923	<b>Data processing equip</b>										
	Computer Hardware	8,700	-	-	-	-	-	-	8,700	8,000	700
103-30-300-5927	<b>Police vehicles</b>										
	Fully equipped squad	41,300	-	-	-	-	-	-	41,300	41,300	-
103-30-300-5929	<b>Other equipment</b>										
	Ballistic vests	-	3,000	-	-	-	-	-	3,000	3,000	-
	Portable Radio Replace	27,057	-	-	-	-	-	-	27,057	27,057	-
	Total Other Equipment	27,057	3,000	-	-	-	-	-	30,057	30,057	-
103-30-300-5938	<b>Architectural Design New bldg</b>										
	Design for Police Building	-	-	-	400,000	-	-	-	400,000	-	400,000
	Total Police Department	80,807	3,000	-	400,000	-	-	-	483,807	79,357	404,450
Dept 310 Fire											
103-30-310-5720	<b>North Shore Fire-Debt serv</b>										
	Annual Capital Charges	95,861	-	-	-	-	-	-	95,861	-	95,861
103-30-310-5929	<b>Fire Capital equipment</b>										
	2011 Fire engine and ambulance	12,500	-	-	-	-	28,042	-	40,542	-	40,542
	2011 Ladder truck	-	-	-	45,780	-	(15,542)	-	30,238	-	30,238
	2012 Ladder truck	-	-	-	69,402	-	-	-	69,402	-	69,402
	2013 Ladder truck	-	-	-	69,597	-	-	-	69,597	-	69,597
	Total Fire Capital Equipment	12,500	-	-	184,779	-	12,500	-	209,779	-	209,779
Dept 500's Public Works											
103-50-500-5923	<b>Data processing</b>										
	T1 Data line upgrade	6,000	-	-	-	6,000	-	-	12,000	-	12,000
103-50-520-5911	<b>Build improv - bld maint.</b>										
	DPW Generators	-	-	-	-	22,750	-	22,750	45,500	45,500	-
	Annex Building Demo	15,000	-	-	-	7,500	7,500	-	30,000	-	30,000
	Village Hall West Door replace	-	-	-	-	-	-	-	-	-	-
	Hubbard Lodge Water Heater	4,500	-	-	-	-	-	-	4,500	-	4,500
	2010 Roof Borrowing Replenish	-	-	-	135,000	-	(135,000)	-	-	-	-
	Hubbard Lodge HVAC	-	-	-	-	-	60,000	-	60,000	-	60,000
	Total Building Improv's	19,500	-	-	135,000	30,250	(67,500)	22,750	140,000	45,500	94,500
103-50-534-5927	<b>Vehicles</b>										
	Chevy c2500 ext cab (#33)	30,000	-	-	-	-	-	-	30,000	30,000	-
	Replace GMC 3500 (#34)	10,250	-	-	-	-	10,250	20,500	41,000	41,000	-
	Replace Ottawa yard tractor	7,500	-	-	-	-	-	7,500	15,000	15,000	-
	Replace Case loader (#94)	-	-	-	-	-	-	-	-	-	-

2011 Budget

Capital Projects Fund  
2011 Projects Funding Summary

Account Number	Account Name / Project Name	Tax	State Aids Grants and Other	Assessment	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	Total Budget	Capital Asset Inventory	Non- Inventory Item
	Watering Vehicle	-	5,000	-	-	2,500	-	3,500	11,000	11,000	-
	Total Vehicles	47,750	5,000	-	-	2,500	10,250	31,500	97,000	97,000	-
103-50-534-5929	<b>Other equipment</b>										
	Oil Recycling Tank	3,000	-	-	-	-	-	-	3,000	3,000	-
103-50-542-5652	<b>Street resurfacing</b>										
	2011 Road Maintenance	-	-	-	-	-	200,000	-	200,000	-	200,000
103-50-542-5655	<b>Alley Improvements</b>										
	2011 Alley Maintenance	-	-	-	147,500	-	-	-	147,500	-	147,500
103-50-542-5657	<b>Bi-annual Road Program</b>										
	Road Recon 2011 plan	-	321,000	-	1,679,000	-	-	-	2,000,000	-	2,000,000
103-50-542-5933	<b>Reserved for Future Road Prog</b>										
	Reserve funds for future	-	40,000	-	-	-	-	-	40,000	-	40,000
	Sewer Project Future Funding	100,000	-	-	-	-	-	-	100,000	-	100,000
103-50-543-5654	<b>Sidewalk replacement</b>										
	2011 Sidewalk replacement	-	10,000	65,000	-	-	-	-	75,000	-	75,000
103-50-547-5915	<b>Land improvements-park</b>										
	Atwater bluff restoration	-	-	-	190,000	-	160,000	-	350,000	-	350,000
	Lake Bluff/Atwater Plan Implem.	-	-	-	250,000	-	-	-	250,000	-	250,000
	Trail Connections/Canoe Launch	-	-	-	85,400	-	-	-	85,400	-	85,400
	Atwater Park improv.	-	-	-	500,000	-	-	-	500,000	-	500,000
	Total Land Improvements - Park	-	-	-	1,025,400	-	160,000	-	1,185,400	-	1,185,400
103-50-547-5937	<b>Emerald Ash Borer Protection</b>										
	EAB treatments	-	-	-	-	-	30,000	-	30,000	-	30,000
	Total Public Works	176,250	376,000	65,000	2,986,900	38,750	332,750	54,250	4,029,900	145,500	3,884,400
	Total 2011 Projects	\$ 406,418	\$ 379,000	\$ 65,000	\$ 3,631,679	\$ 38,750	\$ 425,250	\$ 87,250	\$ 5,033,347	\$ 272,857	\$ 4,760,490

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Village Board  
Item Name: Web Codification  
Estimated Cost: \$3,000  
Cost Based On: Previously budgeted request  
Estimated Useful Life (years): na

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

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

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Village Manager's Office  
Item Name: Village Hall Update  
Estimated Cost: \$10,000  
Cost Based On: Previously budgeted request  
Estimated Useful Life (years): 25 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

This is carried over from 2010 for the \$10,000 budgeted for Village Hall upgrades as part of the ongoing Village Hall improvements program. It includes purchase of new benches, carpeting, and signage.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Village Manager's Office  
Item Name: Computer  
Estimated Cost: \$1,600  
Cost Based On: HP website and IT setup costs  
Estimated Useful Life (years): 5 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

As scheduled in the Equipment Acquisition and Replacement Program, this will replace the personal computer in the Village Manager's Office that was purchased in 2006. Proposed cost includes \$1,200 for hardware, \$200 for network and setup costs and \$200 for software.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Village Manager's Office  
Item Name: Telephone System  
Estimated Cost: \$50,000  
Cost Based On: Previous cost  
Estimated Useful Life (years): 10 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

The current telephone system at Village Hall and the Police building is nearly 10 years old. The phone units are outdated and the Village is not able to purchase additional or replacement phones. The estimated cost covers the purchase of new telephones. It also includes the cost for upgrading telephone infrastructure, if necessary, to maximize the cost-effectiveness of phone usage and maintenance.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

The goal is to have lower phone bills and maintenance costs.

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

General Fund Reserves

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Village Manager's Office  
Item Name: Digitalize Assessment Data  
Estimated Cost: \$8,000  
Cost Based On: Assessor quote  
Estimated Useful Life (years): Indefinite

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

This involves the cost for the Assessor/Associated Appraisal to convert all of the hard-copy commercial property files to digital format. The electronic files will be accessible from the village website, rather than the hard-copy cards which are files in the Assessor's Office.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Village Manager's Office  
Item Name: Technology – GIS  
Estimated Cost: \$10,000  
Cost Based On: 2010 costs  
Estimated Useful Life (years): 5 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

The Village Board approved updated GIS functions in 2006. The 2011 costs include annual maintenance and updates.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Village Manager's Office  
Item Name: Website Upgrade/Support  
Estimated Cost: \$5,000  
Cost Based On: Annual estimated cost from vendor  
Estimated Useful Life (years): 5 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

Website upgrade/support is an annual cost scheduled for the ongoing and maintenance fees associated with the website provider, GovOffice.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Village Manager's Office  
Item Name: Technology Assessment  
Estimated Cost: \$20,000  
Cost Based On: Previous study  
Estimated Useful Life (years): 10 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

In 2001, the Village hired Sycamore Group LLC to conduct a technology assessment on the Village's technology and infrastructure needs. Many recommendations of the study were implemented, including data networking upgrades, outsourcing of network support, new hardware and workstation standards, streamlining technology across departments/buildings, and improvements for the Village website.

Going on 10 years since the study, the Village faces new challenges with its technology infrastructure and does not have the in-house expertise to diagnose or prioritize with respect to these type of issues. The following concerns were identified in the management team 2010 strategic planning: bandwidth limitations at the DPW buildings; need for stronger and more consistent IT support; approaching network capacity; and, lack of knowledge of current infrastructure and future needs.

Components of the 2011 technology assessment would include:

- Detailed evaluation of network performance and needs;
- Evaluation of current data backup/recovery and security processes;
- Recommendations for IT Administration Policies and Procedures, including maintenance/support needs;
- Cost analysis of infrastructure requirements for new systems; and,
- Recommendations for streamlining processes, including permitting, accounting, and parking.

The Sycamore Group is no longer in business; the Village would request proposals with a budget cap of \$20,000.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department:	Finance Department
Item Name:	General Ledger, accounts payable, receivable, utility billing and cash receipting software
Estimated Cost:	\$150,000 (to be spread over multiple years) \$35,000 in 2011
Cost Based On:	Market quotes
Estimated Useful Life (years):	7-10 years

#### Detailed description and justification for purchase (include quotes, estimates or specifications):

The Village's current software system has been in use since 1992 and because of the pace of technological advances, most software systems are designed only for a 7-10 year life. The current system's "back-end" is a database platform, whereas new systems use either SQL or dot.net technology. Our current software provider does not have plans to upgrade the system to these better platforms. There are several downfalls to the current platform. The first is the size of the database, the older software file "shape" is like a box. Newer technologies have "flat" files which take up very little server space in comparison. The larger file size also causes speed issues for all users, particularly those in other buildings. Another issue with the database platform is that the system crashes often which can cause transactions to hang-up in the system. The current platform also requires each user to install the latest updates on their computer. While that sounds good, it results in ten plus people all needing to process the update and as updates occur at least quarterly and each software "module" (cash receipting, utility billing, fund accounting) must be done separately we spend considerable time getting the current versions. The current system also lacks certain features which would make daily activities more time consuming than necessary. I have listed below some of the more significant functionality that is missing from our current system:

- We can only have one cash receipt batch open at a time. This results in customer service staff having to "shut-down" the receipting system while the day's cash draw is balanced. Additionally other departments that accept payments cannot use the same cash receipting system as customer service. This means all receipts collected from the police department, library and public works department must be receipted two times, one at the collection point and once at customer service in order to get the transaction into the accounting system.
- While reports do export from the system into excel, the way they export causes additional time be spent re-formatting columns and fields so that the report can be read. For example any transaction register run from the system has 8 leading columns in the excel file which have only one word in each column. Totals on these reports are put in a separate column from the numbers that are being added together.
- The system does not readily allow for journal entries to be imported. This causes additional time to be used in data entry. For example the journal entry to record the payroll is approximately 90-100 lines long. Manually keying in the journal entry not only takes a long time, but it increases the potential for error. Most of the work in preparing the journal entry is done in excel so the amounts are often already in that format. New systems allow for entries to be imported thus saving hours of time in data entry.
- The current purchase order system does not allow revenue or balance sheet accounts to be used when creating a purchase order. So when departments need to issue refund checks they have to write up a voucher in excel. The same information then needs to be entered into the accounts payable system in order for the check to be written, again causing a duplication of entry.



**Capital Projects Funds – Capital Projects Fund  
Capital Request Support Document**

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- The current system does not have any “drill down” ability. For example if I am reviewing a expenditure report and I want to know what is in an account, I have to exit the report, go into a different screen look up the account. Then I have to select the account and have the system run a new report on just that account. Now let’s say I see a payment to a vendor that I don’t think belongs in that account so I want to look at other payments to that vendor. I again must exit the current report, exit the account area and now go into the vendor files, look up the vendor, etc. New systems allow users to drill down by clicking on the account you want information on and it will bring up the detail of the balance. You can then choose to drill down more on an individual transaction, all without closing the first report.

These are just a few of the features that exist in the software market today that we do not have with our current system. In talking with the support staff at our current software vendor I do not get the impression that they are making significant improvements to their technology. I would like to begin the process of developing an RFP for a new system and trying to select a product in 2011. Implementation of software systems often takes 18 months to two years depending on the modules you select. The 2011 budget request thus includes an estimate for part of a new system as the payments for a new system would likely be over multiple budget cycles as the implementation is completed.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

Annual support and maintenance fees on the current system are approximately \$2,500. The new maintenance and support fees will depend on the software selected.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

No special revenue support. However during the selection process we will investigate purchasing this through a multi-year payment process.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Village Clerk/Treasurer  
Item Name: Insight Voting Equipment (1 machine)  
Estimated Cost: \$6,000  
Cost Based On: Estimated quote from vendor  
Estimated Useful Life (years): 15 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

The Insight voting equipment is the next generation of voting equipment to replace what is currently used in the Village. Replacement parts are not as available for repairing our current equipment. Intentions are to start phasing in the new equipment, rather than creating an emergency situation where all machines must be replaced in one year due to obsolescence. The new equipment is faster, quieter and can hold more data than the current equipment. If this piece of equipment is purchased we would be able to use one machine for Wards 1 – 4 (Village Center location) for larger elections. Currently we must use two machines for the larger elections. This will allow us to program only one machine for the Election rather than two.

The State is still working on a plan for early voting prior to the Presidential Election. The proposed equipment would be the piece of equipment that may be used in this process if we are to take on this task. It is still unclear if early voting will be an option or a requirement.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Planning & Development Department  
Item Name: HP desktop  
Estimated Cost: \$2,000  
Cost Based On: Market price  
Estimated Useful Life (years): 5 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

Replacement of the code enforcement officer's computer which is approximately five year old. Estimated replacement cost includes IT personnel set up and estimated software costs.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

No additional costs except for unforeseen computer virus.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

No special revenue support.

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Planning & Development Department  
Item Name: HP Color LaserJet 5550n Printer  
Estimated Cost: \$3,400  
Cost Based On: Department needs and network requirements.  
Estimated Useful Life (years): 7 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

Current printer identified for replacement. Maintenance will continue until no longer feasible. See attachment.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

No special revenue support.

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department:	Police Department
Item Name:	Building Maintenance
Estimated Cost:	\$2,000
Cost Based On:	3 year average expense
Estimated Useful Life (years):	Dependant on item fixed

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

The Shorewood Police Department building is 90 years old and sometimes needs unexpected maintenance.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

No special revenue support.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Police Department  
Item Name: Replacement Office Equipment  
Estimated Cost: \$1,750  
Cost Based On: 3 year average expense  
Estimated Useful Life (years): Dependant on item fixed

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

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

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

No special revenue support.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

---

Department: Police Department  
Item Name: Computer Hardware  
Estimated Cost: \$8,700  
Cost Based On: HP website  
Estimated Useful Life (years): 5 years

#### Detailed description and justification for purchase (include quotes, estimates or specifications):

4 – HP Pro 3130 MT Business Computers with Microsoft Office 2007 Pro (one computer has a second 500 GB hard drive for video storage). (\$5,820) + (\$1,000 for set-up and transfer of data from older computer)

- **Genuine** Windows® 7 Professional 64-bit
- 300 watt non PFC power supply
- Intel® Core™ i7-870 Processor (8M Cache, 2.93 GHz)
- Intel® H57 Express Chipset
- 4GB PC3-10600 Memory (2x2GB)
- 500GB 7200RPM SATA 3.0GB/s 1st Hard Drive
- ATI Radeon HD 4550 (512MB) DH PCIe x16 Graphics Card
- SuperMulti Lightscribe Drive
- HP USB Standard Keyboard
- HP USB Optical Mouse

Server upgrade: (\$1,880) Three Seagate drives - ST3146855LC - \$ 285.00 each; temp backup of drive of \$ 65.00; Service for upgrading \$960.00

The Police Department server is out of hard drive space and needs to be upgraded. The 3 hard drives are used in a RAID – 5 configuration for security and redundancy.

#### Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

None

#### Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

No special revenue support.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

---

Department: Police Department  
Item Name: Squad Replacement  
Estimated Cost: \$41,300  
Cost Based On: Estimates  
Estimated Useful Life (years): 3 – 4 year replacement schedule

#### Detailed description and justification for purchase (include quotes, estimates or specifications):

Squad car – Ford Crown Victoria	\$22,300
Crown Victoria Change over	\$ 3,650
Data link in-squad computer	\$ 6,100
Stalker radar unit	\$ 2,900
Mobile vision in-car video camera	<u>\$ 4,800</u>
Total for new car fully equipped	\$39,748
Changeover from hand-me down	\$ 1,550
Total squad replacement cost	\$41,300

#### Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

This will give the new squad a 3 year – 36,000 mile warranty which will lower operating cost.

It should be noted that I am trying to even out the annual expense of squad and squad equipment replacement cost. In the past we would budget to replace all of the squad computers, video equipment, radar units in a single year. Per the EARP we are scheduled to replace 4 squad computers in 2012 at a cost of \$22,000, 4 radar units at a cost of \$12,000 and ½ of the in-car video equipment at a cost of \$16,500 or a single year impact of \$50,500. By replacing the equipment as we replace the squads we will be able to lessen the financial impact in any one year.

#### Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

No special revenue support.

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department:	Police Department
Item Name:	Balistic Vests
Estimated Cost:	\$3,000
Cost Based On:	Estimates
Estimated Useful Life (years):	5 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

A ballistic vest has a five (5) year life expectancy. After that time due to the daily wear, the vest breaks down and is not usable.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

No special revenue support.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

---

Department: Police Department  
Item Name: Portable Radio Replacement  
Estimated Cost: \$30,775 (only 7 are funded)  
Cost Based On: Estimates  
Estimated Useful Life (years): 10 years

#### Detailed description and justification for purchase (include quotes, estimates or specifications):

8 Digitally equipped P-25 portable radios	\$29,727
One 6 station charger	\$ 788
Two single base charger	\$ 240
Total for new portable radios	\$30,775

#### Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

This will give all officers and supervisors a digitally equipped portable radio. In 2006 we were able to get a grant for 19 portable and 10 squad radios. This gave every officer and the CSO a new 800 MHz radio while all supervisors remained on the older radios. The older radios are now starting to need major repairs and are not reliable. This will give us reliable radios for the next 10 to 12 years. I have lowered the radio repair budget with this request.

#### Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

No special revenue support.

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Public Works  
Item Name: T1 Data Line Upgrade  
Estimated Cost: \$12,000  
Cost Based On: vendor estimate  
Estimated Useful Life (years): unknown

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

*Currently all data and telephone service is provided to DPW over single T1 line. During periods of high demand – early morning, immediately before/after lunch, and end of day – data and telephone networks are noticeably impacted. DPW staff cannot currently utilize all available GIS capabilities due to restricted bandwidth.*

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*Minimal impact to operating budget but anticipated to significantly improve productivity and access to web-based GIS system.*

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*Split with Water and Sewer Utilities.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Public Works  
Item Name: DPW Emergency generators  
Estimated Cost: \$45,500  
Cost Based On: vendor estimate  
Estimated Useful Life (years): 20

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

*Staff proposes to purchase three generators (one permanent, two portable) to power DPW facilities. This purchase would allow operation of most DPW core services in the event of prolonged power failure, including the mechanics garage and welding equipment, the sewer and water offices, the building maintenance shop, the main office and phones (VOIP system requires electricity) and the fuel station which also serves the Shorewood PD and the NSFD.*

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*None.*

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*Grant options have been explored; none currently available. Split with Water and Sewer Utilities.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Public Works  
Item Name: Annex Building Demolition  
Estimated Cost: \$30,000  
Cost Based On: professional estimate  
Estimated Useful Life (years): n/a

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

*Staff proposes the demolition of a former residential building incorporated into the DPW facility approximately 10 years ago. Until recently, the building was used for miscellaneous storage but the structure is in need of significant repair and is not well-suited to materials storage. Removal of the building and grading of the area to match the existing yard would significantly improve the functionality of the yard.*

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None. *Split with Water and Sewer Utilities.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Public Works  
Item Name: Village Hall west door replacement  
Estimated Cost: \$15,000 – *Not funded in 2011 Budget*  
Cost Based On: vendor estimate  
Estimated Useful Life (years): 20+

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

The wooden doors at the Murray entrance to Village have warped due to frost heave and the entire frame and sill must be rebuilt. The cost above assumes reconstruction of the sill/frame with replacement of custom solid oak doors to replicate the historical character of the existing doors.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Public Works  
Item Name: Hubbard Lodge water heater  
Estimated Cost: \$4,500  
Cost Based On: vendor estimate  
Estimated Useful Life (years): 15

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

*The DPW currently leases the water heater in Hubbard Lodge for a monthly fee of \$80.26. The Village would realize a "payback" in just over 4 and one-half years, well within the units expected useful life.*

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*A decrease in operating costs is reflected in the 2011 Hubbard Lodge maintenance budget.*

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*None.*

2011 Budget



Capital Projects Funds – Capital Projects Fund  
Capital Request Support Document

Department: Public Works, Services Division  
Item Name: Forestry pickup truck  
Estimated Cost: \$30,000  
Cost Based On: dealer estimate  
Estimated Useful Life (years): 12

Detailed description and justification for purchase (include quotes, estimates or specifications):

*Replacement vehicle for Forestry Department. Vehicle specified as three-quarter ton pickup truck with V-plow.*



Vehicle #33, 1998 GMC, to be moved to summer fleet vehicle  
current vehicle #33



Vehicle #23 to be auctioned and replaced with and replaced with comparable new

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*This vehicle is proposed to replace existing forestry truck #33 (1998 Chevrolet) which will be moved to summer fleet replacing #23, a Chevrolet S-10 propane-fueled vehicle. At current fuel prices, savings of \$2.50 per gallon will be realized and mileage/fuel efficiency will be significantly improved.*

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*None.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

Department: Public Works, Services Division  
Item Name: Parks Department one ton dump truck  
Estimated Cost: \$41,000  
Cost Based On: dealer estimate  
Estimated Useful Life (years): 15

#### Detailed description and justification for purchase (include quotes, estimates or specifications):



*Replacement truck for Parks Department. Specified as one ton truck with dump box and drop sides.*

#### Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

*Minimal impact anticipated.*

#### Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

*None.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

Department: Public Works, Services Division  
Item Name: Shared (WFB) Transfer Station tractor  
Estimated Cost: \$30,000 (Shorewood share \$15,000)  
Cost Based On: dealer estimate for used vehicle  
Estimated Useful Life (years): 20 years

#### Detailed description and justification for purchase (include quotes, estimates or specifications):



*Vehicle to replace shared transfer station yard tractor, a 1991 Ottawa tractor.*

#### Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

*Bills for repairs will decrease. Productivity expected to be greatly enhanced as this is a one-of-a-kind vehicle and time down for repairs has significant impact on refuse and yard waste collection operations.*

#### Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

Vehicle to be jointly owned/purchased with Village of Whitefish Bay.

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Public Works, Services Division  
Item Name: Skid Loader  
Estimated Cost: \$34,706 *Not funded in the 2011 Budget*  
Cost Based On: Dealer estimate  
Estimated Useful Life (years): 20

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

*Skid loader proposed to replace existing 1997 Case model used extensively for streetscape snow removal.*

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*Productivity and safety will be significantly enhanced with newer model, positively impacting the winter maintenance operating budget.*

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*None.*

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Public Works, Services Division  
Item Name: ATV watering vehicle  
Estimated Cost: \$11,000  
Cost Based On: dealer estimate w/ trade  
Estimated Useful Life (years): 15

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

*This vehicle is intended to provide an additional watering vehicle with sidewalk operation capability. The completion of the Capitol Drive project will more than double the existing streetscape maintenance responsibilities. While the number of pots/planters will not double, the area which must be covered every 2-3 days will be greatly expanded. An additional vehicle is required to maintain pots/planters on Capitol Drive.*

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*Direct impact to operating budget will be minimal but productivity expected to significantly increase with additional sidewalk watering vehicle and increased water tank capacity.*

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*Staff proposes to trade the Polaris ATV which has more limited capabilities than the Gator-type vehicle. Additional funding is anticipated from donations, and the TID.*

## 2011 Budget

### Capital Projects Funds – Capital Projects Fund Capital Request Support Document



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Department: Public Works  
Item Name: Oil Recycling Tank  
Estimated Cost: \$3,000  
Cost Based On: vendor estimate  
Estimated Useful Life (years): 10 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

The Department of Public Works collects used motor oil as a service to residents. (This oil is also used in a special unit to heat the mechanics garage.) A double-walled tank is located in the public parking area for this purpose. The outer wall of this tank has rusted though and rust is also evident on the inner tank. Staff proposes to replace this tank and continue this service.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*As previously reported, utilization of this collected oil – along with that generated by the DPW fleet - has saved an estimated \$19,000 in heating costs since 2003.*

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None.

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

Department: Public Works  
Item Name: 2011 Sidewalk Replacement Program  
Estimated Cost: \$75,000  
Cost Based On: estimated quantities in program area, 2010 WFB bid results  
Estimated Useful Life (years): infrastructure rehabilitation

**Detailed description and justification for purchase (include quotes, estimates or specifications):**  
Biennial sidewalk replacement program.



**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

*None.*

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

*Assessments are issued for 100% of cost. Corner properties are assessed 50% of cost on secondary frontage.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

Department: Public Works  
Item Name: 2010/11 Road Reconstruction  
Estimated Cost: \$2,000,000  
Cost Based On: 2010 Pavement Management Plan  
Estimated Useful Life (years): 60 years with proper maintenance

#### Detailed description and justification for purchase (include quotes, estimates or specifications):

*The Village's Pavement Management Plan identifies the following for reconstruction in 2011: Ridgefield Circle and N. Richland Court and segments of Downer Avenue, Jarvis Street, Wood Place, Olive Street, Marion Street and Lake Bluff Boulevard.*



#### Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

*Impact on operating budget will be minimal. Time and materials will be reallocated to other streets.*

#### Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

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

## 2011 Budget

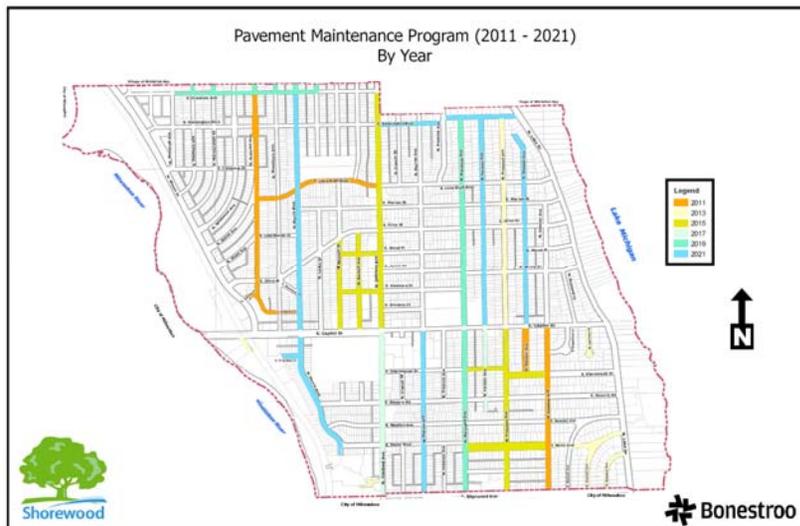


### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

Department: Public Works  
Item Name: 2011 Road Maintenance  
Estimated Cost: \$200,000  
Cost Based On: 2009 Pavement Management Plan  
Estimated Useful Life (years): 20 years

#### Detailed description and justification for purchase (include quotes, estimates or specifications):

*The Village's Pavement Management Program identifies the following for maintenance in 2011:  
Crack seal: Ardmore Avenue, Elmdale Avenue, Kenmore Place, Lake Bluff Boulevard  
Mill and overlay: Downer Avenue, Stowell Avenue*



Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

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

Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)

*None.*

## 2011 Budget



### Capital Projects Funds – Capital Projects Fund Capital Request Support Document

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Department: Department of Public Works  
Item Name: EAB Program  
Estimated Cost: \$30,000  
Cost Based On: Staff estimate  
Estimated Useful Life (years): unknown

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

*Staff proposes to continue the Emerald Ash Borer trunk injection program as outlined in the 2008 Village of Shorewood EAB Readiness Plan. As noted previously, this plan will be tailored each year based upon staff availability and may include private contract assistance. It is anticipated that like the 2010 program, these monies will fund an urban forestry intern responsible for field work.*

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

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

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

None currently; staff continues to explore urban forestry grant opportunities.

2011 Budget

Capital Projects Fund  
Capital Asset Inventory Listing

Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
<b>General</b>											
Technology	VILLAGE HALL PHONE SYSTEM	2002	74,313	50,000	10	2011	50,000	-	-	-	-
Technology	AUDIO/VIDEO SYSTEM VH COURT ROOM	2004	3,901	4,000	7	2013	-	-	4,000	-	-
Technology	SERVER DRIVE - DELL SEAGATE DUAL 73GB	2004	1,643	2,000	6	2013	-	-	2,000	-	-
Technology	TAPE BACKUP DEVICE VILLAGE SERVER	2006	4,328	4,400	5	2013	-	-	4,400	-	-
Technology	NETWORK FILE SERVER FOR VILLAGE DEPTS	2007	64,189	45,000	5	2013	-	-	45,000	-	-
Technology	CISCO WIRELESS ACCESS POINT	2008	1,500	1,500	5	2013	-	-	1,500	-	-
Technology	DALITE PROJECTOR/SCREEN	2009	6,959	7,000	7	2016	-	-	-	-	-
Technology	LG WIDESCREEN HDTV	2009	2,244	2,000	7	2016	-	-	-	-	-
Technology	SQL SERVER FOR TAX SOFTWARE	2009	5,685	6,000	5	2014	-	-	-	6,000	-
	Total General						50,000	-	56,900	6,000	-
<b>Manager's Office</b>											
Technology	HP COMPUTER (CHRIS)	2006	1,258	1,200	5	2012	-	1,200	-	-	-
Technology	LAPTOP AND PROJECTOR	2006	1,800	2,160	5	2012	-	2,160	-	-	-
Technology	HP COMPUTER (Mike)			1,600	5	2011	1,600	-	-	-	-
	Total Manager's Office						1,600	3,360	-	-	-
<b>Customer Service</b>											
Furniture	CUSTOMER SERVICE MANAGER OFFICE FURNITURE	2008	4,325	5,000	20	2028	-	-	-	-	-
Technology	HP LASER JET 4300 N PRINTER	2004	1,984	1,200	5	2012	-	1,200	-	-	-
Technology	PERSONAL COMPUTER - ASST TO THE MANAGER	2007	1,300	1,200	5	2012	-	1,200	-	-	-
Technology	CSR COMPUTER EAST	2008	1,700	1,500	5	2013	-	-	1,500	-	-
Technology	FINANCE DIRECTOR COMPUTER	2008	1,243	1,200	5	2013	-	-	1,200	-	-
Technology	HP COMPUTER	2009	1,113	1,200	5	2014	-	-	-	1,200	-
Technology	HP COMPUTER, SCANNER, VALIDATOR	2009	2,152	2,150	5	2014	-	-	-	2,150	-
	Total Customer Service						-	2,400	2,700	3,350	-
<b>Finance</b>											
Furniture	FINANCE DIRECTOR OFFICE FURNITURE W CHAIR	2008	4,143	5,000	20	2028	-	-	-	-	-
Technology	General ledger, cash receipting, UB software	1992	??	150,000	10	2012	35,000	115,000	-	-	-
Technology	HP4050N LASERJET W/LEGAL TRAY FEED	2000	2,236	1,200	5	2012	-	1,200	-	-	-
Technology	ONLINE CHECK SIGNER	2005	1,745	2,600	7	2012	-	2,600	-	-	-
Technology	HP LASERJET 9050DN	2007	3,788	3,600	5	2012	-	3,600	-	-	-
Technology	ASST TO FINANCE DIRECTOR COMPUTER	2008	1,709	1,500	5	2013	-	-	1,500	-	-
Technology	Laptop Probook 4510s	2010	1,486	1,486	3	2014	-	-	-	1,486	-
	Total Finance						35,000	122,400	1,500	1,486	-

2011 Budget

Capital Projects Fund  
Capital Asset Inventory Listing

Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
<b>Clerk/Treasurer's Office</b>											
Furniture	CLERK FURNITURE W CHAIR	2008	5,805	6,000	20	2026	-	-	-	-	-
Furniture	CUBICLES FOR CT OFFICE	2008	11,285	12,000	20	2026	-	-	-	-	-
Misc Equip	OPTECH IIIIP VOTING MACHINE	1997	5,381	7,000	7	2012	-	7,000	-	-	-
Misc Equip	OPTECH IIIIP VOTING MACHINE	1997	5,381	7,000	7	2012	-	7,000	-	-	-
Misc Equip	OPTECH IIIIP VOTING MACHINE	1997	5,381	7,000	7	2013	-	-	7,000	-	-
Misc Equip	OPTECH IIIIP VOTING MACHINE	1997	5,381	-	7	Never	-	-	-	-	-
Misc Equip	VOTING MACHINE - INSIGHT LARGE ELECT		6,000	6,000	7	2011	6,000	-	-	-	-
Technology	HP CMT TOWER CLERK	2007	1,956	2,300	5	2012	-	2,300	-	-	-
Technology	DEPUTY CLERK / TREASURER COMPUTER	2008	1,709	2,300	5	2013	-	-	2,300	-	-
Technology	HP 4250N LASER JET PRINTER CLERK	2008	1,389	2,000	5	2012	-	2,000	-	-	-
Technology	Laptop Probook 4510s	2010	1,486	1,486	5	2015	-	-	-	-	1,486
Total Clerk/Treasurer's Office							6,000	18,300	9,300	-	1,486
<b>Planning and Development</b>											
Furniture	LATERAL FILE CABINET	2008	5,854	6,000	20	2028	-	-	-	-	-
Furniture	P&D DIRECTOR OFFICE FURNITURE	2008	4,247	4,500	20	2028	-	-	-	-	-
Technology	PERSONAL COMPUTER CONTRACTED	2003	1,743	-	5	Never	-	-	-	-	-
Technology	PERSONAL COMPUTER ENFORCEMENT (Victor's)	2006	2,378	2,000	5	2011	2,000	-	-	-	-
Technology	LAPTOP - building inspector	2007	2,240	2,000	5	2012	-	2,000	-	-	-
Technology	PC ADMINISTRATIVE (Crystal's)	2007	1,100	2,000	5	2012	-	2,000	-	-	-
Technology	PC DEPT ADMINISTRATIVOR (Ericka's)	2007	1,750	2,000	5	2012	-	2,000	-	-	-
Technology	HP PRINTER 2520	2008	1,000	3,400	5	2011	3,400	-	-	-	-
Technology	PERSONAL COMPUTER PT BLDG INSPECTOR	2009	-	2,000	5	2012	-	2,000	-	-	-
Technology	HP laptop/tablet - new inspector	2010	-	2,000	5	2015	-	-	-	-	2,000
Vehicles	2001 DODGE INTREPID 4 DOOR	2001	18,291	-	6	from Police	-	-	-	-	-
Vehicles	2003 DODGE INTREPID	2003	16,679	-	6	from Police	-	-	-	-	-
Vehicles	2005 CROWN VIC SQUAD 3	2005	20,655	-	6	from Police	-	-	-	-	-
Total Planning and Development							5,400	8,000	-	-	2,000
<b>Assessor</b>											
Technology	PRINTER 4000T	1998	1,524	1,800	5	2012	-	1,800	-	-	-
Technology	HP CMT WORKSTATION DPW DIRECTOR	2007	1,894	1,500	5	2012	-	1,500	-	-	-
Technology	HP COMPUTER/MONITOR	2008	1,150	1,500	5	2013	-	-	1,500	-	-
Total Assessor							-	3,300	1,500	-	-
<b>Court</b>											
Furniture	COURT ROOM CHAIRS	2008	6,098	6,500	20	2028	-	-	-	-	-
Technology	TIPPS COURT SOFTWARE - updates only	2003	9,410	-	5	Never	-	-	-	-	-
Technology	4014n HP printer	2005	1,200	1,200	5	2012	-	1,200	-	-	-

2011 Budget

Capital Projects Fund  
Capital Asset Inventory Listing

Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Technology	HP LAPTOP COURT CLERK	2007	1,254	2,730	5	2012	-	2,730	-	-	-
Technology	HP COMPUTER	2009	1,354	1,800	5	2012	-	1,800	-	-	-
	Total Court						-	5,730	-	-	-
<b>Police</b>											
Buildings	PUBLIC SAFETY GARAGE DOORS FIRE BAY DOORS	1993	6,711	6,900	12	2012	-	6,900	-	-	-
Buildings	PUBLIC SAFETY HVAC SYSTEM	1993	3,932	4,100	20	2013	-	-	4,100	-	-
Buildings	GARAGE DOOR	1996	2,570	2,800	12	2012	-	2,800	-	-	-
Buildings	AUDIO/VIDEO INTERROGATION ROOMS	2005	5,390	5,600	7	2012	-	5,600	-	-	-
Buildings	Replacement sink cabinet at PD - flood loss	2010	6,500	6,500	20	2030	-	-	-	-	-
Furniture	INTERROGATION ROOM CIMM WORKSTATION	2006	1,256	1,500	5	2013	-	-	1,500	-	-
Misc Equip	RADAR LASER UNIT	1999	6,170	6,400	6	2012	-	6,400	-	-	-
Misc Equip	HR-12 RADAR UNIT	2001	1,585	with car	6	2011	with car	-	-	-	-
Misc Equip	HR-12 RADAR UNIT	2001	1,585	with car	6	2012	-	with car	-	-	-
Misc Equip	HR-12 RADAR UNIT	2001	1,585	with car	6	2012	-	with car	-	-	-
Misc Equip	HR-12 RADAR UNIT	2001	1,585	with car	6	2013	-	-	with car	-	-
Misc Equip	HR-12 RADAR UNIT	2001	1,585	with car	6	2013	-	-	with car	-	-
Misc Equip	HVAC AIR COMPRESSOR	2001	2,358	2,600	20	2021	-	-	-	-	-
Misc Equip	LIGHTBAR	2002	3,600	3,800	6	2012	-	3,800	-	-	-
Misc Equip	5 - DATA TRANSCIEVER/ANTENNAS	2003	16,640	16,800	10	2013	-	-	16,800	-	-
Misc Equip	MOBILE RADIO UNITS - 10 SQUAD CARS	2004	22,100	22,300	10	2014	-	-	-	22,300	-
Misc Equip	POLICE SIDEARMS	2004	9,000	13,454	11	2015	-	-	-	-	13,454
Misc Equip	POLICE SHOTGUNS/5 RIFLES	2005	??	7,060	15	2020	-	-	-	-	-
Misc Equip	FIRING RANGE BACKSTOP	2007	5,000	5,200	15	2022	-	-	-	-	-
Misc Equip	LIBERTY LIGHT BAR FOR VIN -5291	2007	1,395	1,600	6	2013	-	-	1,600	-	-
Misc Equip	SPEED SENTRY TRAILER BUNDLES -2	2007	7,510	7,700	5	2012	-	7,700	-	-	-
Misc Equip	TASERS W SIGHT - 2	2007	1,614	1,800	5	2012	-	1,800	-	-	-
Misc Equip	BASE SYSTEM LIVESCAN	2008	18,590	18,800	6	2014	-	-	-	18,800	-
Misc Equip	KART PROPERTY ROOM INFO SYSTEM	2008	4,980	5,200	5	2013	-	-	5,200	-	-
Misc Equip	LED LIGHT BAR FOR VIN - 6392	2008	1,395	1,600	6	2014	-	-	-	1,600	-
Misc Equip	LED LIGHT BAR FOR VIN-6391	2008	1,395	1,600	6	2014	-	-	-	1,600	-
Misc Equip	Alarm System	2010	9,198	9,198	7	2017	-	-	-	-	-
Misc Equip	Replacement of SEM shredder	2010	1,500	1,500	7	2017	-	-	-	-	-
Misc Equip	PROTECTIVE VESTS	Multiple	na	500		ANNUAL	3,000	3,000	3,000	3,000	3,000
Technology	HP 4050NT PRINTER front office	2000	1,550	1,500		2012	-	1,500	-	-	-
Technology	256 COMPUTER 1238 Cash register	2001	1,507	2,000	5	2013	-	-	2,000	-	-
Technology	SERVER UNIT	2001	5,440	6,187	5	2013	-	-	6,187	-	-
Technology	800MHZ PORTABLE RADIOS	2002	25,200	60,100		2014	-	-	-	60,100	-

2011 Budget

Capital Projects Fund  
Capital Asset Inventory Listing

Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Technology	800MHZ PORTABLE RADIOS			30,775	10	2011	30,775	-	-	-	-
Technology	SPILLMAN SOFTWARE	2003	60,734	60,900	5	2012	-	60,900	-	-	-
Technology	PERSONAL COMPUTER TIME	2004	1,310	2,000		2010	-	-	-	-	-
Technology	FINGERPRINT ID SYSTEM MORPHUS 1 TOUCH	2006	2,093	2,300	7	2013	-	-	2,300	-	-
Technology	IN CAR VIDEO SYSTEMS SQ 6 AND 4	2006	11,780	with car	7	2013	-	with car	with car	-	-
Technology	PERSONAL COMPUTER CAPTAIN	2006	2,050	2,000		2011	2,000	-	-	-	-
Technology	PERSONAL COMPUTER CHIEF	2006	2,050	2,000		2010	-	-	-	-	-
Technology	IN CAR VIDEO CAMERAS 3 FRONT SEAT 2 BACK SEAT	2007	16,750	with car	5	2011, 12, 13	with car	with car	with car	-	-
Technology	PERSONAL COMPUTER BOOKING SYS	2008	1,231	2,000		2012	-	2,000	-	-	-
Technology	PERSONAL COMPUTER LT EAST	2008	2,050	2,000		2014	-	-	-	2,000	-
Technology	PERSONAL COMPUTER OFFICER EAST	2008	2,050	2,000		2011	2,000	-	-	-	-
Technology	PERSONAL COMPUTER OFFICER WEST	2008	2,050	2,000		2011	2,000	-	-	-	-
Technology	PERSONAL COMPUTER SGT/WEST	2008	2,050	2,000		2011	2,000	-	-	-	-
Technology	TOUGHBOOK LAPTOP FOR SQAUD	2008	3,724	with car	5	2011	with car	-	-	-	-
Technology	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	with car	5	2012	-	with car	-	-	-
Technology	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	with car	5	2012	-	with car	-	-	-
Technology	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	with car	5	2013	-	-	with car	-	-
Technology	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	with car	5	2013	-	-	with car	-	-
Technology	HP COMPAQ COMPUTER - dispatch	2009	1,399	2,000	5	2013	-	-	2,000	-	-
Technology	HP COMPAQ COMPUTER Inv 2	2009	1,399	2,000	5	2013	-	-	2,000	-	-
Technology	HP COMPAQ COMPUTER Secy	2009	1,399	2,000	5	2013	-	-	2,000	-	-
Technology	Replacement computer INV 1	2010	1,500	1,500	5	2015	-	-	-	-	1,500
Vehicles	JEEP WRANGLER - Parking Checker VIN -7723	2004	19,507	25,000	6	2013	-	-	25,000	-	-
Vehicles	2005 FORD CROWN VIC VIN - 2020	2005	20,655	41,300	6	2011	41,300	-	-	-	-
Vehicles	2005 FORD CROWN VIC VIN -2021	2005	20,655	41,300	6	2012	-	41,300	-	-	-
Vehicles	CROWN VICTORIA VIN -5291	2006	20,531	41,300	5	2012	-	41,300	-	-	-
Vehicles	FORD EXPEDITION 2006 VIN - 5933	2006	23,823	24,000	6	2013	-	-	24,000	-	-
Vehicles	07 FORD CROWN VIC W LIGHT BAR VIN -2223	2007	21,926	28,553	6	2013	-	-	28,553	-	-
Vehicles	FORD 500 CHIEFS VEHICLE VIN -0725	2007	18,709	23,000	6	2014	-	-	-	23,000	-
Vehicles	TRUCK VAULT PD SUV FOR VIN-5933	2007	2,158	2,400	5	2012	-	2,400	-	-	-
Vehicles	POLICE INTERCEPTOR VIN -6392	2008	22,443	22,600	6	2014	-	-	-	22,600	-
Vehicles	POLICE INTERCEPTOR VIN-6391	2008	22,443	22,600	6	2014	-	-	-	22,600	-
Vehicles	2009 CROWN VICTORIA VIN - 9433	2009	28,023	28,200	6	2015	-	-	-	-	28,200
	Total Police						83,075	187,400	126,240	177,600	46,154
<b>Health Department</b>											
Misc Equip	PHILLIPS HEARTSTART DIFIBRILLATOR	2005	1,661	1,900	5	2012	-	1,900	-	-	-
Misc Equip	AMATEUR RADIO ANTENNA	2008	4,561	4,800	10	2028	-	-	-	-	-

2011 Budget

Capital Projects Fund  
Capital Asset Inventory Listing

Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Misc Equip	ARTIC SERIES REFRIGERATOR	2009	2,338	2,500	10	2019	-	-	-	-	-
Misc Equip	MOTOROLA PORTABLE RADIOS = 2	2009	7,585	7,800	3	2012	-	7,800	-	-	-
Technology	HP COLOR PRINTER - GRANT FROM WAUWATOSA	2003	2,500	2,630	5	2013	-	-	2,630	-	-
Technology	DELL LAPTOP	2009	1,435	1,600	3	2012	-	1,600	-	-	-
Technology	HEWLETT PACKARD CMT WORKSTATION	2009	3,017	3,200	5	2014	-	-	-	3,200	-
Technology	HEWLETT PACKARD CMT WORKSTATION	2009	3,017	3,200	5	2014	-	-	-	3,200	-
Technology	HEWLETT PACKARD CMT WORKSTATION	2009	3,017	3,200	5	2014	-	-	-	3,200	-
Technology	HEWLETT PACKARD CMT WORKSTATION -	2009	3,017	3,200	5	2014	-	-	-	3,200	-
Technology	HP SCANJET NETWORK SCANNER	2009	1,145	1,300	5	2014	-	-	-	1,300	-
Technology	PANASONIC LCD PROJECTION UNIT	2009	1,882	2,100	3	2012	-	2,100	-	-	-
Total Health Department							-	13,400	2,630	14,100	-
<b>Public Works</b>											
Dump Trucks	GMC LO-PRO #44	1992	30,725	58,217	12	2016	-	-	-	-	-
Dump Trucks	GMC C6500 Dump TRUCK LOPRO #45	1999	52,207	64,038	12	2016	-	-	-	-	-
Dump Trucks	GMC TRUCK MODEL #TC7H042 #54	1999	61,668	110,000	12	2014	-	-	-	110,000	-
Dump Trucks	FREIGHTLINER Dump Truck FL70 #46	2000	41,895	85,000	12	2014	-	-	-	85,000	-
Dump Trucks	FORD TRUCK #47 W/PLOW TIPPER TOOL BOS	2006	51,696	56,995	15	2018	-	-	-	-	-
Dump Trucks	CHEVY 7500 W DUMP BODY #57	2007	77,229	77,229	15	2022	-	-	-	-	-
Dump Trucks	BRACKETS/TAILGATE TRUCK #56	2008	1,969	with truck	12	Never	-	-	-	-	-
Dump Trucks	DUMP TRUCK #58	2008	33,723	with truck	12	Never	-	-	-	-	-
Dump Trucks	INTERNATIONAL TRUCK 7300SFA 4X2	2008	62,545	115,000	12	2023	-	-	-	-	-
Dump Trucks	SAND/SALT SPREADER #58	2009	16,000	19,000	15	2021	-	-	-	-	-
Dump Trucks	UNDERBODY SCRAPER #58	2009	7,546	8,000	15	2029	-	-	-	-	-
Dump Trucks	SAND/SALT SPREADER #59_NEW 2010	2010	19,000	19,000	12	2021	-	-	-	-	-
Dump Trucks	Snowplow #59 International	2010	111,000	111,000		2025	-	-	-	-	-
Garbage Trucks	LODAL EVO #74	1992	100,000	186,195		2013	-	-	186,195	-	-
Garbage Trucks	#76 Garbage Truck LODAL EVO 17HXL	2001	133,389	186,195	12	2015	-	-	-	-	186,195
Garbage Trucks	OTTAWA SPOTTER #70 shared	2002	15,000	15,000	12	2011	15,000	-	-	-	-
Garbage Trucks	2003 EVO LODAL TRUCK #77	2003	132,589	186,195	12	2017	-	-	-	-	-
Garbage Trucks	2005 LODAL TRUCK #78	2005	145,455	186,195	6	2027	-	-	-	-	-
Heavy Equip	YARD WASTE COMPACTOR	1975	15,000	85,575		2012	-	85,575	-	-	-
Heavy Equip	#84 SECARD SNOW LOADER	1980	24,000	60,000	12	2014	-	-	-	60,000	-
Heavy Equip	KUBOTA TRACTOR	1985	8,000	39,010		2016	-	-	-	-	-
Heavy Equip	INGERSOL RAND AIR COMPRESSOR	1988	16,000	18,935		2018	-	-	-	-	-
Heavy Equip	Roscoe Roller	1989	9,700	16,020	15	2020	-	-	-	-	-
Heavy Equip	CAT V50 FORKLIFT TRUCK	1989	16,223	29,438	12	2016	-	-	-	-	-
Heavy Equip	SKID STEER LOADER	1992	22,555	22,800	12	2012	-	22,800	-	-	-

2011 Budget

Capital Projects Fund  
Capital Asset Inventory Listing

Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Heavy Equip	RAYCO STUMP CUTTER	1995	24,995	36,635		2020	-	-	-	-	-
Heavy Equip	HOLDER SIDEWALK CLEANER #89	1996	78,350	79,875		Never	-	-	-	-	-
Heavy Equip	SULLAIR COMPRESSOR	1996	13,999	18,935	12	2026	-	-	-	-	-
Heavy Equip	CATERPILLAR 938F WHEEL LOADER	1997	113,792	140,267	12	2017	-	-	-	-	-
Heavy Equip	SEWER TV EQUIPMENT SHARED	1999	33,158	33,400	12	2012	-	33,400	-	-	-
Heavy Equip	#102 KUBOTA TRACTOR W/LOADER BUCKET	2001	20,000	29,719	12	2016	-	-	-	-	-
Heavy Equip	#2001 BARBER SURFRAKE MODEL 400	2001	22,000	29,719	12	2016	-	-	-	-	-
Heavy Equip	BACKHOE LOADER #90 JCB 212S	2002	44,687	115,500	12	2022	-	-	-	-	-
Heavy Equip	4X2 GATOR TRUCK #100	2005	4,882	12,000	6	2015	-	-	-	-	12,000
Heavy Equip	GATOR 4X4 TRUCK #200	2005	6,401	12,000	6	2015	-	-	-	-	12,000
Heavy Equip	BANDIT CHIPPER #86	2006	28,800	35,800	15	2016	-	-	-	-	-
Heavy Equip	SHARED COMPACTOR SOLID WASTE	2006	41,811	81,500	15	2025	-	-	-	-	-
Heavy Equip	3 LEAF LOADERS	2008	53,600	48,600	12	2028	-	-	-	-	-
Heavy Equip	Case Loader #94		16,800	34,706	15	2011	34,706	-	-	-	-
Heavy Equip	Watering Vehicle			11,000	15	2011	11,000	-	-	-	-
Heavy Equip	MT6 TRACTOR #88	2009	122,578	125,000	12	2029	-	-	-	-	-
Light Trucks	1994 S10 TRUCK #23	1994	17,810	with truck	6	2011	-	-	-	-	-
Light Trucks	MILITARY PICKUP CHEVY 4X4 1985 MODEL	1997	-	29,603		NEVER	-	-	-	-	-
Light Trucks	2002 ESCAPE	2002	21,325	22,400	6	2012	-	22,400	-	-	-
Light Trucks	FORD ESCAPE VEHICLE #26	2003	17,188	22,400	6	2012	-	22,400	-	-	-
Light Trucks	2008 COLORADO #24	2008	25,654	23,788	12	2018	-	-	-	-	-
Light Trucks	COLORADO 2004 PICK UP BEACH #22	2009	14,775	23,788	6	2014	-	-	-	23,788	-
Misc Equip	Backup generator	none	-	45,500	10	2011	45,500	-	-	-	-
Misc Equip	OIL Collection Tank			3,000	20	2011	3,000	-	-	-	-
Misc Equip	PHONE SYSTEM	2008	5,691	5,900	10	2028	-	-	-	-	-
Other Vehicles	TYMCO 600 SWEEPER SHARED WITH WFB	2000	118,750	131,905	12	2012	-	131,905	-	-	-
Other Vehicles	VERSALIFT AERIAL #65	2007	130,235	160,203	15	2027	-	-	-	-	-
Plows/Salters	WESTERN #24	1988	1,000	1,495		0	-	-	-	-	-
Plows/Salters	SWENSON BOX SALTER	1992	5,989	10,336	12	NEVER	-	-	-	-	-
Plows/Salters	SWENSON BOX SALTER	1992	5,989	10,336	12	NEVER	-	-	-	-	-
Plows/Salters	WESTERN #20	1992	1,175	1,495		0	-	-	-	-	-
Plows/Salters	WESTERN #21	1992	1,175	1,495		0	-	-	-	-	-
Plows/Salters	WESTERN #40	1992	2,650	4,615		NEVER	-	-	-	-	-
Plows/Salters	V-BOX SALTER SS	1994	6,603	10,336		2014	-	-	-	10,336	-
Plows/Salters	11" SNOW PLOW	1999	5,045	6,500	12	2012	-	6,500	-	-	-
Plows/Salters	11" SNOW PLOW	1999	5,045	6,500	12	2012	-	6,500	-	-	-
Plows/Salters	#00 POLY MOLDBOARD SNOW PLOW	2000	5,045	6,500	12	2012	-	6,500	-	-	-

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Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Plows/Salters	#01 WAUSAU HSP3611H PLOW	2001	5,045	6,500	12	2013	-	-	6,500	-	-
Plows/Salters	10 PLOW #46	2002	4,200	4,615	12	2015	-	-	-	-	4,615
Plows/Salters	WAUSAU	2002	1,800	1,891		2015	-	-	-	-	1,891
Plows/Salters	WAUSAU #45	2002	4,500	4,615		2014	-	-	-	4,615	-
Plows/Salters	11" SNOW PLOW WAUSAU (CAT LOADER)	2003	5,045	6,500	12	2014	-	-	-	6,500	-
Plows/Salters	PLOW BLADE TRUCK #55 or 52?	2004	5,045	6,500	15	2015	-	-	-	-	6,500
Spec. Pick-ups	CHEVY C2500 EXT CAB	1998	26,016	29,603		2012	-	29,603	-	-	-
Spec. Pick-ups	CHEVY TRUCK #33	1998	22,964	30,000	12	2011	30,000	-	-	-	-
Spec. Pick-ups	#32 FORD F450 2001 MODEL W/STELCO UNIT	2001	22,159	80,000	12	2012	-	80,000	-	-	-
Spec. Pick-ups	#32 STELCO W/BOOM	2001	29,933	with truck	12	2012	-	-	-	-	-
Spec. Pick-ups	#39 CHASSIS FOR FORD F350 2001 MODEL	2001	9,967	with truck	12	2012	-	-	-	-	-
Spec. Pick-ups	#39 FORD F350 2001 MODEL W/UTILITY BODY	2001	18,763	35,527	12	2012	-	35,527	-	-	-
Spec. Pick-ups	TRUCK #34 DUMP BODY GMC 3500 1990 MODEL	2001	7,500	41,000	12	2011	41,000	-	-	-	-
Spec. Pick-ups	READING CLASSIC #35	2002	11,195	11,400	12	2012	-	11,400	-	-	-
Tools	PIONJAR-AIR HAMMER	1980	2,000	2,200	12	2012	-	2,200	-	-	-
Tools	SAWDUST COLLECTOR	1980	3,000	9,407		2012	-	9,407	-	-	-
Tools	SCOTCHLITE-HEAT LAMP APPLICATOR	1980	1,250	1,500	12	2012	-	1,500	-	-	-
Tools	STEAM CLEANER (PORTABLE)	1986	1,200	2,550		2015	-	-	-	-	2,550
Tools	CONCRETE MIXER	1987	2,550	2,800	12	2012	-	2,800	-	-	-
Tools	GENERATOR/WELDER	1987	1,300	2,590		2012	-	2,590	-	-	-
Tools	20 INCH PLANER	1988	3,900	10,422	12	2028	-	-	-	-	-
Tools	AIR COMPRESSOR	1988	11,296	11,500	12	2012	-	11,500	-	-	-
Tools	BEARING PRESS	1988	1,200	2,390		2038	-	-	-	-	-
Tools	CH & E DIAPHRAM PUMP	1988	1,500	1,700	12	2012	-	1,700	-	-	-
Tools	DRILL PRESS	1988	2,742	2,656	12	2034	-	-	-	-	-
Tools	DRILL PRESS (LARGE)	1988	3,450	8,410		2018	-	-	-	-	-
Tools	LATHE	1988	4,650	9,510		2018	-	-	-	-	-
Tools	PIPE THREADER	1988	2,990	3,200	12	2012	-	3,200	-	-	-
Tools	SHOP PRESS	1988	3,850	4,100	12	2012	-	4,100	-	-	-
Tools	WIRE WELDER	1989	2,600	5,185		2012	-	5,185	-	-	-
Tools	BRAKE LATHE	1991	5,945	3,030	12	2012	-	3,030	-	-	-
Tools	STEAM CLEANER (FIXED)	1992	3,200	5,470		2012	-	5,470	-	-	-
Tools	TABLE SAW	1992	4,300	8,940	12	2024	-	-	-	-	-
Tools	TIRE CHANGER	1992	3,250	5,290	12	2012	-	5,290	-	-	-
Tools	BAND SAW	1993	8,000	4,710	12	2022	-	-	-	-	-
Tools	DESK RADIOS (6)	1994	4,500	750		2018	-	-	-	-	-
Tools	HAND HELD RADIOS(8)	1994	6,800	850		2013	-	-	850	-	-

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Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Tools	ROAD SAW	1994	7,400	-	12	Never	-	-	-	-	-
Tools	AIR SYSTEM AIR COMPRESSOR Dri air	1995	3,000	4,360		2015	-	-	-	-	4,360
Tools	PLASMA CUTTER	1995	1,250	1,762		2012	-	1,762	-	-	-
Tools	PORTABLE RADIOS & ACCESS - 5	1995	6,140	6,300	10	2012	-	6,300	-	-	-
Tools	HT1000 A3VHF RADIOS,SPEAKER MICS	1996	5,533	5,700	10	2012	-	5,700	-	-	-
Tools	TRUCK HOIST	1998	23,957	31,050	12	2018	-	-	-	-	-
Tools	CARDINAL ELECTRONIC PIT SCALE SHARED	1999	14,552	31,673	12	2044	-	-	-	-	-
Tools	SPIN BALANCER	1999	3,564	4,470	12	2014	-	-	-	4,470	-
Tools	PRESSURE WASHER ELITE 1003VSWH	2000	2,230	2,400	12	2012	-	2,400	-	-	-
Tools	SIGN CUTTER/FLEX SIGN EQUIPMENT	2000	6,000	6,200	12	2015	-	-	-	-	6,200
Tools	SIGN PLOTTER/CUTTER	2000	1,200	1,650		2012	-	1,650	-	-	-
Tools	ROTO HAMMER/BATTERY/BATTERY PACK	2001	1,032	1,200	12	2012	-	1,200	-	-	-
Tools	BLACK GOLD FURNACE & BENCH TANK	2003	8,716	8,200	15	2018	-	-	-	-	-
Tools	3/4HP PUMP	2009	1,110	1,300	10	2019	-	-	-	-	-
Tools	ARBORJET INJECTOR NEEDLE	2009	3,160	3,400	15	2024	-	-	-	-	-
Tools	Auto Diagnostic tools	2010	17,490	17,500	7	2017	-	-	-	-	-
Tools	Chipper	2010	36,160	36,160		2020	-	-	-	-	-
Technology	12 computers - replace 3 annually	Multiple	1,200	1,200		annual	-	-	-	-	-
Total Public Works							180,206	571,494	193,545	304,709	236,311
<b>Hubbard Lodge/Parks</b>											
Misc Equip	CEILING LIGHT FIXTURES, WAGON WHEEL, YOLK	1984	4,000	4,200	20	2013	-	-	4,200	-	-
Misc Equip	TONKA WALK IN COOLER	1985	2,800	3,000	20	2013	-	-	3,000	-	-
Misc Equip	GARLAND OVEN,ELEC EQPTALARM/LIGHTS SWITCH	1986	2,200	2,400	20	2013	-	-	2,400	-	-
Misc Equip	BEACH PLAY EQUIPMMENT	1988	4,457	4,700	20	2012	-	4,700	-	-	-
Misc Equip	BLEACHERS/BENCHES RIVERPARK BALL FIELD	2000	9,059	9,300	20	2020	-	-	-	-	-
Misc Equip	PERSONALIZED BENCHES FOR VILLAGE	2003	3,320	3,500	20	2020	-	-	-	-	-
Misc Equip	PARK BENCHES AND TRASH CANS	2009	193,655	193,900	20	2029	-	-	-	-	-
Total Hubbard Lodge/Parks							-	4,700	9,600	-	-
<b>Total Capital Projects Funded Assets</b>							<b>\$ 361,281</b>	<b>\$ 940,484</b>	<b>\$ 403,915</b>	<b>\$ 507,245</b>	<b>\$ 285,951</b>
<b>Library</b>											
Furniture	OFFICE DESK/COMPUTER SYSTEM FURNITURE	2002	4,979	5,100	20	2022	-	-	-	-	-
Furniture	BENCH CH 16 - 2 ITEMS	2003	2,481	2,600	20	2023	-	-	-	-	-
Furniture	CD DISPLAY UNIT - 2 UNITS	2003	2,340	2,400	20	2023	-	-	-	-	-
Furniture	CD DISPLAY UNIT - 3 UNITS	2003	5,940	6,000	20	2023	-	-	-	-	-
Furniture	CHILDRENS TABLE - 2 ITEMS	2003	2,009	2,100	20	2023	-	-	-	-	-
Furniture	CONFERENCE TABLE	2003	2,147	2,200	20	2023	-	-	-	-	-
Furniture	CONFERENCE TABLE - 2 ITEMS	2003	3,385	3,500	20	2023	-	-	-	-	-

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Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Furniture	LOUNGE CHAIR - 2 ITEMS	2003	2,137	2,200	20	2023	-	-	-	-	-
Furniture	LOUNGE CHAIR 1A - 18 ITEMS	2003	24,723	24,800	20	2023	-	-	-	-	-
Furniture	LOUNGE CHAIR 1B - 6 ITEMS	2003	8,714	8,800	20	2023	-	-	-	-	-
Furniture	LOUNGE CHAIR 1C - 9 ITEMS	2003	11,926	12,000	20	2023	-	-	-	-	-
Furniture	ROLLER SHADE WINDOW COVERING	2003	1,124	1,200	10	2013	-	-	1,200	-	-
Furniture	ROLLER SHADE WINDOW COVERING	2003	1,026	1,100	10	2013	-	-	1,100	-	-
Furniture	ROLLER SHADE WINDOW COVERING	2003	2,714	2,800	10	2013	-	-	2,800	-	-
Furniture	THREE SEAT SOFA	2003	1,658	1,800	20	2023	-	-	-	-	-
Furniture	TWO SEAT SOFA - 2 ITEMS	2003	3,712	3,800	20	2023	-	-	-	-	-
Furniture	UPHOLSTERED BENCH - 2	2003	2,205	2,300	20	2023	-	-	-	-	-
Misc Equip	BUILDING COMPUTER CABLE	2002	6,315	6,400	5	Never	-	-	-	-	-
Misc Equip	BUILDINGS COMPUTER CABLE	2002	5,028	5,100	5	Never	-	-	-	-	-
Misc Equip	CLUB LOCKERS	2002	13,321	13,400	20	2022	-	-	-	-	-
Misc Equip	CUBICLE WORKSTATION SYSTEM	2002	27,571	27,700	20	2022	-	-	-	-	-
Misc Equip	HANGING SCULPTURE ADULT	2002	6,400	6,500	10	Never	-	-	-	-	-
Misc Equip	MURAL LIBRARY	2002	9,500	9,600	10	Never	-	-	-	-	-
Misc Equip	OUTDOOR SCULPTURE	2002	28,271	28,400	10	Never	-	-	-	-	-
Misc Equip	SLAT WALL FIXTURE	2002	2,784	2,900	20	2022	-	-	-	-	-
Misc Equip	UNICOM INTERCOM SYSTEM	2002	20,964	21,100	10	2012	-	21,100	-	-	-
Misc Equip	WALL SCULPTURE CHILDREN	2002	8,500	8,600	10	Never	-	-	-	-	-
Misc Equip	FLAT FILE UNIT	2003	1,813	1,900	20	2023	-	-	-	-	-
Misc Equip	VISUAL BOARD - 2 ITEMS	2003	2,123	2,200	20	2023	-	-	-	-	-
Misc Equip	Data Master People Counter	2010	1,178	1,300	5	2015	-	-	-	-	1,300
Technology	LASER PRINTER	1999	1,600	1,700	5	2011	1,700	-	-	-	-
Technology	Checkpoint Intelligent Library System	2002	125,780	100,000	7	2011	100,000	-	-	-	-
Technology	SONY LCD PROJECTOR	2002	3,550	3,700	7	2011	3,700	-	-	-	-
Technology	MEDIA CART/SERVER	2003	1,113	1,200	20	2023	-	-	-	-	-
Technology	SAM SOFTWARE SYSTEM	2003	6,400	6,500	5	Never	-	-	-	-	-
Technology	Dell Inc. PowerEdge 2900 Library Server	2008	3,675	3,800	5	2013	-	-	3,800	-	-
Technology	COMPUTER POWER EDGE W BACK UP SYSTEM	2008	5,102	5,200	5	2013	-	-	5,200	-	-
Technology	SELF CHECK OUT MACHING	2008	20,000	20,100	5	2013	-	-	20,100	-	-
Technology	OPTIPLEX 360 MINITOWER	2009	2,175	2,300	5	2014	-	-	-	2,300	-
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-

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Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-
Technology	OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2014	-	-	-	1,500	-
Technology	HP Elite 7000 Microtower PC	2010	1,045	1,100	5	2015	-	-	-	-	1,100
	Total Library						105,400	21,100	34,200	12,800	2,400
<b>Senior Center</b>											
Misc Equip	SCHUMAN UPRIGHT PIANO & BENCH	1960	1,000	1,200	20	never	-	-	-	-	-
Furniture	CHAIRS FOR SENIOR CENTER	2008	3,742	5,000	20	2028	-	-	-	-	-
Technology	HP Computer	2010	1,887	1,887	5	2015	-	-	-	-	1,887
	Total Senior Center						-	-	-	-	1,887
<b>Sewer</b>											
Dump Trucks	CHEVY DUMP TRUCK #56	2005	70,381	110,000	15	2020	-	-	-	-	-
Heavy Equip	POLARIS (SCIF)	2000	6,240	11,000		2011	11,000	-	-	-	-
Heavy Equip	BACKHOE/LOADER JCB215S #91	2002	105,067	115,500	12	2025	-	-	-	-	-
Heavy Equip	HYDRAULIC HAMMER/SKID Loader	2007	8,735	9,172	15	2022	-	-	-	-	-
Heavy Equip	New Holland Skidster Loader 1/2water (#92)	2008	14,990	17,353	15	2028	-	-	-	-	-
Heavy Equip	NOZZLES FOR CAMEL	2008	2,401	2,600	15	2023	-	-	-	-	-
Heavy Equip	ROOTCUTTER FOR CAMEL	2008	4,145	4,300	15	2023	-	-	-	-	-
Other Vehicles	CAMEL SEWER JET VACUUM #64	2004	184,894	208,839	15	2022	-	-	-	-	-
Plows/Salters	81/2 " V PLOW	2007	4,878	5,100	12	2019	-	-	-	-	-
Pumps	VERTICLE SHORING/PUMPS	1996	3,500	3,700	15	2012	-	3,700	-	-	-
Pumps	TRASH PUMP SEWER DEPT	1998	3,150	3,836		2023	-	-	-	-	-
Pumps	TRASH PUMP SEWER DEPT	1998	3,150	3,836		2023	-	-	-	-	-
Pumps	HYDRAULIC SUBMSBLE PUMP	2000	1,500	1,700	15	2015	-	-	-	-	1,700
Spec. Pick-ups	GMC step Van (and overhaul costs) #31	1984	21,413	35,000	5	2011	35,000	-	-	-	-
Technology	COMPUTER/SOFTWARE 1/2	1996	3,432	3,600	5	2012	-	3,600	-	-	-
Tools	BUILD-A-BOX	1993	4,870	5,100	10	2012	-	5,100	-	-	-
Tools	AIR COMPRESSOR 1/2	1996	6,999	7,200	10	2012	-	7,200	-	-	-
Tools	GAS MONITOR/CASE/CHARGER	1997	1,689	1,900	3	2012	-	1,900	-	-	-
Tools	TRNCH BOX/SPRDRS (SHEILD)	1997	4,750	5,000	10	2012	-	5,000	-	-	-
Tools	DYNA HOIST	1998	4,556	4,800	10	2012	-	4,800	-	-	-
Tools	SEWER TELEVISING EQUIP	1999	33,158	45,000	25	2018	-	-	-	-	-
Tools	BUILD A BOX	2000	3,342	3,500	10	2012	-	3,500	-	-	-
Tools	GAS DETECTION ALARM SYS	2000	3,495	2,167	3	2015	-	-	-	-	2,167
Tools	LATERAL EVAL TV SYS-LEASE	2000	21,550	23,575	20	2019	-	-	-	-	-
Tools	GAS MONITOR RKI	2001	1,306	2,167	3	2012	-	2,167	-	-	-
Tools	LINER SET	2001	6,400	6,600	10	2012	-	6,600	-	-	-
Tools	HYDRAULIC BREAKER JCB	2002	13,500	14,183		2022	-	-	-	-	-

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Dept / Category	Description	Year Purchased	Cost	Replace Cost	Life	Replace Year	2011	2012	2013	2014	2015
Tools	LATERAL TV CAM	2002	4,590	4,800	12	2014	-	-	-	4,800	-
Tools	Mobil Radios (8) replace 3 per year	2005	800	950		2014	-	-	-	950	-
	Total Sewer						46,000	43,567	-	5,750	3,867
<b>Water</b>											
Dump Trucks	Sterling L75Q1 Dump Truck #55	2004	65,250	110,000		2019	-	-	-	-	-
Heavy Equip	New Holland Skidster Loader 1/2 sewer (#92)	2008	14,990	17,353	15	2028	-	-	-	-	-
Misc Equip	Atwater Park Sprinkler System	1999	9,995	10,200		2019	-	-	-	-	-
Misc Equip	Village Center Sprinkler System	2002	9,749	9,900		2022	-	-	-	-	-
Misc Equip	Humble Park Sprinkler System	2006	11,150	11,400		2026	-	-	-	-	-
Pumps	HYDRAULIC PUMP WATER DEPT	1988	1,300	4,000		2012	-	4,000	-	-	-
Pumps	Diaphram Membrane pump	1994	1,428	2,098		2014	-	-	-	2,098	-
Pumps	Verticle Shoring Pump	1996	2,000	2,200		2016	-	-	-	-	-
Pumps	3" Trash Pump	1998	2,957	3,200		2018	-	-	-	-	-
Spec. Pick-ups	Ford F350 Truck #35	2002	31,594	35,527		2014	-	-	-	35,527	-
Spec. Pick-ups	Chevy new #37	2010	33,500	33,500	10	2020	-	-	-	-	-
Tools	Meter Test Bench	1987	2,234	15,000		2014	-	-	-	15,000	-
Tools	Air Compressor	1988	6,999	7,200		2012	-	7,200	-	-	-
Tools	Guillotine Pipe Saw (W/Sewer)	1990	2,325	8,946		2012	-	8,946	-	-	-
Tools	Leak Detection Equipment	1991	3,770	3,936		2011	3,936	-	-	-	-
Tools	HYDRAULIC BREAKER WATER DEPT	1992	12,000	20,060		2017	-	-	-	-	-
Tools	Metal Detector	1992	2,700	2,900		2012	-	2,900	-	-	-
Tools	Honda Generator	1995	1,200	2,048		2012	-	2,048	-	-	-
Tools	Meter Tester	1996	1,539	1,700		2016	-	-	-	-	-
Tools	Shop Air Compressor 1/2 & Parts	1996	2,032	2,200		2016	-	-	-	-	-
Tools	ELECTRIC VALVE TURNER WATER DEPT	1997	3,500	5,000		2012	-	5,000	-	-	-
Tools	Air Saw	2000	1,397	1,600		2020	-	-	-	-	-
Tools	Build A Box Shield (3342.00 To Swr)	2000	1,500	1,700		2020	-	-	-	-	-
Tools	Gas Detectors Base Units	2000	1,760	2,000		2020	-	-	-	-	-
Tools	Pipe Cable Locator	2006	2,485	2,700		2026	-	-	-	-	-
Tools	24" Concrete Saw	2007	4,818	5,000		2027	-	-	-	-	-
	Total Water						3,936	30,094	-	52,625	-

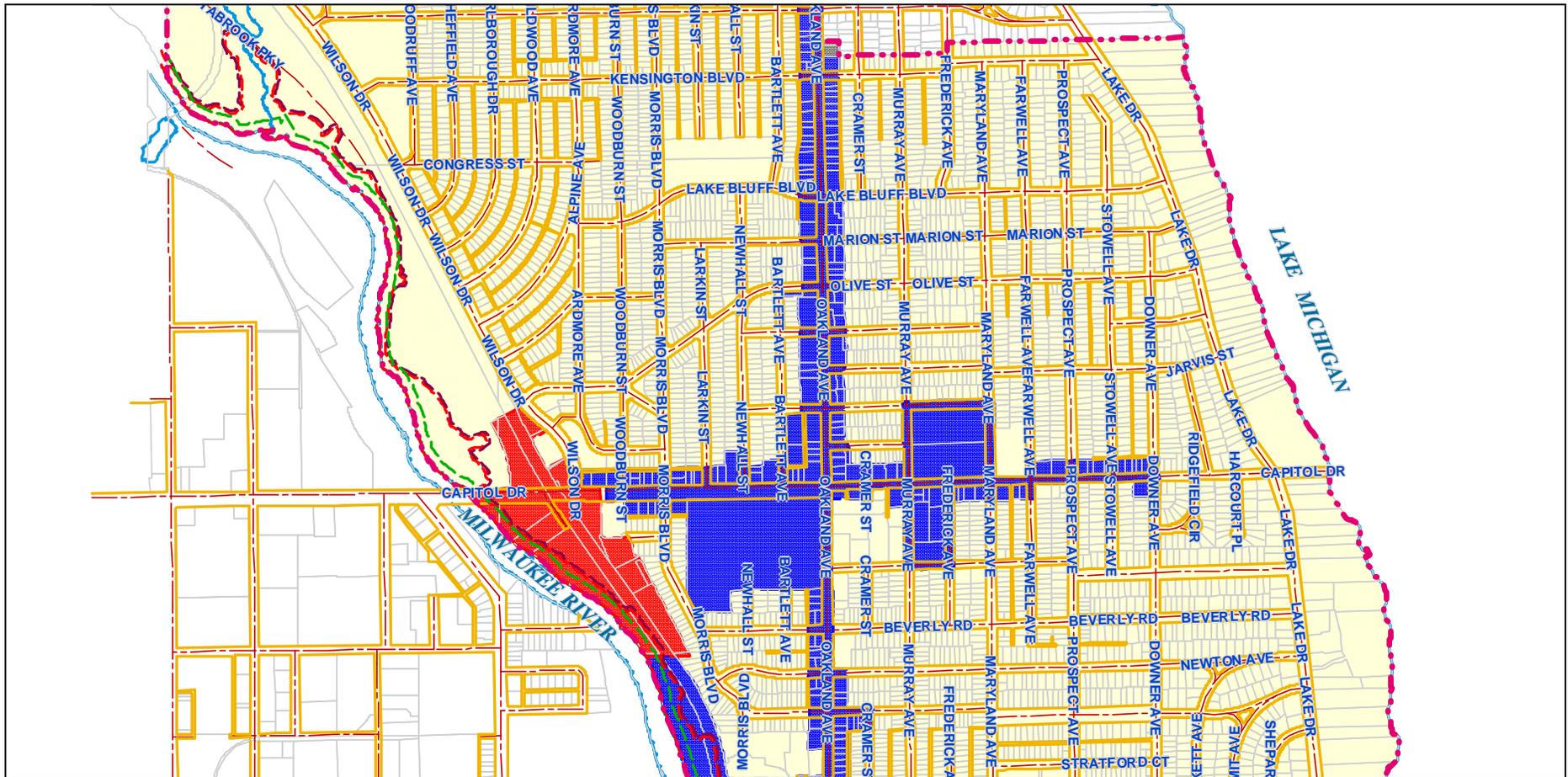


### Department Description

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 expire 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 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. As of the January 1, 2010 the TID value was \$186,905,500 which yields an increment of \$48,210,900.

#### TID No. 1 Projects:

- During 2009 the Village made changes to the Chart of Accounts used by TID No. 1, in order to provide better “project” accounting. This results in some lack of comparability between years. Whenever possible, prior year amounts have been reclassified to the new accounts to ease this transition;
- Reconstruction of Capitol Drive – The State of Wisconsin began a joint road project which entailed the complete reconstruction of Capitol Drive, the entire length of the Village. Approximately 88% of this project is located within the TID boundaries. Project costs include road, curb and gutter, sidewalk, street lighting, water and sewer main replacement, and the tear down and the re-build of the Oak Leaf Trail Bridge which runs over Capitol Drive;
- Façade loan program – The Community Development Authority and Business Improvement District (BID) oversee two programs to assist local businesses in making improvements to their building facades. As these businesses are located within the Village’s TID No. 1 boundaries some funding is provided to the BID to administer a loan program for smaller façade remodeling. During 2009 some larger façade improvement requests have been approved by the Village for key buildings within the TID No. 1 boundaries;
- The borrowing completed in 2010 provided funding for the first part phase of Capitol Drive, and repayment of funds previously spent for the Cornerstone development escrow, and several larger facades;
- No other specific large projects have been approved within TID No. 1 at this time. Any additional significant projects would likely require the TID to complete an additional borrowing. Both the Community Development Board and the Village Board would need to approve any anticipated projects as well as any borrowings were the need to arise.



Active Tax Incremental Financing Districts (TID's) in Shorewood. The purple, shaded area represents TID #1. The red, shaded area represents TID #3.

2011 Budget

TID No. 1 Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
104-10-110-4950	Business Dev Loan App Fees	\$ -	\$ 300	\$ 300	\$ 600	\$ -	\$ 300	\$ 300	\$ 300	#DIV/0!	-50.0%	Other
104-10-120-4110	General Property Taxes	1,327,520	1,338,277	1,196,375	1,196,375	1,338,277	1,338,700	1,338,700	1,338,700	0.0%	11.9%	Taxes
104-10-120-4111	State-Exempt Computer	67,617	119,810	45,084	45,084	120,000	45,000	45,000	45,000	-62.5%	-0.2%	Intergov't
104-10-120-4311	Miscellaneous Revenue	35,000	1,260	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Other
104-10-120-4710	Investment Earnings	39,102	9,254	24,881	17,000	1,000	10,000	10,000	10,000	900.0%	-41.2%	Other
104-10-120-4720	Bond Proceeds	3,520,000	-	6,300,064	6,300,064	-	-	-	-	#DIV/0!	-100.0%	OFS
104-70-700-4013	Transfer From Other Funds	5,000	45,886	-	475,700	-	-	-	-	#DIV/0!	-100.0%	OFS
Total Revenue		4,994,239	1,514,787	7,566,704	8,034,823	1,459,277	1,394,000	1,394,000	1,394,000	-4.5%	-82.7%	
<b>Expenditures</b>												
104-82-110-5227	Workers Compensation	441	57	572	576	537	668	668	668	24.4%	16.0%	Fringe
104-82-110-5651	General Liability	-	-	7,988	9,615	7,734	8,121	8,121	8,121	5.0%	-15.5%	Insurance
104-82-120-5040	Administrative Expense	52,121	57,212	25,340	41,116	41,116	53,518	53,518	53,518	30.2%	30.2%	Salaries
104-82-120-5311	Office Supplies	-	80	29	100	100	100	100	100	0.0%	0.0%	Supplies
104-82-120-5611	Auditing Expense	4,821	4,562	4,271	4,577	5,500	3,000	3,000	3,000	-45.5%	-34.5%	Professional
104-82-120-5621	Conventions And Seminars	-	773	1,049	1,049	650	1,200	1,200	1,200	84.6%	14.4%	Fringe
104-82-120-5633	Professional Fees	59,670	5,065	16,055	8,000	30,000	30,000	30,000	30,000	0.0%	275.0%	Professional
104-82-120-5743	Issuance Costs/Fin Chgs	-	-	132,682	132,682	35,000	-	-	-	-100.0%	-100.0%	Debt
104-82-120-5768	Miscellaneous Expense	6,074	1,022	853	1,200	13,500	-	-	-	-100.0%	-100.0%	Supplies
104-10-130-5618	Cap Dr Entrance Impr	137,437	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
104-10-130-5628	Prof Fees Tif Sunrise	12,231	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
104-10-130-5629	Prof Fees Tif Ravina	28,458	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
104-10-130-5639	Prof Fees-Bluff Restore	-	-	-	-	15,000	-	-	-	-100.0%	#DIV/0!	Professional
104-10-130-5838	Public Relations	-	-	-	-	700	-	-	-	-100.0%	#DIV/0!	Professional
104-10-130-5963	Hardscape	-	-	-	-	5,000	-	-	-	-100.0%	#DIV/0!	Capital
104-10-130-5976	Right-Of-Way Documents	-	-	-	-	9,000	-	-	-	-100.0%	#DIV/0!	Capital
104-10-130-5977	Stormwtrmng Practices	-	-	-	-	6,000	-	-	-	-100.0%	#DIV/0!	Capital
104-10-130-5978	On-Call Engineering	-	-	-	-	7,000	-	-	-	-100.0%	#DIV/0!	Capital
104-10-130-5979	Sigma - Tif Development	-	-	-	-	15,000	-	-	-	-100.0%	#DIV/0!	Capital
104-10-130-5980	General Projects	-	-	-	-	362,140	-	-	-	-100.0%	#DIV/0!	Capital
104-10-130-5992	Streetscape	1,195,930	-	-	-	15,000	-	-	-	-100.0%	#DIV/0!	Capital
104-82-130-5975	Bus Recruit/Incentive Prog	-	42,343	-	-	15,000	15,000	15,000	15,000	0.0%	#DIV/0!	Econ Dev
104-82-130-5993	Communications/Printing	24,998	287	187	1,000	35,000	35,000	35,000	35,000	0.0%	3400.0%	Supplies
104-82-130-5994	Developer Recruitment	2,670	3,423	-	1,500	4,000	4,000	4,000	4,000	0.0%	166.7%	Econ Dev
104-82-130-5995	Senior Housing Survey	-	-	7,220	7,300	-	-	-	-	#DIV/0!	-100.0%	Professional
104-82-130-5996	Traffic Lighting and Poles	219,040	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
104-70-700-5010	Transfer To Debt Service	887,513	562,158	583,500	679,491	583,500	811,521	811,521	811,521	39.1%	19.4%	OFU
104-70-700-5013	Transfer To Cpf	-	42,700	-	-	20,000	-	-	-	-100.0%	#DIV/0!	OFU
104-70-700-5016	Trans To Marketing	15,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	100.0%	100.0%	OFU

DEPT 801 CAPITOL DRIVE

2011 Budget

TID No. 1 Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
104-81-801-5115	Dept Labor Wages	-	-	1,500	40,000	40,000	-	-	-	-100.0%	-100.0%	Salaries
104-81-801-8011	Construction	-	78,071	40,975	363,300	-	-	-	-	#DIV/0!	-100.0%	Capital
104-81-801-8012	Streetscape	-	196,905	587,149	2,841,000	-	-	-	-	#DIV/0!	-100.0%	Capital
104-81-801-8013	Engineering	-	87,185	7,656	450,000	-	-	-	-	#DIV/0!	-100.0%	Capital
104-81-801-8014	Other Professional	41,770	3,441	1,126	-	150,000	-	-	-	-100.0%	#DIV/0!	Capital
<b>DEPT 802 OAKLAND AVENUE</b>												
104-81-802-8021	Hardscape	5,238	(1,642)	1,400	1,400	5,000	-	-	-	-100.0%	-100.0%	Capital
104-81-802-8022	Softscape	-	3,983	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
<b>DEPT 803 WALGREENS</b>												
104-81-803-8014	Other Professional	-	-	31,480	50,000	-	-	-	-	#DIV/0!	-100.0%	Capital
<b>DEPT 820 PUBLIC PLACES</b>												
104-81-820-8202	Athletic Field Landscaping	-	-	49,942	49,942	-	-	-	-	#DIV/0!	-100.0%	Capital
104-81-820-8203	NS Bank and AT&T	-	-	-	125,000	-	-	-	-	#DIV/0!	-100.0%	Capital
104-81-820-8205	Atwater Plaza	-	-	3,375	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
<b>DEPT 825 VILLAGE ENTRANCES</b>												
104-81-825-8251	West Entrance	-	-	-	48,800	-	-	-	-	#DIV/0!	-100.0%	Capital
<b>DEPT 830 OAKLEAF TRAIL</b>												
104-81-830-8011	Construction	-	65,746	58,359	547,600	-	-	-	-	#DIV/0!	-100.0%	Capital
<b>DEPT 850 FAÇADE PROGRAM &lt; \$50,000</b>												
104-85-850-8500	Small Façade Loans	-	-	150,000	150,000	-	150,000	150,000	150,000	#DIV/0!	0.0%	Econ Dev
<b>DEPT 851 FAÇADE PROGRAM LARGE</b>												
104-85-851-8510	Façade Prog Admin	25,000	8,791	-	-	25,000	175,000	175,000	175,000	600.0%	#DIV/0!	Econ Dev
104-85-851-8511	Façade Prog Lakewood	-	298,976	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Econ Dev
104-85-851-8512	Façade Prog Sherwin Will	-	105,000	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Econ Dev
104-85-851-8513	Façade Prog Harleys	-	183,300	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Econ Dev
104-85-851-8514	Façade Prog Mautz	-	143,835	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Econ Dev
104-85-851-8516	North Shore Bank Building	-	-	6,000	-	-	-	-	-	#DIV/0!	#DIV/0!	Econ Dev
<b>DEPT 855 SPECIFIC SITE DEVELOPMENT SUPP</b>												
104-85-855-8551	Devtm Support Ravenna	-	700	2,940	5,000	1,000	-	-	-	-100.0%	-100.0%	Econ Dev
104-85-855-8552	Devtm Sup Mobil Station	-	145,256	26,232	1,575,463	-	-	-	-	#DIV/0!	-100.0%	Econ Dev
104-85-855-8553	Devtm Sup Pick N' Save	-	2,514	-	-	2,500	-	-	-	-100.0%	#DIV/0!	Econ Dev
104-85-858-8581	Loan Program Expenses	-	2,747	3,800	3,800	-	1,900	1,900	1,900	#DIV/0!	-50.0%	Econ Dev
Total Expenditures		<u>2,718,412</u>	<u>2,054,491</u>	<u>1,761,680</u>	<u>7,149,511</u>	<u>1,459,977</u>	<u>1,309,028</u>	<u>1,309,028</u>	<u>1,309,028</u>	<u>-10.3%</u>	<u>-81.7%</u>	
Net Change in Fund Balance		2,275,827	(539,704)	5,805,024	885,312	(700)	84,972	84,972	84,972			
Beginning Fund Balance		(387,340)	1,888,487	1,348,783	1,348,783	1,348,783	2,234,095	2,234,095	2,234,095			
Less: Surplus Applied		-	-	-	-	-	-	-	-			
<b>Ending Fund Balance</b>		<u>\$ 1,888,487</u>	<u>\$ 1,348,783</u>	<u>\$ 7,153,807</u>	<u>\$ 2,234,095</u>	<u>\$ 1,348,083</u>	<u>\$ 2,319,067</u>	<u>\$ 2,319,067</u>	<u>\$ 2,319,067</u>			



Capital Projects Funds  
Tax Increment District (TID) No. 3 - 110

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**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 2008 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.

**TID No. 3 Projects:**

- Reconstruction of Capitol Drive – The State of Wisconsin began a joint road project which entailed the complete reconstruction of Capitol Drive, the entire length of the Village. Approximately 12% of this project is located within the TID boundaries. Project costs include road, curb and gutter, sidewalk, street lighting, water and sewer main replacement, and the tear down and the re-build of the Oak Leaf Trail Bridge which runs over Capitol Drive. All project costs will be recorded in TID No. 1 and a transfer to TID No. 1 will be shown for TID No. 3's share of the project costs.

2011 Budget

TID No. 3 Fund

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
110-10-110-4710	Investment Earnings	\$ -	\$ -	\$ 1,136	\$ 850	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	#DIV/0!	17.6%	Other
110-10-120-4111	State-Exempt Computer	-	-	14,740	14,740	-	13,000	13,000	13,000	#DIV/0!	-11.8%	Intergov't
110-10-120-4720	Bond Proceeds	-	-	482,161	482,161	-	-	-	-	#DIV/0!	-100.0%	OFS
110-70-700-4032	Surplus Applied	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	OFS
<b>Total Revenue</b>		<u>-</u>	<u>-</u>	<u>498,037</u>	<u>497,751</u>	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>#DIV/0!</u>	<u>-97.2%</u>	
<b>Expenditures</b>												
110-10-130-5040	Administrative expense	1,000	-	150	150	-	-	-	-	#DIV/0!	-100.0%	Salaries
110-10-130-5633	Professional Fees	14,362	-	394	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
110-10-130-5639	Prof Fees-Bluff Restore	38,770	6,208	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
110-10-130-5641	Prof Fees - TIF 3 engineering	799	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Professional
110-10-130-5768	Miscellaneous Expense	-	268	255	255	-	-	-	-	#DIV/0!	-100.0%	Supplies
110-10-130-5993	Communications/Printing	55	295	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Supplies
110-10-130-5995	Planning Dev	9,328	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Supplies
110-81-820-8207	Milwaukee River Bluff Restora	-	11,506	2,110	1,000	-	-	-	-	#DIV/0!	-100.0%	Capital
110-82-120-5611	Auditing expense	-	-	-	53	-	500	500	500	#DIV/0!	843.4%	Professional
110-82-120-5743	Issuance Costs/Finance Chg	-	-	8,382	8,382	-	-	-	-	#DIV/0!	-100.0%	Debt
110-70-700-5010	Transfer to Debt Service	-	-	-	5,873	-	12,438	12,438	12,438	#DIV/0!	111.8%	OFU
110-70-700-5013	Transfer to TID No. 1	-	-	-	475,700	-	-	-	-	#DIV/0!	-100.0%	OFU
110-85-855-8555	Dev Sup Milwaukee River Site	-	-	29,258	35,000	-	-	-	-	#DIV/0!	-100.0%	Professional
<b>Total Expenditures</b>		<u>64,314</u>	<u>18,277</u>	<u>40,549</u>	<u>526,413</u>	<u>-</u>	<u>12,938</u>	<u>12,938</u>	<u>12,938</u>	<u>#DIV/0!</u>	<u>-97.5%</u>	
<b>Net Change in Fund Balance</b>		(64,314)	(18,277)	457,488	(28,662)	-	1,062	1,062	1,062			
Beginning Fund Balance		-	(64,314)	(82,591)	(82,591)	(82,591)	(111,253)	(111,253)	(111,253)			
Less: Surplus Applied		-	-	-	-	-	-	-	-			
<b>Ending Fund Balance</b>		<u>\$ (64,314)</u>	<u>\$ (82,591)</u>	<u>\$ 374,897</u>	<u>\$ (111,253)</u>	<u>\$ (82,591)</u>	<u>\$ (110,191)</u>	<u>\$ (110,191)</u>	<u>\$ (110,191)</u>			

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## 2011 Budget

### Enterprise Funds

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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:

Lot Name	Total Spaces Available	2009 Actual Spaces	2010 Actual YTD - May	2010 Projected Spaces	2010 Budgeted Spaces	2011 Budgeted Spaces	Filled %
River Park Lot	600	548	211	549	540	540	90.0%
Menlo Blvd Lot	372	265	134	293	252	280	75.3%
North Municipal Lot	612	612	239	612	612	612	100.0%
Hubbard Park Lot	360	72	34	84	96	80	22.2%
Village Center Lot	672	672	297	672	672	672	100.0%
AB Data	180	132	59	142	144	140	77.8%
Einstein Bagel Lot	180	167	69	180	180	180	100.0%
East Capital Lot	60	60	25	60	60	60	100.0%
Ullrich Parking Lot Revenue	120	37	12	25	48	24	20.0%
Met Spec Oakland Day	180	180	75	180	180	180	100.0%
Lake Bluff School Lot	240	76	31	61	72	50	20.8%
Atwater School Lot	360	180	49	121	300	120	33.3%
High School West Lot	96	72	33	96	72	96	100.0%
High School East Lot	168	116	37	91	168	90	53.6%
North Shore Bank Parking Lot	216	214	78	216	216	216	100.0%

## 2011 Budget

### Enterprise Funds Parking Utility - 200



Lot Name	Total Spaces Available	2009 Actual Spaces	2010 Actual YTD - May	2010 Projected Spaces	2010 Budgeted Spaces	2011 Budgeted Spaces	Filled %
TCF Lot	180	160	53	146	180	145	80.6%
Ogden Lot	300	194	72	183	216	180	60.0%
Feerick Lot	300	232	51	113	264	120	40.0%
Metspec Oakland Night	60	60	25	60	60	60	100.0%
Onstreet Oakland - Y	948	628	164	713	696	758	80.0%
On Street W Capitol - T	72	40	19	72	72	72	100.0%
On Street Wilson - W	648	101	39	110	96	162	25.0%
On Street E Capitol - X	252	119	36	113	156	164	65.1%
On Street Shorewood Blvd	204	-	-	17	-	184	90.2%
On Street N Oakland - Z	228	83	55	110	96	148	64.9%
<b>Total All Lots</b>	<b>7,608</b>	<b>5,019</b>	<b>1,781</b>	<b>5,019</b>	<b>5,064</b>	<b>5,333</b>	<b>70.1%</b>

### Staffing

The Parking Utility does not have staff solely dedicated to the Parking Utility. Instead staff time is allocated from other departments as follows:

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Village Manager	1.000	0.025	0.025	0.025
Special Projects Coordinator	0.800	0.080	0.080	0.080
Assistant to the Manager	1.000	0.180	0.180	0.180
Customer Service Associates	2.000	0.700	0.700	0.700
Finance Director	1.000	0.050	0.050	0.020
Assistant to the Finance Director	0.940	0.047	0.047	0.047
Deputy Clerk Treasurer	1.000	0.020	0.020	0.020
Police Officer	1.000	0.333	0.333	0.333
<b>Total to Department</b>	<b>8.740</b>	<b>1.435</b>	<b>1.435</b>	<b>1.405</b>



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#### Budget Impact

- Revenues - are based on the sale of 426 of 604 available spaces. The estimated usage is based on historical usage levels. No rate increase has been proposed with this budget;
- Salaries and benefits – decreased by \$9,089 from the 2010 budget for the following reasons:
  - Revised police officer allocation to charge a new officer pay rather than average officer pay (\$5,581)
  - Removed estimated salaries for public works plowing (\$4,223) moved to separate non-salary line to reflect that costs of plowing these parking lots is more than just the salaries;
- Parking Lot Rental Expenses - were estimated using the same number of spots as sold for revenue purposes. The Village reimburses each private lot owner depending on whether the lot is plowed either \$17 or \$12, per month per space;
- Shared - All expenses for IT contract, duplicating, postage, data processing, electric, gas, water, telephone, auditing, credit cards and insurance are expenses allocated from shared or general classifications;
- Snow plowing – some expenses were previously assigned to the Parking Utility for public works time spent plowing these lots. However this allocation did not reflect that some additional costs are incurred for salt and equipment maintenance. As the monthly fee to lot owners is \$5 more for those who choose to plow the lot themselves, a \$5 per parking space, per winter month has been charged to the Parking Utility for plowing services provided by the General Fund. There are 539 spaces which are plowed resulting in expenses of \$10,780;
- Payment in lieu of taxes - has been estimated based on 2009 ending capital asset balances, the 2009 CPI and mill rate. The actual 2011 payment would be higher after the purchase of a new parking permit system. However, as this amount becomes a revenue to the General Fund, no increase in the 2011 amount has been budgeted;
- Principal and Interest Expenses – are based on the repayment schedule established as a loan from the General Fund in 1997. The advance has scheduled total principal and interest payments of \$16,619 annually through March of 2016 and bears interest of 5.25%;
- Office Rental – Represents allocated non-personnel costs for the Customer Service Department, Manager and Clerk/Treasurer’s Offices and the Finance Department based on the Parking Utility’s share of each departments’ personnel;
- Technology Request - \$80,000 this expense is to upgrade the parking permit technology and allow for credit card payments at individual parking lots.

2011 Budget

Parking Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
<b>Parking Lot Rentals</b>												
200-50-580-4371	River Park Lot	\$ 23,415	\$ 23,330	\$ 20,283	\$ 23,393	\$ 23,011	\$ 23,009	\$ 23,009	\$ 23,009	0.0%	-1.6%	Charges
200-50-580-4372	Menlo Blvd Lot	13,934	11,314	9,907	12,485	10,739	10,738	10,738	10,738	0.0%	-14.0%	Charges
200-50-580-4373	North Municipal Lot	26,036	26,079	22,201	26,077	26,080	26,077	26,077	26,077	0.0%	0.0%	Charges
200-50-580-4374	Hubbard Park Lot	3,984	3,068	3,025	3,579	4,091	4,091	4,091	4,091	0.0%	14.3%	Charges
200-50-580-4376	Village Center Lot	28,722	28,635	25,780	28,634	28,636	28,634	28,634	28,634	0.0%	0.0%	Charges
200-50-580-4380	AB Data	6,115	5,625	4,560	6,051	6,136	6,136	6,136	6,136	0.0%	1.4%	Charges
200-50-580-4381	Einstein Bagel Lot	6,157	7,116	5,966	7,670	7,670	7,670	7,670	7,670	0.0%	0.0%	Charges
200-50-580-4382	East Capital Lot	2,557	2,557	2,301	2,557	2,557	2,557	2,557	2,557	0.0%	0.0%	Charges
200-50-580-4384	Ullrich Parking Lot Revenue	2,386	1,555	1,214	1,065	2,045	1,023	1,023	1,023	-50.0%	-4.0%	Charges
200-50-580-4389	Met Spec Oakland Day	2,557	3,835	3,835	3,835	3,835	3,835	3,835	3,835	0.0%	0.0%	Charges
200-50-580-4390	Lake Bluff School Lot	3,345	3,239	1,982	2,600	3,068	3,068	3,068	3,068	0.0%	18.0%	Charges
200-50-580-4391	Atwater School Lot	9,822	7,692	4,198	5,156	12,784	6,136	6,136	6,136	-52.0%	19.0%	Charges
200-50-580-4392	High School West Lot	3,963	3,068	2,685	4,091	3,068	4,091	4,091	4,091	33.3%	0.0%	Charges
200-50-580-4393	High School East Lot	5,028	4,922	3,281	3,878	7,159	4,602	4,602	4,602	-35.7%	18.7%	Charges
200-50-580-4394	North Shore Bank Parking Lot	9,289	9,119	8,139	9,204	9,205	9,205	9,205	9,205	0.0%	0.0%	Charges
200-50-580-4395	TCF Lot	6,669	6,818	5,369	6,221	7,670	7,670	7,670	7,670	0.0%	23.3%	Charges
200-50-580-4396	Ogden Lot	10,205	8,245	7,287	7,798	9,205	9,205	9,205	9,205	0.0%	18.0%	Charges
200-50-580-4397	Feerick Lot	7,457	9,864	3,537	4,815	11,250	6,136	6,136	6,136	-45.5%	27.4%	Charges
200-50-580-4398	Metspec Oakland Night	2,273	2,557	2,557	2,557	2,557	2,557	2,557	2,557	0.0%	0.0%	Charges
200-50-580-4399	Onstreet Oakland - Y	24,459	27,784	25,355	30,381	29,659	29,659	29,659	29,659	0.0%	-2.4%	Charges
200-50-580-4424	On Street W Capitol - T	1,151	1,705	2,088	3,068	3,068	3,068	3,068	3,068	0.0%	0.0%	Charges
200-50-580-4425	On Street Wilson - W	1,577	4,389	4,858	4,687	4,091	6,903	6,903	6,903	68.7%	47.3%	Charges
200-50-580-4426	On Street E Capitol - X	1,321	5,071	3,899	4,815	6,648	6,988	6,988	6,988	5.1%	45.1%	Charges
	On Street Shorewood Blvd	-	-	-	-	-	7,823	7,823	7,823	#DIV/0!	#DIV/0!	Charges
200-50-580-4427	On Street N Oakland - Z	1,278	3,537	4,645	4,687	4,091	6,306	6,306	6,306	54.1%	34.5%	Charges
Total Lot Revenues		203,700	211,124	178,952	209,304	228,323	227,188	227,188	227,188	-0.5%	8.5%	
<b>Other Revenues</b>												
200-50-580-4311	Miscellaneous Revenues	-	-	42	-	-	100	100	100	#DIV/0!	#DIV/0!	Other
200-50-580-4370	Waiting List Fee	417	578	218	150	568	150	150	150	-73.6%	0.0%	Charges
200-50-580-4375	Daytime Parking	3,497	2,392	2,070	2,740	3,800	2,700	2,700	2,700	-28.9%	-1.5%	Charges
200-50-580-4379	Replacement Permits	119	280	175	218	350	200	200	200	-42.9%	-8.3%	Charges
200-50-580-4710	Investment Earnings	10,993	5,148	2,905	3,750	2,000	8,300	8,300	8,300	315.0%	121.3%	Other
200-50-580-4735	Surplus Applied	-	-	-	-	74,074	76,073	76,073	76,073	2.7%	#DIV/0!	OFS
Total Other Revenues		15,026	8,397	5,410	6,858	80,792	87,523	87,523	87,523	8.3%	1176.2%	
Total Revenue		218,726	219,520	184,362	216,162	309,115	314,711	314,711	314,711	1.8%	45.6%	

2011 Budget

Parking Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Expenditures</b>												
Parking Lot Rental Expense												
200-50-580-5821	AB Data Lot Rent	\$ 2,423	\$ 2,244	\$ 1,683	\$ 2,415	\$ 2,448	\$ 2,448	\$ 2,448	\$ 2,448	0.0%	1.4%	Programming
200-50-580-5822	Einstein Bagel Lot	2,474	2,839	2,125	3,060	3,060	3,060	3,060	3,060	0.0%	0.0%	Programming
200-50-580-5824	Tcf Bank	1,866	1,920	1,302	1,752	2,160	2,160	2,160	2,160	0.0%	23.3%	Programming
200-50-580-5825	Ullrich Parking Lot Rent	782	621	323	425	576	408	408	408	-29.2%	-4.0%	Programming
200-50-580-5826	Lake Bluff Lot Rent	954	912	528	732	864	864	864	864	0.0%	18.0%	Programming
200-50-580-5827	Atwater Lot Rent	2,766	2,166	1,068	1,452	3,600	1,728	1,728	1,728	-52.0%	19.0%	Programming
200-50-580-5828	High School West Lot Rent	1,116	864	-	-	864	-	-	-	-100.0%	#DIV/0!	Programming
200-50-580-5829	High School East Lot Rent	1,416	1,386	852	1,092	2,016	1,296	1,296	1,296	-35.7%	18.7%	Programming
200-50-580-5830	North Shore Bank Lot Rent	2,592	2,580	2,088	2,592	3,672	2,592	2,592	2,592	-29.4%	0.0%	Programming
200-50-580-5833	Ogden Lot Rent	4,122	3,290	2,652	3,111	3,672	3,672	3,672	3,672	0.0%	18.0%	Programming
200-50-580-5834	Feerick Lot Rent	2,100	2,802	912	1,356	3,168	1,728	1,728	1,728	-45.5%	27.4%	Programming
Total Lot Rental Expenses		22,611	21,623	13,533	17,987	26,100	19,956	19,956	19,956	-23.5%	10.9%	
Other Parking Expenses												
200-50-580-5111	Salaries	60,306	62,233	45,353	62,428	69,820	60,731	60,731	60,731	-13.0%	-2.7%	Salaries
200-50-580-5140	It Network Support Contract	529	568	749	749	790	1,327	1,327	1,327	68.0%	77.1%	Contractual
200-50-580-5211	Social Security	4,849	4,978	3,453	4,776	5,341	4,649	4,649	4,649	-13.0%	-2.7%	Fringe
200-50-580-5213	Wisconsin Retirement Fund	7,418	5,862	4,693	8,520	9,929	8,722	8,722	8,722	-12.2%	2.4%	Fringe
200-50-580-5221	Life Insurance	110	110	111	165	157	158	158	158	0.6%	-4.2%	Fringe
200-50-580-5222	Opt Out Insurance	159	88	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Fringe
200-50-580-5223	Health Insurance	19,563	23,463	20,826	26,166	29,998	26,424	26,424	26,424	-11.9%	1.0%	Fringe
200-50-580-5225	Dental Insurance	730	1,016	926	1,701	1,207	1,676	1,676	1,676	38.9%	-1.5%	Fringe
200-50-580-5226	Flexible Benefit Contribution	163	130	98	203	174	243	243	243	39.7%	19.7%	Fringe
200-50-580-5227	Workers Compensation	282	1,198	908	708	849	710	710	710	-16.4%	0.3%	Fringe
200-50-580-5311	Office Supplies	2,745	3,350	2,602	2,765	2,950	2,765	2,765	2,765	-6.3%	0.0%	Supplies
200-50-580-5313	Duplicating Expense	410	431	439	439	439	406	406	406	-7.5%	-7.5%	Supplies
200-50-580-5315	Postage Expense	615	646	659	659	659	1,018	1,018	1,018	54.5%	54.5%	Supplies
200-50-580-5362	Data Processing	410	431	439	439	439	73	73	73	-83.3%	-83.3%	Supplies
200-50-580-5460	Snow plowing	-	-	-	2,000	-	10,780	10,780	10,780	#DIV/0!	439.0%	Salaries
200-50-580-5511	Electric Expense	170	179	183	183	183	347	347	347	89.6%	89.6%	Utilities
200-50-580-5513	Gas And Heat Expense	182	191	195	195	195	270	270	270	38.5%	38.5%	Utilities
200-50-580-5515	Water Expense	23	25	27	27	27	44	44	44	63.0%	63.0%	Utilities
200-50-580-5521	Telephone Expense	185	194	198	198	198	225	225	225	13.4%	13.4%	Utilities
200-50-580-5611	Auditing Expense	5,851	7,084	4,635	5,334	5,968	5,300	5,300	5,300	-11.2%	-0.6%	Professional
200-50-580-5625	Credit Card Expense	-	-	633	765	1,000	900	900	900	-10.0%	17.6%	Contractual
200-50-580-5651	Insurance Expense	1,309	1,377	1,962	1,963	1,899	1,720	1,720	1,720	-9.4%	-12.4%	Insurance
200-50-580-5737	Payment Lieu Of Tax	29,095	29,562	-	30,400	29,095	31,500	31,500	31,500	8.3%	3.6%	OFU

2011 Budget

Parking Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
200-50-580-5739	Signage	8,135	-	-	-	2,500	2,500	2,500	2,500	0.0%	#DIV/0!	Supplies
200-50-580-5741	Interest Expense	5,697	5,124	5,003	4,520	5,003	3,885	3,885	3,885	-22.3%	-14.0%	Debt
200-50-580-5742	Principal Retirement	-	-	-	11,616	11,616	12,226	12,226	12,226	5.3%	5.3%	Debt
200-50-580-5832	Office Rental	-	-	-	-	-	13,578	13,578	13,578	#DIV/0!	#DIV/0!	Supplies
200-50-580-5924	Technology-Request	-	-	-	-	80,000	80,000	80,000	80,000	0.0%	#DIV/0!	Capital
200-50-580-5931	Gis Technology	-	-	-	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%	Contractual
200-50-580-5970	Depreciation Expense	19,578	19,578	-	19,578	19,580	19,578	19,578	19,578	0.0%	0.0%	Capital
Total Other Parking Expenses		168,514	167,817	94,092	189,497	283,016	294,755	294,755	294,755	4.1%	55.5%	
Total Expenses		191,125	189,440	107,625	207,484	309,116	314,711	314,711	314,711	1.8%	51.7%	
Net Change in Net Assets		27,601	30,081	76,737	8,678	(1)	(0)	(0)	(0)			
Beginning Net Assets		771,259	798,860	828,941	828,941	828,941	837,618	837,618	837,618			
Less: Surplus Applied		-	-	-	-	(74,074)	(76,073)	(76,073)	(76,073)			
<b>Ending Net Assets</b>		<b>\$ 798,860</b>	<b>\$ 828,941</b>	<b>\$ 905,678</b>	<b>\$ 837,618</b>	<b>\$ 754,866</b>	<b>\$ 761,545</b>	<b>\$ 761,545</b>	<b>\$ 761,545</b>			

2011 Budget

Expenditure Request Detail - Parking Utility

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200-50-580-5311 - Office supplies

Reflective bumper stickers for overnight street permits - setup	\$	240
Reflective bumper stickers - per sticker		275
Hanging sign parking permits		1,500
Daytime bumper stickers		250
New two hour permits		<u>500</u>
Total for account - Mod		<u>2,765</u>



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### Department Description

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

### Services

- The Shorewood Water Utility provides water service to approximately 3,700 residential and commercial customers within the Village;
- Shorewood Water Utility staff maintain approximately 23 miles of water main ranging in size from 6-16" in diameter;
- Monthly drinking water sampling, meter reading and meter maintenance/change-outs;
- Testing and operating of hydrants and valves on at least a bi-annual basis;
- Billing of customers on a quarterly basis.

## 2011 Budget

### Enterprise Funds Water Utility - 201



#### Staffing

The Water Utility is staffed by six full time employees whose time is divided between Water Utility functions and operation of the Shorewood Sewer Utility (3 FTE's). The Utility is overseen by the Director of Public Works and the Director of Public Works Operations whose time is allocated to the Utility for budget purposes at 20% and 15%, respectively, in 2011. Because the Water Utility does not have staff solely dedicated to the Utility, staff time is allocated from other departments as follows (2010 allocations are not complete for all individuals as the information was not available):

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Village Manager	1.000	0.075	0.075	0.075
Customer Service Associates	2.000	0.100	0.100	0.200
Finance Director	1.000	0.075	0.075	0.075
Assistant to the Finance Director	0.940	0.376	0.376	0.310
Deputy Clerk Treasurer	1.000	0.050	0.050	0.075
Public Works Department				
Director of Public Works	0.900	0.135	0.135	0.135
Director of Public Works Operations	1.000	0.150	0.150	0.150
Clerk Typist	0.950	0.095	0.095	0.095
Fleet/Facilities Foreman	1.000	-	-	0.075
Mechanic	1.000	-	-	0.075
Utility Foreman	1.000	-	0.500	0.670
Utility Equipment Operator - Hoch	1.000	-	0.500	0.350
Utility Equipment Operator - Kunze	1.000	-	0.500	0.430
Utility Operator - Brunker	1.000	-	0.500	0.210
Utility Operator - Erickson	1.000	-	0.500	0.490
Utility Operator - Okray	1.000	-	0.500	0.270
Total to Department	16.790	na	4.056	3.685

## 2011 Budget

### Enterprise Funds Water Utility - 201



Water Department		Salary/Benefit Charged to Department			
Position	Total FTE	2010 Actual	2010 Budget	2011 Budget	2011 FTE
<b>Water Administration</b>					
Village Manager	1.000	7.5%	7.5%	7.5%	0.075
Finance Director	1.000	7.5%	7.5%	7.5%	0.075
Deputy Clerk Treasurer	1.000	5.0%	5.0%	7.5%	0.075
Director of Public Works	0.900	15.0%	15.0%	15.0%	0.135
Director of Public Works Operations	1.000	15.0%	15.0%	15.0%	0.150
Clerk-Typist	0.950	10.0%	10.0%	10.0%	0.095
<b>Total Water Administration</b>	<b>5.850</b>	<b>60.0%</b>	<b>60.0%</b>	<b>62.5%</b>	<b>0.605</b>
<b>Water Mains</b>					
Utility Foreman	1.000	0.0%	0.0%	44.0%	0.440
Utility Equipment Operator - Hoch	1.000	0.0%	0.0%	35.0%	0.350
Utility Equipment Operator - Kunze	1.000	0.0%	0.0%	31.0%	0.310
Utility Operator - Brunker	1.000	0.0%	0.0%	15.0%	0.150
Utility Operator - Erickson	1.000	0.0%	0.0%	31.0%	0.310
Utility Operator - Okray	1.000	0.0%	0.0%	18.0%	0.180
<b>Total Water Mains</b>	<b>6.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>174.0%</b>	<b>1.740</b>
<b>Water Services</b>					
Utility Foreman	1.000	0.0%	0.0%	6.0%	0.060
Utility Operator - Brunker	1.000	0.0%	0.0%	4.0%	0.040
Utility Operator - Erickson	1.000	0.0%	0.0%	7.0%	0.070
Utility Operator - Okray	1.000	0.0%	0.0%	5.0%	0.050
<b>Total Water Mains</b>	<b>4.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>22.0%</b>	<b>0.220</b>
<b>Water Meters</b>					
Utility Foreman	1.000	0.0%	0.0%	10.0%	0.100
Utility Operator - Erickson	1.000	0.0%	0.0%	3.0%	0.030
<b>Total Water Meters</b>	<b>2.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>13.0%</b>	<b>0.130</b>

2011 Budget

Enterprise Funds  
Water Utility - 201



Water Department		Salary/Benefit Charged to Department			
Position	Total FTE	2010 Actual	2010 Budget	2011 Budget	2011 FTE
<b>Water Hydrants</b>					
Utility Foreman	1.000	0.0%	0.0%	4.0%	0.040
Utility Equipment Operator - Kunze	1.000	0.0%	0.0%	3.0%	0.030
Utility Operator - Erickson	1.000	0.0%	0.0%	5.0%	0.050
<b>Total Water Hydrants</b>	<b>3.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>12.0%</b>	<b>0.120</b>
<b>Water Misc Plant</b>					
Utility Foreman	1.000	0.0%	0.0%	3.0%	0.030
<b>Water Vehicles</b>					
Fleet/Facilities Foreman	1.000	0.0%	0.0%	7.5%	0.075
Mechanic	1.000	0.0%	0.0%	7.5%	0.075
<b>Total Water Meters</b>	<b>2.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>15.0%</b>	<b>0.150</b>
<b>Water Customer Accounts</b>					
Customer Service Associates	2.000	5.0%	5.0%	10.0%	0.200
Assistant to the Finance Director	0.940	40.0%	40.0%	33.0%	0.310
Utility Equipment Operator - Kunze	1.000	0.0%	0.0%	7.0%	0.070
Utility Operator - Brunner	1.000	0.0%	0.0%	2.0%	0.020
Utility Operator - Erickson	1.000	0.0%	0.0%	5.0%	0.050
Utility Operator - Okray	1.000	0.0%	0.0%	4.0%	0.040
<b>Total Water Administration</b>	<b>6.940</b>	<b>45.0%</b>	<b>45.0%</b>	<b>61.0%</b>	<b>0.690</b>
<b>Total Water Utility</b>		<b>na</b>	<b>na</b>	<b>364.5%</b>	<b>3.685</b>

## 2011 Budget

### Enterprise Funds Water Utility - 201



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#### Achievements 2010

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

- Continued to participate in the dispute of Milwaukee Water Works requested water rate increase with the Public Service Commission;
- Began reviewing the option of joining the North Shore Water Commission as the Water Utility's water source;
- Completion of the Water System hydraulic Model and Water Supply Feasibility Report.

#### Initiatives 2011

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

- Complete a water rate review and increase;
- Make a determination about the cost effectiveness and possibility of the Village joining the North Shore Water Commission as the place to obtain our water supply as compared to remaining with Milwaukee Water Works.

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

- Development of Water System Capital Improvement Plan;
- Development of Cross Connection Inspection Program.

## 2011 Budget

### Enterprise Funds Water Utility - 201



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#### Budget Impact

The following accounts reflect significant changes from the 2010 Adopted Budget:

- Professional memberships decreased from \$2500 to \$750;
- Professional fees reflect the distribution cost of the annual mandated Consumer Confidence Report. These costs had not previously been budgeted as a lump sum. Additionally \$2,000 was included for the Other Post Employment Benefits actuarial valuation required by the Governmental Accounting Standards Board;
- Services – Repair & Parts was increased to reflect anticipated increases in Digger’s Hotline requests;
- The Village has been notified that our water supplier intends to raise rates by over 25%. This follows a significant rate increase received in the latter half of 2009. The proposed increase by Milwaukee Water Works is currently under review by the Public Service Commission of Wisconsin, who is responsible for reviewing and approving all water rates within the State. The 2011 budget includes an estimate for this increase of 25% over current rates;
- The 2011 revenue budget would include a 25% increase based on the expected increase from our supplier. The last water rate increase was put into place for the 2<sup>nd</sup> quarter billing for 2009;
- Payment In Lieu of Taxes – increased by \$9,250. This is based on the capital assets in service at the end of the year times the assessment ratio and the property tax rate. The 2011 budget was increased to reflect that actual costs have been slightly higher in past years;
- The transfer to the Capital Projects Fund is for a share of several capital purchases including a T1 line at the Public Works building, the addition of generators and the demolition of the annex building.
- Shop Rental line and the Office Rental accounts have been combined into one account. The amount to be charged to the utility by the General Fund was determined based on the costs incurred in the Department of Public Works Building Maintenance department. Estimated costs for electric, gas, water, telephone and approximately 25% of the building maintenance department were determined to be shared between public works staff and utility staff. 25% of these costs was then charged to the water utility for their share of the building. The building houses public works staff, equipment and vehicles. It is unknown how past years amounts were determined.

2011 Budget

Water Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
201-50-560-4023	Surplus Applied	\$ -	\$ -	\$ -	\$ -	\$ 499,177	\$ 241,857	\$ 241,857	\$ 241,857	-51.5%	#DIV/0!	OFS
201-50-560-4250	Amort Of Psc Reg Liab	6,545	6,545	-	6,545	6,545	6,545	6,545	6,545	0.0%	0.0%	OFS
201-50-560-4311	Miscellaneous Revenue	1,854	2,096	1,057	1,400	2,000	2,000	2,000	2,000	0.0%	42.9%	Other
201-50-560-4350	Water Sales-Comm	235,380	256,471	194,729	254,000	270,947	318,000	318,000	318,000	17.4%	25.2%	Charges
201-50-560-4351	Water Sales-Res	547,002	621,618	441,596	606,000	628,778	758,000	758,000	758,000	20.6%	25.1%	Charges
201-50-560-4353	Water Sales-Public Aut	27,583	26,522	20,365	27,950	30,609	34,900	34,900	34,900	14.0%	24.9%	Charges
201-50-560-4354	Public Fire Protection	201,366	243,281	210,000	210,000	210,000	220,000	220,000	220,000	4.8%	4.8%	Charges
201-50-560-4355	Private Fire Protection	9,187	15,216	11,886	15,144	16,848	17,640	17,640	17,640	4.7%	16.5%	Charges
201-50-560-4410	Equipment Rental	8,810	8,244	-	8,000	9,200	8,000	8,000	8,000	-13.0%	0.0%	Charges
201-50-560-4414	Equipment Rental	397	1,621	335	500	750	500	500	500	-33.3%	0.0%	Charges
201-50-560-4710	Investment Earnings	1,251	1,082	346	500	300	500	500	500	66.7%	0.0%	Other
201-50-560-4711	Late Payment Penalty	6,783	12,218	7,481	12,700	5,200	10,000	10,000	10,000	92.3%	-21.3%	Charges
201-50-560-4720	Bond Proceeds	-	-	-	-	-	308,000	308,000	308,000	#DIV/0!	#DIV/0!	Charges
Total Revenue		1,046,158	1,194,914	887,795	1,142,739	1,680,354	1,925,942	1,925,942	1,925,942	14.6%	68.5%	
<b>Expenditures</b>												
<b>DEPT 560 WATER-ADMINISTRATION</b>												
201-50-560-5111	Salaries	34,865	38,385	24,859	39,233	38,950	40,937	40,937	40,937	5.1%	4.3%	Salaries
201-50-560-5140	It Network Support Contract	3,052	2,930	2,543	2,543	3,573	3,302	3,302	3,302	-7.6%	29.9%	Contractual
201-50-560-5227	Workers Compensation	10,129	9,793	11,191	11,157	10,490	11,332	11,332	11,332	8.0%	1.6%	Fringe
201-50-560-5311	Office Supplies	5,185	5,781	3,044	3,701	5,200	5,000	5,000	5,000	-3.8%	35.1%	Supplies
201-50-560-5313	Duplicating Expense	1,168	1,209	1,210	1,300	1,300	1,569	1,569	1,569	20.7%	20.7%	Supplies
201-50-560-5315	Postage Expense	276	376	7	350	350	1,018	1,018	1,018	190.9%	190.9%	Supplies
201-50-560-5323	Professional Memberships	45	-	606	606	2,500	750	750	750	-70.0%	23.8%	Fringe
201-50-560-5325	Uniform Expense	-	846	-	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%	Fringe
201-50-560-5351	Purchased Water Milw	570,999	582,248	393,640	589,000	729,681	733,700	733,700	733,700	0.6%	24.6%	Other Gov't
201-50-560-5362	Data Processing	8,038	6,551	5,545	7,500	7,500	8,900	8,900	8,900	18.7%	18.7%	Supplies
201-50-560-5521	Telephone	-	-	-	218	-	225	225	225	#DIV/0!	3.0%	Utilities
201-50-560-5611	Auditing Expense	8,174	9,776	6,446	7,178	8,300	7,000	7,000	7,000	-15.7%	-2.5%	Professional
201-50-560-5621	Conventions And Seminars	-	3,708	783	783	1,500	1,500	1,500	1,500	0.0%	91.6%	Fringe
201-50-560-5623	Training Expense	-	2,372	737	2,000	2,500	2,500	2,500	2,500	0.0%	25.0%	Fringe
201-50-560-5625	Credit Card Expense	516	1,484	1,417	2,000	2,000	2,075	2,075	2,075	3.8%	3.8%	Contractual
201-50-560-5633	Professional Fees	-	2,025	6,057	10,000	-	4,500	4,500	4,500	#DIV/0!	-55.0%	Professional
201-50-560-5637	Psc Annual Assessment	901	883	-	1,000	1,100	1,200	1,200	1,200	9.1%	20.0%	Contractual
201-50-560-5638	Psc Hearing	2,550	-	-	-	-	2,800	2,800	2,800	#DIV/0!	#DIV/0!	Contractual
201-50-560-5651	Insurance Expense	7,510	7,049	7,062	7,063	6,941	10,014	10,014	10,014	44.3%	41.8%	Insurance
201-50-560-5737	Payment Lieu Of Tax	49,454	52,242	-	58,900	50,000	59,250	59,250	59,250	18.5%	0.6%	Other Gov't
201-50-560-5768	Miscellaneous Expense	994	2,862	512	886	3,000	3,000	3,000	3,000	0.0%	238.6%	Supplies
201-50-560-5831	Shop Rental	2,417	2,417	500	2,417	3,000	-	-	-	-100.0%	-100.0%	Supplies
201-50-560-5832	Office Rental	4,583	4,583	1,250	5,000	5,000	19,313	19,313	19,313	286.3%	286.3%	Supplies

2011 Budget

Water Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
201-50-560-5970	Depreciation Expense	64,128	67,022	-	69,000	64,524	70,000	70,000	70,000	8.5%	1.4%	Capital
201-50-560-5971	Dep Exp-Contrib Asset	7,193	7,181	-	7,176	7,687	7,176	7,176	7,176	-6.6%	0.0%	Capital
DEPT 561 WATER-MAINTENANCE/STRUCTURES												
201-50-561-5115	Dept Labor Wages	(46)	-	-	-	3,381	-	-	-	-100.0%	#DIV/0!	Salaries
201-50-561-5640	Water/Sewer Repair & Parts	62	465	1,201	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%	Supplies
DEPT 562 WATER-MAINTENANCE/MAINS												
201-50-562-5115	Dept Labor Wages	100,720	102,409	71,900	99,088	100,919	100,613	100,613	100,613	-0.3%	1.5%	Salaries
201-50-562-5640	Water/Sewer Repair & Parts	16,019	43,029	19,312	33,088	52,000	52,000	52,000	52,000	0.0%	57.2%	Supplies
201-50-562-5811	Vehicle Rental	2,401	6,116	5,739	8,068	2,500	8,000	8,000	8,000	220.0%	-0.8%	Supplies
DEPT 563 WATER-MAINTENANCE/SERVICES												
201-50-563-5115	Dept Labor Wages	13,308	12,990	10,980	12,822	16,766	13,020	13,020	13,020	-22.3%	1.5%	Salaries
201-50-563-5640	Water/Sewer Repair & Parts	13,174	7,567	14,172	12,020	11,200	12,500	12,500	12,500	11.6%	4.0%	Supplies
201-50-563-5811	Vehicle Rental	1,827	2,142	838	1,336	2,800	2,800	2,800	2,800	0.0%	109.6%	Supplies
DEPT 564 WATER-MAINTENANCE/METERS												
201-50-564-5115	Dept Labor Wages	3,212	2,565	5,703	7,740	23,488	7,861	7,861	7,861	-66.5%	1.6%	Salaries
201-50-564-5640	Water/Sewer Repair & Parts	351	660	3,060	2,400	2,400	7,500	7,500	7,500	212.5%	212.5%	Supplies
201-50-564-5811	Vehicle Rental	95	64	264	349	50	1,000	1,000	1,000	1900.0%	186.5%	Supplies
DEPT 565 WATER-MAINTENANCE/HYDRANTS												
201-50-565-5115	Dept Labor Wages	3,752	7,126	3,997	6,653	2,620	6,757	6,757	6,757	157.9%	1.6%	Salaries
201-50-565-5640	Water/Sewer Repair & Parts	355	(319)	345	1,200	1,600	1,600	1,600	1,600	0.0%	33.3%	Supplies
201-50-565-5811	Vehicle Rental	137	56	101	100	100	100	100	100	0.0%	0.0%	Supplies
DEPT 566 WATER-MAINTENANCE/MISC-PLANT												
201-50-566-5115	Dept Labor Wages	3,283	2,281	1,157	1,924	4,917	1,954	1,954	1,954	-60.3%	1.6%	Salaries
201-50-566-5332	Vehicle Maint Labor Wages	-	-	1,044	8,643	5,413	8,778	8,778	8,778	62.2%	1.6%	Salaries
201-50-566-5333	Vehicle Maintenance	1,994	759	3,212	5,596	4,000	5,600	5,600	5,600	40.0%	0.1%	Supplies
201-50-566-5640	Water/Sewer Repair & Parts	2,145	548	-	2,000	2,200	4,950	4,950	4,950	125.0%	147.5%	Supplies
201-50-566-5811	Vehicle Rental	236	127	56	125	200	200	200	200	0.0%	60.4%	Supplies
DEPT 567 WATER-CUSTOMER ACCOUNTS												
201-50-567-5111	Salaries	25,866	25,428	20,178	17,124	29,208	31,112	31,112	31,112	6.5%	81.7%	Salaries
201-50-567-5315	Postage Expense	1,727	2,024	1,336	1,844	2,900	2,100	2,100	2,100	-27.6%	13.9%	Supplies
201-50-567-5811	Vehicle Rental	372	406	380	692	300	700	700	700	133.3%	1.2%	Supplies
DEPT 568 WATER-FRINGE BENEFITS												
201-50-568-5211	Social Security	14,779	16,183	10,482	15,830	17,128	16,185	16,185	16,185	-5.5%	2.2%	Fringe
201-50-568-5213	Wisconsin Retirement Fund	20,008	23,195	14,344	22,764	24,628	24,541	24,541	24,541	-0.4%	7.8%	Fringe
201-50-568-5221	Life Insurance	330	379	373	503	659	523	523	523	-20.6%	4.0%	Fringe
201-50-568-5222	Opt Out Insurance	660	581	263	405	450	405	405	405	-10.0%	0.0%	Fringe
201-50-568-5223	Health Insurance	51,342	56,809	52,153	63,997	80,899	66,624	66,624	66,624	-17.6%	4.1%	Fringe
201-50-568-5225	Dental Insurance	2,308	2,674	2,261	2,207	3,011	2,219	2,219	2,219	-26.3%	0.5%	Fringe
201-50-568-5226	Flexible Benefit Cont	319	294	242	760	276	859	859	859	211.2%	13.0%	Fringe
DEPT 569 WATER UTILITY												
201-50-569-5740	Amort Of Bond Disc	787	1,341	-	1,430	1,341	1,430	1,430	1,430	6.6%	0.0%	Debt
201-50-569-5741	Interest Expense	44,224	47,833	47,093	42,426	46,184	44,988	44,988	44,988	-2.6%	6.0%	Debt

2011 Budget

Water Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
201-50-569-5742	Principal Retirement	-	-	-	-	147,972	161,637	161,637	161,637	9.2%	#DIV/0!	Debt
201-50-569-5744	Main Additions	-	-	4,160	16,000	16,000	-	-	-	-100.0%	-100.0%	Capital
201-50-569-5747	Other Plant Additions	-	-	25,119	25,119	75,000	308,000	308,000	308,000	310.7%	1126.2%	Capital
201-50-569-5924	Technology-Request	-	-	195	1,000	2,000	3,000	3,000	3,000	50.0%	200.0%	Capital
201-50-569-5926	Leak Detection	-	-	295	2,500	5,000	6,500	6,500	6,500	30.0%	160.0%	Capital
201-50-569-5927	Vehicles	-	-	32,936	33,289	33,050	2,000	2,000	2,000	-93.9%	-94.0%	Capital
201-50-569-5941	Other Study	-	-	6,400	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
	Transfer to Capital Projects	-	-	-	-	-	18,125	18,125	18,125	#DIV/0!	#DIV/0!	OFU
<b>Total Expenses</b>		<u>1,107,924</u>	<u>1,177,455</u>	<u>828,700</u>	<u>1,282,753</u>	<u>1,680,356</u>	<u>1,925,942</u>	<u>1,925,942</u>	<u>1,925,942</u>	<u>14.6%</u>	<u>50.1%</u>	
<b>Net Change in Equity</b>		(61,766)	17,459	59,095	(140,014)	(2)	0	0	0			
Beginning Net Assets		1,240,122	1,178,356	1,195,815	1,195,815	1,195,815	1,055,801	1,055,801	1,055,801			
Less: Surplus Applied		-	-	-	-	(499,177)	(241,857)	(241,857)	(241,857)			
<b>Ending Net Assets</b>		<u>\$ 1,178,356</u>	<u>\$ 1,195,815</u>	<u>\$ 1,254,910</u>	<u>\$ 1,055,801</u>	<u>\$ 696,636</u>	<u>\$ 813,944</u>	<u>\$ 813,944</u>	<u>\$ 813,944</u>			
Adjustments to "cash" basis												
Other accrued adjustments			(211,605)	(28,995)	(5,115)	(5,204)	(5,115)	(5,115)	(5,115)			
Depreciation			74,203	-	76,176	72,211	77,176	77,176	77,176			
Surplus			-	-	-	(499,177)	(241,857)	(241,857)	(241,857)			
Principal and advances paid			(129,483)	(125,001)	(159,344)	-	-	-	-			
<b>Total Adjustments</b>			<u>(266,885)</u>	<u>(153,996)</u>	<u>(88,283)</u>	<u>(432,170)</u>	<u>(169,796)</u>	<u>(169,796)</u>	<u>(169,796)</u>			
<b>Net Change in Cash</b>			<u>(249,426)</u>	<u>(94,901)</u>	<u>(228,297)</u>	<u>(432,172)</u>	<u>(169,796)</u>	<u>(169,796)</u>	<u>(169,796)</u>			
Beginning Cash Balance			<u>228,757</u>	<u>4,378</u>	<u>(20,669)</u>	<u>(20,669)</u>	<u>(248,966)</u>	<u>(452,841)</u>	<u>(418,762)</u>			
<b>Ending Cash Balance</b>			<u>\$ (20,669)</u>	<u>\$ (90,523)</u>	<u>\$ (248,966)</u>	<u>\$ (452,841)</u>	<u>\$ (418,762)</u>	<u>\$ (622,637)</u>	<u>\$ (588,557)</u>			

**2011 Budget**  
**Expenditure Request Detail - Water Utility**

(continued)

201-50-560-5311 - Office Supplies		201-50-560-5633 - Professional Fees	
Water sampling mailing costs	\$ 2,200	CCR Report	
Cell phones	800	layout	400
Folders, pens, tape, staples, binders, etc.	1,400	printing	1,000
Time clock maintenance fees	250	postage	1,100
Printer ink	250	Actuarial valuation	2,000
Work logs/time sheets	100	Total for account - Mod	4,500
Total for account - Mod	5,000		
		201-50-562-5640 - Mains - Water/Sewer Repair and Parts	
201-50-560-5323 - Professional Memberships		Pipe and repair parts	32,000
AWWA memberships: Swenson, Bohm	500	contracted services (if necessary)	20,000
Rural Water Association membership: group	250	Total for account - Mod	52,000
Total for account - Mod	750		
		201-50-563-5640 - Services - Water/Sewer Repair and Parts	
201-50-560-5325 - Uniform Expense		Repair parts	6,000
3 employees @ \$400	1,200	contracted services (if necessary)	3,500
		water sampling	1,500
201-50-560-5351 - Purchase Water Milwaukee		Diggers Hotline	1,500
Monthly service charge and fire protection	358,700	Total for account - Mod	12,500
Estimated consumption 576,848 ccf's at \$0.65/ccf	375,000		
Total for account - Mod	733,700		
		201-50-566-5640 - Misc Plant - Water/Sewer Repair and Parts	
		concrete saw	900
		air monitor	1,750
201-50-560-5621 - Conventions and Seminars		metal detector	950
WI Rural Water Association conference	500	misc parts	1,350
APWA National Conference: Butschlick	1,000	Total for account - Mod	4,950
Total for account - Mod	1,500		
		201-50-560-5623 - Training Expense	
WisDOT CDL Drug Testing	400		
APWA Supervisory Academy: Bohm	540		
Safety Program development	1,000		
Safety Awards	210		
CDL Reimbursements	150		
Medical cabinet and safety items	200		
Total for account - Mod	2,500		

## 2011 Budget



### Enterprise Funds – Water Utility - 201 Capital Request Support Document

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Department: Water Utility  
Item Name: Trench Shoring  
Estimated Cost: \$8,000  
Cost Based On: Vendor estimates  
Estimated Useful Life (years): 20 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

Current excavation safety equipment is nearing the end of its useful life. The funds requested will replace the trench box, pump and speed shoring rams.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None. Necessary to meet safety standards.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Water utility

## 2011 Budget

### Enterprise Funds – Water Utility - 201 Capital Request Support Document



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Department:	Water Utility
Item Name:	Downer Meter Pit Bypass
Estimated Cost:	\$300,000
Cost Based On:	Engineer's estimates
Estimated Useful Life (years):	25 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

The Milwaukee Water Works has informed the Village of Shorewood of its intent to replace the water meter at the Downer pit (the primary feed to the Village of Shorewood). A bypass must be constructed to maintain water service to the Village during this meter change.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Water utility

## 2011 Budget

### Enterprise Funds – Water Utility - 201 Capital Request Support Document



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Department: Water Utility  
Item Name: Technology  
Estimated Cost: \$3,000  
Cost Based On: Vendor estimates  
Estimated Useful Life (years): 5 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

Continued development of Water Utility GIS applications.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None immediate, productivity will increase as system is fully operational.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Water utility

## 2011 Budget



### Enterprise Funds – Water Utility - 201 Capital Request Support Document

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Department: Water Utility  
Item Name: Leak Detection Survey  
Estimated Cost: \$6,500  
Cost Based On: Vendor estimates  
Estimated Useful Life (years): NA

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

Staff requests funds for both a system-wide leak detection survey (\$5000) and additional funds (\$1500) for spot-basis leak detection efforts.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

Regular system-wide leak surveys help to identify unbillable water losses.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Water utility

## 2011 Budget



### Enterprise Funds – Water Utility - 201 Capital Request Support Document

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Department: Water Utility  
Item Name: Loader bucket  
Estimated Cost: \$2,000  
Cost Based On: Vendor estimates  
Estimated Useful Life (years): 15 years

**Detailed description and justification for purchase (include quotes, estimates or specifications):**

The bucket attachment for the Utilities' JCB loader is in need of replacement. This equipment's primary use is the excavation of utility repairs, including water main breaks.

**Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

None.

**Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Water utility



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### 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

- Maintain approximately 158,400 lineal feet of sanitary sewer pipe;
- Maintain approximately 69,000 lineal feet of storm sewer pipe;
- Review and revised the Capacity, Management, Operations, Maintenance Plan.

## 2011 Budget

### Enterprise Funds Sewer Utility - 202



#### Staffing

The Sewer Utility is staffed by six full time employees whose time is divided between Sewer Utility functions and operation of the Shorewood Water Works (3 FTE's). The Utility is overseen by the Director of Public Works and the Director of Public Works Operations whose time is allocated to the Utility for budget purposes at 25% and 20%, respectively, in 2011. The Sewer Utility vehicles and equipment is maintained by the DPW mechanics whose time is charged to the Utility. Because the Sewer Utility does not have staff solely dedicated to the Utility, staff time is allocated from other departments as follows (2010 allocations are not complete for all individuals as the information was not available):

Position	Total FTE	FTE charged to Department		
		2010 Actual	2010 Budget	2011 Budget
Village Manager	1.000	0.075	0.075	0.075
Customer Service Associates	2.000	0.100	0.100	0.200
Finance Director	1.000	0.075	0.075	0.075
Assistant to the Finance Director	0.940	0.376	0.376	0.301
Deputy Clerk Treasurer	1.000	0.050	0.050	0.075
Public Works Department				
Director of Public Works	0.900	0.230	0.230	0.225
Director of Public Works Operations	1.000	0.250	0.250	0.200
Clerk Typist	0.950	0.050	0.050	0.095
Fleet/Facilities Foreman	1.000	-	-	0.075
Mechanic	1.000	-	-	0.075
Utility Foreman	1.000	-	0.500	0.280
Utility Equipment Operator - Hoch	1.000	-	0.500	0.450
Utility Equipment Operator - Kunze	1.000	-	0.500	0.380
Utility Operator - Brunner	1.000	-	0.500	0.450
Utility Operator - Erickson	1.000	-	0.500	0.370
Utility Operator - Okray	1.000	-	0.500	0.470
Total to Department	16.790	1.206	4.206	3.796

## 2011 Budget

### Enterprise Funds Sewer Utility - 202



Sewer Department		Salary/Benefit Charged to Department			
Position	Total FTE	2010 Actual	2010 Budget	2011 Budget	2011 FTE
<b>Sewer Administration</b>					
Village Manager	1.000	7.5%	7.5%	7.5%	0.075
Finance Director	1.000	7.5%	7.5%	7.5%	0.075
Deputy Clerk Treasurer	1.000	5.0%	5.0%	7.5%	0.075
Director of Public Works	0.900	25.0%	25.0%	25.0%	0.225
Director of Public Works Operations	1.000	25.0%	25.0%	20.0%	0.200
Clerk-Typist	0.950	10.0%	10.0%	10.0%	0.095
<b>Total Sewer Administration</b>	<b>5.850</b>	<b>80.0%</b>	<b>80.0%</b>	<b>77.5%</b>	<b>0.745</b>
<b>Sewer Maintenance</b>					
Utility Foreman	1.000	0.0%	0.0%	25.0%	0.250
Utility Equipment Operator - Hoch	1.000	0.0%	0.0%	45.0%	0.450
Utility Equipment Operator - Kunze	1.000	0.0%	0.0%	38.0%	0.380
Utility Operator - Bruner	1.000	0.0%	0.0%	23.0%	0.230
Utility Operator - Erickson	1.000	0.0%	0.0%	27.0%	0.270
Utility Operator - Okray	1.000	0.0%	0.0%	27.0%	0.270
<b>Total Sewer Maintenance</b>	<b>6.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>185.0%</b>	<b>1.850</b>
<b>Sewer Vehicle Maintenance</b>					
Fleet/Facilitise Foreman	1.000	0.0%	0.0%	7.5%	0.075
Mechanic	1.000	0.0%	0.0%	7.5%	0.075
<b>Total Sewer Vehicle Maintenance</b>	<b>2.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>15.0%</b>	<b>0.150</b>

2011 Budget

Enterprise Funds  
Sewer Utility - 202



Sewer Department		Salary/Benefit Charged to Department			
Position	Total FTE	2010 Actual	2010 Budget	2011 Budget	2011 FTE
<b>Storm Maintenance</b>					
Utility Foreman	1.000	0.0%	0.0%	3.0%	0.030
Utility Operator - Brunner	1.000	0.0%	0.0%	22.0%	0.220
Utility Operator - Erickson	1.000	0.0%	0.0%	10.0%	0.100
Utility Operator - Okray	1.000	0.0%	0.0%	20.0%	0.200
<b>Total Storm Maintenance</b>	<b>4.000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>55.0%</b>	<b>0.550</b>
<b>Sewer Customer Accounts</b>					
Customer Service Associates	2.000	5.0%	5.0%	10.0%	0.200
Assistant to the Finance Director	0.940	40.0%	40.0%	32.0%	0.301
<b>Total Service Customer Accounts</b>	<b>2.940</b>	<b>45.0%</b>	<b>45.0%</b>	<b>42.0%</b>	<b>0.501</b>
<b>Total to Department</b>		<b>na</b>	<b>na</b>	<b>374.5%</b>	<b>3.796</b>

**Achievements 2010**

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

- Completed a sewer rate review and increase for the first time since 1997;

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

- DNR acceptance of the Village's Capacity assurance, Maintenance, Operations and Management (CMOM) plan;
- Completion of the Northwest (Basin 6 area) Sewer Study.

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

- Enhancement of the Utility web page.

## 2011 Budget

### Enterprise Funds Sewer Utility - 202



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#### Initiatives 2011

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

- Implementation of capital programs resulting from 2010 Facility Plan.

#### Budget Impact

The following accounts reflect significant changes from the 2010 Adopted Budget:

- Budgeted revenues include the rate increases scheduled for third quarter 2010 and third quarter 2011 of 55% and 26%, respectively;
- MSSD sewer treatment charges and hazardous waste are budgeted to increase by 3%
- Professional fees are budgeted to increase as the Village plans to invest in a sewer lateral education program. Sewer laterals are owned by individual property owners not the Village. Due to large amounts of rain water infiltration into the sanitary sewer system many laterals are in need of repair;
- Contracted sewer televising costs are expected to increase with anticipated 2011 sewer programs;
- The transfer to the Capital Projects Fund is for a share of several capital purchases including a T1 line at the Public Works building, the addition of generators and the demolition of the annex building;
- The annual Inflow and Infiltration (I&I) program funding increases by \$25,000 to \$175,000 based upon known maintenance requirements;
- The MMSD grant revenue and expenses shown may help pay for some lateral replacement or televising in 2011. Exact amounts are not known at this time;
- Due to the significant flooding within the Village in 2010 the Village is exploring ways to mitigate future backup's into homes and businesses. The Village has contracted with an engineering firm to provide a range of options that can be considered during the coming months. The Village will be holding public information meetings in order to discuss the future infrastructure investment needs and the best ways to finance any additions. At the time of the budget development exact cost information is not available nor have the public input sessions been held.

2011 Budget

Sewer Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
<b>Revenues</b>												
202-50-570-4023	Surplus Applied	\$ -	\$ -	\$ -	\$ -	\$ 579,810	\$ 172,438	\$ 172,438	\$ 172,438	-70.3%	#DIV/0!	OFS
202-50-570-4311	Miscellaneous Revenue	3,332	6,091	4,678	5,365	5,200	-	-	-	-100.0%	-100.0%	Other
202-50-570-4350	Commercial Sales	255,241	248,916	188,810	317,000	267,128	433,600	433,600	433,600	62.3%	36.8%	Charges
202-50-570-4351	Residential Sales	570,808	590,903	420,519	748,000	599,089	1,019,500	1,019,500	1,019,500	70.2%	36.3%	Charges
202-50-570-4353	Public Authority	24,140	19,350	15,808	26,600	26,908	36,400	36,400	36,400	35.3%	36.8%	Charges
202-50-570-4359	Industrial Flat	216	216	218	500	216	680	680	680	214.8%	36.0%	Charges
202-50-570-4710	Investment Earnings	6,026	2,089	2,184	2,098	2,098	1,608	1,608	1,608	-23.4%	-23.4%	Other
202-50-570-4711	Late Payment Penalty	11,138	19,382	10,972	16,615	7,100	15,000	15,000	15,000	111.3%	-9.7%	Charges
202-50-570-4720	Bond Proceeds	-	-	-	117,000	150,000	295,000	295,000	295,000	96.7%	152.1%	OFS
202-50-578-4717	Mmsd Grants	-	-	-	-	36,000	108,000	108,000	108,000	200.0%	#DIV/0!	Intergov't
Total Revenue		870,901	886,947	643,189	1,233,178	1,673,549	2,082,226	2,082,226	2,082,226	24.4%	68.9%	
<b>Expenditures</b>												
DEPT 570 SEWER-ADMINISTRATION												
202-50-570-5111	Salaries	36,860	41,607	34,491	53,131	54,266	50,973	50,973	50,973	-6.1%	-4.1%	Salaries
202-50-570-5140	It Network Support Contract	2,923	2,984	3,453	3,453	3,632	3,678	3,678	3,678	1.3%	6.5%	Contractual
202-50-570-5227	Workers Compensation	6,972	6,124	6,941	6,964	6,506	6,932	6,932	6,932	6.5%	-0.5%	Fringe
202-50-570-5311	Office Supplies	2,416	2,254	1,099	2,800	3,000	3,000	3,000	3,000	0.0%	7.1%	Supplies
202-50-570-5313	Duplicating Expense	1,168	1,209	1,042	1,300	1,300	1,569	1,569	1,569	20.7%	20.7%	Supplies
202-50-570-5315	Postage Expense	276	550	600	600	600	1,018	1,018	1,018	69.7%	69.7%	Supplies
202-50-570-5323	Professional Memberships	-	250	-	250	250	250	250	250	0.0%	0.0%	Fringe
202-50-570-5325	Uniform Expense	-	1,137	256	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%	Fringe
202-50-570-5339	Department Supplies	880	-	536	800	1,200	1,200	1,200	1,200	0.0%	50.0%	Supplies
202-50-570-5355	Mmsd Sewer Charges	566,586	622,248	317,170	638,371	627,567	657,522	657,522	657,522	4.8%	3.0%	Other Gov't
202-50-570-5356	Mmsd Hazzardous Waste Charge	16,417	15,413	16,272	16,272	15,413	16,760	16,760	16,760	8.7%	3.0%	Other Gov't
202-50-570-5362	Data Processing	8,563	6,865	5,545	7,704	7,704	6,536	6,536	6,536	-15.2%	-15.2%	Supplies
202-50-570-5521	Telephone	-	-	-	-	-	225	225	225	#DIV/0!	#DIV/0!	Utilities
202-50-570-5611	Auditing Expense	6,962	9,201	6,058	6,586	7,800	7,300	7,300	7,300	-6.4%	10.8%	Professional
202-50-570-5621	Conventions And Seminars	-	313	-	1,200	1,500	1,500	1,500	1,500	0.0%	25.0%	Fringe
202-50-570-5623	Training Expense	-	1,327	813	1,800	1,800	2,500	2,500	2,500	38.9%	38.9%	Fringe
202-50-570-5625	Credit Card Expense	626	1,484	1,417	2,000	2,000	2,075	2,075	2,075	3.8%	3.8%	Contractual
202-50-570-5633	Professional Fees	3,112	602	1,800	47,200	2,500	24,000	24,000	24,000	860.0%	-49.2%	Professional
202-50-570-5651	Insurance Expense	7,356	7,187	9,442	9,442	9,246	9,977	9,977	9,977	7.9%	5.7%	Insurance
202-50-570-5737	Payment Lieu Of Tax	4,153	4,237	-	4,500	4,725	4,750	4,750	4,750	0.5%	5.6%	Other Gov't
202-50-570-5831	Shop Rental	2,000	2,000	500	2,050	2,050	-	-	-	-100.0%	-100.0%	Supplies
202-50-570-5832	Office Rental	5,125	5,125	1,281	5,125	5,125	19,313	19,313	19,313	276.8%	276.8%	Supplies
202-50-570-5970	Depreciation Expense	110,116	112,587	-	108,000	115,758	108,000	108,000	108,000	-6.7%	0.0%	Capital

DEPT 571 SEWER-MAINTENANCE SEWER

2011 Budget

Sewer Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
202-50-571-5115	Dept Labor Wages	75,119	98,586	68,534	104,077	62,523	105,676	105,676	105,676	69.0%	1.5%	Salaries
202-50-571-5332	Vehicle Maint Labor Wages	-	-	688	8,643	5,413	8,778	8,778	8,778	62.2%	1.6%	Salaries
202-50-571-5333	Vehicle Maintenance	2,991	5,436	5,398	8,083	5,500	9,000	9,000	9,000	63.6%	11.3%	Supplies
202-50-571-5374	Sewer Televising	-	-	1,460	15,000	15,000	25,000	25,000	25,000	66.7%	66.7%	Professional
202-50-571-5640	Water/Sewer Repair & Parts	14,417	19,955	11,759	22,000	28,000	30,000	30,000	30,000	7.1%	36.4%	Supplies
202-50-571-5811	Vehicle Rental	3,914	8,874	4,866	4,351	3,800	4,500	4,500	4,500	18.4%	3.4%	Supplies
DEPT 572 SEWER-MAINTENANCE METER												
202-50-572-5115	Dept Labor Wages	3,270	3,695	-	3,800	23,488	3,800	3,800	3,800	-83.8%	0.0%	Salaries
202-50-572-5640	Water/Sewer Repair & Parts	8,810	8,904	4,957	6,000	8,000	7,500	7,500	7,500	-6.3%	25.0%	Supplies
DEPT 573 SEWER-CATCH BASIN REHAB												
202-50-573-5115	Dept Labor Wages	24,016	30,126	19,294	30,343	65,243	30,809	30,809	30,809	-52.8%	1.5%	Salaries
202-50-573-5339	Department Supplies	-	6,017	-	650	1,350	1,200	1,200	1,200	-11.1%	84.6%	Supplies
202-50-573-5640	Water/Sewer Repair & Parts	12,437	13,161	11,573	20,000	28,000	30,000	30,000	30,000	7.1%	50.0%	Supplies
202-50-573-5811	Vehicle Rental	4,887	6,240	3,404	1,368	3,400	3,000	3,000	3,000	-11.8%	119.3%	Supplies
DEPT 574 SEWER-CUSTOMER ACCOUNTS												
202-50-574-5111	Salaries	19,885	17,606	12,257	20,440	19,776	20,649	20,649	20,649	4.4%	1.0%	Salaries
202-50-574-5315	Postage Expense	1,727	2,400	1,343	1,258	2,700	2,100	2,100	2,100	-22.2%	66.9%	Supplies
DEPT 575 SEWER-FRINGE BENEFITS												
202-50-575-5211	Social Security	13,475	14,708	9,962	16,627	17,430	16,645	16,645	16,645	-4.5%	0.1%	Fringe
202-50-575-5213	Wisconsin Retirement Fund	18,210	21,059	14,882	23,907	25,062	25,241	25,241	25,241	0.7%	5.6%	Fringe
202-50-575-5221	Life Insurance	283	293	356	518	686	530	530	530	-22.7%	2.3%	Fringe
202-50-575-5222	Opt Out Insurance	810	731	438	675	750	675	675	675	-10.0%	0.0%	Fringe
202-50-575-5223	Health Insurance	56,481	61,762	51,229	69,848	82,154	71,084	71,084	71,084	-13.5%	1.8%	Fringe
202-50-575-5225	Dental Insurance	2,383	2,694	2,157	2,477	3,511	2,439	2,439	2,439	-30.5%	-1.5%	Fringe
202-50-575-5226	Flexible Benefit Contribution	326	281	261	734	318	825	825	825	159.4%	12.4%	Fringe
DEPT 576 SEWER UTILITY												
202-50-576-5640	Water/Sewer Repair & Parts	-	53,474	121,063	117,068	150,000	295,000	295,000	295,000	96.7%	152.0%	Supplies
202-50-576-5740	Intexp - Amort Of Bond Disc	728	1,255	-	1,346	1,255	1,346	1,346	1,346	7.3%	0.0%	Debt
202-50-576-5741	Interest Expense	49,464	54,263	43,399	58,991	51,612	74,063	74,063	74,063	43.5%	25.5%	Debt
202-50-576-5742	Principal Retirement	-	-	-	-	149,937	215,964	215,964	215,964	44.0%	#DIV/0!	Debt
202-50-576-5745	Meter Additions	-	-	-	2,000	5,500	-	-	-	-100.0%	-100.0%	Capital
202-50-576-5747	Other Plant Additions	-	20,500	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
202-50-576-5924	Technology-Request	2,341	4,097	90	2,000	2,000	5,000	5,000	5,000	150.0%	150.0%	Capital
202-50-576-5927	Vehicles	-	-	-	-	-	35,000	35,000	35,000	#DIV/0!	#DIV/0!	Capital
DEPT 577 SEWER-CSP-MMSD												
202-50-577-5645	Mmsd - Combined Sewer Proj	131,837	12,409	-	-	-	-	-	-	#DIV/0!	#DIV/0!	Capital
DEPT 578 MMSD GRANT PRIVATE PROP												
202-50-578-5710	Mmsd-Grant	-	-	-	-	18,000	108,000	108,000	108,000	500.0%	#DIV/0!	Capital
202-50-579-5710	Mmsd-Grant	-	-	-	-	18,000	-	-	-	-100.0%	#DIV/0!	Capital

2011 Budget

Sewer Utility

Account Number	Account Name	2008 Actual	2009 Actual	9/30/2010 Year to date	2010 Projected	2010 Adopted Budget	2011 Moderate Budget	2011 Maximum Budget	2011 Adopted Budget	% Chg Budget '10 to '11	% Chg '10 Proj. to '11 Budget	Category
	Transfer to Capital Projects	-	-	-	-	-	18,125	18,125	18,125	#DIV/0!	#DIV/0!	OFU
	Total Expenditures	<u>1,230,322</u>	<u>1,313,231</u>	<u>798,086</u>	<u>1,462,951</u>	<u>1,673,550</u>	<u>2,082,226</u>	<u>2,082,226</u>	<u>2,082,226</u>	24.4%	42.3%	
	Net Change in Net Assets	(359,421)	(426,284)	(154,897)	(229,774)	(1)	(0)	(0)	(0)			
	Beginning Net Assets	3,828,328	3,468,907	3,042,623	3,042,623	3,042,623	2,812,850	2,812,850	2,812,850			
	Less: Surplus Applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(579,810)</u>	<u>(172,438)</u>	<u>(172,438)</u>	<u>(172,438)</u>			
	<b>Ending Net Assets</b>	<u>\$ 3,468,907</u>	<u>\$ 3,042,623</u>	<u>\$ 2,887,726</u>	<u>\$ 2,812,850</u>	<u>\$ 2,462,812</u>	<u>\$ 2,640,411</u>	<u>\$ 2,640,411</u>	<u>\$ 2,640,411</u>			
	Adjustments to cash basis											
	Depreciation		112,587	-	108,000	115,758	108,000	108,000	108,000			
	Bond or Advance Proceeds		-	-	900,000	(150,000)	-	-	-			
	Advances repaid		-	-	10,900	-	-	-	-			
	Capital asset add's		(150,357)	-	-	-	-	-	-			
	Other accrued adjustments		-	-	17,339	-	-	-	-			
	Principal repayments		(137,808)	-	(136,887)	(149,937)	-	-	-			
	Surplus Applied		<u>-</u>	<u>-</u>	<u>-</u>	<u>(579,810)</u>	<u>(172,438)</u>	<u>(172,438)</u>	<u>(172,438)</u>			
	Total Adjustments		<u>(175,578)</u>	<u>-</u>	<u>899,352</u>	<u>(763,989)</u>	<u>(64,438)</u>	<u>(64,438)</u>	<u>(64,438)</u>			
	Net Change in Cash		(601,862)	(154,897)	669,579	(763,990)	(64,438)	(64,438)	(64,438)			
	Beginning Cash Balance		<u>56,070</u>	<u>(545,792)</u>	<u>(545,792)</u>	<u>(545,792)</u>	<u>123,787</u>	<u>123,787</u>	<u>123,787</u>			
	<b>Ending Cash Balance</b>		<u>\$ (545,792)</u>	<u>\$ (700,689)</u>	<u>\$ 123,787</u>	<u>\$ (1,309,782)</u>	<u>\$ 59,348</u>	<u>\$ 59,348</u>	<u>\$ 59,348</u>			

**2011 Budget**  
**Expenditure Request Detail - Sewer Utility**

(continued)

<b>202-50-570-5311 - Office Supplies</b>		<b>202-50-571-5374 - Sewer Televising</b>	
Cell phones	\$ 1,000	contracted services	22,500
Folders, pens, tape, staples, binders, etc.	1,400	annual payment for shared TV rig	<u>2,500</u>
Time clock maintenance fees	250	Total for account - Mod	<u>25,000</u>
Printer ink	250		
Work logs/time sheets	<u>100</u>	<b>202-50-571-5640 - Water/Sewer Repairs and Parts</b>	
Total for account - Mod	<u>3,000</u>	Pipe	6,000
		Repair Parts	8,500
<b>202-50-570-5323 - Professional Memberships</b>		Hydraulic Pump	2,500
APWA: Bohm	<u>250</u>	Air Monitor	3,500
		Diggers Hotline	1,500
<b>202-50-570-5325 - Uniform Expense</b>		Stone	6,000
3 employees @ \$400	<u>1,200</u>	Safety materials & supplies	<u>2,000</u>
		Total for account - Mod	<u>30,000</u>
<b>202-50-570-5621 - Conventions and Seminars</b>			
Watertown conference	500	<b>202-50-573-5339 - Catch Basins Dept Supplies</b>	
APWA National Conference: Butschlick	<u>1,000</u>	scale tickets	100
Total for account - Mod	<u>1,500</u>	gloves and safety items	300
		misc parts	<u>800</u>
<b>202-50-570-5623 - Training Expense</b>		Total for account - Mod	<u>1,200</u>
WisDOT CDL Drug Testing	400		
APWA Supervisory Academy: Bohm	450	<b>202-50-573-5640 - Catch Basins Water/Sewer Repairs and Parts</b>	
Safety Program development	1,000	Material disposal (Veolia)	10,000
Safety Awards	300	Spoil disposal	7,500
CDL Reimbursements	150	Materials and vac parts	<u>12,500</u>
Medical cabinet and safety items	<u>200</u>	Total for account - Mod	<u>30,000</u>
Total for account - Mod	<u>2,500</u>		
<b>202-50-570-5333 - Professional Fees</b>			
Actuarial valuation	2,000		
Sewer lateral study and education	<u>22,000</u>		
Total for account - Mod	<u>24,000</u>		
<b>202-50-571-5333 - Vehicle Maintenance</b>			
repair parts	7,500		
tires	<u>1,500</u>		
Total for account - Mod	<u>9,000</u>		

## 2011 Budget

### Enterprise Funds – Sewer Utility - 202 Capital Request Support Document



Department: Sewer Utility  
Item Name: Sewer Van  
Estimated Cost: \$35,000  
Cost Based On: Vendor estimates  
Estimated Useful Life (years): 20 years

#### **Detailed description and justification for purchase (include quotes, estimates or specifications):**

Requested funds will allow for replacement of #31, a Sewer Utility-owned GMC step van that was rebuilt in 1999. This is one of two propane powered vehicles in the DPW fleet. The van will be replaced with a similar diesel powered vehicle.

#### **Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):**

It is expected that fuel costs will decrease as current per gallon diesel prices are approximately half those of propane. It is also anticipated that MPG will increase on a diesel-powered vehicle.

#### **Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)**

Sewer utility



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**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.

**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 expenditures.

**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

**CONTINGENCY:** Resources set aside for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

**DEBT:** An obligation resulting from borrowed money or from the purchase of goods and services. Debt of governments issued in bonds and notes.



**DEBT LIMIT:** The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

**DEBT SERVICE:** Payments of principal, interest on outstanding debt or costs incurred for the process of issuance of debt.

**DPW:** Department of Public Works

**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.

**FULL TIME EQUIVALENT (FTE):** A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain police department positions for which 1,952 is considered to equal one full time equivalent.

**FUNCTION:** A method of categorizing expenditures by major service line or regulatory program, such as public safety.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions or limitations.

**FUND EQUITY:** The excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated: the remainder is referred to as Fund Balance.

**GAAP(GENERALLY ACCEPTED ACCOUNTING PRINCIPLES):** Standards for financial accounting and reporting, which are different for governments than for business.

**GFOA:** Government Finance Officer Association

**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.

**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.

**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.

**REVENUE:** The term designates an increase to a fund's assets which:

- Does not increase a liability;
- Does not represent a repayment of an expenditure already made;
- Does not represent a cancelation of certain liabilities

**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.

**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.

## 2011 Budget

### Personnel Summary

Fund	Department	Title	Hours	Total Annual Wages	Salary Related Benefits	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	110 - Manager	Spec project coor	1664	32,091	6,178	7,254	13,432	45,523
100	110 - Manager	Village Manager	2080	101,070	19,456	24,638	44,094	145,164
<b>110 - Manager Total</b>			<b>3744</b>	<b>133,161</b>	<b>25,634</b>	<b>31,893</b>	<b>57,527</b>	<b>190,688</b>
100	112 - Customer Service	Administrative Asst.	2080	53,310	10,262	24,506	34,768	88,078
100	112 - Customer Service	Customer ServiceAssoc	2080	33,680	6,484	9,068	15,552	49,232
100	112 - Customer Service	Customer ServiceAssoc	2080	33,680	6,484	24,458	30,942	64,622
<b>112 - Customer Service Total</b>			<b>6240</b>	<b>120,670</b>	<b>23,230</b>	<b>58,033</b>	<b>81,263</b>	<b>201,933</b>
100	115 - Finance	Asst. to Fin. Drctr	1955.2	43,478	8,369	23,195	31,564	75,042
100	115 - Finance	Finance Director	2080	76,638	14,753	24,422	39,175	115,813
<b>115 - Finance Total</b>			<b>4035.2</b>	<b>120,116</b>	<b>23,122</b>	<b>47,617</b>	<b>70,739</b>	<b>190,855</b>
100	120 - Clerk/Treasurer	Clerk/Treasurer	2080	65,094	12,531	24,542	37,073	102,167
100	120 - Clerk/Treasurer	Deputy Clrk/Treas	2080	44,585	8,583	24,482	33,065	77,650
100	120 - Clerk/Treasurer	Temp help	80	580	44	-	44	624
<b>120 - Clerk/Treasurer Total</b>			<b>4240</b>	<b>110,259</b>	<b>21,158</b>	<b>49,025</b>	<b>70,183</b>	<b>180,442</b>
100	130 - Plan & Dev	Admin Clerk	2080	30,871	5,943	962	6,905	37,776
100	130 - Plan & Dev	Administrator	2080	48,300	9,298	1,022	10,320	58,620
100	130 - Plan & Dev	Bldng Inspector	2080	60,732	11,691	24,422	36,113	96,845
100	130 - Plan & Dev	Bldng Inspector	1040	29,162	5,614	602	6,216	35,378
100	130 - Plan & Dev	Code Enfcr Inspctr	2080	42,111	8,106	24,434	32,540	74,651
100	130 - Plan & Dev	Head Bldg Inspector	2080	61,627	11,863	24,686	36,549	98,176
100	130 - Plan & Dev	Temp help	80	580	44	-	44	624
<b>130 - Plan &amp; Dev Total</b>			<b>11520</b>	<b>273,383</b>	<b>52,559</b>	<b>76,129</b>	<b>128,688</b>	<b>402,071</b>
100	180 - Court	Court Clerk	2080	46,473	8,946	24,446	33,392	79,865
100	180 - Court	Judge	2080	5,044	386	-	386	5,430
<b>180 - Court Total</b>			<b>4160</b>	<b>51,517</b>	<b>9,332</b>	<b>24,446</b>	<b>33,778</b>	<b>85,295</b>
100	300 - Police Civilian	Comm Serv Officer	1040	18,875	3,634	110	3,744	22,619
100	300 - Police Civilian	Comm Serv Officer	2080	35,689	6,870	876	7,746	43,435

## 2011 Budget

### Personnel Summary

Fund	Department	Title	Hours	Total Annual Wages	Salary Related Benefits	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100 300 - Police Civilian		Executive Secretary	2080	48,620	9,359	24,614	33,973	82,593
100 300 - Police Civilian		Public Safety Clerk	2080	35,689	6,870	24,398	31,268	66,957
100 300 - Police Civilian		Public Safety Clerk	1952	34,788	6,696	962	7,658	42,446
100 300 - Police Civilian		Public Safety Clerk	832	14,127	2,720	336	3,056	17,183
100 300 - Police Civilian		Public Safety Clerk	976	17,348	3,339	530	3,869	21,217
100 300 - Police Civilian		Public Safety Clerk	1952	35,310	6,797	24,398	31,195	66,505
100 300 - Police Civilian		Public Safety Clerk	976	16,854	3,244	24	3,268	20,122
<b>300 - Police Civilian Total</b>			<b>13968</b>	<b>257,300</b>	<b>49,529</b>	<b>76,249</b>	<b>125,778</b>	<b>383,078</b>
100 300 - Police Officer		Deputy Chief	2080	88,951	25,752	24,360	50,112	139,063
100 300 - Police Officer		Detective	1952	77,476	22,429	24,566	46,995	124,471
100 300 - Police Officer		Detective	1952	77,476	22,429	1,202	23,631	101,107
100 300 - Police Officer		Lt.	1952	84,737	24,531	24,722	49,253	133,990
100 300 - Police Officer		Lt.	1952	84,737	24,531	24,722	49,253	133,990
100 300 - Police Officer		Police Chief	2080	93,215	26,986	24,626	51,612	144,827
100 300 - Police Officer		Police Officer	1952	64,985	18,813	146	18,959	83,944
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,542	45,806	119,258
100 300 - Police Officer		Police Officer	1952	58,547	16,950	9,056	26,006	84,553
100 300 - Police Officer		Police Officer	1952	69,208	20,035	8,838	28,873	98,081
100 300 - Police Officer		Police Officer	1952	67,015	19,401	24,444	43,845	110,860
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,566	45,830	119,282
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,542	45,806	119,258
100 300 - Police Officer		Police Officer	1952	64,985	18,813	8,826	27,639	92,624
100 300 - Police Officer		Police Officer	1952	56,517	16,362	24,542	40,904	97,421
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,542	45,806	119,258
100 300 - Police Officer		Police Officer	1952	73,452	21,264	8,838	30,102	103,554
100 300 - Police Officer		Police Officer	1952	60,567	17,534	8,924	26,458	87,025
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,542	45,806	119,258
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,432	45,696	119,148

## 2011 Budget

### Personnel Summary

Fund	Department	Title	Hours	Total Annual Wages	Salary Related Benefits	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100 300 - Police Officer		Police Officer	1952	73,452	21,264	24,530	45,794	119,246
100 300 - Police Officer		Sgt	1952	79,255	22,944	24,528	47,472	126,727
100 300 - Police Officer		Sgt	1952	79,255	22,944	314	23,258	102,513
100 300 - Police Officer		Sgt	1952	81,123	23,485	24,468	47,953	129,076
100 300 - Police Officer		Sgt	1952	81,123	23,485	23,652	47,137	128,260
<b>300 - Police Officer Total</b>			<b>49056</b>	<b>1,856,788</b>	<b>537,536</b>	<b>462,479</b>	<b>1,000,015</b>	<b>2,856,803</b>
100 400 - Health		Clerk-Secretary	1560	30,573	5,885	18,774	24,659	55,232
100 400 - Health		Dir Public Health Svcs	2080	70,350	13,543	9,344	22,887	93,237
100 400 - Health		Nurse	2080	54,693	10,528	1,286	11,814	66,507
100 400 - Health		Nurse	62.4	1,472	113	-	113	1,585
100 400 - Health		Nurse	62.4	1,472	113	-	113	1,585
<b>400 - Health Total</b>			<b>5844.8</b>	<b>158,560</b>	<b>30,182</b>	<b>29,405</b>	<b>59,587</b>	<b>218,147</b>
100 500 - Public Works - Admin		Director DPW Operations	2080	71,469	13,757	24,566	38,323	109,792
100 500 - Public Works - Admin		Clerical Assistant	1040	15,018	2,891	4,827	7,718	22,736
100 500 - Public Works - Admin		Clerk-Typist	1976	39,639	7,630	23,271	30,901	70,540
100 500 - Public Works - Admin		Director DPW	1872	66,421	12,786	926	13,712	80,133
<b>500 - Public Works - Admin Total</b>			<b>6968</b>	<b>192,547</b>	<b>37,064</b>	<b>53,591</b>	<b>90,655</b>	<b>283,202</b>
100 Public Works		Chief Craftsman	2080	58,425	11,247	24,530	35,777	94,202
100 Public Works		Chief Electrician	2080	58,425	11,247	9,188	20,435	78,860
100 Public Works		Craftsman	2080	56,803	10,934	24,178	35,112	91,915
100 Public Works		Equip Op	2080	54,040	10,403	24,650	35,053	89,093
100 Public Works		Fleet/Facilities Foreman	2080	61,125	11,767	24,530	36,297	97,422
100 Public Works		Forester I	2080	54,040	10,403	1,226	11,629	65,669
100 Public Works		Forester II	2080	54,734	10,536	9,236	19,772	74,506
100 Public Works		Forestry Leader/Foreman	2080	60,225	11,593	24,530	36,123	96,348
100 Public Works		Mechanic	2080	57,703	11,108	24,178	35,286	92,989
100 Public Works		Route Collector	2080	54,734	10,536	9,176	19,712	74,446
100 Public Works		Route Collector	2080	54,734	10,536	24,710	35,246	89,980

## 2011 Budget

### Personnel Summary

Fund	Department	Title	Hours	Total Annual Wages	Salary Related Benefits	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Public Works	Route Collector	2080	54,734	10,536	24,650	35,186	89,920
100	Public Works	Route Collector	2080	51,077	9,832	986	10,818	61,895
100	Public Works	Utility Equip Op	2080	54,734	10,536	9,044	19,580	74,314
100	Public Works	Utility Equip Op	2080	54,734	10,536	24,422	34,958	89,692
100	Public Works	Utility Foreman	2080	60,225	11,593	9,056	20,649	80,874
100	Public Works	Utility Op II	2080	56,803	10,934	24,518	35,452	92,255
100	Public Works	Utility Op II	2080	56,803	10,934	24,470	35,404	92,207
100	Public Works	Utility Op II	2080	56,803	10,934	24,470	35,404	92,207
<b>Public Works Total</b>			<b>39520</b>	<b>1,070,901</b>	<b>206,145</b>	<b>341,755</b>	<b>547,900</b>	<b>1,618,801</b>
106	200 - Library	Circulations Svcs Supvr	2080	39,551	7,614	24,470	32,084	71,635
106	200 - Library	Confidential Sec	2080	31,814	6,124	8,912	15,036	46,850
106	200 - Library	Intern	416	6,240	477	-	477	6,717
106	200 - Library	Librarian	2080	45,573	8,772	8,924	17,696	63,269
106	200 - Library	Librarian	2080	50,939	9,806	9,032	18,838	69,777
106	200 - Library	Librarian	1560	38,204	7,355	932	8,287	46,491
106	200 - Library	Librarian	2080	49,015	9,436	24,398	33,834	82,849
106	200 - Library	Library Aide	790.4	7,564	1,456	-	1,456	9,020
106	200 - Library	Library Aide	780	8,654	1,666	12	1,678	10,332
106	200 - Library	Library Clerk	1040	14,082	2,711	360	3,071	17,153
106	200 - Library	Library Clerk	1040	13,598	2,617	530	3,147	16,745
106	200 - Library	Library Clerk	1040	13,598	2,617	602	3,219	16,817
106	200 - Library	Library Clerk	1040	12,854	2,474	360	2,834	15,688
106	200 - Library	Library Clerk	1040	14,004	2,695	360	3,055	17,059
106	200 - Library	Library Clerk	1040	14,082	2,711	530	3,241	17,323
106	200 - Library	Library Clerk	1040	12,459	2,398	360	2,758	15,217
106	200 - Library	Library Clerk	1040	14,841	2,857	4,755	7,612	22,453
106	200 - Library	Library Director	2080	65,239	12,559	24,542	37,101	102,340
106	200 - Library	Shelver	520	3,788	290	-	290	4,078

## 2011 Budget

### Personnel Summary

Fund	Department	Title	Hours	Total Annual Wages	Salary Related Benefits	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
106 200 - Library		Shelver	520	4,316	330	-	330	4,646
106 200 - Library		Shelver	520	4,865	372	-	372	5,237
106 200 - Library		Shelver	520	3,788	290	-	290	4,078
106 200 - Library		Shelver	520	3,788	290	-	290	4,078
106 200 - Library		Shelver	520	4,007	307	-	307	4,314
106 200 - Library		Shelver	520	3,962	303	-	303	4,265
<b>200 - Library Total</b>			<u>27986.4</u>	<u>480,825</u>	<u>88,527</u>	<u>109,082</u>	<u>197,609</u>	<u>678,434</u>
107 107 - Senior Resource		Director/ SRC	1872	44,385	8,544	22,156	30,700	75,085
<b>107 - Senior Resource Total</b>			<u>1872</u>	<u>44,385</u>	<u>8,544</u>	<u>22,156</u>	<u>30,700</u>	<u>75,085</u>
200 580 - Parking		Police Officer	1952	17,262	4,998	8,878	13,876	31,138
<b>580 - Parking Total</b>			<u>1952</u>	<u>17,262</u>	<u>4,998</u>	<u>8,878</u>	<u>13,876</u>	<u>31,138</u>
<b>Grand Total</b>			<u>181106</u>	<u>4,887,674</u>	<u>1,117,560</u>	<u>1,390,737</u>	<u>2,508,297</u>	<u>7,395,971</u>

2011 Budget

Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
Spec project coor	65%	\$ 19,956	\$ 904	\$ -	\$ -	\$ 20,860	\$ 1,596	\$ 2,420	\$ -	\$ 4,376	\$ 260	\$ 16	\$ 64	\$ 29,656
Village Manager	73%	72,188	-	-	1,500	73,688	5,606	8,500	-	16,983	-	200	680	105,884
<b>110 - Manager Total</b>	<b>138%</b>	<b>92,144</b>	<b>904</b>	<b>-</b>	<b>1,500</b>	<b>94,548</b>	<b>7,202</b>	<b>10,920</b>	<b>-</b>	<b>21,359</b>	<b>260</b>	<b>216</b>	<b>744</b>	<b>135,540</b>
Administrative Asst.	82%	43,715	-	-	-	43,715	3,344	5,071	-	19,208	689	118	80	72,360
Customer ServiceAssoc	45%	14,325	831	-	-	15,156	1,160	1,758	-	3,731	225	81	44	22,202
Customer ServiceAssoc	45%	14,325	831	-	-	15,156	1,160	1,758	-	10,541	378	43	44	29,127
<b>112 - Customer Service Total</b>	<b>172%</b>	<b>72,365</b>	<b>1,662</b>	<b>-</b>	<b>-</b>	<b>74,027</b>	<b>5,664</b>	<b>8,587</b>	<b>-</b>	<b>33,480</b>	<b>1,292</b>	<b>242</b>	<b>168</b>	<b>123,689</b>
Finance Director	76%	57,861	-	-	-	57,861	4,427	6,712	-	17,685	634	45	74	87,618
Asst. to Fin. Drctr	30%	12,285	758	-	-	13,043	998	1,513	-	6,624	237	68	29	22,553
<b>115 - Finance Total</b>	<b>106%</b>	<b>70,146</b>	<b>758</b>	<b>-</b>	<b>-</b>	<b>70,904</b>	<b>5,425</b>	<b>8,225</b>	<b>-</b>	<b>24,309</b>	<b>871</b>	<b>113</b>	<b>103</b>	<b>110,171</b>
Deputy Clrk/Treas	83%	37,005	-	-	-	37,005	2,831	4,293	-	19,442	-	100	779	64,565
Temp help	100%	580	-	-	-	580	44	-	-	-	-	-	-	626
Clerk/Treasurer	100%	65,094	-	-	-	65,094	4,980	7,551	-	23,424	840	180	98	102,369
<b>120 - Clerk/Treasurer Total</b>	<b>200%</b>	<b>102,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,679</b>	<b>7,855</b>	<b>11,844</b>	<b>-</b>	<b>42,866</b>	<b>840</b>	<b>280</b>	<b>877</b>	<b>167,560</b>
Code Enfcr Inspctr	100%	41,808	303	-	-	42,111	3,221	4,885	-	23,424	840	72	98	76,276
Head Bldg Inspector	100%	61,183	443	-	-	61,627	4,714	7,149	-	23,424	-	324	938	100,555
Admin Clerk	100%	30,649	222	-	-	30,871	2,362	3,581	3,000	-	840	24	98	40,872
Temp help	100%	580	-	-	-	580	44	-	-	-	-	-	-	626
Administrator	75%	35,100	-	-	1,500	36,600	2,771	4,202	2,250	-	-	63	704	47,988
Bldng Inspector	100%	60,295	437	-	-	60,732	4,646	7,045	-	23,424	840	60	98	99,189
Bldng Inspector	100%	28,746	417	-	-	29,162	2,231	3,383	-	-	-	84	518	36,504
<b>130 - Plan &amp; Dev Total</b>	<b>675%</b>	<b>258,361</b>	<b>1,822</b>	<b>-</b>	<b>1,500</b>	<b>261,683</b>	<b>19,989</b>	<b>30,245</b>	<b>5,250</b>	<b>70,273</b>	<b>2,520</b>	<b>627</b>	<b>2,454</b>	<b>402,011</b>
Judge	100%	5,044	-	-	-	5,044	386	-	-	-	-	-	-	5,446
Court Clerk	100%	43,503	2,970	-	-	46,473	3,555	5,391	-	23,424	840	84	98	80,009
<b>180 - Court Total</b>	<b>200%</b>	<b>48,547</b>	<b>2,970</b>	<b>-</b>	<b>-</b>	<b>51,517</b>	<b>3,941</b>	<b>5,391</b>	<b>-</b>	<b>23,424</b>	<b>840</b>	<b>84</b>	<b>98</b>	<b>85,455</b>
Public Safety Clerk	100%	35,162	527	-	-	35,689	2,730	4,140	-	23,424	840	36	98	67,068
Public Safety Clerk	100%	32,511	488	1,790	-	34,788	2,661	4,035	3,000	-	-	24	938	45,554
Comm Serv Officer	100%	17,077	85	1,713	-	18,875	1,444	2,190	-	-	-	12	98	23,248
Public Safety Clerk	100%	14,057	70	-	-	14,127	1,081	1,639	-	-	336	-	-	17,227
Public Safety Clerk	100%	15,557	78	1,713	-	17,348	1,327	2,012	-	-	420	12	98	21,271
Comm Serv Officer	100%	35,162	527	-	-	35,689	2,730	4,140	3,000	-	840	36	-	47,623
Public Safety Clerk	100%	32,999	495	1,817	-	35,310	2,701	4,096	-	23,424	840	36	98	66,614
Public Safety Clerk	200%	15,113	76	1,664	-	16,854	1,289	1,955	-	-	-	24	-	20,174
Executive Secretary	100%	48,620	-	-	-	48,620	3,719	5,640	-	23,424	-	252	938	82,744
<b>300 - Police Civilian Total</b>	<b>1000%</b>	<b>246,258</b>	<b>2,346</b>	<b>8,696</b>	<b>-</b>	<b>257,300</b>	<b>19,682</b>	<b>29,847</b>	<b>6,000</b>	<b>70,273</b>	<b>3,276</b>	<b>432</b>	<b>2,268</b>	<b>391,524</b>
Police Chief	100%	93,215	-	-	-	93,215	7,131	19,855	-	23,424	840	264	98	147,931
Sgt	100%	69,979	5,423	3,852	-	79,255	6,063	16,881	-	23,424	960	144	-	129,366
Deputy Chief	100%	88,951	-	-	-	88,951	6,805	18,947	-	23,424	840	96	-	142,025
Police Officer	100%	57,379	4,447	3,159	-	64,985	4,971	13,842	3,000	-	-	48	98	89,108
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	60	98	121,704
Police Officer	100%	61,107	4,736	3,364	-	69,208	5,294	14,741	3,000	8,290	500	48	-	103,386
Police Officer	100%	59,263	4,593	3,159	-	67,015	5,127	14,274	-	23,424	960	60	-	113,092
Detective	100%	68,408	5,302	3,766	-	77,476	5,927	16,502	-	23,424	960	84	98	127,051

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Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	84	98	121,728
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	60	98	121,704
Police Officer	100%	57,379	4,447	3,159	-	64,985	4,971	13,842	3,000	8,290	500	36	-	97,788
Police Officer	100%	51,787	4,013	2,748	-	58,547	4,479	12,471	-	8,290	500	168	98	86,503
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	60	98	121,704
Sgt	100%	69,979	5,423	3,852	-	79,255	6,063	16,881	3,000	-	-	216	98	108,152
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	8,290	500	48	-	106,000
Police Officer	100%	53,660	4,159	2,748	-	60,567	4,633	12,901	-	8,290	500	36	98	89,042
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	60	98	121,704
Sgt	100%	71,629	5,551	3,943	-	81,123	6,206	17,279	-	23,424	960	84	-	131,777
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	48	-	121,594
Lt.	100%	80,315	-	4,422	-	84,737	6,482	18,049	-	23,424	960	240	98	136,812
Police Officer	100%	64,855	5,026	3,570	-	73,452	5,619	15,645	-	23,424	960	48	98	121,692
Sgt	100%	71,629	5,551	3,943	-	81,123	6,206	17,279	-	23,424	-	228	-	130,961
Detective	100%	68,408	5,302	3,766	-	77,476	5,927	16,502	3,000	-	960	144	98	106,687
Police Officer	100%	49,903	3,867	2,748	-	56,517	4,324	12,038	-	23,424	960	60	98	99,303
Lt.	100%	80,315	-	4,422	-	84,737	6,482	18,049	-	23,424	960	240	98	136,812
<b>300 - Police Officer Total</b>	<b>2500%</b>	<b>1,672,148</b>	<b>103,022</b>	<b>81,613</b>	<b>-</b>	<b>1,856,788</b>	<b>142,043</b>	<b>395,493</b>	<b>15,000</b>	<b>439,667</b>	<b>18,580</b>	<b>2,664</b>	<b>1,568</b>	<b>2,933,635</b>
Nurse	100%	52,780	1,913	-	-	54,693	4,184	6,344	3,000	-	-	348	938	69,677
Nurse	100%	1,472	-	-	-	1,472	113	-	-	-	-	-	-	1,590
Clerk-Secretary	100%	29,164	1,409	-	-	30,573	2,339	3,546	-	17,818	-	228	728	55,327
Nurse	100%	1,472	-	-	-	1,472	113	-	-	-	-	-	-	1,590
Dir Public Health Svcs	100%	70,350	-	-	-	70,350	5,382	8,161	-	8,290	500	456	98	93,455
<b>400 - Health Total</b>	<b>500%</b>	<b>155,237</b>	<b>3,322</b>	<b>-</b>	<b>-</b>	<b>158,560</b>	<b>12,131</b>	<b>18,051</b>	<b>3,000</b>	<b>26,109</b>	<b>500</b>	<b>1,032</b>	<b>1,764</b>	<b>221,640</b>
Chief Electrician	2%	1,250	94	-	-	1,344	103	156	-	191	12	7	2	1,867
Craftsman	3%	1,532	115	-	-	1,647	126	191	-	679	15	5	3	2,730
Forester II	7%	3,461	261	-	-	3,722	285	432	-	564	34	24	7	5,212
<b>610 - Vlg Celebrations Total</b>	<b>12%</b>	<b>6,243</b>	<b>470</b>	<b>-</b>	<b>-</b>	<b>6,713</b>	<b>514</b>	<b>779</b>	<b>-</b>	<b>1,434</b>	<b>61</b>	<b>36</b>	<b>12</b>	<b>9,809</b>
	<b>5585%</b>	<b>2,724,127</b>	<b>117,276</b>	<b>90,310</b>	<b>3,000</b>	<b>2,934,719</b>	<b>224,446</b>	<b>519,382</b>	<b>29,250</b>	<b>753,195</b>	<b>29,040</b>	<b>5,726</b>	<b>10,056</b>	<b>4,581,035</b>
Director DPW	55%	35,542	-	-	1,800	37,342	2,795	4,238	1,485	-	416	40	54	47,780
Clerical Assistant	100%	15,018	-	-	-	15,018	1,149	1,742	-	4,395	250	84	98	22,783
Clerk-Typist	80%	31,711	-	-	-	31,711	2,426	3,678	-	17,843	638	58	78	56,530
Director DPW Operations	65%	46,455	-	-	-	46,455	3,554	5,389	-	15,226	546	133	64	73,160
<b>500 - Public Works - Admin Total</b>	<b>300%</b>	<b>128,726</b>	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>130,526</b>	<b>9,924</b>	<b>15,047</b>	<b>1,485</b>	<b>37,464</b>	<b>1,850</b>	<b>315</b>	<b>294</b>	<b>200,253</b>
Route Collector	8%	4,117	310	-	-	4,427	339	514	-	1,895	68	28	8	7,450
Mechanic	79%	41,564	3,133	-	900	45,597	3,473	5,267	-	18,432	393	123	77	75,114
Fleet/Facilities Foreman	83%	46,483	3,504	-	900	50,887	3,881	5,886	-	19,442	697	139	81	82,971
<b>510 - Muni Garage Total</b>	<b>170%</b>	<b>92,164</b>	<b>6,947</b>	<b>-</b>	<b>1,800</b>	<b>100,911</b>	<b>7,693</b>	<b>11,667</b>	<b>-</b>	<b>39,769</b>	<b>1,158</b>	<b>290</b>	<b>166</b>	<b>165,535</b>
Craftsman	75%	39,481	2,976	-	-	42,457	3,248	4,925	-	17,508	374	117	73	70,341
Forester I	4%	2,095	158	-	-	2,253	172	261	125	-	35	12	4	2,949
Chief Craftsman	100%	54,330	4,095	-	-	58,425	4,470	6,777	-	23,424	840	168	98	96,457
<b>520 - Bldg Maint Total</b>	<b>179%</b>	<b>95,906</b>	<b>7,229</b>	<b>-</b>	<b>-</b>	<b>103,135</b>	<b>7,890</b>	<b>11,963</b>	<b>125</b>	<b>40,932</b>	<b>1,249</b>	<b>297</b>	<b>175</b>	<b>169,747</b>
Chief Electrician	5%	2,553	192	-	-	2,745	210	319	-	390	24	14	5	3,813

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Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
<b>521 - Bldg Electric Total</b>	5%	2,553	192	-	-	2,745	210	319	-	390	24	14	5	3,813
Route Collector	11%	5,599	422	-	-	6,021	461	698	-	912	55	32	11	8,422
Route Collector	11%	5,599	422	-	-	6,021	461	698	-	2,577	92	38	11	10,130
Route Collector	11%	5,599	422	-	-	6,021	461	698	-	2,577	92	32	11	10,124
<b>530 - Combined Collect Total</b>	33%	16,797	1,266	-	-	18,063	1,383	2,094	-	6,066	239	102	33	28,676
Route Collector	56%	28,604	2,156	-	-	30,760	2,353	3,568	-	4,659	281	162	55	43,026
Utility Op II	4%	2,142	161	-	-	2,303	176	267	-	950	34	6	4	3,829
Route Collector	59%	29,775	2,244	-	-	32,019	2,449	3,714	-	13,703	491	204	57	53,873
Route Collector	61%	30,844	2,325	-	-	33,169	2,537	3,847	-	14,195	509	175	59	55,771
Utility Equip Op	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Equip Op	3%	1,298	98	-	-	1,396	107	162	-	597	-	2	24	2,342
Route Collector	27%	12,609	950	-	-	13,559	1,037	1,573	796	-	-	13	249	17,751
Equip Op	14%	7,044	531	-	-	7,575	579	879	-	3,283	118	40	14	12,780
<b>530 - Solid Waste Total</b>	222%	112,316	8,465	-	-	120,781	9,238	14,010	796	37,387	1,433	602	462	189,372
Route Collector	11%	5,508	415	-	-	5,923	453	687	-	897	54	31	11	8,285
Craftsman	4%	1,880	142	-	-	2,022	155	235	-	834	18	6	3	3,351
Utility Op II	10%	5,470	412	-	-	5,882	450	682	-	2,426	87	16	10	9,780
Route Collector	12%	6,100	460	-	-	6,560	502	761	-	2,807	101	42	12	11,038
Forester II	13%	6,483	489	-	-	6,972	533	809	-	1,056	64	44	12	9,759
Utility Op II	5%	2,659	200	-	-	2,859	219	332	-	1,179	42	5	5	4,751
Route Collector	20%	10,129	763	-	-	10,892	833	1,263	-	4,661	167	57	20	18,313
Utility Equip Op	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Forester I	10%	4,976	375	-	-	5,351	409	621	297	-	83	29	10	7,007
Utility Equip Op	9%	4,386	331	-	-	4,717	361	547	-	2,019	-	5	81	7,912
Forestry Leader/Foreman	4%	2,382	180	-	-	2,562	196	297	-	996	36	7	4	4,197
Route Collector	33%	15,597	1,176	-	-	16,773	1,283	1,946	985	-	-	16	308	21,959
Equip Op	12%	6,138	463	-	-	6,601	505	766	-	2,861	103	35	12	11,138
Utility Op II	8%	3,972	299	-	-	4,271	327	496	-	1,762	63	8	7	7,099
Mechanic	4%	2,278	172	-	-	2,450	190	289	-	1,010	22	7	4	4,068
<b>532 - Yard Waste Total</b>	154%	77,958	5,877	-	-	83,835	6,416	9,731	1,282	22,508	840	308	499	128,657
Route Collector	6%	3,257	246	-	-	3,503	268	406	-	1,499	54	22	6	5,893
<b>533 - Recycling Total</b>	6%	3,257	246	-	-	3,503	268	406	-	1,499	54	22	6	5,893
Route Collector	2%	1,183	89	-	-	1,272	97	148	-	193	12	7	2	1,780
Route Collector	3%	1,750	132	-	-	1,882	144	218	-	806	29	10	3	3,165
Route Collector	3%	1,248	94	-	-	1,342	103	156	79	-	-	1	25	1,758
<b>534 - Refuse Disp Total</b>	8%	4,181	315	-	-	4,496	344	522	79	999	41	18	30	6,703
Chief Electrician	6%	3,212	242	-	-	3,454	264	401	-	490	30	18	6	4,796
<b>540 - Traffic Device Total</b>	6%	3,212	242	-	-	3,454	264	401	-	490	30	18	6	4,796
Chief Electrician	65%	35,524	2,678	-	-	38,202	2,923	4,431	-	5,421	327	196	64	53,038
Craftsman	13%	6,689	504	-	-	7,193	550	834	-	2,966	63	20	12	11,916
<b>541 - Street Lighting Total</b>	78%	42,213	3,182	-	-	45,395	3,473	5,265	-	8,387	390	216	76	64,954
Route Collector	7%	3,343	252	-	-	3,595	275	417	-	545	33	19	6	5,029

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Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
Utility Foreman	2%	1,120	84	-	-	1,204	92	140	-	166	10	3	2	1,664
Utility Op II	8%	4,245	320	-	-	4,565	349	530	-	1,883	68	13	8	7,592
Utility Op II	6%	3,122	235	-	-	3,357	257	389	-	1,385	50	6	6	5,580
Utility Equip Op	8%	3,817	288	-	-	4,105	314	476	-	622	38	12	7	5,732
Utility Equip Op	2%	1,018	77	-	-	1,095	84	127	-	468	-	1	19	1,836
Route Collector	11%	5,304	400	-	-	5,704	436	662	335	-	-	5	105	7,467
Equip Op	42%	21,129	1,593	-	-	22,722	1,738	2,636	-	9,849	353	121	41	38,337
Utility Op II	8%	4,331	326	-	-	4,657	356	540	-	1,921	69	9	8	7,740
<b>542 - Street &amp; Alley Total</b>	<b>93%</b>	<b>47,429</b>	<b>3,575</b>	<b>-</b>	<b>-</b>	<b>51,004</b>	<b>3,901</b>	<b>5,917</b>	<b>335</b>	<b>16,839</b>	<b>621</b>	<b>189</b>	<b>202</b>	<b>80,977</b>
Chief Electrician	20%	10,627	801	-	-	11,428	874	1,326	-	1,622	98	59	19	15,867
<b>544 - Street Marking Total</b>	<b>20%</b>	<b>10,627</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>11,428</b>	<b>874</b>	<b>1,326</b>	<b>-</b>	<b>1,622</b>	<b>98</b>	<b>59</b>	<b>19</b>	<b>15,867</b>
Equip Op	9%	4,563	344	-	-	4,907	375	569	-	2,127	76	26	9	8,278
<b>545 - Street Sweeping Total</b>	<b>9%</b>	<b>4,563</b>	<b>344</b>	<b>-</b>	<b>-</b>	<b>4,907</b>	<b>375</b>	<b>569</b>	<b>-</b>	<b>2,127</b>	<b>76</b>	<b>26</b>	<b>9</b>	<b>8,278</b>
Chief Electrician	2%	1,141	86	-	-	1,227	94	142	-	174	11	6	2	1,703
Route Collector	10%	4,988	376	-	-	5,364	410	622	-	812	49	28	10	7,502
Craftsman	6%	3,222	243	-	-	3,465	265	402	-	1,429	31	10	6	5,742
Utility Foreman	2%	1,120	84	-	-	1,204	92	140	-	166	10	3	2	1,664
Utility Op II	12%	6,339	478	-	-	6,817	521	791	-	2,811	101	19	12	11,335
Route Collector	4%	2,036	153	-	-	2,189	167	254	-	937	34	14	4	3,684
Forester II	16%	8,245	621	-	-	8,866	678	1,029	-	1,343	81	56	16	12,411
Utility Op II	4%	2,113	159	-	-	2,272	174	264	-	937	34	4	4	3,777
Route Collector	5%	2,545	192	-	-	2,737	209	317	-	1,171	42	14	5	4,601
Utility Equip Op	8%	3,817	288	-	-	4,105	314	476	-	622	38	12	7	5,732
Forester I	7%	3,384	255	-	-	3,639	278	422	202	-	57	19	7	4,764
Utility Equip Op	5%	2,682	202	-	-	2,884	221	335	-	1,235	-	3	49	4,838
Forestry Leader/Foreman	16%	9,129	688	-	-	9,817	751	1,139	-	3,818	137	27	16	16,084
Route Collector	12%	5,697	429	-	-	6,126	469	711	360	-	-	6	113	8,022
Equip Op	21%	10,596	799	-	-	11,395	872	1,322	-	4,939	177	61	21	19,227
Utility Op II	10%	5,282	398	-	-	5,680	435	659	-	2,342	84	11	10	9,440
Mechanic	2%	1,056	80	-	-	1,136	88	134	-	468	10	3	2	1,886
Fleet/Facilities Foreman	2%	1,120	84	-	-	1,204	94	142	-	468	17	3	2	1,977
<b>546 - Winter Total</b>	<b>144%</b>	<b>74,512</b>	<b>5,615</b>	<b>-</b>	<b>-</b>	<b>80,127</b>	<b>6,132</b>	<b>9,301</b>	<b>562</b>	<b>23,672</b>	<b>913</b>	<b>299</b>	<b>288</b>	<b>124,389</b>
Route Collector	3%	1,687	127	-	-	1,814	139	210	-	275	17	10	3	2,538
Forester II	58%	29,650	2,235	-	-	31,885	2,439	3,699	-	4,829	291	203	57	44,634
Utility Equip Op	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Forester I	5%	2,408	181	-	-	2,589	198	300	144	-	40	14	5	3,390
Forestry Leader/Foreman	72%	40,267	3,035	-	-	43,302	3,312	5,023	-	16,842	604	121	70	70,946
Route Collector	15%	7,041	531	-	-	7,572	579	878	445	-	-	7	139	9,912
Equip Op	2%	783	59	-	-	842	64	98	-	365	13	4	2	1,421
<b>547 - Forestry Total</b>	<b>155%</b>	<b>81,836</b>	<b>6,168</b>	<b>-</b>	<b>-</b>	<b>88,004</b>	<b>6,731</b>	<b>10,208</b>	<b>589</b>	<b>22,311</b>	<b>965</b>	<b>359</b>	<b>276</b>	<b>132,841</b>
Forester II	6%	3,035	229	-	-	3,264	250	379	-	494	30	21	6	4,570
Utility Equip Op	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Forester I	74%	37,390	2,818	-	-	40,208	3,076	4,664	2,232	-	625	214	73	52,644

2011 Budget

Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
Forestry Leader/Foreman	7%	4,184	315	-	-	4,499	344	522	-	1,750	63	13	7	7,372
<b>548 - Parks Total</b>	88%	44,609	3,362	-	-	47,971	3,670	5,565	2,232	2,244	718	248	86	64,586
<b>Total Public Works</b>	1670%	842,859	53,826	-	3,600	900,285	68,786	104,311	7,485	264,706	10,699	3,382	2,632	1,395,337
<b>General Fund Total</b>	7255%	3,566,986	171,102	90,310	6,600	3,835,004	293,232	623,693	36,735	1,017,901	39,739	9,108	12,688	5,976,372
Confidential Sec	100%	31,814	-	-	-	31,814	2,434	3,690	-	8,290	-	24	598	46,949
Circulations Svcs Supvr	100%	39,551	-	-	-	39,551	3,026	4,588	-	23,424	840	108	98	71,758
Librarian	100%	45,573	-	-	-	45,573	3,486	5,286	-	8,290	500	36	98	63,410
Shelver	100%	3,788	-	-	-	3,788	290	-	-	-	-	-	-	4,090
Library Clerk	100%	14,082	-	-	-	14,082	1,077	1,634	-	-	-	12	348	17,197
Library Clerk	100%	13,598	-	-	-	13,598	1,040	1,577	-	-	-	12	518	16,787
Library Director	100%	65,239	-	-	-	65,239	4,991	7,568	-	23,424	-	180	938	102,542
Library Clerk	100%	13,598	-	-	-	13,598	1,040	1,577	-	-	-	84	518	16,859
Shelver	100%	4,316	-	-	-	4,316	330	-	-	-	-	-	-	4,659
Shelver	100%	4,865	-	-	-	4,865	372	-	-	-	-	-	-	5,252
Library Aide	100%	8,654	-	-	-	8,654	662	1,004	-	-	-	12	-	10,359
Library Clerk	100%	12,854	-	-	-	12,854	983	1,491	-	-	-	12	348	15,728
Library Clerk	100%	14,004	-	-	-	14,004	1,071	1,624	-	-	250	12	98	17,102
Shelver	100%	3,788	-	-	-	3,788	290	-	-	-	-	-	-	4,090
Library Clerk	100%	14,082	-	-	-	14,082	1,077	1,634	-	-	-	12	518	17,367
Librarian	100%	50,939	-	-	-	50,939	3,897	5,909	-	8,290	500	144	98	69,935
Shelver	100%	3,788	-	-	-	3,788	290	-	-	-	-	-	-	4,090
Library Clerk	100%	14,841	-	-	-	14,841	1,135	1,722	-	4,395	250	12	98	22,499
Librarian	100%	38,204	-	-	-	38,204	2,923	4,432	-	-	-	204	728	46,609
Shelver	100%	4,007	-	-	-	4,007	307	-	-	-	-	-	-	4,326
Librarian	100%	49,015	-	-	-	49,015	3,750	5,686	-	23,424	-	36	938	83,001
Library Clerk	100%	12,459	-	-	-	12,459	953	1,445	-	-	-	12	348	15,256
Library Aide	100%	7,564	-	-	-	7,564	579	877	-	-	-	-	-	9,043
Intern	100%	6,240	-	-	-	6,240	477	-	-	-	-	-	-	6,736
Shelver	100%	3,962	-	-	-	3,962	303	-	-	-	-	-	-	4,277
<b>200 - Library Total</b>	2500%	480,825	-	-	-	480,825	36,783	51,744	-	99,540	2,340	912	6,290	679,924
	2500%	480,825	-	-	-	480,825	36,783	51,744	-	99,540	2,340	912	6,290	679,924
Director/ SRC	100%	44,385	-	-	-	44,385	3,395	5,149	-	21,182	-	120	854	75,223
<b>107 - Senior Resource Total</b>	100%	44,385	-	-	-	44,385	3,395	5,149	-	21,182	-	120	854	75,223
	100%	44,385	-	-	-	44,385	3,395	5,149	-	21,182	-	120	854	75,223
Director DPW	5%	3,231	-	-	-	3,231	254	385	135	-	38	4	5	4,180
Spec project coor	25%	7,675	348	-	-	8,023	614	931	-	1,683	100	6	25	11,407
Administrator	25%	11,700	-	-	-	11,700	924	1,401	750	-	-	21	235	15,497
Village Manager	10%	9,957	-	-	-	9,957	773	1,172	-	2,342	-	28	94	14,397
Finance Director	8%	5,748	-	-	-	5,748	440	667	-	1,757	63	5	7	8,705
<b>820 - TIF #1 Total</b>	73%	38,311	348	-	-	38,659	3,005	4,556	885	5,782	201	64	366	54,186
	73%	38,311	348	-	-	38,659	3,005	4,556	885	5,782	201	64	366	54,186
Police Officer	100%	17,262	-	-	-	17,262	1,321	3,677	-	7,808	960	12	98	31,713
Administrative Asst.	18%	9,596	-	-	-	9,596	734	1,113	-	4,216	151	26	18	15,884

2011 Budget

Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
Deputy Clrk/Treas	2%	892	-	-	-	892	68	103	-	468	-	2	19	1,555
Spec project coor	10%	3,070	139	-	-	3,209	246	372	-	673	40	2	10	4,562
Customer ServiceAssoc	35%	11,142	646	-	-	11,788	902	1,367	-	2,902	175	63	34	17,267
Customer ServiceAssoc	35%	11,142	646	-	-	11,788	902	1,367	-	8,199	294	34	34	22,654
Village Manager	3%	2,489	-	-	-	2,489	193	293	-	586	-	7	23	3,599
Finance Director	2%	1,533	-	-	-	1,533	117	178	-	468	17	1	2	2,321
Asst. to Fin. Drctr	5%	2,048	126	-	-	2,174	166	252	-	1,104	39	11	5	3,758
<b>580 - Parking Total</b>	<b>210%</b>	<b>59,174</b>	<b>1,557</b>	<b>-</b>	<b>-</b>	<b>60,731</b>	<b>4,649</b>	<b>8,722</b>	<b>-</b>	<b>26,424</b>	<b>1,676</b>	<b>158</b>	<b>243</b>	<b>103,313</b>
	210%	59,174	1,557	-	-	60,731	4,649	8,722	-	26,424	1,676	158	243	103,313
Director DPW	15%	9,693	-	-	-	9,693	762	1,156	405	-	113	11	15	12,810
Deputy Clrk/Treas	8%	3,344	-	-	-	3,344	256	388	-	1,757	-	9	70	5,834
Clerk-Typist	10%	3,964	-	-	-	3,964	303	460	-	2,230	80	7	10	7,066
Village Manager	8%	7,468	-	-	-	7,468	580	879	-	1,757	-	21	70	10,798
Director DPW Operations	15%	10,720	-	-	-	10,720	820	1,244	-	3,514	126	31	15	17,195
Finance Director	8%	5,748	-	-	-	5,748	440	667	-	1,757	63	5	7	8,705
<b>560 - Water - Admin Total</b>	<b>63%</b>	<b>40,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,937</b>	<b>3,161</b>	<b>4,794</b>	<b>405</b>	<b>11,015</b>	<b>382</b>	<b>84</b>	<b>187</b>	<b>62,408</b>
Utility Foreman	44%	24,692	1,861	-	-	26,553	2,031	3,080	-	3,655	220	74	43	37,451
Utility Op II	15%	7,886	594	-	-	8,480	649	984	-	3,497	125	23	15	14,346
Utility Op II	31%	16,186	1,220	-	-	17,406	1,331	2,019	-	7,178	257	33	30	29,431
Utility Equip Op	38%	19,087	1,439	-	-	20,526	1,570	2,381	-	3,109	188	59	37	29,258
Utility Equip Op	31%	16,000	1,206	-	-	17,206	1,316	1,996	-	7,364	-	19	295	29,359
Utility Op II	18%	9,710	732	-	-	10,442	799	1,211	-	4,306	154	20	18	17,656
<b>562 - Water - Mains Total</b>	<b>177%</b>	<b>93,561</b>	<b>7,052</b>	<b>-</b>	<b>-</b>	<b>100,613</b>	<b>7,696</b>	<b>11,671</b>	<b>-</b>	<b>29,109</b>	<b>944</b>	<b>228</b>	<b>438</b>	<b>157,501</b>
Utility Foreman	6%	3,495	263	-	-	3,758	287	436	-	517	31	10	6	5,299
Utility Op II	4%	2,220	167	-	-	2,387	183	277	-	985	35	7	4	4,039
Utility Op II	7%	3,818	288	-	-	4,106	314	476	-	1,693	61	8	7	6,943
Utility Op II	5%	2,575	194	-	-	2,769	212	321	-	1,142	41	5	5	4,682
<b>563 - Water - Services Total</b>	<b>23%</b>	<b>12,108</b>	<b>912</b>	<b>-</b>	<b>-</b>	<b>13,020</b>	<b>996</b>	<b>1,510</b>	<b>-</b>	<b>4,337</b>	<b>168</b>	<b>30</b>	<b>22</b>	<b>20,963</b>
Utility Foreman	10%	5,833	440	-	-	6,273	480	728	-	863	52	17	10	8,847
Utility Op II	3%	1,477	111	-	-	1,588	121	184	-	655	23	3	3	2,684
<b>564 - Water - Meters Total</b>	<b>13%</b>	<b>7,310</b>	<b>551</b>	<b>-</b>	<b>-</b>	<b>7,861</b>	<b>601</b>	<b>912</b>	<b>-</b>	<b>1,518</b>	<b>75</b>	<b>20</b>	<b>13</b>	<b>11,531</b>
Utility Foreman	4%	2,090	158	-	-	2,248	172	261	-	309	19	6	4	3,171
Utility Op II	3%	1,668	126	-	-	1,794	137	208	-	740	27	3	3	3,033
Utility Equip Op	5%	2,525	190	-	-	2,715	208	315	-	1,162	-	3	47	4,634
<b>565 - Water - Hydrants Total</b>	<b>12%</b>	<b>6,283</b>	<b>474</b>	<b>-</b>	<b>-</b>	<b>6,757</b>	<b>517</b>	<b>784</b>	<b>-</b>	<b>2,211</b>	<b>46</b>	<b>12</b>	<b>54</b>	<b>10,838</b>
Utility Foreman	3%	1,817	137	-	-	1,954	150	227	-	269	16	5	3	2,756
<b>566 - Water - Misc Plant Total</b>	<b>3%</b>	<b>1,817</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>1,954</b>	<b>150</b>	<b>227</b>	<b>-</b>	<b>269</b>	<b>16</b>	<b>5</b>	<b>3</b>	<b>2,756</b>
Mechanic	8%	3,962	299	-	-	4,261	331	502	-	1,757	38	12	7	7,075
Fleet/Facilities Foreman	8%	4,200	317	-	-	4,517	351	532	-	1,757	63	13	7	7,417
<b>566 - Water - Vehicle Maint Total</b>	<b>15%</b>	<b>8,162</b>	<b>616</b>	<b>-</b>	<b>-</b>	<b>8,778</b>	<b>682</b>	<b>1,034</b>	<b>-</b>	<b>3,514</b>	<b>101</b>	<b>25</b>	<b>14</b>	<b>14,492</b>
Utility Op II	2%	1,163	88	-	-	1,251	96	145	-	516	18	3	2	2,116
Utility Op II	5%	2,561	193	-	-	2,754	211	319	-	1,136	41	5	5	4,657

2011 Budget

Personnel Detail

Title	% to Dept	Annual Wages	Overtime	Holiday	Other Pay Auto/tool	Total Wages	FICA	WRS Cost	Health Opt Out	Health	Dental	Life	Flex	Total
Customer ServiceAssoc	10%	3,183	185	-	-	3,368	258	391	-	829	50	18	10	4,934
Utility Equip Op	7%	3,508	264	-	-	3,772	289	438	-	1,614	-	4	65	6,437
Utility Op II	4%	2,093	158	-	-	2,251	172	261	-	928	33	4	4	3,805
Customer ServiceAssoc	10%	3,183	185	-	-	3,368	258	391	-	2,342	84	10	10	6,473
Asst. to Fin. Drctr	33%	13,514	834	-	-	14,348	1,098	1,664	-	7,286	261	75	32	24,809
<b>567 - Water - Cust Acnt Total</b>	<b>71%</b>	<b>29,205</b>	<b>1,907</b>	<b>-</b>	<b>-</b>	<b>31,112</b>	<b>2,382</b>	<b>3,609</b>	<b>-</b>	<b>14,651</b>	<b>487</b>	<b>119</b>	<b>128</b>	<b>53,231</b>
<b>Total Water</b>	<b>376%</b>	<b>199,383</b>	<b>11,649</b>	<b>-</b>	<b>-</b>	<b>211,032</b>	<b>16,185</b>	<b>24,541</b>	<b>405</b>	<b>66,624</b>	<b>2,219</b>	<b>523</b>	<b>859</b>	<b>333,720</b>
Director DPW	25%	16,155	-	-	-	16,155	1,270	1,926	675	-	189	18	25	20,899
Deputy Clrk/Treas	8%	3,344	-	-	-	3,344	256	388	-	1,757	-	9	70	5,834
Clerk-Typist	10%	3,964	-	-	-	3,964	303	460	-	2,230	80	7	10	7,066
Village Manager	8%	7,468	-	-	-	7,468	580	879	-	1,757	-	21	70	10,798
Director DPW Operations	20%	14,294	-	-	-	14,294	1,093	1,658	-	4,685	168	41	20	22,511
Finance Director	8%	5,748	-	-	-	5,748	440	667	-	1,757	63	5	7	8,705
<b>570 - Sewer - Admin Total</b>	<b>78%</b>	<b>50,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,973</b>	<b>3,942</b>	<b>5,978</b>	<b>675</b>	<b>12,186</b>	<b>500</b>	<b>101</b>	<b>202</b>	<b>75,813</b>
Utility Foreman	25%	14,076	1,061	-	-	15,137	1,158	1,756	-	2,084	126	42	25	20,912
Utility Op II	23%	11,915	898	-	-	12,813	980	1,486	-	5,284	189	35	22	21,304
Utility Op II	27%	14,106	1,063	-	-	15,169	1,160	1,760	-	6,255	224	29	26	25,209
Utility Equip Op	48%	24,176	1,822	-	-	25,998	1,989	3,016	-	3,938	238	74	47	36,304
Utility Equip Op	38%	19,473	1,468	-	-	20,941	1,602	2,429	-	8,962	-	23	359	35,124
Mechanic	8%	3,962	299	-	-	4,261	331	502	-	1,757	38	12	7	7,075
Fleet/Facilities Foreman	8%	4,200	317	-	-	4,517	351	532	-	1,757	63	13	7	7,417
Utility Op II	27%	14,523	1,095	-	-	15,618	1,195	1,812	-	6,440	231	30	27	25,956
<b>571 - Sewer - Maint Total</b>	<b>203%</b>	<b>106,431</b>	<b>8,023</b>	<b>-</b>	<b>-</b>	<b>114,454</b>	<b>8,766</b>	<b>13,293</b>	<b>-</b>	<b>36,477</b>	<b>1,109</b>	<b>258</b>	<b>520</b>	<b>179,301</b>
Utility Foreman	3%	1,761	133	-	-	1,894	145	220	-	261	16	5	3	2,617
Utility Op II	22%	11,442	862	-	-	12,304	941	1,427	-	5,074	182	34	21	20,458
Utility Op II	10%	5,112	385	-	-	5,497	421	638	-	2,267	81	10	9	9,135
Utility Op II	20%	10,335	779	-	-	11,114	850	1,289	-	4,583	164	21	19	18,469
<b>573 - Sewer - Storm Total</b>	<b>54%</b>	<b>28,650</b>	<b>2,159</b>	<b>-</b>	<b>-</b>	<b>30,809</b>	<b>2,357</b>	<b>3,574</b>	<b>-</b>	<b>12,185</b>	<b>443</b>	<b>70</b>	<b>52</b>	<b>50,679</b>
Customer ServiceAssoc	10%	3,183	185	-	-	3,368	258	391	-	829	50	18	10	4,934
Customer ServiceAssoc	10%	3,183	185	-	-	3,368	258	391	-	2,342	84	10	10	6,473
Asst. to Fin. Drctr	32%	13,105	808	-	-	13,913	1,064	1,614	-	7,065	253	73	31	24,056
<b>574 - Sewer - Cust Acnt Total</b>	<b>52%</b>	<b>19,471</b>	<b>1,178</b>	<b>-</b>	<b>-</b>	<b>20,649</b>	<b>1,580</b>	<b>2,396</b>	<b>-</b>	<b>10,236</b>	<b>387</b>	<b>101</b>	<b>51</b>	<b>35,463</b>
<b>Total Sewer</b>	<b>386%</b>	<b>205,525</b>	<b>11,360</b>	<b>-</b>	<b>-</b>	<b>216,885</b>	<b>16,645</b>	<b>25,241</b>	<b>675</b>	<b>71,084</b>	<b>2,439</b>	<b>530</b>	<b>825</b>	<b>341,256</b>
<b>Total Village</b>	<b>10900%</b>	<b>\$ 4,594,590</b>	<b>\$ 196,016</b>	<b>\$ 90,310</b>	<b>\$ 6,600</b>	<b>\$ 4,887,521</b>	<b>\$ 373,894</b>	<b>\$ 743,646</b>	<b>\$ 38,700</b>	<b>\$ 1,308,537</b>	<b>\$ 48,614</b>	<b>\$ 11,415</b>	<b>\$ 22,125</b>	<b>\$ 7,563,994</b>