2013 Budget

Village of Shorewood, Wisconsin

Shorewood

AT THE EDGE OF THE CITY AND
THE HEART OF EVERYTHING

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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 19, 2012

SUBJECT: 2013 Annual Budget

It is my privilege to present to you the Village of Shorewood Budget for the Fiscal Year beginning January 1, 2013. The annual budget document is the policy document that communicates the financial initiatives of the Village for the next year. The budget is prepared each year with the support and hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

Last year's budget brought many challenges and opportunities, including a decrease in State aid funding, cuts to recycling grants, state mandated employee benefit reductions and continued long range planning for ways to improve the sanitary sewer and stormwater systems. The Board's careful consideration of policies, projects, and policies in 2012 provided a budget that included the lowest tax levy increase in nearly 10 years, while assuring a base budget that assured continued high level of services as well as a commitment to an aggressive capital improvement budget. The State's budget bill last year resulted in approximately $207,000 in cuts to the Village's general aids, highway aids and recycling aids, which are reflected in the 2013 budget as well.

The 2013 budget process continued to bring challenges and opportunities. The Village has significant capital and infrastructure maintenance needs which must be balanced with operational improvements. Staff, with the direction of the Village Board the has continued to look for ways to "right-size" our local government, in order to provide the right mix of services for our residents while maintaining a sustainable improved infrastructure. The 2013 budget has maintained or exceeded service levels, programs and projects that reflect the Vision that the Village Board adopted in 2006 and 2009.

The Village began our budgeting process again this year by looking at our long range financial plan. The plan is reviewed prior to the annual budget process because it is helpful to understanding the long term consequences of annual decision making. This year's long range plan included years 2012 through 2022. During the long range planning discussions we review the impact of the State's property tax levy limits on both the current budget and future budgets as well as the long term debt service and capital needs of the Village. This plan was not updated based on actual 2013 budget amounts, but can be found in long range planning section of this budget document.

Budget Workshops and Highlights

After the long range planning meeting, the Village held six budget workshops to review in detail each departmental budget request. Each workshop focused on different departments and reviewed different pages of the budget document. After review and discussion by the Finance Committee and elected officials, the following changes were incorporated into the proposed 2013 budget:

- Village-wide survey - the survey was left out of last year's budget; the 2013 original budget included funding of $14,000 to complete a new survey in 2013. During budget workshops this was decreased to $7,000. The Village last completed a survey five years ago.
- Responsibility for conducting a welcoming neighbors program was moved from the Village Manager's budget to the Marketing Fund's budget. The amount allocated for this program was also decreased from $10,000 to $5,000.
- Budget allocation for a public art event and fundraiser was decreased from $5,000 to $2,500.
- Removed funding for a new Village website of $5,000. Staff will review options for a revised website, and obtain more information on available features of a redesigned website and review cost proposals in 2013.
- Removed funding for the grading of a portion of the Public Works Yard of $15,000. This part of the yard had a building on it, which had been removed in 2012. It is planned to grade this area and put up a pole barn in the future. Staff will see if it makes more sense to grade the area at the same time building is constructed, rather than in separate phases.
- Funding for implementation of the Village's Comprehensive Outdoor Recreation Plan was decreased from $40,000 to $4,000. This will still provide funding for an entrance sign at River Park and Oak Leaf Trail and some funding for design work.
- The Village Board added funding for the repair of the columns on the Village hall building. This is a visible and well-used entrance to the Village hall which the Board believed should be properly maintained.
- After review of the Police Department capital requests, the Village Board requested that additional research be completed on which police vehicle has the lowest overall cost of ownership and will be the best for police use. Ford is no longer making the Crown Victoria which was the vehicle used in the past. After further research the Police Chief recommended the Village purchase a Chevy Tahoe vehicle instead of a Ford Intercept SUV. The Tahoe will cost more upfront, but gets better gas mileage and has a better overall resale value.

During the months of September and October the also Village received final state aid, health insurance, Wisconsin Retirement System contribution amounts, revised 2012 projections and updated 2013 budget request amounts based on the additional information. The changes made during the budget workshop sessions and revised information resulted in a decrease to the recommended tax levy increase from 2.38% to an overall increase of only 1.79%.

Assessment Error

In 2011, when the State published the Village's equalized property values, the Village noted that there was a sizable error in the Village's 2011 Tax Incremental District No 1 (TID) equalized value. This error resulted in the 2012 TID tax calculation being too high by approximately $1,460,298. This is corrected by the State of Wisconsin by reducing the TID levy in the following year to make up for the additional tax levied in 2012. Although taxpayers would have been paid the same amount between the two years, the Village did not want them to have this rollercoaster effect on their tax bills.

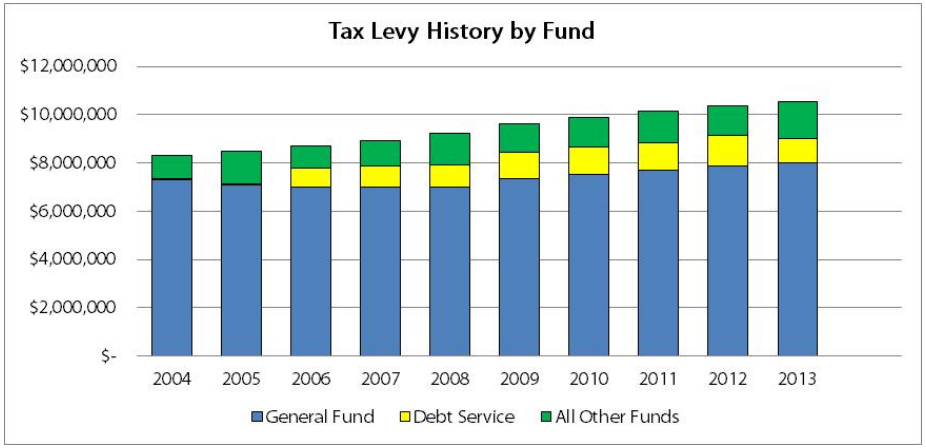
To adjust for this error, the Village lowered our 2012 General Fund tax levy by $1,460,298. The 2013 budget then restores our tax levy to its normal level and recoups the $1,460,298 that the Village gave up in 2012. Because the Village adjusted the General Fund Levy in the opposite direction of the TID tax calculation for both 2012 and 2013, taxpayers did not feel the impact of the assessment error on their individual bills.

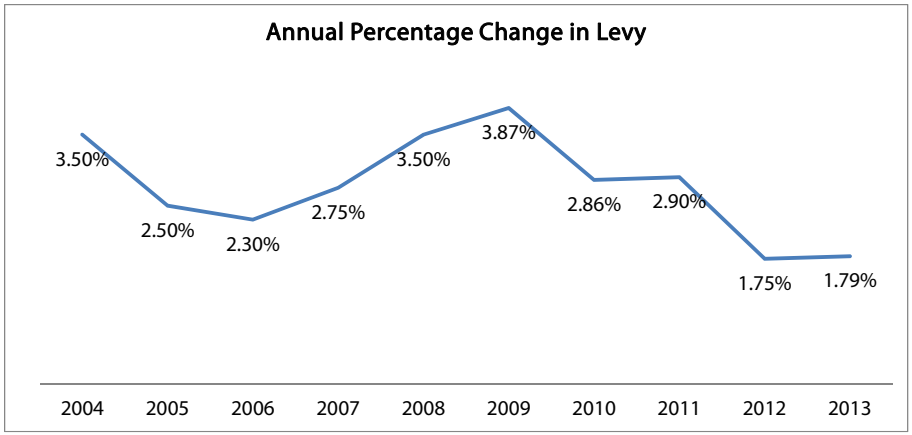
Although residents will not experience the rollercoaster on their total tax bill, the percentage change of the individual components of their tax bill (Village levy, School levy, County levy, etc.) for both years looks a bit unusual. Throughout the budget document this adjustment to the property tax levy has been shown on a separate line and our discussions of the property tax levy will be based on the levy prior to this adjustment for both the 2012 and 2013 years.

Budget Highlights – Taxes and Rates

- The tax levy increase for non-debt is 0.59%, or $61,474, over the prior year tax levy. The debt service levy increase is 1.19%, or $123,582, over the prior year for a total adopted tax levy increase of 1.79%, or $185,056. The proposed increase would increase the Village portion of a property tax bill for a $300,000 home by $38 over last year. The tax levy for the Marketing Fund, Shorewood Today magazine, Library and Elder Services is substantially the same from the previous year. (This excludes the effect of the adjustment for the valuation error discussed above.)

- The tax levy increase for debt service was needed to pay principal and interest on the 2012 borrowing. This borrowing provided funding for the 2012 road program ($1,636,000) design costs for the 2014 road program, storm projects in Basin 1 and 6 ($692,000), and lateral replacement ($300,000).





- The Water Utility budget maintains rates at the current levels. The Utility completed a rate increase in 2012.

- In July, 2010 the Village experienced severe flooding after a rainfall of approximately 7" in a short time period. This was on the heels of another significant rainfall the week prior. This flooding resulted in significant damage to public and private property. After the event, the Village completed a Comprehensive Sanitary Sewer, Stormwater and Drainage (CSSSD) plan. This plan was preliminarily approved in 2011 and the Village has begun making the infrastructure improvements called for in the plan. In order to finance these needed improvements, the Sewer Utility issued approximately $7,000,000 in new debt between 2011 and 2012. The issuance of this much debt for the utility results in the need to increase utility rates to support the additional debt service. The 2013 budget includes an estimate of a 49% rate increase in the Sewer Utility in order to repay the debt taken out for these new projects. The exact amount of the rate increase will be determined and reviewed in early 2013.

Budget Highlights – Expenditures

- The Village's expenditures have remained very similar to last year. General Fund budgeted expenditures increased 1.1% or $119,027. Of this total, $15,445 was an increase in the transfer to capital projects for one-time capital purchases; $29,400 was due to an increase in the charge paid to the Water Utility for hydrant rental, salaries and benefits increased in the General fund 0.01% or $40,326 and an additional $20,000 in landscaping maintenance was needed due to the new plantings along Capitol drive.

- The Village's other funds also did not experience significant changes in the 2013 budget. The tax levy for the library remained the same at $784,205 for the fourth year in a row. The Senior Services fund increased $1,182 to $86,578. The Marketing Shorewood and Shorewood Today Funds' tax levy remained flat at $35,000 and $4,500 respectively.

- The Village's 2013 budget included the following employee salary and benefit changes:

    - In mid-2011 non-protective service employees' take home pay decreased substantially as the State mandated employees contribute one half of the required contribution towards pension 5.8% at the time. Employee health insurance premium contributions were also increased from 9% or 10% in 2011 to 12% in 2012. The Village recognizes that while it must maintain financial sustainability, its employees are the backbone of the service provided to its residents. As such, the 2013 budget included no change in the employee contribution towards health insurance for non-police employees and included a budget pay increase of 1.5% in 2013. Protected service employees health insurance contribution increased to 9.5% of the premium, up from 8.5% in 2012. The Village's overall health insurance premiums increased 1% from 2012.
    - The non-protective service employee and employer contribution towards the State pension increased from 5.9% in 2012 to 6.65% in 2013. Protected service employees contribution towards the Wisconsin retirement system increased from 1% to 2% in 2013. The Village's share of protected employee's pension increased to 21.0% from 20.5% in 2012.

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

Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Eligible Employees	15	18	19	20	21	25	32	33	36	38
Total Village Employees										83

- The table illustrates that 18% of our employees will be eligible for retirement in 2013 and 45% will be eligible in the next ten years. This is important both due to the potential cost of upcoming benefit funding and due to the future potential loss of institutional knowledge. Not every employee will retire as of their minimum eligibility date, however the Village has begun monitoring these potential costs on an annual basis. On average, the Village will spend an additional $20,000 in the year an employee retires on retiree health insurance and sick leave bank payout. In the year following a retirement, until the retiree reaches age 65, it is estimated it will cost an additional $12,000 per retiree. The Village had three employees retire in 2012. The 2013 budget includes funding for all current retirees, the three 2012 retirees and an estimate for two undeclared retirees in 2013. The Village is in the process of reducing these benefits for employees with fewer years of service and eliminating retiree health insurance for new employees in order to ensure our operations are sustainable into the future.

Budget Highlights - Capital

Significant capital expenditures included in the 2013 budget are:

- $40,000 for the second installment payment (of three total) for a new accounting system. This system replaced one in use since 1993 and allows for on-line utility and receivable payments, e-billing, reduction of duplication of timekeeping and paperless accounts payable processing.

- $40,723 to upgrade police squad radios in order to remain compliant with Milwaukee County's dispatching and communications process. This requirement may occur in 2013 or in future years. These funds were originally budgeted in 2012 and will be held until the Village is required to upgrade the system in the next year or two.

- $99,314 for the replacement of two fully equipped new police vehicles. The department has a total of ten vehicles with a useable life of about 4-5 years. The replacement cost includes the equipment in the vehicle some of which is only replaced on a ten year cycle.

- $50,000 is budgeted for the replacement of the police department's record management system. In order to better enable the police department to obtain and view records with dispatchers and other Milwaukee County jurisdictions they need a shared system. The records management system currently being researched would interact seamlessly with dispatching. The Village is considering a longer term financing arrangement with the rest of the North Shore communities to fund the hardware, software and annual maintenance for this service. It is anticipated that the future annual cost for the remainder of the system is approximately $40,000.

- $163,950 in fire department funding for the Village's annual contribution towards debt taken out for fire assets ($94,353) and the Village's share of the three year cost of a new ladder truck

- $325,000 for the road maintenance, $375,000 for two small road projects in 2013 and engineering for the 2014 road program.

- $600,000 for lateral replacements and private property inflow and infiltration repairs. One half of this program is funded through a grant from Milwaukee Metropolitan Sewerage District.

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

Sincerely,

M. Chris Swartz
Village Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Shorewood

Wisconsin

For the Fiscal Year Beginning

January 1, 2012

President Executive Director

For the 2012 Budget the Village of Shorewood, Wisconsin received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award. In order to receive this award the Village had to satisfy nationally recognized guidelines for effective budget presentation.

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

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

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.

What's New in the 2013 Budget?

The Village began implementing the Government Finance Officers Association's Distinguished Budget Award Criteria with the 2011 budget document. 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 27 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. Although we received this award for the last two years, the Village continues to make changes to our budget document annually in order to improve the document's usability. We have summarized below some of the new things in the 2013:

- Performance measurements – The Village began to incorporate measures into a few departmental narratives. The Village plans to expand this practice in the future. 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. 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. These are shown within some departments as measurements and indicators. We have also added Village-wide performance measures to the Visioning and Long Range Planning section of this document. The Village just began identifying and gathering data for these measurements so in some cases prior years are not available or shown.

- Personnel Wage Schedules – The 2012 budget included position information for each department within the departmental narratives. To aid in reviewing this information at a higher level we have instead incorporated this information into schedules in the Appendix. Many of the Village's employees work in multiple departments. For example, the customer service associates' wages and benefits are charged to the General Fund, within the Customer Service department, but also to the Parking, Water and Sewer Utilities. These schedules are designed to allow the reader to both understand both how much we pay each employee in wages and benefits and how their costs are split between various departments for the 2013 budget. The schedules also try to show how these allocations have changed from previous budgets. A brief description of each of these schedules follows:

    - Personnel Summary – This schedule was designed to show the wages and benefits for each employee in total.

    - Personnel Detail – This schedule shows the employees that are charged to each department and is designed to agree to the amounts budgeted for each department for wages and benefits.

    - Summary of Wage and Benefit Allocations – By Position for 2011- 2013 – This schedule shows how each employee's time is allocated for the 2011, 2012 and 2013 budgets. This is designed to allow a reader to understand how each employee's time distribution has changed over these budget periods.

    - Summary of Wage and Benefit Allocations – By Fund and Allocated Department for 2011 – 2013 – This schedule shows the distribution of employee costs, totaled by department. This schedule is designed to allow the reader to understand how individual department wage and benefit allocations have changed over time.

- The Village changed its **Chart of Accounts** beginning with the 2013 budget (details below). This change did not result in any change to the bottom line in any fund. Within the budget presentation, whenever possible an account was simply renamed with the new account name and number. However, when an account was split into multiple new accounts the history was not broken out for both of the new account numbers. Thus there are many accounts that show no balances in past years or budgets. Additionally, there are some accounts which were used in past years that are not being renumbered in the new chart of accounts. For those the old account name was left in the budget presentation, but no account number is shown.

- Chart of accounts changes – the Village purchased a new accounting system in 2012. Our new system provides the Village with better reporting tools for management purposes, and budgeting and annual financial reporting. In order to use these tools to the fullest, we found that our current chart of accounts: lacked consistency of use between departments, did not allow for easy reporting of objects, activities or high level summaries, and did not easily track to the financial statements or State compliance reports. We will begin using the new chart of accounts in 2013 so it became imperative that our 2013 budget be shown with the new account numbers in order to properly display budget to actual results during 2013. For the most part, this is just a numbering change, meaning that accounts/departments may be ordered differently. But there are some changes that are more sweeping. Some of the more significant changes to the Village's chart of accounts are as follows:

- We split the Elections from the Clerk/Treasurer's department and showed it as its own department. This allows for easier detailing of these expenses.

- We grouped the assessor, attorney and boards and commissions as one department titled Other General Administration, as they no longer function as standalone operational departments.

- Previously electric, gas and water utilities for the Village Hall were allocated to each department located within that building based on an estimate of square footage used. We have found, in addition to being a time consuming allocation process, this did not provide us with information that we would use to make decisions. So we have created a department called Village Hall Shared to report these utility costs. This will also allow us to better understand the costs of the building and as we embark on any energy conservation efforts, to more easily track that effect.

- The Building electrical department was combined with Building Maintenance.

- The Combined Collections department was included in the Refuse Disposal department.

- The department called Fringe benefits within Public Works was combined (for now) with Public Works Administration. In the future the benefits will be allocated to each department within Public Works along with the salaries. For example when an employee reports time spent on winter operations, their benefits will be charged to Winter operations as well as their salaries.

- There are some revenue accounts which are not truly revenue (example: public works labor charged to police department). I have shown these as decreases to public works related expense accounts instead of revenue accounts.

- The allocation of bulk purchased office supplies was previously reported in the office supply for each department. This allocation amount was moved to a separate account. Added to this account is the allocation for telephone and network maintenance costs like antivirus. The latter had been reported in the Telephone account and in the data processing account respectively. The purpose for making this change was to group the allocated office related costs into one account. Previously allocated costs and department purchases had been co-mingled making it more difficult for departments to budget.

Members of the Village Board

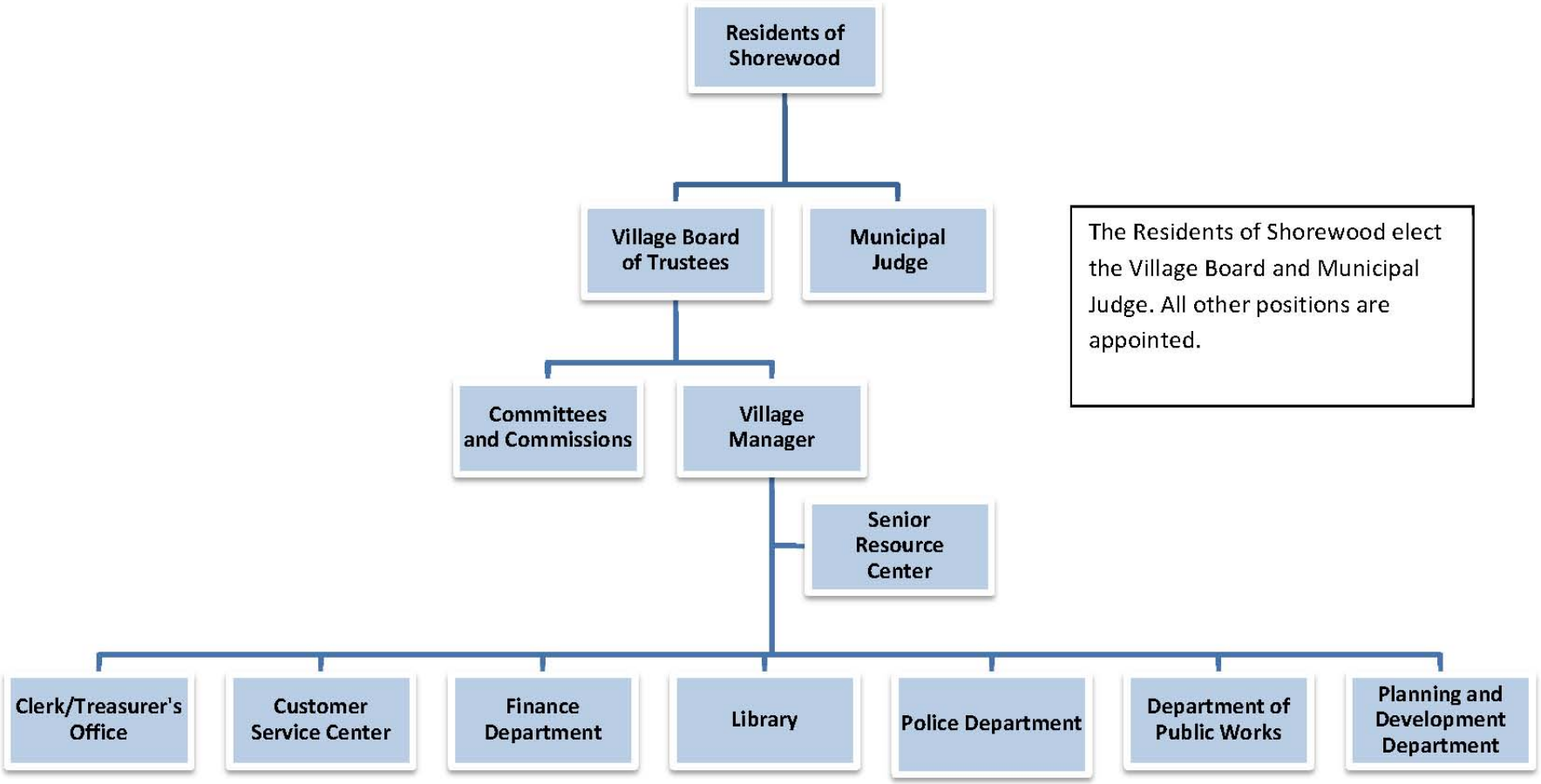
Guy Johnson	Village President
Ellen Eckman	Village Trustee
Don Ford	Village Trustee
Jeff Hanewall	Village Trustee
Patrick Linnane	Village Trustee
Michael Maher	Village Trustee
Thad Nation	Village Trustee

Administrators

M. Chris Swartz	Village Manager
David Banaszynski	Chief of Police
Leeann Butschlick	Director of Public Works
Beth Carey	Director of Public Library
Diane DeWindt-Hall	Assistant to the Village Manager / Customer Service Director
Sherry Grant, WCMC, CMC	Village Clerk/Treasurer
Peter Cahill	Special Projects Coordinator
Ericka Lang	Planning and Zoning Administrator
Paul Wasemiller	Assistant Public Works Director
Stephanie M. Walker, CPA	Finance Director

Village Organizational Chart

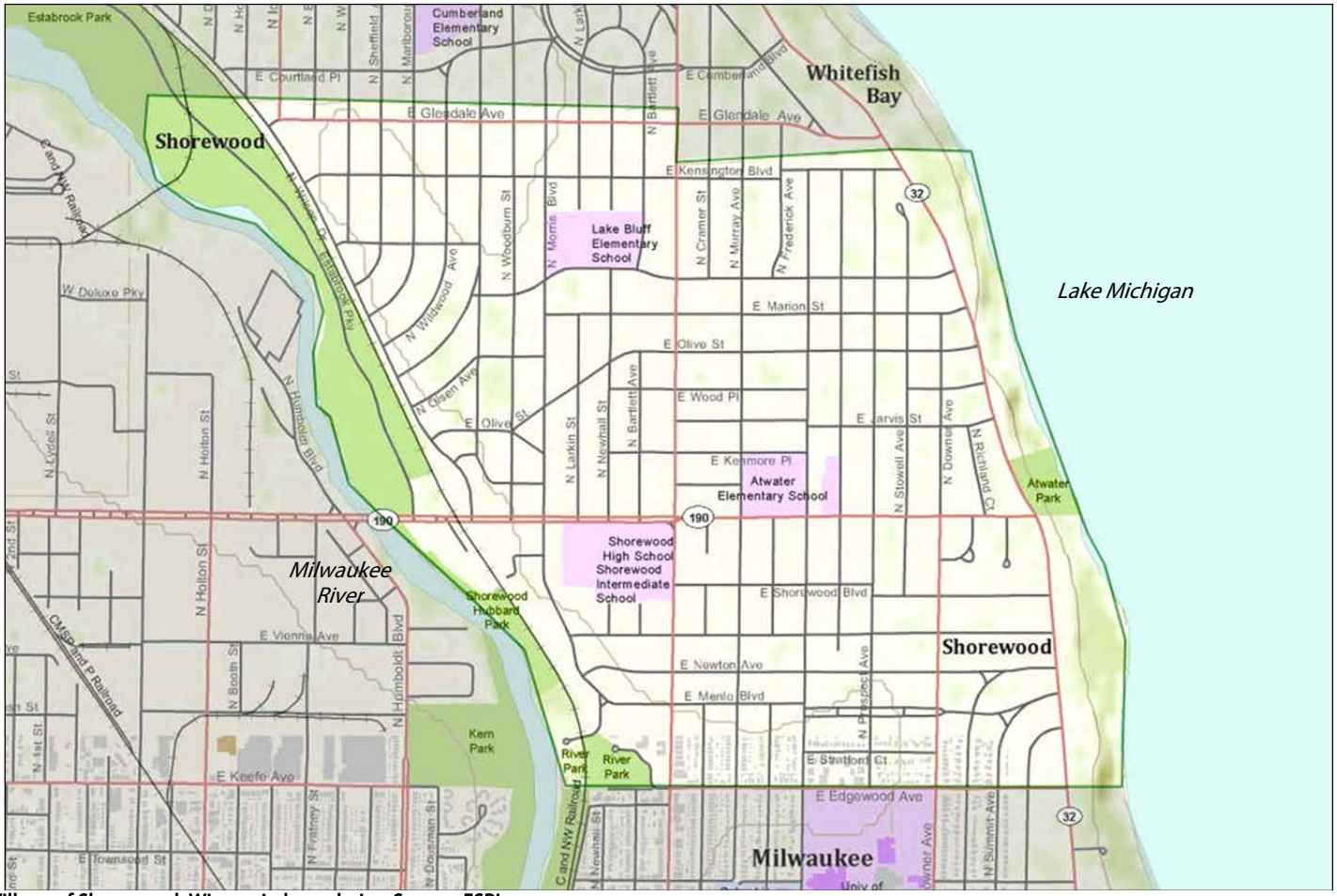
The Village is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Manager, who is responsible for the day to day operation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



The Residents of Shorewood elect the Village Board and Municipal Judge. All other positions are appointed.

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: 13,162

Population by Gender:
- Male: 46.8%
- Female: 53.2%

Number of housing units (%):
- Owner-occupied: 46.9%
- Renter-occupied: 53.1%

Population by Race:
- White: 85.8%
- Black: 2.9%
- American Indian: 0.2%
- Asian/Pacific Islander: 5.6%
- Hispanic: 3.4%
- Two +/Other: 2.1%

Population by Age:
- 0-4 years: 5.0%
- 5-9 years: 4.9%
- 10-14 years: 5.9%
- 15-19 years: 5.3%
- 20-24 years: 11.1%
- 25-34 years: 15.2%
- 35-44 years: 12.8%
- 45-54 years: 13.4%
- 55-64 years: 13.2%
- 65-74 years: 6.6%
- 75-84 years: 4.4%
- 85+ years: 2.0%

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

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%

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

Source: 2010 Census, ESRI (2009), http://www.esri.com

Major Taxpayers

Taxpayer	Type of Property / Business	2011 Assessed Value	% of Total Value
Karademas Enterprises I	Apartments	$15,237,700	1.03%
Eastmore Real Estate/Sobczak LLC	Commercial	$12,752,900	0.86%
Katz Properties	Commercial	$12,782,100	.086%
River Park Development	Commercial	$11,313,600	0.77%
Fountain View	Apartments	$8,269,200	0.56%
Exchequer LLC	Commercial/Mix	$7,725,200	0.52%
Oakland Ave Properties LP	Commercial	$7,608,000	0.51%
Blankstein Enterprises	Commercial	$7,082,700	0.48%
Pech Properties	Commercial	$6,301,300	0.43%
Shoreline Properties	Commercial	$5,966,500	0.40%
Total 2012 Assessed Value		$1,478,051,000	100%

Largest Employers

Employer	Type of Business	Estimated No. of Employees
School District of Shorewood	Elementary and Secondary Education	300
Village of Shorewood	Municipal	104
Walgreens	Retail/Pharmacy	40
Baker's Square Restaurant	Restaurant	33
Ladea Medical Aestetics-Laser	Medical	25
Shorewood Animal Hospital	Veterinary Care	22
Benji's Deli	Restaurant	20
Lakeshore Mobile	Gas Station	15
Goldi's	Boutique/Retail	12
North Shore Bank	Bank	10

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.

Shorewood Train Station (1920s era)

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

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

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

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

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

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

Government

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

Vision 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 2006, 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.

Over the next several pages we discuss each of the Vision goals and have identified a number of performance measurements and indicators that we believe relate to the Vision plan element. Because the Village began implementing performance measures during 2012, not all years and data points are available, shown as "na" in the tables. Individual department goals are aligned to our Vision plan and are also included below.

A. Deliver quality services at a competitive tax rate

Goal: Promote delivery of efficient and effective Village services.

Measurements and Indicators for this Vision Element					
Measurements	Actual 2010	Actual 2011	YTD - June 2012	Projected 2012	Budget/Target 2013
Financial Measures					
Tax levy per capita	$ 740	$ 771	na	$ 785	$ 799
Bond rating	Aa3	Aa2	Aa2	Aa2	Aa2
Annual change in General Fund expenditures	1.09%	-1.61%	na	-1.49%	4.92%
General Fund expenditures vs. original budget () = over	$ 131,132	$ 207,306	na	$ 327,401	$ -
General Fund budget spent	99.00%	98.00%	na	96.84%	100.00%
General Fund - fund balance as a % of revenues	49.70%	49.18%	na	43.10%	43.55%
Estimated investment earnings over State Pool	$ 67,442	$ 45,350	$ 47,172	na	$ 82,324
Water return on rate base	-3.90%	-5.14%	na	na	6.00%
Service Efficiency					
% of tax bills processed at North Shore Bank	na	na	5.74%	na	na
Labor hours per ton of refuse collected	na	0.85	na	na	na
Percentage of water lost	21.00%	20.00%	na	na	0.00%

Notes: expenditures do not include other financing uses.

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

2013 Initiatives

- Benchmarking of Performance Measures with other Communities
- Review services and bid at least three significant service contracts.
- Customer service department and Police Department work together to continue streamlining parking payment process for residents and staff and assist with implementation of any new parking initiatives
- Complete chart of accounts conversion and coding of accounts, so that the new accounting system reports can be used for the 2014 budget and the 2012 financial statements.
- Begin the process of reviewing and updating our financial policies for the Board's consideration. GFOA has policy recommendations on what should be included in policies for fund balance, cash and investments, capital assets, debt and budgeting, among others. The Finance department would like to review and recommend policies to the Board in at least two of these areas for 2013.
- Improve the documentation of our financial processes by beginning an accounting procedures manual. It would be our goal for 2013 to cover at least two areas from accounts receivable, accounts payable, utility billing and journal entries. Encourage other departments to document their processes over cash receipting and payroll processes.
- Develop process to identify and scan deeds and easements in document imaging system;
- Continue education for the Clerk/Treasurer to obtain Treasurer certification;
- Provide education and training to the Deputy Clerk as it pertains to payroll processing and benefit administration.
- Continue implementation of lean principles for department operations in permitting, inspection services, code compliance and policy alignment.
- Continue the Shorewood Police Department Strategic Plan;
- Design plans for a remodeled police facility.
- Continue to process all court request in a timely manner
- Complete, adopt and begin implementation of DPW Strategic Plan.
- Continue to work with MCFLS, other libraries, and state consortia to cooperate on the delivery of library services to reduce costs
- Pursue grant opportunities for projects such as digitization of historical materials
- Pursue partnership with UW Milwaukee School of Information Studies and their Center for Volunteerism
- Monitor the future of reciprocal borrowing funds from MCFLS and fight to preserve these funds as dedicated RB funds in the MCFLS budget
- 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 two students to help with shoveling and yard work;
- Collaborate with North Shore senior groups to increase educational and recreational opportunities in North Shore communities.

B. Promote vibrant urban housing

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

Measurements and Indicators for this Vision Element					
Measurements	Actual 2010	Actual 2011	YTD - June 2012	Projected 2012	Budget/Target 2013
Demographics					
Equalized value per capita	114,254	109,106	na	107,735	98,715
Population	13,350	13,177	na	13,174	13,174
Population change percentage	0.07%	1.30%	na	-0.02%	0.00%
Number of school aged children	2,238	2,309	2,299	na	na
Public school enrollment	1,935	2,010	2,026	na	na
Private school enrollment	314	331	357	na	na
Housing					
Foreclosures in Village	na	7	15	na	na
Building improvement values	na	17,826,000	3,330,214	na	na
No. of building permits	na	633	281	na	na
No. of inspections on all permits	na	3,954	1,537	na	na
Single family home - ave days on market	na	na	186	na	na
Duplexs - ave days on market to sale	na	na	122	na	na
Single family homes/duplexes sold	na	na	64	na	na
Single family homes/duplexes listed	na	na	142	na	na
Participants in loan program	na	25	26	na	na
Difference in improvement to loan value	na	na	83.40%	na	na
No. of property enforcement orders	na	136	61	na	na
Property enforcement orders closed	na	82.00%	23.00%	na	na

2013 Initiatives

- Conduct a neighborhood economic health study.
- Continue implementation of the Village of Shorewood Comprehensive Plan-2030.
- Evaluate feasibility of forming a rental inspection program.

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

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

Measures and Indicators for this Vision Element					
Measurements	Actual 2010	Actual 2011	YTD - June 2012	Projected 2012	Budget/Target 2013
Marketing/Development					
Hits on marketing website	na	na	3,680	na	na
Retail vacancies	na	na	5.00%	na	na
Office vacancies	na	na	6.00%	na	na
Community Interaction					
Police labor hours for community events	na	na	84	na	na
Attendance at senior programs	7,115	6,840	4,434	na	na
Block party permits issued	32	45	21	na	45
New residents contacted and welcomed	na	na	52	na	75
Library program attendance	9,139	7,314	na	na	na
Public Safety					
Police community event attendance	na	na	6	na	na
Problem Oriented Policing (POP) issues resolved	na	na	30	na	na
Hours on foot/bike patrol	na	na	130/60	na	na
Percent of crimes cleared	na	na	36.00%	na	na
Business/school checks/vacation checks completed	na	na	174	na	na
Crimes reported	432	355	na	326	320
Accidents reported	242	202	na	198	190
Citations issued	2,149	2,497	na	2,546	2,634

2013 Initiatives

- Initiate neighbor mediation program with Community Resources, an organization which mediates disputes between neighbors. This program will lessen the burden on staff to provide these services.
- Initiate a welcoming neighbors program connecting new residents with their community, which will increase their desire to remain in and be an active member part of the Shorewood community
- Continue with redesign and reorganization of Customer Service counter to make visits to the Village Hall a pleasant encounter;
- Continue training of new employees with regard to our Customer Service brand;
- Continue to warmly welcome new residents to the Shorewood community by providing our "Welcome" kits and bags.
- Make recommendation for Complete Streets Policy for designing and operating the entire public way for all users.
- Provide one-to-one service by the court clerk
- Provide foot and bike patrol for community events
- Continue to provide support to Business Improvement District and Shorewood Marketing Committee and other community organization event efforts including Shorewood Criterium, Summer Concerts Series, Marketing Committee Public Art Program, Men's Club BBQ, July 4th celebration, Friends of Atwater Beach Party and others.
- Strategize the use of social media and our web site to improve resident's awareness and use of library services
- 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 and review other standards and set goals as necessary;
- Examine the user experience through all contacts between residents and library services with the use of 'secret shoppers', focus groups, surveys.
- Utilize national Honor Society students for program support
- Institutionalize annual wellness event
- Conduct two 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.

Measurements and Indicators for this Vision Element					
Measurements	Actual 2010	Actual 2011	YTD - June 2012	Projected 2012	Budget/Target 2013
Infrastructure					
Feet of sewer pipe cleaned & inspected	na	1,241	na	na	na
Number manholes inspected/repaired	na	251/5	na	na	na
Lineal feet pavement replaced	na	7,185	na	na	na
Sewers cleaned	8,878	19,000	na	na	31,000
Sewer inspected	8,878	19,000	na	na	22,629
Manholes inspected	83	251	na	na	212
Basement backups from Village sewers	903	-	na	na	na
Sanitary sewer overflows	2	-	na	na	na
Lineal feet pavement installed	-	9,955	na	8,715	na
Square feet concrete sidewalk installed	-	12,664	na	21,450	na
Economic Development					
$ of spending on economic development	2,214,459	13,949,576	3,896,170		

2013 Initiatives

- Implementation of initial storm and sanitary sewer improvements throughout the Village.
- Continue implementing the Central District Master Plan, including Ravenna, River site, Lighthouse and other redevelopment projects.
- Implementation of Wilson Drive master planning.
- Continued Village Hall Improvements program.

- Fully implement Five-Year Commercial Occupancy Renewal Program.
- Continue to identify outdated and obsolete village codes or codes that do not parallel existing State, regional and local standards including revision of land division chapter.
- Complete engineering for B6 Phase II and adjacent 2014 road reconstruction program;
- Complete biennial sidewalk replacement program.
- Complete identified water main replacement project;
- Development of Cross Connection Inspection Program.
- Complete engineering design for Basin 6 Phase II sewer improvements.

E. Remain committed to open, interactive communication and involvement

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

Measurements and Indicators for this Vision Element					
Measurements	Actual 2010	Actual 2011	YTD - June 2012	Projected 2012	Budget/Target 2013
Village Communications					
Manager's Memo subscribers	na	na	965	na	1,050
Manager's Memo ave. open	na	na	48.90%	na	0.00%
Facebook Likes	na	na	915	na	1,000
Twitter Followers	na	na	493	na	550
Website hits	na	na	111,039	na	na
No. of Nixle messages	na	na	15	na	na
Community Involvement					
Committee volunteer applications	na	na	10	na	na
No. of Committee vacancies	na	na	4	na	na
Voter turnout	37.40%	45.30%	na	na	na
Visitors to the Library	209,689	185,258	na	na	na

2013 Initiatives

- Increase the usage (hits, subscribers) of Village website and Manager's Memo weekly updates.
- Upgraded website with potential resident service request system.
- Conduct a citizen survey.
- Advertise and enroll customers in the utility billing e-billing and direct debit process.
- Implement all feedback received from GFOA reviewers through the Distinguished Budget Presentation Award Program.

- We will continue to provide the additional disclosure in our financial statement document that, while not required, make the document a Comprehensive Annual Financial Report (CAFR) and incorporate GFOA's feedback into the 2012 CAFR.
- Work with the State to develop easy access to voter registration and absentee ballots;
- Continue to implement new election laws and stay current with changes;
- Create election information website page.
- Strive to maintain open communication before, during and after court.
- Ongoing participation and organizational support for Shorewood Connects activities including Yard Clean up Day, Neighborhood of the Year, Elder Friendly Business initiative;
- Ongoing collaboration with North Shore senior and community groups
- Work with schools to provide programming and intergenerational connections

F. Protect and enhance our environment

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

2013 Initiatives

- Continue implementation of Sustainability Plan.
- Added compost container in village center kitchen for coffee grounds.
- Ongoing participation in recycling activities.
- Investigate funding sources and opportunities to continue (GLRI) stormwater education and outreach program.

Measurements and Indicators for this Vision Element

Measurements	Actual 2010	Actual 2011	YTD - June 2012	Projected 2012	Budget/Target 2013
Gas and fuel consumption in gallons	37,491	36,969	7,811	na	1,050
Annual paper purchases by number of cases	na	120	na	120	na
Percentage of recycling in refuse collected	na	9.00%	na	na	na
Ibs. of sediment removed/					
cleaned from catch basins annually	na	122,000	na	na	na
Electric consumption - Village buildings					
Police in kWh	na	194,680	91,160	na	na
Public Works in kWh	na	19,847	10,144	na	na
Village Hall kWh	na	111,640	61,280	na	na
Village Center kWh	na	439,500	221,900	na	na

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

Financial Management Plan and Financial Policies

In 2006 the Village adopted a long range Financial Management Plan. This plan is reviewed and updated annually and looks forward for the next ten years. The long range plan focuses on significant capital needs, on-going capital maintenance requirements, and projects future annual operating budgets, potential equalized and assessed property values, tax levy needs, debt service levels and future budget gaps. The Village's overall budget process begins with a look at this plan and how we stand in relation to our financial targets. Because the Village strongly believes that long range planning must impact short term decisions we have included the long range financial plan within the Appendix. Please note that because this process occurs before the annual budget review, the 2013 column does not reflect actual adopted 2013 budgeted amounts. The Village's financial policy guidelines are including within those pages.

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. At the second Village Board meeting in September, the Village Manager presents the 2013 budget to the Village Board. In October the year to date actual amounts are updated to include more recent activity and the current year projections are reviewed. Minor adjustments to the proposed budget are made if significant changes occur in the projections and additional changes are made in order to balance the budget.

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. 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.

Budget Calendar

Date	Step
June 1	Budget Documents and Memo to Department Heads Distributed
August 3	Deadline for Department Heads to submit Capital Requests to Finance Office
August 17	Deadline for Department Heads to submit Operating Requests to Finance Office
August 27	Long Range Planning Meeting Held
August 31	Deadline for Department Heads to submit Narrative files to Finance Office
August 17 – September 7	Village Manager and Departmental review of Departmental Budget requests
September 10 – 14	Printing of Village Manager's Recommended Budget
September 17	Distribution of Village Manager's Recommended Budget to Village Board
September 24 – October 22	Village Board budget review sessions
October 5	Public Hearing Notice turned in to the North Shore NOW
October 12	Publication of Public Hearing Notice for the 2013 Annual Budget - statutory publication 15 days prior to public hearing
November 17	Public Hearing on 2013 Annual Budget / Proposed Village Board adoption of Budget

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

RESOLUTION NO. 2012 - 24

A Resolution Adopting the 2013 Budget and Authorizing the
2012 General Property Tax Levy Against All Taxable
Property in the Village of Shorewood

WHEREAS, the Village Board did hold, on the 19th day of November, 2012, a public hearing on the proposed budget for the Village of Shorewood for the calendar year 2013; 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 19th day of November, 2012, 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 2013 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, 2012, as follows: General Fund $7,985,022, plus the TID adjustment amount of $1,460,298 for a total General Fund Levy of $9,445,320, Debt Service Fund $1,004,692, Capital Projects Fund total $628,606, Library Fund $784,205, Elder Services Fund $86,578, Shorewood Today Fund $4,500 and Marketing Fund $35,000;

PASSED AND ADOPTED by the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, this the 19th day of November, 2012.

Guy Johnson, Village President

Countersigned:

Sherry Grant, Village Clerk/Treasurer

VILLAGE OF SHOREWOOD

NOTICE OF PUBLIC HEARING

PROPOSED 2013 BUDGET

Notice is hereby given that the Village Board of the Village of Shorewood will hold a PUBLIC HEARING on Monday, November 19, 2012 at 7:30 p.m. in the Court/Council Room at Shorewood Village Hall, 3930 N. Murray Avenue, Shorewood, Wisconsin, to consider the proposed 2013 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 17th day of October, 2012.

M. Chris Swartz
Village Manager

General Fund	2011 Actual	9/30/2012 Year to date	2012 Projected	2012 Adopted Budget	2013 Proposed Budget	Budget to Budget % Change
Revenues						
Taxes	$ 7,826,028	$ 6,414,421	$ 6,538,421	$ 6,519,921	$ 9,552,570	46.51%
Intergovernmental	1,033,618	659,618	952,207	926,910	951,488	2.65%
Licenses and Permits	458,633	351,121	501,250	461,700	467,425	1.24%
Fines, Forfeitures and Penalties	472,233	381,261	506,420	527,545	531,910	0.83%
Charges for Services	303,585	171,804	194,268	227,865	199,273	-12.55%
Other Revenues	262,750	180,332	265,885	235,004	261,678	11.35%
Other Financing Sources	38,643	14,886	21,486	1,564,706	102,484	-93.45%
Total Revenues	10,395,490	8,173,443	8,979,937	10,463,651	12,066,828	15.32%
Expenditures						
General Government	1,477,762	1,022,377	1,400,164	1,471,243	1,457,157	-0.96%
Public Safety	6,205,042	4,908,931	6,304,907	6,396,318	6,456,844	0.95%
Health	226,485	126,320	165,070	161,907	156,520	-3.33%
Public Works	2,241,847	1,529,181	2,161,772	2,279,055	2,343,239	2.82%
Culture and Recreation	51,675	79,012	85,262	77,573	99,770	28.61%
Other Financing Uses	196,678	-	96,227	77,555	93,000	19.91%
Total Expenditures	10,399,489	7,665,821	10,213,402	10,463,651	10,606,530	1.37%
Net Change in Fund Balance	(3,999)	507,622	(1,233,465)	-	1,460,298	**
Beginning Fund Balance	5,499,771	5,495,772	5,495,772	5,495,772	4,262,308	
Less: Surplus Applied	-	-	-	(97,808)	(102,484)	
Ending Fund Balance	$ 5,495,772	$ 6,003,394	$ 4,262,308	$ 5,397,964	$ 5,620,122	

** Increase in General Fund due to the repayment of the 2012 Assessment Error

Other Funds	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Debt Service	
Total Revenues	$ 12,066,828	$ 4,430	$ 929,303	$ 164,244	$ 94,000	$ 56,110	$ 2,956,191	
Total Expenditures	10,606,530	4,430	929,303	164,244	89,000	56,110	2,956,191	
Net Change in Equity **	1,460,298	-	-	-	5,000	-	-	
Beginning Equity	4,262,308	4,283	167,436	1,259	5,209	911	45,385	
Less: Surplus Applied	(102,484)	-	-	-	-	-	(34,365)	Continued
Ending Equity	$ 5,620,122	$ 4,283	$ 167,436	$ 1,259	$ 10,209	$ 911	$ 11,020	below

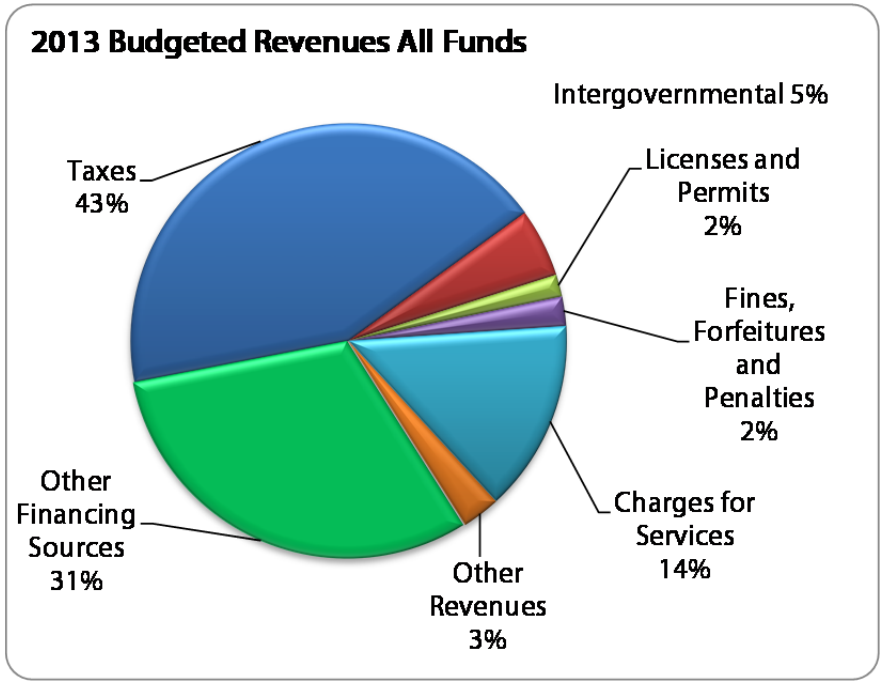
Other Funds	Capital Projects	TID No. 1	TID No. 3	TID No. 4	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Total Revenues	$ 2,612,824	$ 1,482,277	$ 31,544	$ 4,368,521	$ 217,535	$ 1,490,093	$ 2,042,510	$ 28,516,410
Total Expenditures	2,611,919	1,482,277	31,544	4,368,553	228,033	1,457,841	1,587,246	26,573,221
Net Change in Equity	905	-	-	(32)	(10,498)	32,252	455,264	1,943,189
Beginning Equity	1,118,657	4,011,676	(219,803)	7,724,959	809,562	1,188,791	5,869,244	24,989,877
Less: Surplus Applied	(1,086,570)	(1,371,613)	(12,944)	(4,260,109)	-	-	-	(6,868,085)
Ending Equity	$ 32,992	$ 2,640,063	$ (232,747)	$ 3,464,818	$ 799,064	$ 1,221,043	$ 6,324,508	$ 20,064,981

Property Tax Summary By Fund

Fund	2011 Adopted Budget	2012 Adopted Budget	2013 Proposed Budget	Budget to Budget % Change
General Fund	$ 7,715,996	$ 7,874,719	$ 7,968,272	1.19%
Assessment Error	-	(1,460,298)	1,460,298	-200.00%
Net General Fund	7,715,996	6,414,421	9,428,570	46.99%
Debt Service Fund	1,137,994	1,258,424	1,004,692	-20.16%
Capital Projects Fund	406,418	301,303	706,630	134.52%
Library Fund	784,205	784,205	784,205	0.00%
Elder Services Fund	81,246	85,396	86,578	1.38%
Shorewood Today Fund	4,500	4,500	4,500	0.00%
Marketing Fund	35,000	35,000	35,000	0.00%
Village Tax Levy	$ 10,165,359	$ 8,883,249	$ 12,050,175	35.65%
Excluding Assessment Error	$ 10,165,359	$ 10,343,547	$ 10,589,877	2.38%

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

- Taxes – this source includes property tax revenues, payments in lieu of taxes, and tax increment revenue.
- Intergovernmental Revenues – are those provided by other governments usually in the form of grants or revenue sharing.
- Licenses and Permits – fees assessed as part of the process of tracking or otherwise regulating the number of an activity.
- Fines, Forfeitures and Penalties – charges assessed for not following Village rules or regulations.
- Charges for Services – fees which are intended to cover the cost of the service provided. The 2013 budget represents an increase in charges for services due to planned rate increases for 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.

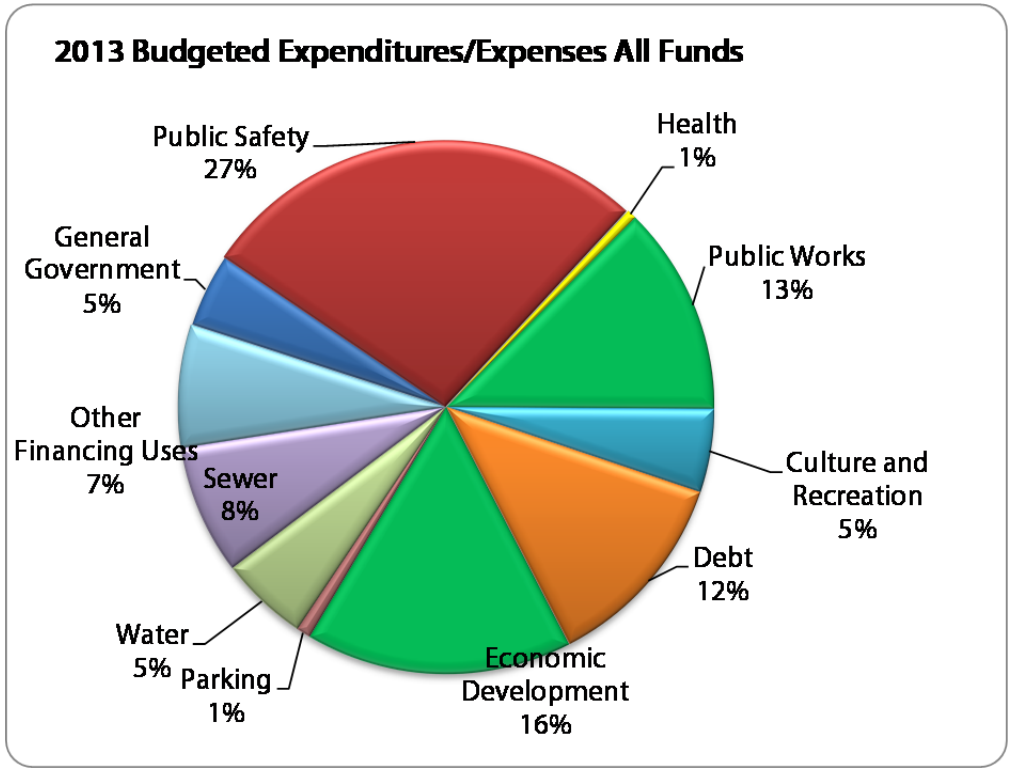


- Other Financing Sources – transfers from other funds, debt proceeds or the budgeted use of fund balance reserves. This revenue source tends to fluctuate significantly from year to year depending on whether the Village issues debt or not.

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.
- 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 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.

2013 Budget

Budget Summary - All Funds
2010 Actual - 2013 Budget

	2010 Actual	2011 Actual	9/30/2012 Year to date	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
Revenues								
Taxes	$ 11,172,150	$ 11,636,651	$12,122,900	$ 12,246,900	$ 10,350,009	$ 12,183,265	17.7%	-0.5%
Intergovernmental	1,586,432	1,755,618	1,047,345	1,616,749	1,469,587	1,443,984	-1.7%	-10.7%
Licenses and Permits	466,113	458,633	351,121	502,179	461,700	467,425	1.2%	-6.9%
Fines, Forfeitures and Penalties	534,035	565,807	436,386	587,918	611,070	616,935	1.0%	4.9%
Charges for Services	2,723,996	3,264,902	2,442,700	3,448,139	3,969,304	4,046,497	1.9%	17.4%
Other Revenues	672,179	2,131,645	450,666	887,262	322,957	803,800	148.9%	-9.4%
Other Financing Sources	9,925,529	8,982,248	13,399,589	13,958,206	6,938,646	8,750,564	26.1%	-37.3%
Total Revenues	27,080,434	28,795,504	30,250,707	33,247,352	24,123,273	28,312,470	17.4%	-14.8%
Expenditures by Function								
General Government	1,203,366	1,089,896	920,862	1,230,454	1,266,261	1,184,652	-6.4%	-3.7%
Public Safety	7,078,952	7,211,842	5,579,989	7,057,614	7,168,749	7,212,684	0.6%	2.2%
Health	205,996	226,485	126,320	165,070	161,907	152,668	-5.7%	-7.5%
Public Works	2,698,256	6,401,601	2,359,386	4,691,461	5,760,677	3,337,159	-42.1%	-28.9%
Culture and Recreation	1,220,692	1,237,656	1,061,878	1,407,049	1,261,526	1,336,427	5.9%	-5.0%
Debt	3,805,268	4,768,596	2,663,824	3,036,798	2,816,466	3,223,836	14.5%	6.2%
Economic Development	4,824,628	2,648,750	227,874	1,384,068	465,910	4,245,772	811.3%	206.8%
Parking	204,219	248,355	124,671	218,851	221,783	228,033	2.8%	4.2%
Water	1,196,257	1,316,388	1,162,361	1,454,099	1,343,264	1,398,071	4.1%	-3.9%
Sewer	1,254,044	1,598,362	5,481,580	1,967,320	2,435,085	2,074,471	-14.8%	5.4%
Other Financing Uses	1,299,205	1,213,627	1,011,566	1,457,677	1,154,591	1,960,816	69.8%	34.5%
Total Expenditures	24,990,883	27,961,558	20,720,311	24,070,461	24,056,219	26,354,589	9.6%	9.5%
Net Change in Equity	2,089,551	833,946	9,530,396	9,176,892	67,054	1,957,881		
Beginning Equity	12,991,824	15,071,388	15,896,875	15,896,875	14,732,839	25,046,224		
Less: Surplus Applied	-	-	(548,408)	(18,143)	(2,458,312)	(2,459,312)		
Ending Equity	$ 15,081,375	$ 15,905,334	$24,878,863	$ 25,055,624	$ 12,341,581	$ 24,544,793		

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	2010 Actual	2011 Actual	2012 Projected	2012 Budget	2013 Budget
Taxes					
Property Taxes	$ 9,878,609	$ 10,165,359	$ 8,883,249	$ 8,883,249	$ 11,988,901
TIF Levy Tax Adjustment	-	-	1,460,298	1,460,298	(1,460,298)
Total Property Taxes	9,878,609	10,165,359	10,343,547	10,343,547	10,528,603
Tax Incremental Revenue	1,196,375	1,361,260	3,239,650	3,239,650	71,117
PILOT	97,166	102,500	124,000	105,500	124,000
Intergovernmental Reveunes					
State Shared Revenues	331,526	332,595	253,702	253,702	253,225
Expenditure Restraint Prog	275,909	251,437	290,720	290,720	202,525
Transportation Aids	642,972	666,040	603,948	560,330	687,996
Charges for Services					
Parking charges	215,511	221,801	214,433	221,507	226,577
Water charges	1,109,436	1,170,080	1,376,798	1,426,679	1,468,548
Sewer charges	1,018,421	1,458,177	1,602,854	2,030,200	2,019,450
Total	$ 14,765,925	$ 15,729,249	$ 18,049,652	$ 18,471,835	$ 15,582,041
All revenues - excluding Other Financing Sources	$ 17,154,905	$ 19,813,256	$ 19,289,146	$ 18,644,925	$ 19,561,906
Significant Revenues as a % of Total	86.07%	79.39%	93.57%	99.07%	79.66%

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 2012 tax levy is set by December, 2012. It is prorated to individual property tax bills based on the assessed value on January 1, 2011. Property tax payments for the 2011 levy are due in full by January 31, 2013 and are recognized as revenue in the 2013 calendar year. Residents can take advantage of the Village's installment plan which allows payment of 50% of the tax bill by January 31, 25% by March 31 and 25% by May 31. Residents choosing the installment plan are not charged interest or penalties as long as all three payments are made on time.

Excluding the effect of the TIF levy adjustment, the Village's total levy increased an average 2.77% annually from 2004 to 2013. The Village of Shorewood is subject to property tax levy limits as are all Wisconsin municipalities. The Village's tax levy (excluding debt) is limited to net new construction and any decrease in debt service on debt issued prior to 2005. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. There is no tax levy limit related to amounts needed for debt service. The table below shows the Village's compliance with this program. The Village received a special legislative exemption for the 2013 levy as it related to the assessment error.

Levy Year	2009	2010	2011	2012
Revenue Year	2010	2011	2012	2013
Tax Levy Allowed	$ 10,233,297	$ 10,668,983	$ 10,464,051	$ 10,935,295
Special one year adjustment for assessment error	-	-	-	1,460,298
Maximum Tax Levy	$ 10,233,297	$ 10,668,983	$ 10,464,051	$ 12,395,593
Base Taxes Levied	9,878,609	10,165,359	10,343,547	10,528,603
Assessment Error Adjustment	-	-	(1,460,298)	1,460,298
Total Actual Levy	9,878,609	10,165,359	8,883,249	11,988,901
Tax Levy Allowed Not Used	$ 354,688	$ 503,624	$ 1,580,802	$ 406,692

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

2013 Budget

Property Taxes by Fund
2004 Actual - 2013 Budget

Tax Levy	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Proposed Budget	% Chg Budget '11 to '12
General Fund	$ 7,296,973	$ 7,078,595	$ 6,990,057	$ 7,003,019	$ 6,999,993	$ 7,344,531	$ 7,521,390	$ 7,715,996	$ 7,874,719	$ 7,985,022	1.40%
TIF Levy Tax Adjustment	-	-	-	-	-	-	-	-	(1,460,298)	1,460,298	-200.00%
Net General Fund Levy	7,296,973	7,078,595	6,990,057	7,003,019	6,999,993	7,344,531	7,521,390	7,715,996	6,414,421	9,445,320	47.25%
Debt Service Fund	64,549	32,162	782,048	857,410	903,484	1,098,343	1,137,994	1,137,994	1,258,424	1,004,692	-20.16%
Capital levy for debt transfer	-	-	-	-	-	-	-	-	-	377,314	0.00%
Gen. Capital Projects	203,042	652,100	172,586	299,624	487,771	291,583	320,737	406,418	301,303	251,292	-16.60%
Library Fund	688,372	672,640	702,146	714,856	754,860	768,828	784,205	784,205	784,205	784,205	0.00%
Elder Services Fund	24,876	59,569	46,579	57,861	69,309	70,334	84,283	81,246	85,396	86,578	1.38%
Shorewood Today	12,500	2,500	-	-	-	-	-	4,500	4,500	4,500	0.00%
Marketing Fund	-	-	-	-	30,000	30,000	30,000	35,000	35,000	35,000	0.00%
Total Village Tax Levy	$ 8,290,312	$ 8,497,566	$ 8,693,416	$ 8,932,770	$ 9,245,417	$ 9,603,619	$ 9,878,609	$ 10,165,359	$ 8,883,249	$ 11,988,901	34.96%
Tax Levy Excluding TID Adjustment									$ 10,343,547	$ 10,528,603	1.79%
% Change for Operations	7.14%	-2.53%	-0.88%	0.43%	0.88%	3.89%	2.15%	2.04%	1.60%	1.08%	
% Change for Debt	-2.02%	-0.39%	8.82%	0.87%	0.52%	2.11%	0.41%	0.00%	1.18%	1.19%	
% Change for Capital	-1.62%	5.42%	-5.64%	1.46%	2.11%	-2.12%	0.30%	0.87%	-1.03%	-0.48%	
Total % Change	3.50%	2.50%	2.30%	2.75%	3.50%	3.87%	2.86%	2.90%	1.75%	1.79%	
Assessed Value (in thousands)	$ 962,184	$ 963,616	$ 983,091	$ 990,042	$ 1,493,767	$ 1,500,407	$ 1,503,438	$ 1,489,050	$ 1,488,713	$ 1,478,051	-0.02%
Village Only Assessed Rate per $1,000	8.616139	8.818413	8.842943	9.022622	6.189328	6.400677	6.570678	6.826742	6.947979	7.123302	1.78%

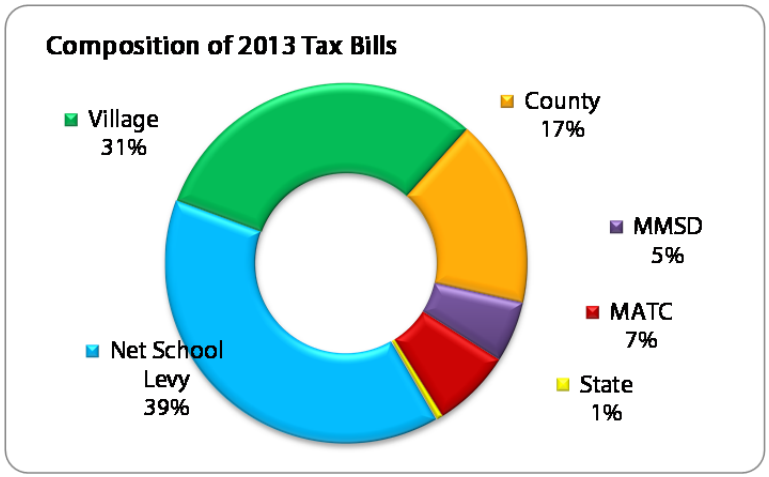
2013 Budget

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

Notes	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars $$	Difference From MOD Budget	Total Assessed Value	Village Mill Rate	Assessed Value	Village Portion of Tax Bill	Tax Bill Change
	0.00%	$ 10,343,547	$ -	$ (185,056)	1,478,051,000	6.99810	300,000	$ 2,099	$ -
	0.50%	10,395,264	51,717	(133,339)	1,478,051,000	7.03309	300,000	2,110	11
	1.00%	10,446,982	103,435	(81,621)	1,478,051,000	7.06808	300,000	2,120	21
	1.50%	10,498,700	155,153	(29,903)	1,478,051,000	7.10307	300,000	2,131	32
in Adopted	**1.79%**	**10,528,603**	**185,056**	**-**	1,478,051,000	**7.12330**	300,000	**2,137**	**38**
	2.00%	10,550,418	206,871	21,815	1,478,051,000	7.13806	300,000	2,141	42
	2.25%	10,576,276	232,729	47,673	1,478,051,000	7.15556	300,000	2,147	48
	2.50%	10,602,135	258,588	73,532	1,478,051,000	7.17305	300,000	2,152	53
	2.75%	10,627,994	284,447	99,391	1,478,051,000	7.19055	300,000	2,157	58
	3.00%	10,653,853	310,306	125,250	1,478,051,000	7.20804	300,000	2,162	63
	3.50%	10,705,571	362,024	176,968	1,478,051,000	7.24303	300,000	2,173	74
	4.00%	10,757,288	413,741	228,685	1,478,051,000	7.27802	300,000	2,183	84
	4.50%	10,809,006	465,459	280,403	1,478,051,000	7.31301	300,000	2,194	95
	5.00%	10,860,724	517,177	332,121	1,478,051,000	7.34800	300,000	2,204	105

Note: The Schedule excludes the affect of the adjustments made to the Village levy to correct for the TID assessment error.

Other Taxing Units



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

The graph on the left shows the makeup of a property tax bill within the Village for 2012 levy (revenue in fiscal year 2013).

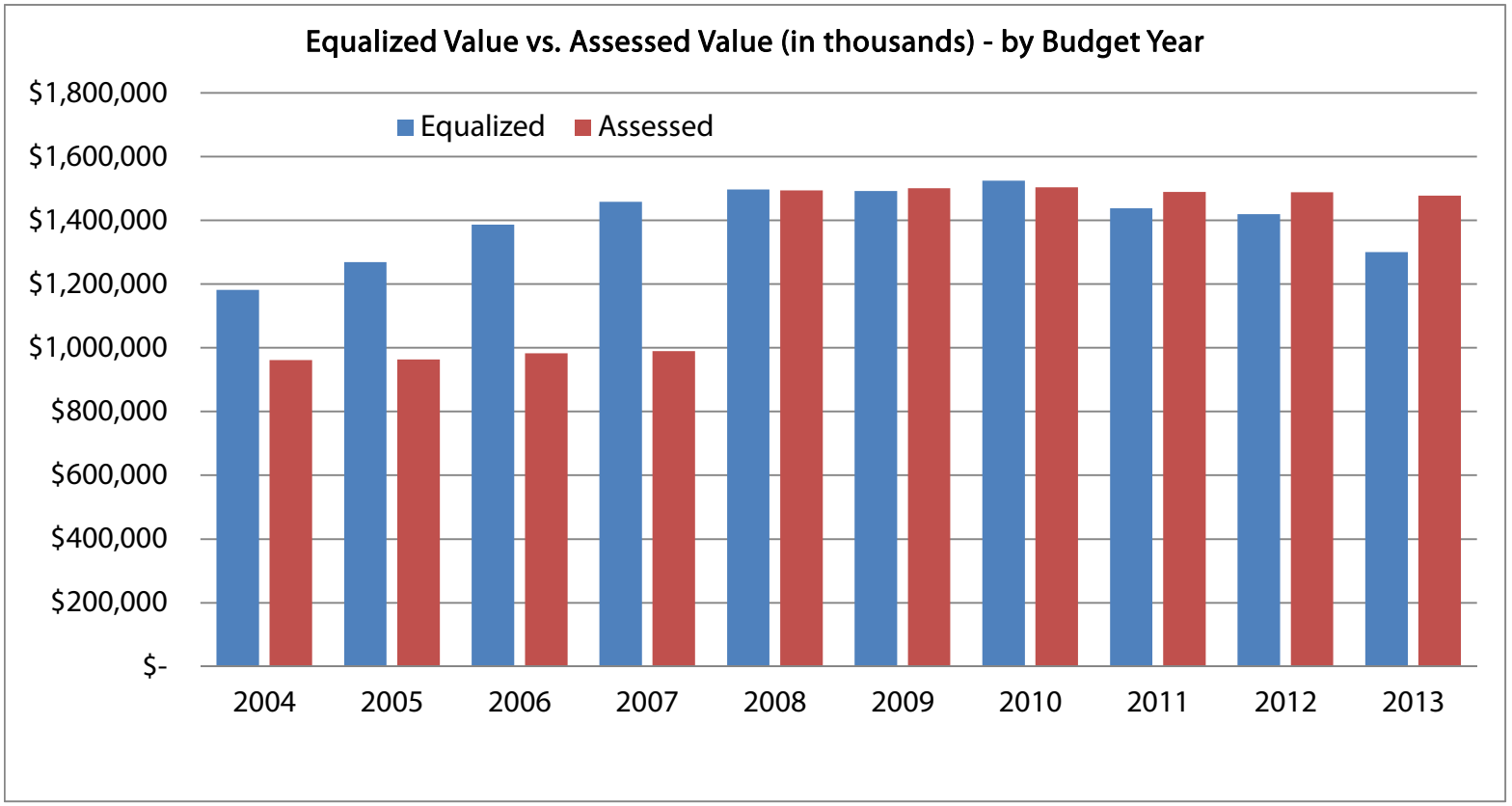
Assessed and Equalized Values

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

The assessed valuation represents the total of the values of all real and personal property within the Village, as determined by the Village's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. Each property within the Village has an assessed value, but due to the cost of conducting a revaluation (the process used to update all assessed values) this process is not done on an annual basis, thus the assessed value may not reflect 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.

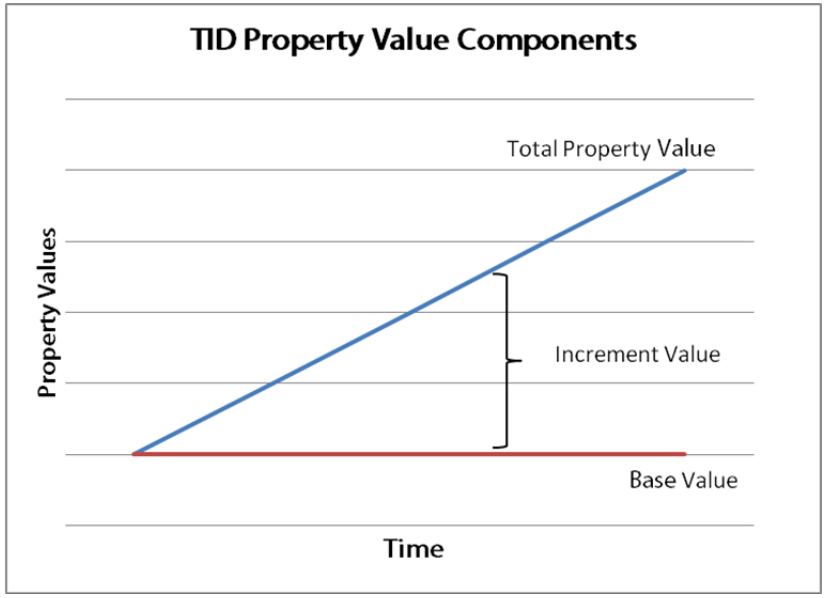
Once the annual tax levy has been established during the budget process, the Village's levy is divided by total assessed value of the Village divided by $1,000. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, divided 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. The following picture is a high level way to visualize how the TID levy is calculated.



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

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

2013 Budget

Property Tax History - All Taxing Units
2004 Actual - 2013 Budget

Taxing Body	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	Change	% Chg
Shorewood School	$ 15,310,354	$ 15,269,012	$ 14,839,401	$ 16,063,685	$ 17,380,793	$ 17,619,560	$ 18,333,244	$ 18,834,939	$ 19,822,982	$ 18,013,932	$ (1,809,050)	-9.13%
Whitefish Bay School	-	-	-	-	-	-	-	4,795	34,340	32,231	(2,109)	-6.14%
School Levy Credit	(1,957,169)	(2,004,677)	(1,996,424)	(2,445,847)	(2,699,533)	(2,999,104)	(3,002,591)	(2,969,069)	(2,924,139)	(2,916,608)	7,531	-0.26%
Net School Levy	13,353,185	13,264,335	12,842,977	13,617,838	14,681,260	14,620,456	15,330,653	15,870,665	16,933,183	15,129,555	(1,803,628)	-10.65%
Village	8,559,603	8,804,177	9,084,361	9,349,142	9,717,203	9,952,752	10,184,923	10,518,068	9,645,304	12,011,844	2,366,540	24.54%
Milwaukee County	5,648,138	5,788,480	5,898,400	5,725,009	5,822,390	5,911,497	6,327,071	6,402,070	6,695,904	6,561,038	(134,866)	-2.01%
MMSD	1,876,437	1,950,784	1,969,188	1,897,077	1,918,477	1,927,057	2,019,862	2,074,190	2,145,133	2,118,896	(26,237)	-1.22%
MATC	2,334,228	2,461,050	2,610,452	2,582,257	2,653,007	2,739,395	2,914,365	2,758,835	2,761,823	2,754,649	(7,173)	-0.26%
State	236,421	253,848	260,144	256,147	254,071	253,300	258,851	243,984	240,865	220,697	(20,168)	-8.37%
Total	$ 32,008,012	$ 32,522,674	$ 32,665,522	$ 33,427,470	$ 35,046,408	$ 35,404,457	$ 37,035,725	$ 37,867,812	$ 38,422,213	$ 38,796,680	$ 374,467	0.97%
TID revenue in above	1,061,129	1,193,596	1,480,480	1,586,240	1,820,292	1,338,277	1,196,375	1,361,260	3,239,650	72,228	(3,167,422)	
Value in thousands)												
Equalized Value	1,182,105	1,269,238	1,386,845	1,458,605	1,497,126	1,492,579	1,525,290	1,437,687	1,419,304	1,300,467	(118,836)	-8.37%
Equalized Tax Rate	27.077140	25.623785	23.553843	22.917431	23.409125	23.720321	24.281110	26.339401	27.071173	29.832876	2.761704	10.20%
Assessed Value	962,184	963,616	983,091	990,042	1,493,767	1,500,407	1,503,438	1,489,050	1,488,713	1,478,051	(10,662)	-0.72%
Assessed Tax Rate	33.265996	33.750650	33.227371	33.763706	23.461757	23.596574	24.634016	25.430856	25.809013	26.248539	0.439527	1.70%
Tax Bill on a												
$300,000 Home ***	$ 9,980	$ 10,125	$ 9,968	$ 10,129	$ 7,039	$ 7,079	$ 7,390	$ 7,629	$ 7,743	$ 7,875	$ 132	1.70%

*** does not include lottery
or first dollar credits

Payments in Lieu of Taxes (PILOT)

Public water utilities within Wisconsin are assessed payments in lieu of taxes (PILOT) as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the Utility's plant, including infrastructure, and inventory value at the beginning of the year. This value is then multiplied by the current year's assessment ratio and by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State statutes. The 2013 budget amount was based on estimated 2013 tax rates and increased slightly to reflect and expected increase in water plant assets that were completed in 2012.

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 capital asset values which are not known until after the completion of this year, the actual values may be different than budget. These amounts are shown as expenses in the Parking and Water Utilities.

Intergovernmental Revenues

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

State Shared Revenues were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, generally speaking the payment is based on population and aid-able revenues. The annual increase or decrease in the payment the Village receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The Village receives notification annually in mid-September of our estimated revenue amount for the following year and the final amount to be received for the current year. The 2013 estimate provided by the State is $253,225, which is similar to the 2012 amount.

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

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

If a municipality meets these criteria they are eligible to receive the Expenditure Restrain Payment in the following year (thus the 2013 budget determines eligibility for the payment in 2014). The Village believes our 2013 budget is in compliance with this program for receipt of the 2014 payment. Once the State has determined which municipalities qualify for the program, each municipality's share is determined. The Village's factor is calculated by taking our equalized tax rate, less 5 mills, times our equalized value (including TID). The factor for all qualifying communities is added together and the Village's share of the total is multiplied by the amount the State has set aside for the Expenditure Restraint Program. Because the Village decreased our tax levy in 2012 for the assessment error, our tax rate decreased which led to a decrease in our 2013 Expenditure Restraint Program aids. We received notification in mid-September that the 2013 payment would be $202,525 which was a decrease of $88,195 or 30.3% from 2012. Because the 2013 levy includes an increase for the 2012 levy we were short, our 2014 payment should be increased substantially, assuming the State continues the program.

Transportation aids are provided based on a rolling six year average of spending on road construction and maintenance. The State provides funding for a percentage of these costs as determined during the State budget process. 2012- 2013 funding for this program was increased slightly from the prior year. However the Village's share is dependent on other communities spending as well. The Village is also notified of this amount in mid-September. For 2013 the Village will receive $687,996, an increase of $84,048 or 13.9% over 2012. Because this is dependent somewhat on the Village's spending on road construction the Village has dedicated 50% of this revenue to our Capital Projects fund for our bi-annual road program. This also serves to help cushion the General Fund if funding for this program declines in future years.

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

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

Summary of State Payments to General Fund Expenditures

Revenue	1998 Actual	2003 Actual	2008 Actual	2013 Budget
General Fund Revenues	$ 8,441,112	$ 9,233,131	$ 9,885,119	$ 10,466,414
State Shared Revenues	558,485	489,887	371,826	253,225
% of Total Revenue	6.6%	5.3%	3.8%	2.4%
Expenditure Restraint	462,232	298,282	263,422	202,525
% of Total Revenue	5.5%	3.2%	2.7%	1.9%
Transportation Aids	462,562	547,468	497,610	687,996
% of Total Revenue	5.5%	5.9%	5.0%	6.6%

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

Sources and Significance of Intergovernmental State Revenues								
Source	Fund	Description	2009	2010	2011	2012 Projected	2012 Budget	2013 Budget
State	General	State-Exempt Computer	$ 1,637	$ 1,375	$ 1,980	$ 1,248	$ 1,344	$ 2,300
State	General	State Property Tax Payment	944	814	767	718	767	700
State	General	State Shared Revenue	369,617	331,526	332,098	253,702	253,702	253,225
State	General	Expenditure Restraint Program	273,111	275,909	251,934	290,720	290,720	202,525
State	General	Fire Insurance Premium	43,209	45,977	45,953	49,583	45,950	49,580
State	General	Recycling Grant	85,055	81,609	52,762	52,813	52,762	52,762
State	General	State Highway Aids	283,037	321,486	333,019	301,974	280,165	343,998
State	Police Special	State Training Grants	4,200	8,940	4,500	3,680	3,630	3,680
State	Police Special	State DOT Grants	4,000	-	2,515	3,597	-	-
State	Capital Projects	State Highway Aids	283,037	321,486	333,019	301,974	280,165	343,998
State	Capital Projects	Local Road Improv Grant	48,303	-	-	40,000	-	-
State	TID No. 1	State-Exempt Computer	119,810	45,084	45,335	25,177	24,500	25,000
State	TID No. 3	State-Exempt Computer	-	14,740	30,000	18,615	18,100	18,600
Total State Provided Revenues			$ 1,515,960	$ 1,448,946	$ 1,433,882	$ 1,343,801	$ 1,251,805	$1,296,368
State Revenues as a % of Total Revenues			**9.11%**	**8.45%**	**7.24%**	**6.97%**	**6.71%**	**6.63%**

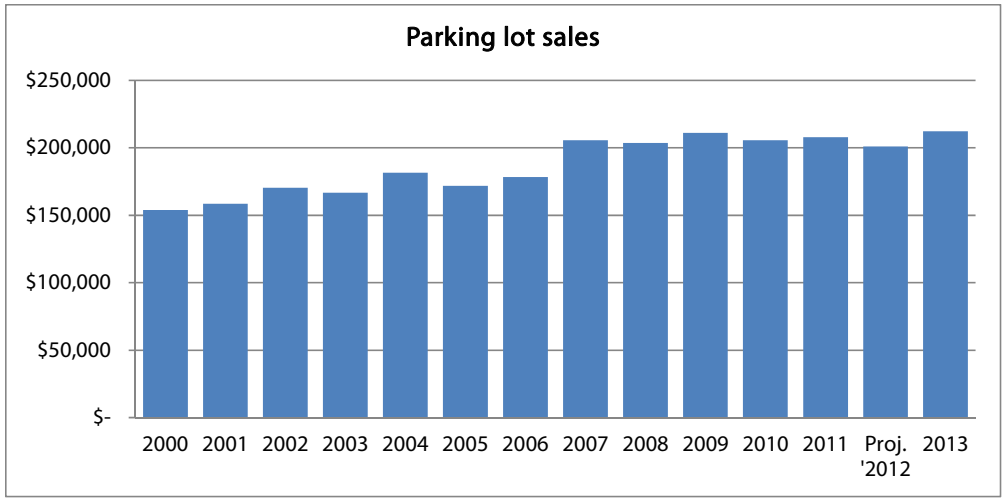
The Village is not wholly dependent on State revenues and aids; however due to the uncertainty of these programs the Village monitors the State's budget process closely in order to be aware of potential changes in our revenue sources.

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

Sources and Significance of Intergovernmental Revenues - Federal and Local							
Source	Fund	Description	2009	2010	2011	2012 Projected	2012 Budget
Fed/Local	Elder Services	CDBG Revenue	11,500	10,000	11,550	12,310	9,242
Fed/Local	Sewer	GLRI and MMSD Grants	-	-	158,800	75,000	75,000
Federal	Capital Projects	Federal Public Safety Grants	1,038	2,017	663	-	-
Fed/Local	Capital Projects	CDBG Revenue	-	-	10,585	47,476	-
Federal	Capital Projects	Atwater Beach Eco Study	26,000	-	-	-	-
Federal	Debt Service	BAB Rebate	-	25,481	53,960	53,664	53,664
Federal	General	FEMA Grant	-	33,017	13,213	-	-
Federal	Police Special	Federal Equitable Sharing	3,051	-	-	4,270	-
Federal	Police Special	Justice Assistance Grant Prog	13,960	-	-	-	-
Local	Library	Local Library Aids	61,735	66,971	72,965	80,228	79,876
Total Other Intergovernmental Revenues			$ 117,284	$ 137,486	$ 321,736	$ 272,948	$ 217,782
Other Revenues as a % of Total Revenues			**0.71%**	**0.80%**	**1.62%**	**1.42%**	**1.17%**

Parking Utility Charges for Services

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



Parking charges for services are primarily made up of sales of parking permits in Village and privately owned lots for overnight parking. The Village charges$45 per month for parking, after sales taxes. The Village actually receives net $42.61 for each month. There are 26 total parking lots or specific street areas that are permitted for overnight parking. Overnight parking permits are only sold to residents for their vehicles. This means that month to month permit sales remain relatively similar as they typically change only when residents move. The table below shows parking lot permit revenues and the graph shows a ten year history of these revenues.

Significant changes over the past ten years include an increase in the parking fee to $45 in 2007 and the addition of a new lot in 2009 and on-street parking in 2010 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.

Parking Utility Charges for Services

	2010 Actual	2011 Actual	2012 Projected	2012 Budget	2013 Budget
Parking Permit Revenue	$ 205,626	$ 207,876	$ 201,060	$ 208,254	$ 212,285
Change from Previous	(5,498)	2,250	(6,816)	7,194	4,031
% Change	-2.60%	1.09%	-3.28%	3.58%	1.94%

Water Utility Charges for Services

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

The Water Utility obtained PSC authorization to increase rates in 2012 by 29%. This increase was designed to help the utility absorb the recent water supplier rate increases as well as recent capital additions along Capitol drive and the replacement of several large gate valves. The current Water Utility rates were put into effective May, 2012. The Village purchases water from Milwaukee Water Works (MWW). MWW increased rates September 1, 2010 and in March, 2011. The March, 2011 request raised the Village's purchase water rates by 8.3%. Purchased water expenses make up approximately 50% of the Water Utility's total expenses.

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. The water rate increase was delayed in order to be timed with this in mind.

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

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

Sewer Utility Charges for Services

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

While the PSC approves all water rates in the state, sewer rates are set by each utility and can be changed at any time. The table on the next page shows an average water and sewer bill for Shorewood residents, based on current rates in effect. The rate data from other nearby communities were based on a survey done during fall of 2012 for sewer rates, which may no longer be current. Water rates were taken from the Public Service Commission's website. All 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 provide both water and sewer service.

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.

Estimated Annual Utility Bill Comparison

Cost Rank	Municipality	Sewer	Water	Total
1	River Hills	$ 180.00	na	$ 180.00
2	Greendale		$ 193.04	193.04
3	City of Mequon - sewer only	259.40	na	259.40
4	City of Greenfield	306.59	na	306.59
5	Village of Bayside	394.00	na	394.00
6	City of Cudahy	242.27	226.32	468.59
7	City of Mequon - sewer & wate	32.80	442.64	475.44
8	Village of Brown Deer	299.20	214.80	514.00
9	City of Wauwatosa	285.16	256.16	541.32
10	City of Oak Creek	271.67	273.52	545.19
11	City of Glendale	289.90	268.88	558.78
12	**Shorewood**	**343.36**	**241.00**	**584.36**
13	South Milwaukee	365.20	241.00	606.20
14	Village of Whitefish Bay	338.59	287.96	626.55
15	Fox Point	348.04	351.52	699.56
16	City of Brookfield	502.47	234.36	736.83
17	City of West Allis	492.60	251.40	744.00
18	City of Cedarburg	492.87	278.56	771.43
19	City of Franklin	380.67	403.40	784.07
20	Village of Menomonee Falls	674.15	323.28	997.43

Expenditure Overview

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

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

Expenditures by Object - All Funds
2010 Actual - 2013 Budget

Expenditures by Object	2010 Actual	2011 Actual	9/30/2012 Year to date	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Object as a % of the Total
Salaries and Wages	$ 4,739,284	$ 4,829,152	$ 3,368,381	$ 4,698,086	$ 4,906,308	$ 5,006,453	2.0%	6.6%	19.0%
Fringe Benefits	2,558,493	2,454,327	1,626,792	2,239,417	2,394,366	2,370,480	-1.0%	5.9%	9.0%
Other Governments	3,755,271	3,942,538	3,457,421	4,245,746	4,082,008	4,151,269	1.7%	-2.2%	15.8%
Contractual Payments	676,876	683,789	380,905	563,565	628,409	634,563	1.0%	12.6%	2.4%
Supplies & Office	334,757	356,253	246,152	312,581	348,442	391,529	12.4%	25.3%	1.5%
Supplies - Maintenance	268,831	236,940	456,322	271,784	315,745	326,623	3.4%	20.2%	1.2%
Supplies - Vehicle	217,199	224,267	150,274	216,258	250,713	252,038	0.5%	16.5%	1.0%
Utilities	236,663	254,298	168,094	267,126	275,531	279,495	1.4%	4.6%	1.1%
Professional Fees	280,561	319,842	199,986	303,855	336,281	292,266	-13.1%	-3.8%	1.1%
Insurance	305,131	319,706	358,182	365,627	359,336	369,746	2.9%	1.1%	1.4%
Programming	424,706	479,412	295,324	546,739	486,957	486,562	-0.1%	-11.0%	1.8%
Sub-total Operating	13,797,772	14,100,524	10,707,833	14,030,784	14,384,096	14,561,024	1.2%	3.8%	55.3%
Debt Service	3,838,359	4,791,344	2,667,576	3,042,342	2,819,683	3,231,944	14.6%	6.2%	12.3%
Capital	4,255,111	5,953,404	6,256,464	4,296,264	5,352,379	2,453,305	-54.2%	-42.9%	9.3%
Economic Development	1,790,436	1,902,659	76,872	1,233,394	335,470	4,137,500	1133.3%	235.5%	15.7%
Other Financing Uses	1,309,205	1,213,627	1,011,566	1,467,677	1,164,591	1,970,816	69.2%	34.3%	7.5%
Total Expenditures	$ 24,990,883	$27,961,558	$20,720,311	$24,070,461	$ 24,056,219	$26,354,589	9.6%	9.5%	100.0%
Total Salaries and Benefits	$ 7,297,777	$ 7,283,479	$ 4,995,173	$ 6,937,503	$ 7,300,674	$ 7,376,933	1.0%	6.3%	
Salaries and Benefits as a % of Operating	52.9%	51.7%	46.6%	49.4%	50.8%	50.7%			
Salaries and Benefits as a % of Total Expenditures	29.2%	26.0%	24.1%	28.8%	30.3%	28.0%			

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 2013 budget includes no significant changes in staffing compared to 2012. The Senior Services Fund added approximately 3 hours per week for their part-time program assistant to aid in administrative tasks. The Library staffing mix was changed slightly to reflect actual hours worked by part-time employees. No new positions or significant changes in positions are included in the 2013 budget.

The Village has three represented groups, as well as non-represented employees. Due to the new State of Wisconsin regulations, non-protected service employees may continue to bargain as a union. These unions include the public works and library union. Bargaining for these unions is limited to base wages. These contracts are scheduled to end in 2012. Wage increases have been budgeted for these employees at the same level as general, unrepresented employees in 2013, which includes a 1.5% raise.

The contract for the police union employees expires at the end of 2014. The contract for 2013 provided a 1.5% wage increase for police which was offset by an increase of 1.0% in police employee contributions towards their Wisconsin Retirement contribution.

The Village received a 1% increase in health premiums. All employees, excluding police protected, currently contribute 12% towards toward the monthly premium. The Wisconsin Retirement System annually provides new mandatory contribution rates. The rates for each employee class are shown below:

Employee and Village Contribution Rates (as a % of salary) to Wisconsin Retirement System

	2010		2011(Jan-Jun)		2011 - (Jul-Dec)		2012		2013	
	Employee Pays	Village Pays	Employee Pays	Village Pays	Employee Pays	Village Pays	Employee Pays	Village Pays	Employee Pays	Village Pays
General municipal	0.00%	11.00%	0.00%	11.60%	5.80%	5.80%	5.90%	5.90%	6.65%	6.65%
Police Protected	0.00%	20.70%	0.00%	21.30%	0.00%	21.30%	1.00%	20.50%	2.00%	21.00%

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

Summary of Full Time Equivalent - Positions Authorized
1994 - 2012

Department	1994	1998	2004	2005	2006	2007	2008	2009	2010	2011	2012	Budgeted Positions 2013
Village Manager	2.20	2.50	2.80	2.80	2.80	3.75	1.50	1.50	1.50	1.80	2.00	2.00
Customer Service	-	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
Finance	-	-	-	-	-	-	2.44	2.44	1.94	1.94	2.00	2.00
Clerk/Treasurer	5.25	5.19	4.50	4.77	4.86	4.86	1.50	1.50	2.00	2.00	2.00	2.00
Planning and Development	6.50	6.00	3.50	3.50	2.50	2.50	4.50	4.50	4.50	5.50	5.00	5.00
Village Attorney	1.75	-	-	-	-	-	-	-	-	-	-	-
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police	29.60	31.00	34.00	32.50	32.00	32.00	32.00	32.00	32.00	31.90	31.90	31.80
Fire	21.50	-	-	-	-	-	-	-	-	-	-	-
Health	3.25	3.33	3.09	2.59	2.59	2.59	2.59	2.59	2.59	2.81	-	-
Public Works	24.08	24.25	23.60	22.53	22.49	22.49	22.39	22.39	22.39	22.39	21.85	21.85
Library	8.87	9.25	11.25	11.25	11.50	11.50	11.50	11.50	11.50	13.46	13.46	13.25
Senior Resource Center	-	0.75	0.75	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10
Total Full Time Equivalents	104.00	83.27	84.49	81.84	80.64	81.59	83.32	83.32	83.32	86.70	83.11	83.00
Change from previous		(2.25)	(1.50)	(2.65)	(1.20)	0.95	1.73	-	-	3.38	(3.59)	(0.11)

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

In 1994 the Village's Fire Department became part of the North Shore Fire Department, a consolidated entity.
Effective January 1, 2012 the Village's Joint Health Department was consolidated with the North Shore Health Department.

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

Other Government Payments

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

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

Cost for Service					
Agency	2010	2011	2012 Projected	2012 Budget	2013 Budget
North Shore Fire Dept	$ 2,095,898	$ 2,150,582	$ 2,152,598	$ 2,238,557	$ 2,175,817
Annualized % Chg	4.58%	2.61%	0.09%	3.99%	-2.80%
Joint dispatch	312,696	313,196	572,518	305,000	360,735
Annualized % Chg	6.17%	0.16%	82.80%	-46.73%	18.27%
North Shore Health Dept	-	-	-	128,400	128,400
Annualized % Chg	0.00%	0.00%	0.00%	0.00%	0.00%
Milw Water Works	591,639	681,860	735,200	668,242	690,300
Annualized % Chg	1.61%	15.25%	7.82%	-9.11%	3.30%
Milw Metro Sewer	661,562	678,328	699,165	686,900	686,900
Annualized % Chg	3.75%	2.53%	3.07%	-1.75%	0.00%

Capital Expenditures

The Village capitalizes purchases over $1,000 ($10,000 for infrastructure) with an estimated useful life greater than one year. These purchases are included in the Capital Category. This object category also includes some small maintenance contracts which are funded by the Capital Projects Fund at this time; however these costs are not capitalized in the financial statements. The majority of the Village's capital purchases are larger capital purchases with a relatively long life (in excess of 10 years). The specific breakout of recurring small capital and significant one-time project capital is as follows:

Recurring vs. Non-recurring Capital Purchases	2010	2011	2012 Projected	2012 Budget	2013 Budget
Recurring Costs:					
Code updates	$ 3,553	$ 4,562	$ 5,000	$ 3,000	$ 3,000
GIS maintenance	9,732	7,155	10,600	10,600	10,000
Various computer replacements	16,282	18,239	4,227	9,008	22,668
Website hosting and support	816	1,000	1,000	5,000	5,500
Police Building Maintenance	2,795	316	2,000	2,000	2,000
Police Small Equipment	4,400	1,750	11,320	4,250	5,250
Fire Department Capital	167,453	165,088	164,071	164,071	163,950
Annual road maintenance	38,226	30,782	34,785	150,000	325,000
Total Recurring	243,257	228,892	233,003	347,929	537,368
One-time capital purchases	4,011,854	5,724,512	4,063,261	5,004,450	1,915,937
Total Capital Expenditures	$ 4,255,111	$ 5,953,404	$ 4,296,264	$ 5,352,379	$ 2,453,305

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

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

Governmental Fund Types

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

Proprietary Funds

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

Major and Non-major Funds

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

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

The Village reports the following major governmental funds:

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

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

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

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

The Village reports the following major proprietary funds:

Enterprise Funds – are used to account for operations (a) that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Village reports the following major enterprise funds and has no non-major enterprise funds:

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

The Village reports the following non-major governmental funds:

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

- Library Fund
- Senior Services Fund
- Marketing Shorewood Fund
- Shorewood Today Fund
- Police Special Funds

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

- Tax Incremental Financing District Number 3 (TID No. 3)
- Tax Incremental Financing District Number 4 (TID No. 4)

Budgetary Basis of Accounting

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

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

Following the major and non-major fund summary we present the 2013 budget for each fund at a summary level. The remainder of the document is organized by fund and then by department within each fund.

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

Governmental Funds Types

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

Proprietary Funds Types

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

Nonmajor Funds	
Enterprise Funds	Internal Service Funds
None	None

Budget Summary - All Funds
2013 Adopted Budget

(continued)

	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Debt Service	Capital Projects
Revenues								
Taxes	$ 9,569,320	$ -	$ 784,205	$ 86,578	$ 35,000	$ 4,500	$ 1,004,692	$ 628,606
Intergovernmental	905,090	3,680	83,898	10,000	-	-	52,818	344,898
Licenses and Permits	467,425	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	561,935	-	55,000	-	-	-	-	-
Charges for Services	164,468	-	-	35,344	20,000	47,110	-	65,000
Other Revenues	258,474	750	6,200	32,322	29,000	-	1,000	305,000
Other Financing Sources	102,484	-	-	-	10,000	4,500	1,897,681	1,233,320
Total Revenues	12,029,196	4,430	929,303	164,244	94,000	56,110	2,956,191	2,576,824
Expenditures by Function								
General Government	1,064,098	-	-	-	-	-	-	120,554
Public Safety	6,832,903	4,430	-	-	-	-	-	375,351
Health	152,668	-	-	-	-	-	-	-
Public Works	2,328,959	-	-	-	-	-	-	1,008,200
Culture and Recreation	97,270	-	929,303	164,244	89,500	56,110	-	-
Debt	-	-	-	-	-	-	2,956,191	-
Economic Development	-	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	694,500
Other Financing Uses	93,000	-	-	-	4,500	-	-	377,314
Total Expenditures	10,568,898	4,430	929,303	164,244	94,000	56,110	2,956,191	2,575,919
Net Change in Equity	1,460,298	-	-	-	-	-	-	905
Beginning Equity	4,331,937	7,880	167,436	2,523	5,209	911	45,385	1,118,657
Less: Surplus Applied	(102,484)	-	-	-	-	-	(34,365)	(1,086,570)
Ending Equity	$ 5,689,751	$ 7,880	$ 167,436	$ 2,523	$ 5,209	$ 911	$ 11,020	$ 32,992

Budget Summary - All Funds
2013 Adopted Budget

(concluded)

	TID No. 1	TID No. 3	TID No. 4	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Revenues							
Taxes	$ 70,364	$ -	$ -	$ -	$ -	$ -	$ 12,183,265
Intergovernmental	25,000	18,600	-	-	-	-	1,443,984
Licenses and Permits	-	-	-	-	-	-	467,425
Fines, Forfeitures and Penalties	-	-	-	-	-	-	616,935
Charges for Services	-	-	-	226,577	1,468,548	2,019,450	4,046,497
Other Revenues	15,300	-	108,412	9,282	15,000	23,060	803,800
Other Financing Sources	1,221,613	12,944	4,260,141	1,336	6,545	-	8,750,564
Total Revenues	1,332,277	31,544	4,368,553	237,195	1,490,093	2,042,510	28,312,470
Expenditures by Function							
General Government	-	-	-	-	-	-	1,184,652
Public Safety	-	-	-	-	-	-	7,212,684
Health	-	-	-	-	-	-	152,668
Public Works	-	-	-	-	-	-	3,337,159
Culture and Recreation	-	-	-	-	-	-	1,336,427
Debt	600	-	-	-	59,770	207,275	3,223,836
Economic Development	103,209	754	4,141,809	-	-	-	4,245,772
Parking	-	-	-	228,033	-	-	228,033
Water	-	-	-	-	1,398,071	-	1,398,071
Sewer	-	-	-	-	-	1,379,971	2,074,471
Other Financing Uses	1,228,468	30,790	226,744	-	-	-	1,960,816
Total Expenditures	1,332,277	31,544	4,368,553	228,033	1,457,841	1,587,246	26,354,589
Net Change in Equity	-	-	-	9,162	32,252	455,264	1,957,881
Beginning Equity	3,993,533	(219,803)	7,724,959	809,562	1,188,791	5,869,244	25,046,224
Less: Surplus Applied	(1,221,613)	(12,944)	-	(1,336)	-	-	(2,459,312)
Ending Equity	$ 2,771,920	$ (232,747)	$ 7,724,959	$ 817,388	$ 1,221,043	$ 6,324,508	$ 24,544,793

Budget Summary – All Funds

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

The following table shows the funds that are expected to experience a significant increase or decrease in fund equity for 2013.

Fund	Beginning Equity	Equity Change	Change %
General Fund	$ 4,331,937	$ 1,357,814	31.34%
Debt Service	45,385	(34,365)	-75.72%
Capital Projects	1,118,657	(1,085,665)	-97.05%
TID No. 1	3,993,533	(1,221,613)	-30.59%

- General Fund – As previously mentioned the Village has an assessment error reported to the State for our 2012 valuation. In order to mitigate any effect of this error for our taxpayers the General Fund levy was decreased last year. The current year's budget replenishes the Village's fund balance for the tax levy that was not levied in 2012.

- Debt Service – When the Village issued debt in 2012, the rates were such that the issuance generated more funds than were needed. The total sizing of the issuance was could not be changed, instead some of the additional funds were required to be used for the 2013 debt payment.

- Capital Projects – In 2012 the Village borrowed for several capital projects which are not to be completed until 2013. The largest of which are for engineering for the 2014 road program ($150,000), Oakland avenue and Maryland road reconstruction ($225,000), sanitary sewer lateral replacement ($300,000). The Village also did not complete the road maintenance work scheduled in 2012, leaving $200,000 to be used in 2013.

- TID No. 1 – Due to the assessment error, the TID levy in 2012 was overstated. The State corrects this error by decreasing the TID value this year, resulting in the TID using the excess funds that were collected in 2012 to finance 2013 debt service and project needs.

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

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

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

Fund	Departments Overseeing
Marketing Fund	Marketing committee, Village Manager
Shorewood Today Fund	Marketing committee, Village Manager
TID No.'s 3 & 4	Community Development Authority, Village Manager

All funds are additionally overseen by the Village Board.

Financial Overview
Department to Fund Relationship

The Village's operational departments do not always line-up exactly in one fund. Some operational departments report costs in more than one fund. The charts below are designed to show the reader which funds each department reports costs within. Each blue box represents an operational department while funds are shown in the green boxes. Some funds are not related to operationsl departments, such as the Shorewood Today Fund, TID No. 3 and Marketing Funds. Each of those funds represent stand alone costs, without salaries for staff.

Village Manager's Office

Funds:
- General Fund
- Gen. Capital Projects
- TID No. 1
- Parking Utility
- Water Utility
- Sewer Utility

Customer Service Department

Funds:
- General Fund
- Gen. Capital Projects
- Parking Utility
- Water Utility
- Sewer Utility

Finance Department

Funds:
- General Fund
- Gen. Capital Projects
- TID No. 1
- Parking Utility
- Water Utility
- Sewer Utility

Clerk/Treasurer's Office

Funds:
- General Fund
- Gen. Capital Projects
- Parking Utility
- Water Utility
- Sewer Utility

Planning and Development

Funds:
- General Fund
- Gen. Capital Projects
- TID No. 1

Municipal Court

Funds:
- General Fund
- Gen. Capital Projects

Police

Funds:
- General Fund
- Gen. Capital Projects
- Police Special

Public Works

Funds:
- General Fund
- Gen. Capital Projects
- TID No. 1
- Parking Utility
- Water Utility
- Sewer Utility

Library

Funds:
- Library

Senior Services

Funds:
- Senior Services

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General Fund

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

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function.

2. General Fund Revenues by Department – provides revenue totals for each department.

3. General Fund Detailed Revenues Budget – provides revenues by line item, in department order (also provided within each department's section).

4. General Fund Expenditures by Object - shows expenditures for the General Fund grouped by object rather than department.

5. General Fund Expenditure Summary by Department – shows expenditures for each department in the General Fund.

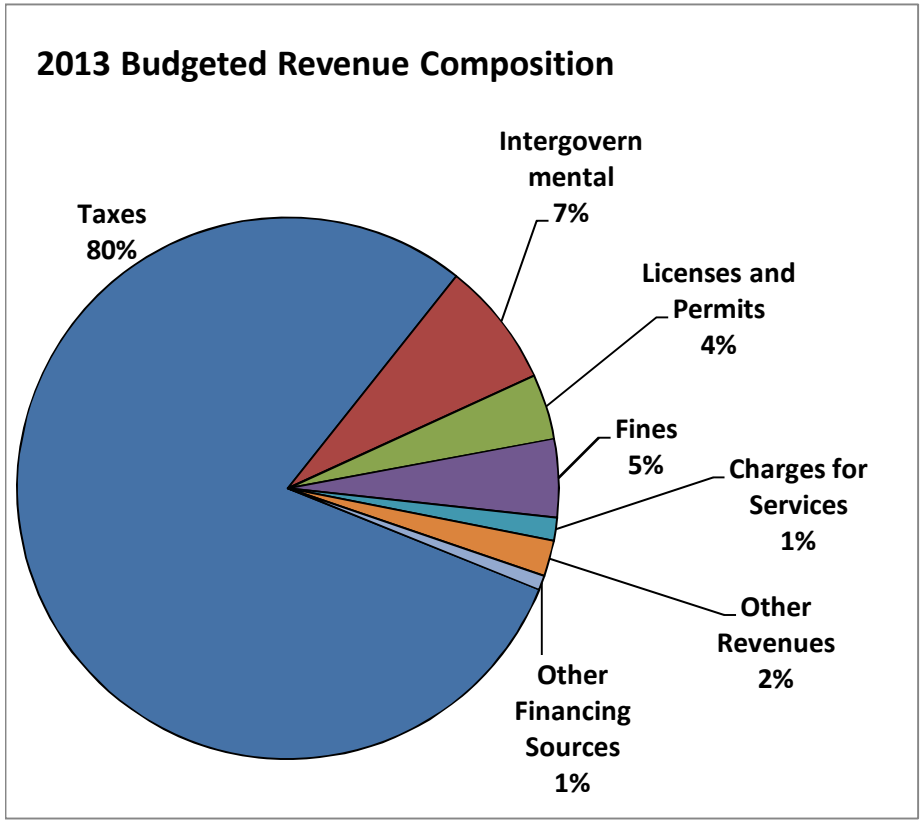
Those summary schedules are then followed by the departments' narratives, detail revenue budget and line item expenditure budget. Each expenditure budget is followed by a detail sheet which shows major components for expenditure accounts when multiple expenditures are grouped into one account.

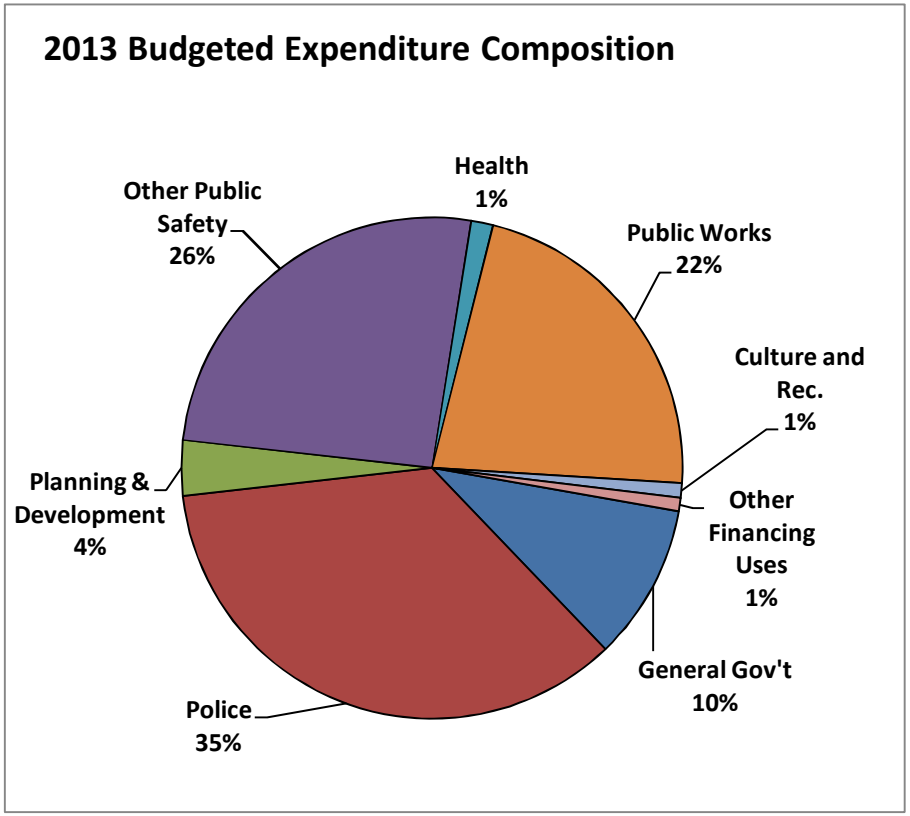
2013 Budget

General Fund Summary

	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
Revenues								
Taxes	$ 7,618,556	$ 7,826,028	$ 6,414,421	$ 6,538,421	$ 6,519,921	$ 9,569,320	46.8%	46.4%
Intergovernmental	1,091,713	1,031,726	659,618	950,758	925,410	905,090	-2.2%	-4.8%
Licenses and Permits	466,113	458,633	351,121	502,179	461,700	467,425	1.2%	-6.9%
Fines	471,659	500,981	397,439	535,918	545,570	561,935	3.0%	4.9%
Charges for Services	208,877	270,398	144,394	160,248	194,560	164,468	-15.5%	2.6%
Other Revenues	274,212	255,344	178,361	268,096	239,504	258,474	7.9%	-3.6%
Other Financing Sources	26,590	38,643	14,886	21,486	1,563,206	102,484	-93.4%	377.0%
Total Revenues	10,157,720	10,381,753	8,160,240	8,977,106	10,449,871	12,029,196	15.1%	34.0%
Expenditures								
General Government	1,109,095	1,052,328	771,873	1,026,956	1,074,956	1,064,098	-1.0%	3.6%
Public Safety	6,562,442	6,630,476	5,159,435	6,632,173	6,792,605	6,832,903	0.6%	3.0%
Health	205,996	226,485	126,320	165,070	161,907	152,668	-5.7%	-7.5%
Public Works	2,133,013	2,227,910	1,515,978	2,130,133	2,265,275	2,328,959	2.8%	9.3%
Culture and Recreation	35,991	51,675	79,012	90,583	77,573	97,270	25.4%	7.4%
Other Financing Uses	202,000	196,678	-	96,227	77,555	93,000	19.9%	-3.4%
Total Expenditures	10,248,536	10,385,552	7,652,618	10,141,142	10,449,871	10,568,898	1.1%	4.2%
Net Change in Fund Balance	(90,816)	(3,799)	507,622	(1,164,036)	-	1,460,298		
Adjustment for Assessment Error	-	-	-	1,460,298	-	(1,460,298)		
Change in Fund Balance Excluding Error	(90,816)	(3,799)	507,622	296,262	-	-		
Beginning Fund Balance	5,590,587	5,499,771	5,495,972	5,495,972	4,331,937	4,331,937		
Less: Surplus Applied	-	-	-	-	(96,308)	(102,484)		
Ending Fund Balance	$ 5,499,771	$ 5,495,972	$ 6,003,594	$ 4,331,937	$ 4,235,629	$ 5,689,751		
Fund Balance Components:								
Committeed for Health purposes				119,660		111,176		
Assigned for plant sale, green bag, village directory				11,259		10,259		
Assigned for Neighborhood Loan Program				332,096		329,446		
Estimated Unassigned				3,868,922		5,238,870		
Total Fund Balance - excluding assessment error				$ 4,331,937		$ 5,689,751		
Uassigned as a % of Revenues				43.10%		43.55%		

General Fund Summary
Revenue and Expenditure Compositions





2013 Budget

General Fund
Revenue Summary by Department

Department	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
General Government								
1100 - Village Board	$ 7,620,745	$ 7,828,775	$ 6,416,387	$ 6,540,387	$ 6,522,032	$ 9,572,320	46.8%	46.4%
1410 - Village Manager	951,153	893,872	503,611	853,664	868,422	768,750	-11.5%	-9.9%
1420 - Clerk/Treasurer	32,483	47,650	39,957	45,219	32,440	36,125	11.4%	-20.1%
1510 - Finance	17,192	56,376	30,377	31,593	40,274	31,293	-22.3%	-0.9%
Total General Government	8,621,573	8,826,673	6,990,332	7,470,863	7,463,168	10,408,488	39.5%	39.3%
Public Safety / Other Protective Services								
2100 - Police	551,770	562,880	451,358	597,302	615,386	629,410	2.3%	5.4%
2400 - Planning and Development	270,748	250,184	231,405	293,473	270,000	269,350	-0.2%	-8.2%
2900 - Other Public Safety	45,977	45,953	49,583	49,583	45,950	49,580	7.9%	0.0%
Total Public Safety	868,495	859,017	732,346	940,358	931,336	948,340	1.8%	0.8%
4000 - Health	75,920	77,264	14,754	14,754	14,754	15,784	7.0%	7.0%
3000's - Public Works	561,423	566,523	397,922	510,697	477,407	539,600	13.0%	5.7%
5300 - Celebrations	3,719	13,633	10,000	18,948	-	14,500	0.0%	-23.5%
9000 - Other Financing Uses	26,590	38,643	14,886	21,486	1,563,206	102,484	-93.4%	377.0%
Total Revenues	$ 10,157,720	$ 10,381,753	$ 8,160,240	$ 8,977,106	$ 10,449,871	$ 12,029,196	15.1%	34.0%

General Fund
Detailed Revenues Budget

Account No.	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
	1100 - Village Board									
100-1100-41110	Property Taxes	$ 7,521,390	$ 7,715,999	$ 7,874,719	$ 7,874,719	$ 7,874,719	$ 7,985,022	1.4%	1.4%	Taxes
100-1100-41110	Property Taxes	-	-	(1,460,298)	(1,460,298)	(1,460,298)	1,460,298	-200.0%	-200.0%	Taxes
100-1100-41300	PILOT - Water	64,801	76,032	-	90,000	72,500	90,000	24.1%	0.0%	Taxes
100-1100-41310	PILOT - Parking	32,365	33,997	-	34,000	33,000	34,000	3.0%	0.0%	Taxes
100-1100-43430	Exempt Computer Aid	1,375	1,980	1,248	1,248	1,344	2,300	71.1%	84.3%	Intergov't
100-1100-43610	Payments For Municipal Services	814	767	718	718	767	700	-8.7%	-2.5%	Intergov't
Total 1100 - Village Board Revenues		7,620,745	7,828,775	6,416,387	6,540,387	6,522,032	9,572,320	46.8%	46.4%	
	1410 - Village Manager									
100-1410-43410	State Shared Revenue	331,526	332,098	38,055	253,702	253,702	253,225	-0.2%	-0.2%	Intergov't
100-1410-43411	Expenditure Restraint	275,909	251,934	290,721	290,720	290,720	202,525	-30.3%	-30.3%	Intergov't
100-1410-44140	Cable Fees - Time Warner	135,730	138,887	69,733	138,800	135,000	137,000	1.5%	-1.3%	Licenses
100-1410-44141	Cable Fees - AT&T	33,602	32,063	17,929	34,200	30,000	32,000	6.7%	-6.4%	Licenses
100-1410-48100	Interest Income	152,659	129,009	83,493	133,000	150,000	89,100	-40.6%	-33.0%	Other Rev
100-1410-48110	Interest on Loans/Advances	-	-	-	-	-	18,400	0.0%	0.0%	Other Rev
100-1410-48120	Interest on Taxes	-	-	-	-	-	27,500	0.0%	0.0%	Other Rev
100-1410-48150	Insurance Dividend	21,269	8,565	-	-	7,000	7,000	0.0%	0.0%	Other Rev
100-1410-48900	Miscellanous Revenue	458	1,316	3,680	3,242	2,000	2,000	0.0%	-38.3%	Other Rev
Total 1410 - Village Manager Revenues		951,153	893,872	503,611	853,664	868,422	768,750	-11.5%	-9.9%	
	1420 - Clerk/Treasurer									
100-1420-44110	Liquor Licenses (Class)	16,197	18,322	27,720	28,000	16,000	20,340	27.1%	-27.4%	Licenses
100-1420-44120	Village Licenses	3,098	13,907	4,227	4,600	4,000	4,200	5.0%	-8.7%	Licenses
100-1420-44130	Weights and Measures	2,997	3,181	-	3,150	3,150	3,150	0.0%	0.0%	Licenses
100-1420-44201	Rebate MADACC	300	275	350	325	325	325	0.0%	0.0%	Licenses
100-1420-44200	Pet Licenses	6,245	5,715	4,800	5,629	5,975	5,160	-13.6%	-8.3%	Licenses
100-1420-44210	Bicycle and Other Licenses	350	370	450	475	250	250	0.0%	-47.4%	Licenses
100-1420-46900	Other Charges for Service	665	570	555	600	300	300	0.0%	-50.0%	Charges
100-1420-48900	Miscellanous Revenue	2,631	5,310	1,855	2,440	2,440	2,400	-1.6%	-1.6%	Charges
Total 1420 - Clerk/Treasurer Revenues		32,483	47,650	39,957	45,219	32,440	36,125	11.4%	-20.1%	

General Fund
Detailed Revenues Budget

Account No.	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
	1510 - Finance									
100-1510-44900	Security Alarm Permits	$ 2,460	$ 3,420	$ 1,200	$ 2,700	$ 2,500	$ 2,700	8.0%	0.0%	Charges
100-1510-47400	Interdepartmental Charge Parking	-	9,871	7,925	7,925	9,871	7,925	-19.7%	0.0%	Charges
100-1510-47410	Interdepartmental Charge Water	4,920	13,181	9,163	9,163	13,181	9,163	-30.5%	0.0%	Charges
100-1510-47420	Interdepartmental Charge Sewer	5,280	13,022	9,105	9,105	13,022	9,105	-30.1%	0.0%	Charges
100-1510-48300	Late Payment Penalty	1,989	675	2,122	1,800	1,200	1,900	58.3%	5.6%	Charges
100-1510-48900	Miscellanous Revenue	2,543	16,207	862	900	500	500	0.0%	-44.4%	Charges
Total 1510 - Finance Revenues		17,192	56,376	30,377	31,593	40,274	31,293	-22.3%	-0.9%	
	2100 - Police									
100-2100-45110	Court Costs	29,657	28,255	31,739	32,850	34,290	35,560	3.7%	8.2%	Fines
100-2100-45120	Court Fines	93,319	78,919	80,258	101,000	127,000	127,000	0.0%	25.7%	Fines
100-2100-45130	Court Terms	6,243	13,145	5,722	10,490	5,000	6,500	30.0%	-38.0%	Fines
100-2100-45200	Parking Fines	317,400	352,432	259,315	361,705	360,255	362,500	0.6%	0.2%	Fines
100-2100-45210	Parking Ticket Fee	16,367	18,820	13,202	19,400	19,025	19,025	0.0%	-1.9%	Fines
100-2100-45220	Vehicle Suspension Fee	8,673	9,410	6,730	10,000	-	11,000	0.0%	10.0%	Fines
100-2100-46200	False Alarm Fees	4,406	6,888	3,700	5,850	6,700	5,850	-12.7%	0.0%	Charges
100-2100-46210	Warrant Fees	-	-	-	-	-	-	0.0%	0.0%	Charges
100-2100-46390	Overnight Parking Permission	18,965	21,640	16,818	25,017	26,400	26,400	0.0%	5.5%	Charges
100-2100-47400	Interdepartmental Charge Parking	37,199	31,713	28,538	28,538	31,966	32,925	3.0%	15.4%	Charges
100-2100-48500	Donations	-	200	-	-	1,500	-	-100.0%	0.0%	Other Rev
100-2100-48900	Miscellanous Revenue	19,541	1,458	5,336	2,452	3,250	2,650	-18.5%	8.1%	Other Rev
Total 2100 - Police Revenues		551,770	562,880	451,358	597,302	615,386	629,410	2.3%	5.4%	

General Fund
Detailed Revenues Budget

Account No.	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
	2400 - Planning and Development									
100-2400-44310	Building Permits	$ 121,558	$ 122,685	$ 131,920	$ 160,000	$ 130,000	$ 139,000	6.9%	-13.1%	Licenses
100-2400-44320	Electrical Permits	127,971	45,974	33,922	49,000	49,000	49,000	0.0%	0.0%	Licenses
100-2400-44330	Plumbing Permits	-	41,856	26,248	39,000	50,000	40,000	-20.0%	2.6%	Licenses
100-2400-44340	HVAC Permits	-	16,048	16,422	19,000	18,000	17,500	-2.8%	-7.9%	Licenses
100-2400-44400	Code Compliance Fees	18,065	19,350	17,400	20,000	20,000	19,500	-2.5%	-2.5%	Licenses
100-2400-46105	Blueprints	-	-	473	473	-	350	0.0%	-26.0%	Fines
100-2400-48900	Miscellanous Revenue	3,154	4,271	5,020	6,000	3,000	4,000	33.3%	-33.3%	Other Rev
Total Planning and Development Revenues		270,748	250,184	231,405	293,473	270,000	269,350	-0.2%	-8.2%	
	2900 - Other Public Safety									
100-2900-43420	Fire Insuranace	45,977	45,953	49,583	49,583	45,950	49,580	7.9%	0.0%	Intergov't
	4000 - Health									
100-4000-46500	Health Fees	-	8,749	-	-	-	-	0.0%	0.0%	Charges
100-4000-47310	Charges for Service - Whitefish Bay	66,941	67,615	-	-	-	-	0.0%	0.0%	Charges
100-4000-48900	Miscellanous Revenue	900	900	14,754	14,754	14,754	15,784	7.0%	7.0%	Other Rev
0	Grants/Donations	8,079	-	-	-	-	-	0.0%	0.0%	Other Rev
Total 4000 - Health Revenues		75,920	77,264	14,754	14,754	14,754	15,784	7.0%	7.0%	
	3000 - Public Works									
100-3100-43530	State Transportation Aids	321,486	333,019	226,480	301,974	280,165	343,998	22.8%	13.9%	Intergov't
100-3100-43540	Recycling Grant	81,609	52,762	52,813	52,813	52,762	52,762	0.0%	-0.1%	Intergov't
100-3100-46420	Recycling Rebate	50,411	67,547	26,769	54,000	30,000	47,500	58.3%	-12.0%	Other Rev
100-3100-46430	Special Collection Fees	10,190	9,695	4,541	5,000	10,950	8,000	-26.9%	60.0%	Charges
100-3100-46431	Disposal Fee	3,604	1,715	2,010	2,010	3,250	2,500	-23.1%	24.4%	Charges
100-3100-46432	Additional Kart Service	9,351	7,456	2,050	4,000	1,500	1,500	0.0%	-62.5%	Charges
100-3100-46433	Kart Sales	-	-	2,012	2,200	3,900	3,900	0.0%	77.3%	Charges
100-3100-47300	Charges for Service - School	53	140	-	-	-	-	0.0%	0.0%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	11,249	11,249	2,500	2,500	2,500	2,500	0.0%	0.0%	Charges
100-3100-47440	Equipment Rental Water	16,986	19,313	23,796	24,500	35,640	23,450	-34.2%	-4.3%	Charges
100-3100-47450	Equipment Rental Sewer	9,445	21,969	25,642	26,000	28,740	23,450	-18.4%	-9.8%	Charges

General Fund
Detailed Revenues Budget

Account No.	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
100-3100-48200	Rental Income	$ 12,000	$ 25,000	$ 21,667	$ 26,000	$ 26,000	$ 27,040	4.0%	4.0%	Other Rev
100-3100-48900	Miscellanous Revenue	2,022	3,445	7,642	9,700	2,000	3,000	50.0%	-69.1%	Other Rev
0	FEMA Grant	33,017	13,213	-	-	-	-	0.0%	0.0%	Intergov't
Total 3000 - Public Works Revenues		561,423	566,523	397,922	510,697	477,407	539,600	13.0%	5.7%	
	5300 - Village Celebrations									
100-5300-48500	Donations	3,719	13,633	10,000	18,948	-	14,500	0.0%	-23.5%	Other Rev
	9000 - Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	19,999	32,043	14,886	14,886	-	-	0.0%	-100.0%	OFS
100-9000-49200	Transfers from Special Rev.	6,591	6,600	-	6,600	6,600	-	-100.0%	-100.0%	OFS
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	1,460,298	-	-100.0%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	-	18,753	8,484	-54.8%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	-	77,555	94,000	21.2%	0.0%	OFS
Total 9000 - Other Financing Sources		26,590	38,643	14,886	21,486	1,563,206	102,484	-93.4%	377.0%	
Total Revenues		$ 10,157,720	$ 10,381,753	$ 8,160,240	$ 8,977,106	$ 10,449,871	$ 12,029,196	15.1%	34.0%	
Adjustment for the effect of the assessment error					1,460,298	-	(1,460,298)			
Total Revenues - excluding the assessment error					$ 10,437,404	$ 10,449,871	$ 10,568,898	1.1%	1.3%	

Proceeds of Long Term Debt in the 2012 budget was for the amount that the Village decreased our 2012 tax levy by, in order to address the assessment error in the TID.
During 2012 the Village determined that the decrease to the tax levy would be funded with cash on hand rather than completing a borrowing.
The 2013 tax levy then replenishes the Villages reserves. The 2012 tax increment in TID No. 1 will be decreased offseting any effect on tax bills.

2013 Budget

General Fund
Expenditure Summary by Object

Object	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
Salaries and Wages	$ 3,618,438	$ 3,770,915	$ 2,571,503	$ 3,617,012	$ 3,774,478	$ 3,870,290	2.5%	7.0%
Fringe Benefits	2,075,070	1,979,974	1,328,053	1,818,157	1,970,594	1,915,108	-2.8%	5.3%
Other Governments	2,486,661	2,566,889	2,428,760	2,784,979	2,702,368	2,752,205	1.8%	-1.2%
Contractual Payments	635,499	627,230	339,075	517,362	577,773	593,964	2.8%	14.8%
Supplies & Office	189,150	159,814	106,665	161,014	177,529	182,608	2.9%	13.4%
Supplies - Maintenance	162,214	156,996	133,476	177,942	181,570	199,398	9.8%	12.1%
Supplies - Vehicle	202,536	215,759	146,936	210,590	241,713	243,038	0.5%	15.4%
Utilities	179,553	196,883	128,699	206,491	216,448	215,406	-0.5%	4.3%
Professional Fees	174,271	180,235	117,071	173,926	171,300	175,200	2.3%	0.7%
Insurance	243,378	251,719	278,922	282,409	280,204	284,031	1.4%	0.6%
Programming	51,195	63,597	73,458	95,033	78,339	44,650	-43.0%	-53.0%
Debt Service	28,571	18,863	-	-	-	-	0.0%	0.0%
Other Financing Uses	202,000	196,678	-	96,227	77,555	93,000	19.9%	-3.4%
Total Expenditures	$ 10,248,536	$ 10,385,552	$ 7,652,618	$ 10,141,142	$ 10,449,871	$ 10,568,898	1.1%	4.2%

General Fund
Expenditure Summary by Department

Department	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
General Government								
1100 - Village Board	$ 20,357	$ 23,767	$ 15,005	$ 21,260	$ 23,446	$ 30,897	31.8%	45.3%
1200 - Municipal Court	83,769	92,288	66,571	85,134	95,135	95,492	0.4%	12.2%
1410 - Village Manager	273,353	254,035	195,031	239,585	247,684	258,262	4.3%	7.8%
1420 - Clerk/Treasurer	200,459	207,291	144,848	194,082	205,720	203,978	-0.8%	5.1%
1421 - Elections	16,905	21,370	34,273	48,500	48,564	24,530	-49.5%	-49.4%
1430 - Customer Service	137,646	123,640	89,822	119,499	121,886	115,521	-5.2%	-3.3%
1510 - Finance	185,944	134,556	95,418	122,546	142,969	143,814	0.6%	17.4%
1900 - Other General Admin	167,836	171,379	114,367	170,209	163,592	164,801	0.7%	-3.2%
7100 - Village Hall Shared	22,826	24,002	16,538	26,141	25,960	26,803	3.2%	2.5%
Total General Government	1,109,095	1,052,328	771,873	1,026,956	1,074,956	1,064,098	-1.0%	3.6%
2000's Public Safety / Other Protective Services								
2100 - Police	3,498,835	3,523,591	2,520,308	3,548,159	3,695,470	3,739,863	1.2%	5.4%
2400 - Planning and Development	416,389	425,434	250,504	327,266	396,287	376,059	-5.1%	14.9%
2900 - Other Public Safety	2,647,218	2,681,451	2,388,623	2,756,748	2,700,848	2,716,981	0.6%	-1.4%
Total Public Safety	6,562,442	6,630,476	5,159,435	6,632,173	6,792,605	6,832,903	0.6%	3.0%
4000 - Health	205,996	226,485	126,320	165,070	161,907	152,668	-5.7%	-7.5%
3000's - Public Works								
3100 - Administration	647,465	646,085	461,716	599,307	599,970	627,484	4.6%	4.7%
3230 - Building Maintenance	156,307	153,043	102,215	141,335	163,460	163,714	0.2%	15.8%
3300 - Municipal Garage	268,827	285,183	195,259	289,836	302,565	304,380	0.6%	5.0%
3410 - Street and Alley	53,975	64,293	43,070	63,912	59,466	59,360	-0.2%	-7.1%
3420 - Street Sweeping	8,011	12,232	10,783	13,172	9,416	8,841	-6.1%	-32.9%
3430 - Street Lighting	106,663	129,868	106,373	151,896	133,909	147,015	9.8%	-3.2%
3440 - Traffic Devices	22,741	22,556	18,131	29,730	31,645	24,382	-23.0%	-18.0%
3450 - Signage	13,000	14,625	11,552	11,254	14,578	14,662	0.6%	30.3%

General Fund
Expenditure Summary by Department

Department	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
3460 - Winter Maintenance	$ 79,361	$ 97,246	$ 50,743	$ 79,510	$ 111,895	$ 107,584	-3.9%	35.3%
3510 - Refuse Disposal	296,018	331,098	183,320	277,784	318,871	314,714	-1.3%	13.3%
3520 - Recycling	157,875	168,563	93,078	145,469	182,149	165,756	-9.0%	13.9%
3530 - Yard Waste Leaf Collection	64,340	59,402	25,541	79,000	65,857	79,681	21.0%	0.9%
3610 - Forestry	123,564	138,702	126,023	138,500	125,259	136,912	9.3%	-1.1%
3620 - Parks and Beautification	134,866	105,014	88,174	109,428	146,235	174,474	19.3%	59.4%
Total Public Works	2,133,013	2,227,910	1,515,978	2,130,133	2,265,275	2,328,959	2.8%	9.3%
Culture and Recreation								
5140 - Village Center	5,918	5,955	4,548	5,979	7,647	7,112	-7.0%	18.9%
5200 - Beach	1,763	3,268	21,602	33,422	44,783	52,304	16.8%	56.5%
5300 - Village Celebrations	28,310	42,452	52,862	51,182	25,143	37,854	50.6%	-26.0%
Total Culture and Recreation	35,991	51,675	79,012	90,583	77,573	97,270	25.4%	7.4%
9000 - Other Financing Uses	202,000	196,678	-	96,227	77,555	93,000	19.9%	-3.4%
Total Expenditures	$ 10,248,536	$ 10,385,552	$ 7,652,618	$ 10,141,142	$ 10,449,871	$ 10,568,898	1.1%	4.2%

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

- Office supplies – increased to reflect actual usage and need to replace binders and envelopes.
- Utilities – increased based on expected vendor cost increases.
- Professional Fees - includes $7,000 for developing a Village-wide survey on Village services. The last survey was administered in 2008.

General Fund Revenues and Expenditures
Village Board - 1100

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-1100-41110	Property Taxes	$ 7,521,390	$ 7,715,999	$ 7,874,719	$ 7,874,719	$ 7,874,719	$ 7,985,022	1.4%	1.4%	Taxes
100-1100-41110	Property Taxes	-	-	(1,460,298)	(1,460,298)	(1,460,298)	1,460,298	-200.0%	-200.0%	Taxes
100-1100-41300	PILOT - Water	64,801	76,032	-	90,000	72,500	90,000	24.1%	0.0%	Taxes
100-1100-41310	PILOT - Parking	32,365	33,997	-	34,000	33,000	34,000	3.0%	0.0%	Taxes
100-1100-43430	Exempt Computer Aid	1,375	1,980	1,248	1,248	1,344	2,300	71.1%	84.3%	Intergov't
100-1100-43610	Payments For Municipal Services	814	767	718	718	767	700	-8.7%	-2.5%	Intergov't
Total Village Board Revenues		$ 7,620,745	$ 7,828,775	$ 6,416,387	$ 6,540,387	$ 6,522,032	$ 9,572,320	46.8%	46.4%	
	Expenditures									
100-1100-51100	Salaries and Wages	$ 7,319	$ 7,314	$ 5,334	$ 7,300	$ 7,300	$ 7,300	0.0%	0.0%	Salaries
100-1100-51310	Social Security and Medicare	521	558	408	558	558	558	0.0%	0.0%	Fringe
100-1100-51900	Professional Education	341	401	-	300	550	550	0.0%	83.3%	Fringe
100-1100-52920	Surveys/Studies & Plans	-	-	-	-	-	7,000	0.0%	0.0%	Professional
100-1100-53100	Office Supplies	284	126	240	364	150	300	100.0%	-17.6%	Supplies & Office
100-1100-53101	Shared Office Costs (EE Based)	698	678	610	675	670	850	26.9%	25.9%	Supplies & Office
100-1100-53140	Communications/Publications	5,703	9,134	3,029	6,700	8,700	8,450	-2.9%	26.1%	Supplies & Office
100-1100-53200	Memberships & Subscriptions	4,918	5,001	4,849	4,849	5,000	5,300	6.0%	9.3%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	295	326	396	375	375	450	20.0%	20.0%	Supplies & Office
100-1100-55100	Liability & Property Insurance	265	189	106	106	110	106	-3.6%	0.0%	Insurance
100-1100-55110	Workers Comp	13	40	33	33	33	33	0.0%	0.0%	Insurance
Total Village Board Expenditures		$ 20,357	$ 23,767	$ 15,005	$ 21,260	$ 23,446	$ 30,897	31.8%	45.3%	
Expenditures Moved to Village Hall Shared		4,224	4,392	3,026	4,782	4,749	4,903			
Total Expenditures Previously Reported		$ 24,581	$ 28,159	$ 18,031	$ 26,042	$ 28,195	$ 35,800			

100-1100-53100 Office supplies	
Binders, new envelopes and replacement supplies	$ 300
Total for account - Mod	300
100-1100-53140 Communications/publications	
General communications (mailing/printing)	5,500
Legal notices and publications	750
Public relations/contracted writing	2,200
Total for account - Mod	8,450
100-1100-53200 Memberships & subscriptions	
Wisconsin Municipal League Membership	4,800
Public Policy Forum Membership	500
Total for account - Mod	5,300
100-1100-51900 Professional education	
Economic development	250
League of Wisconsin Municipalities convention	300
Total for account - Mod	550
100-1100-52920 Surveys/studies and plans	
Village-wide survey	7,000
Total for account - Mod	7,000
100-1100-57100 Shared office costs (EE based)	
Shared office supplies	55
Shared telephone	795
Total for account - Mod	850
100-1100-53900 Miscellaneous expenses	
Board lunches/dinners	300
Intergovernmental Cooperative Council (ICC)	150
Total for account - Mod	450

Department Description

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

Services

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

Achievements 2012

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, 2012;
- 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.
- To continue to have an efficient 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.
- To maintain open lines of communication between the court and residents.

Initiatives 2013

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

- Continue to process all court request in a timely manner

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

- Provide one-to-one service by the court clerk

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

- Strive to maintain open communication before, during and after court.

Budget Impact

- Wages and Benefits for employees are shown within the appendix by FTE (full time equivalent) and department charged.
- Maintain current service level with a zero percent budget increase.

2013 Budget

General Fund Revenues and Expenditures
Municipal Cout - 1200

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-1200-51100	Salaries and Wages	$ 45,430	$ 49,780	$ 35,765	$ 48,942	$ 49,025	$ 49,691	1.4%	1.5%	Salaries
100-1200-51200	Overtime Wages	880	806	1,181	1,324	3,043	2,089	-31.4%	57.8%	Salaries
100-1200-51300	Health Insurance	23,042	22,079	16,855	20,208	20,201	21,156	4.7%	4.7%	Fringe
100-1200-51305	Dental Insurance	891	840	630	840	840	840	0.0%	0.0%	Fringe
100-1200-51310	Social Security and Medicare	3,471	4,284	2,594	1,546	3,983	3,961	-0.6%	156.2%	Fringe
100-1200-51315	Wisconsin Retirement System	4,715	4,056	1,590	1,192	2,773	3,464	24.9%	190.6%	Fringe
100-1200-51320	Life Insurance	74	92	73	89	97	101	4.1%	13.7%	Fringe
100-1200-51900	Professional Education	1,272	1,401	963	1,730	1,710	1,780	4.1%	2.9%	Fringe
100-1200-52300	Other Intergov'tal pymts	1,096	1,582	235	580	3,000	1,750	-41.7%	201.7%	Contractual
100-1200-52910	Software Purch/Maint	-	3,862	3,978	4,058	4,070	4,540	11.5%	11.9%	Contractual
100-1200-52990	Other Service Contracts & Fees	80	445	80	200	350	350	0.0%	75.0%	Contractual
100-1200-53100	Office Supplies	997	778	970	1,125	1,388	980	-29.4%	-12.9%	Supplies & Office
100-1200-53101	Shared Office Costs (EE Based)	211	230	203	225	223	922	313.5%	309.8%	Supplies & Office
100-1200-53131	Shared Postage Costs (Allocated)	707	1,127	690	2,311	3,597	3,100	-13.8%	34.1%	Supplies & Office
100-1200-53200	Memberships & Subscriptions	140	140	140	140	200	150	-25.0%	7.1%	Supplies & Office
100-1200-55100	Liability & Property Insurance	596	591	372	372	383	362	-5.5%	-2.7%	Insurance
100-1200-55110	Workers Comp	167	195	252	252	252	256	1.6%	1.6%	Insurance
Total Municipal Court Expenditures		$ 83,769	$ 92,288	$ 66,571	$ 85,134	$ 95,135	$ 95,492	0.4%	12.2%	
Expenditures Moved to Village Hall Shared		2,155	2,361	1,627	2,571	2,553	2,636			
Total Expenditures Previously Reported		$ 85,924	$ 94,649	$ 68,198	$ 87,705	$ 97,688	$ 98,128			

100-1200-53100	Office supplies	
Stipulation and order forms (1500 ct box)		$ 250
Court letterhead (500 ct box) 2 boxes		140
Court letterhead envelopes		160
Pens, post-It notes, staples and other misc office		430
Total for account - Mod		980
100-1200-52910	Software contracts/maint/purchases	
TIPSS annual support fees		4,540
Total for account - Mod		4,540
100-1200-51900	Professional education	
Professional Judicial Education Cert. Prog (3 days) - Court Clerk		655
Annual TIPSS user group seminar		150
Annual Continuing Judicial Education - Judge		625
Annual Judicial education seminar (3 days) - Judge		350
Total for account - Mod		1,780
100-1200-52990	Other service contracts & fees	
Sign language @ $1.45 / minute		
English - limited @$51.75 / 30 minutes		350
Total for account - Mod		350

100-1200-52300	Integovernmental contracts/pymts	
Commitment - House of Correction		$ 1,750
Total for account - Mod		1,750
100-1200-57100	Shared office costs (EE based)	
Shared paper allocation 1 box per month		408
Shared alocation for computer virus updates and fees		249
Shared telephone		265
Total for account - Mod		922

Department Description

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

Services

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

Achievements 2012

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

- Facilitated continued implementation of management strategic plan goals.
- Updated Human Resources Handbook with Act 10 and 32 policies
- Implemented several of the technology assessment recommendations.
- Implemented Performance Measurements.

- Implemented new phone system
- Bid-out several high value contracts in conjunction with new purchasing policy.

Vision Plan (B) – Promote vibrant urban housing.

- Continue work on mixed-use developments such as Lighthouse and Ravenna which provide new housing to the Village.

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

- 2012 Update to Central District Master Plan.
- 2012 Vision Plan update after census results.
- Continued implementation of BDI retail retention and recruitment plan.

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

- Implementation of initial storm and sanitary sewer improvements throughout the Village.
- Continued implementation of Central District Master Plan, including Ravenna, River site, Lighthouse and other redevelopment projects.
- Implementation of Wilson Drive master planning.
- Continued Village Hall Improvements program.

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

- Increased reach of our manager's memo e-mail newsletter with subscriber drive
- Increased Facebook likes and Twitter followers.

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

- Completion and initial implementation of the sustainability action plan.

Initiatives 2013

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

- Benchmarking of Performance Measures with other Communities
- Continue to bid service contracts

Vision Plan (B) – Promote vibrant urban housing.

- Neighborhood economic health study.

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

- Initiate neighbor mediation program with Community Resources, an organization which mediates disputes between neighbors. This program will lessen the burden on staff to provide these services.
- Initiate Welcoming neighbors program connecting new residents with their community, which will increase their desire to remain in and be an active member part of the Shorewood Community

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

- Continued operational transparency by increasing the use of social media tools and the village website , and manager's memo e-mail newsletter.
- Upgraded website with potential resident service request system.
- Recommended Citizen Survey.

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

- Continue Implementation of Sustainability Plan

Budget Impact

- Wages and benefits for employees are shown within the appendix by FTE (full time equivalent) and department charged.
- The cost to fund the Mediation Program with Community Resources is $1,000.

General Fund Revenues and Expenditures
Village Manager - 1410

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-1410-43410	State Shared Revenue	$ 331,526	$ 332,098	$ 38,055	$ 253,702	$ 253,702	$ 253,225	-0.2%	-0.2%	Intergov't
100-1410-43411	Expenditure Restraint	275,909	251,934	290,721	290,720	290,720	202,525	-30.3%	-30.3%	Intergov't
100-1410-44140	Cable Fees - Time Warner	135,730	138,887	69,733	138,800	135,000	137,000	1.5%	-1.3%	Licenses
100-1410-44141	Cable Fees - AT&T	33,602	32,063	17,929	34,200	30,000	32,000	6.7%	-6.4%	Licenses
100-1410-48100	Interest Income	152,659	129,009	83,493	133,000	150,000	89,100	-40.6%	-33.0%	Other Rev
100-1410-48110	Interest on Loans/Advances	-	-	-	-	-	18,400	0.0%	0.0%	Other Rev
100-1410-48120	Interest on Taxes	-	-	-	-	-	27,500	0.0%	0.0%	Other Rev
100-1410-48150	Insurance Dividend	21,269	8,565	-	-	7,000	7,000	0.0%	0.0%	Other Rev
100-1410-48900	Miscellanous Revenue	458	1,316	3,680	3,242	2,000	2,000	0.0%	-38.3%	Other Rev
Total Village Manager Revenues		$ 951,153	$ 893,872	$ 503,611	$ 853,664	$ 868,422	$ 768,750	-11.5%	-9.9%	
	Expenditures									
100-1410-51100	Salaries and Wages	$ 95,350	$ 92,460	$ 69,804	$ 95,260	$ 98,284	$ 96,691	-1.6%	1.5%	Salaries
100-1410-51140	Auto Allowance	1,500	1,500	1,125	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-1410-51300	Health Insurance	22,865	20,920	14,597	18,348	18,508	18,694	1.0%	1.9%	Fringe
100-1410-51305	Dental Insurance	278	344	162	277	277	277	0.0%	0.0%	Fringe
100-1410-51310	Social Security and Medicare	7,342	6,380	4,892	6,520	7,603	7,396	-2.7%	13.4%	Fringe
100-1410-51315	Wisconsin Retirement System	11,823	8,971	3,024	5,620	5,863	6,430	9.7%	14.4%	Fringe
100-1410-51320	Life Insurance	296	253	217	252	261	264	1.1%	4.8%	Fringe
100-1410-51325	Flexible Benefit Contribution	705	796	504	684	668	672	0.6%	-1.8%	Fringe
100-1410-51900	Professional Education	9,981	9,173	3,399	7,600	10,625	8,700	-18.1%	14.5%	Fringe
100-1410-52140	Professional Fees Technology	21,455	21,581	22,520	22,520	22,573	30,081	33.3%	33.6%	Contractual
100-1410-52900	Cleaning and Pest Control	14,316	14,316	11,334	15,522	15,639	15,522	-0.7%	0.0%	Contractual
100-1410-52910	Software Purch/Maint	-	-	-	-	-	450	0.0%	0.0%	Contractual
100-1410-52990	Other Service Contracts & Fees	500	-	-	-	1,000	500	-50.0%	0.0%	Contractual
100-1410-53100	Office Supplies	2,250	1,948	931	2,158	2,343	2,134	-8.9%	-1.1%	Supplies & Office
100-1410-53101	Shared Office Costs (EE Based)	986	1,505	1,253	1,601	2,026	1,770	-12.6%	10.6%	Supplies & Office
100-1410-53121	Shared Copy Costs (Allocated)	719	1,281	905	1,520	1,762	1,776	0.8%	16.8%	Supplies & Office
100-1410-53131	Shared Postage Costs (Allocated)	1,069	809	834	976	805	1,089	35.3%	11.6%	Supplies & Office
100-1410-53200	Memberships & Subscriptions	1,695	2,692	2,718	2,414	2,700	2,800	3.7%	16.0%	Supplies & Office
100-1410-53990	Contingency	-	-	1,200	1,200	3,500	5,000	42.9%	316.7%	Supplies & Office

General Fund Revenues and Expenditures
Village Manager - 1410

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-1410-54000	Programming	$ -	$ -	$ -	$ -	$ -	$ 1,000	0.0%	0.0%	Programming
100-1410-54100	Sustainability/Conservation	644	1,027	2,987	2,987	2,000	1,500	-25.0%	-49.8%	Programming
100-1410-55100	Liability & Property Insurance	50,735	48,862	52,120	52,120	49,241	53,518	8.7%	2.7%	Insurance
100-1410-55110	Workers Comp	273	354	505	506	506	498	-1.6%	-1.6%	Insurance
100-1410-58100	Principal	26,575	18,435	-	-	-	-	0.0%	0.0%	Debt
100-1410-58200	Interest	1,996	428	-	-	-	-	0.0%	0.0%	Debt
Total Village Manager Expenditures		$ 273,353	$ 254,035	$ 195,031	$ 239,585	$ 247,684	$ 258,262	4.3%	7.8%	
Expenditures Moved to Village Hall Shared		2,955	3,239	2,231	3,527	3,503	3,617			
Total Expenditures Previously Reported		$ 276,308	$ 257,274	$ 197,262	$ 243,112	$ 251,187	$ 261,879			

100-1410-53100 Office supplies	
Cellular phone	$ 960
Toner for printers $80 per	160
Computer supplies - monitor replacement, mouse, upgrades	350
Misc office (tabs, cassettes, batteries, etc)	300
Total for account - Mod	1,770

100-1410-57200 Shared copy costs (allocated)	
Shared allocation for copier use	476
Estimate for color copies (.105 cents per copy)	1,300
Total for account - Mod	1,776

100-1410-53200 Memberships & subscriptions	
Milwaukee Business Journal	125
Other resource journal/information	275
International City/County Management Association (ICMA) (2)	950
Shorewood Men's Club	50
NPELRA Swartz	160
Wisconsin City/County Management	
Association (WCMA) - Swartz, Special Projects Coordinator	210
Milwaukee Area Municipal Employers Association (MAMEA) - Swartz	30
ICMA Alliance for Innovation	1,000
Total for account - Mod	2,800

100-1410-57100 Shared office costs (EE based)	
Shared allocation for computer virus updates and fees	498
Shared allocation for paper, envelopes, etc	576
Shared allocation for telephone	1,060
Total for account - Mod	2,134

100-1410-52910 Software contracts/maint/purchases	
Manager's Memo e-newsletter and archive hosting	450
Total for account - Mod	450

100-1410-51900 Professional education	
ICMA - Swartz	$ 1,600
WCMA - Swartz, Special Projects Coordinator	500
Innovation Group	1,200
Sustainability/Misc. seminars	250
Ehler's/Economic Development	150
Customer Service Training - M. Whacker/Others	1,500
360 Evaluation/Training	1,500
Other-Human Resource, Technology related	1,000
Management Strategic Planning	1,000
Total for account - Mod	8,700

100-1410-54100 Sustainability/conservation	
Conservation and education	1,500
Plan review/professional energy evaluation services	-
Total for account - Mod	1,500

100-1410-54000 Programming	
Resident Mediation	1,000
Total for account - Mod	1,000

100-1410-52990 Other service contracts & fees	
EAP Program	500
Total for account - Mod	500

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.

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

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

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

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

Services

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

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

Achievements 2012

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

- Complete scanning resolutions and ordinances dating back to 1995 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;
- Implement a central count system for the processing of absentee ballots;
- Begin the process for in-house payroll.

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

- Continue to work with the State to develop a new early voting process;
- Work with the State to implement new election laws;
- Improve information and layout on webpage for Clerk/Treasurer's Office.

Initiatives 2013

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

- Develop process to identify and scan deeds and easements in document imaging system;
- Continue education for the Clerk/Treasurer to obtain Treasurer certification;
- Provide education and training to the Deputy Clerk as it pertains to payroll processing and benefit administration.

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

- Work with the State to develop easy access to voter registration and absentee ballots;
- Continue to implement new election laws and stay current with changes;
- Create election information website page.

Measurements and Indicators

Measurements	2009 Actual	2010 Actual	2011 Actual	YTD 2012 Aug
Elections administered	2	3	4	5
Absentee ballots votes	317	2,213	3,414	3,082
Registered voters	19,224	29,376	39,654	49,674
Voter turnout	3,116	10,995	17,982	19,192
Voter turnout as a % of registered voters	16.2%	37.4%	45.3%	38.6%

Budget Impact

Revenues

- Beverage Licenses – Additional alcohol licenses will be issued that have not been filled in the past. This will also increase the number of Operator's license applications.
- Village Licenses – Background checks will be completed on more applicants providing additional revenue which will then be offset in the office supplies expense (100-10-120-5311) side of the Clerk/Treasurer budget. Publication fees will be collected on the extra licenses.

Expenditures

- Under the new chart of accounts, software maintenance has been split out from computer supplies. The Clerk/Treasurer's office will be processing payroll in-house reducing the cost currently paid to our payroll vendor by approximately $4,500.
- Election Expenses – Election expenses have been reduced with the anticipation of only two elections for 2013. Some costs remain fixed no matter the amount of elections. Costs that will be reduced include election inspector pay, training costs, and supplies. The Village has been informed we are responsible for all programming costs for all elections. This is reflected as an increase in this line item on the Expenditure Request Detail sheet.

2013 Budget

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-1420-44110	Liquor Licenses (Class)	$ 16,197	$ 18,322	$ 27,720	$ 28,000	$ 16,000	$ 20,340	27.1%	-27.4%	Licenses
100-1420-44120	Village Licenses	3,098	13,907	4,227	4,600	4,000	4,200	5.0%	-8.7%	Licenses
100-1420-44111	Operators Licenses	-	-	-	-	-	-	0.0%	0.0%	Licenses
100-1420-44130	Weights and Measures	2,997	3,181	-	3,150	3,150	3,150	0.0%	0.0%	Licenses
100-1420-44201	Rebate MADACC	300	275	350	325	325	325	0.0%	0.0%	Licenses
100-1420-44200	Pet Licenses	6,245	5,715	4,800	5,629	5,975	5,160	-13.6%	-8.3%	Licenses
100-1420-44210	Bicycle and Other Licenses	350	370	450	475	250	250	0.0%	-47.4%	Licenses
100-1420-46900	Other Charges for Service	665	570	555	600	300	300	0.0%	-50.0%	Charges
100-1420-48900	Miscellanous Revenue	2,631	5,310	1,855	2,440	2,440	2,400	-1.6%	-1.6%	Charges
Total Clerk/Treasurer Revenues		$ 32,483	$ 47,650	$ 39,957	$ 45,219	$ 32,440	$ 36,125	11.4%	-20.1%	
	Expenditures									
100-1420-51100	Salaries and Wages	$ 103,680	$ 103,740	$ 75,594	$ 103,444	$ 103,459	$ 105,009	1.5%	1.5%	Salaries
100-1420-51300	Health Insurance	42,809	40,580	30,832	36,972	36,968	37,336	1.0%	1.0%	Fringe
100-1420-51305	Dental Insurance	891	840	630	840	840	840	0.0%	0.0%	Fringe
100-1420-51310	Social Security and Medicare	7,354	7,235	5,360	2,828	7,914	8,034	1.5%	184.1%	Fringe
100-1420-51315	Wisconsin Retirement System	11,307	9,658	3,457	2,181	6,104	6,983	14.4%	220.2%	Fringe
100-1420-51320	Life Insurance	303	330	266	324	342	350	2.3%	8.0%	Fringe
100-1420-51325	Flexible Benefit Contribution	839	1,086	641	835	845	856	1.3%	2.5%	Fringe
100-1420-51900	Professional Education	2,732	2,610	471	3,000	3,290	3,290	0.0%	9.7%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	2,800	3,000	2,800	-6.7%	0.0%	Contractual
100-1420-52910	Software Purch/Maint	-	-	-	-	-	9,161	0.0%	0.0%	Contractual
100-1420-52990	Other Service Contracts & Fees	35	-	-	-	-	-	0.0%	0.0%	Contractual
100-1420-53100	Office Supplies	2,800	2,793	1,385	2,580	2,953	3,275	10.9%	26.9%	Supplies & Office
100-1420-53101	Shared Office Costs (EE Based)	527	611	543	601	596	2,021	239.1%	236.3%	Supplies & Office
100-1420-53110	Computer Supplies	276	15,145	13,090	17,000	17,263	1,425	-91.7%	-91.6%	Supplies & Office
100-1420-53121	Shared Copy Costs (Allocated)	628	567	445	743	572	770	34.6%	3.6%	Supplies & Office
100-1420-53130	Postage/mailings	-	-	-	-	-	4,770	0.0%	0.0%	Supplies & Office

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-1420-53131	Shared Postage Costs (Allocated)	$ 3,275	$ 3,902	$ 1,719	$ 5,750	$ 6,461	$ 2,840	-56.0%	-50.6%	Supplies & Office
100-1420-53200	Memberships & Subscriptions	470	286	658	700	800	775	-3.1%	10.7%	Supplies & Office
100-1420-53900	Miscellaneous Expenses	4,221	642	-	-	-	-	0.0%	0.0%	Supplies & Office
100-1420-54000	Programming	14,133	12,750	5,474	12,000	12,800	12,000	-6.3%	0.0%	Programming
100-1420-55100	Liability & Property Insurance	1,042	1,328	951	951	980	903	-7.9%	-5.0%	Insurance
100-1420-55110	Workers Comp	337	388	532	533	533	540	1.3%	1.3%	Insurance
Total Clerk/Treasurer's Office Expenditures		$ 200,459	$ 207,291	$ 144,848	$ 194,082	$ 205,720	$ 203,978	-0.8%	5.1%	
Expenditures Moved to Village Hall Shared		2,397	2,626	1,809	2,860	2,840	2,933			
Expenditures Moved to Elections		16,905	21,370	34,273	48,500	48,564	24,530			
Total Expenditures Previously Reported		$ 219,761	$ 231,287	$ 180,930	$ 245,442	$ 257,124	$ 231,441			

100-1420-53100 Office supplies	
Renew Notary (Years 2013 and 2014)	$ 60
Schwaab Stamps	150
W-2 Forms	500
Payroll Checks	700
Envelopes/Payroll	200
Misc Supplies - Labels, gold seals, manilla envelopes, sheet protectors, dividers, file folders, laminating supplies	650
Background checks (licenses at $7.00 each)	1,015
Total for account - Mod	3,275

100-1420-57200 Shared copy costs (allocated)	
Shared allocation for copier use	680
Customer service survey card printing	50
Estimate for color copies (.105 cents per copy)	40
Total for account - Mod	770

100-1420-57400 Shared postage costs (allocated)	
Shared postage allocation	2,840
Total for account - Mod	2,840

100-1420-53200 Memberships & subscriptions	
Metro Clerk's Association (Grant and Farnham)	100
International Insititute of Municipal Clerks (Grant)	150
Wisconsin Muni Clerks Assoc (Grant and Farnham)	100
Wisconsin Treasurer's Association (Grant)	50
American Payroll Association	250
Subscriptions	75
Greater Milw Chapter American Payroll Assoc. (Farnham)	50
Total for account - Mod	775

100-1420-57100 Shared office costs (EE based)	
Shared allocation for office supplies	816
Shared allocation for computer virus updates and fees	498
Shared allocation for telephone	707
Total for account - Mod	2,021

100-1420-52910 Software contracts/maint/purchases	
General Code E360	$ 1,000
GCS support fee - tax software	4,320
General code laserfiche maintenance	1,495
BS&A payroll support	2,346
Total for account - Mod	9,161

100-1420-53130 Postage/mailings	
Licensing - initial packets, reminders, licenses	175
Tax bills, tax bill reminders	3,500
Processing charge for tax bills	600
Customer service survey card mailing	320
Certified mail (BOA, claims, misc.)	175
Total for account - Mod	4,770

100-1420-53110 Computer supplies	
Comp. supplies - monitor replacements, mouse, upgrade	600
Toner for printer and fax machine	625
Equipment maintenance	200
Total for account - Mod	1,425

100-1420-51900 Professional education	
Wisconsin Municipal Treasurer's Conf	650
Wisconsin Municipal Clerk's Conf	545
League of Wisconsin Municipalities	625
Software training - Grant & Farnham (Excel and Access)	500
Metro Clerks Mtgs - Grant & Farnham (4 each @ $20)	160
Clerk District Meetings - Farnham (3 @ $20)	60
Treasurer District Meetings - Grant (3 @ $20)	60
Milw Chapter American Payroll - Farnham	690
Total for account - Mod	3,290

General Fund Revenues and Expenditures
Election expenses - 1421

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-1420-53500	Dept/Program Supplies	$ 16,905	$ 21,370	$ 34,273	$ 48,500	$ 48,564	$ -	-100.0%	-100.0%	Programming
100-1421-51100	Salaries and Wages	-	-	-	-	-	10,080	0.0%	0.0%	Salaries
100-1421-51900	Professional Education	-	-	-	-	-	1,500	0.0%	0.0%	Fringe
100-1421-52910	Software Purch/Maint	-	-	-	-	-	6,250	0.0%	0.0%	Contractual
100-1421-53131	Shared Postage Costs (Allocated)	-	-	-	-	-	1,050	0.0%	0.0%	Supplies & Office
100-1421-53300	Repairs and Maintenance	-	-	-	-	-	3,075	0.0%	0.0%	Supplies - Maintenance
100-1421-53500	Dept/Program Supplies	-	-	-	-	-	2,575	0.0%	0.0%	Supplies & Office
Total Election Expenditures		$ 16,905	$ 21,370	$ 34,273	$ 48,500	$ 48,564	$ 24,530	-49.5%	-49.4%	

100-1421-52910	Software contracts/maint/purchases	
Machine Programming and Coding (2 elections)		$ 4,000
4-Year Maintenance Purge		2,250
Total for account - Mod		6,250
100-1421-53500	Dept/Program supplies	
Prompacks, ballots		1,000
Publications (2 elections)		100
Absentee Envelopes (9,300)		750
Other election and machine supplies, water, snacks		725
Total for account - Mod		2,575
100-1421-53300	Repairs and maintenance	
Machine Maintenance - 3 Edge machines @ $275		825
Machine Maintenance - 4 Eagle machines @ $300		1,200
Replacement booths		1,050
Total for account - Mod		3,075

Department Description

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

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

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

Services

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

Achievements 2012

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

- Continued with customer service excellence training for staff and other departments as necessary;
- Assisted in review of various technology upgrades such as phone system, cash receipting and general ledger;
- Continued work with the Police Department to streamline the parking payment process for residents and staff;
- Continued work with the Process Add-Value Efficiency (PAVE) to improve internal processes; and
- Achieved consistently high marks from customers (external and internal) with regard to customer service delivery.

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 2013

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

- Work with Police Department to continue streamlining parking payment process for residents and staff and assist with implementation of any new parking initiatives

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

- Continue with redesign and reorganization of Customer Service counter to make visits to the Village Hall a pleasant encounter;
- Continue training of new employees with regard to our Customer Service brand;
- Continue to warmly welcome new residents to the Shorewood community by providing our “Welcome” kits and bags.

Budget Impact

- The allocation of the salaries and benefits for the Customer Service Manager/Assistant to the Village Manager was changed for the 2013 budget to charge 5% of her time to the Water Utility and 5% to the Sewer Utility. This was done to more accurately reflect the time spent by her on assisting with those activities. Full wage and benefit information can be found in the appendix.

General Fund Revenues and Expenditures
Customer Service Department - 1430

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-1430-51100	Salaries and Wages	$ 77,429	$ 72,427	$ 53,061	$ 72,242	$ 74,139	$ 69,755	-5.9%	-3.4%	Salaries
100-1430-51300	Health Insurance	34,769	31,524	24,532	29,337	28,815	27,063	-6.1%	-7.8%	Fringe
100-1430-51305	Dental Insurance	1,465	1,290	968	1,296	1,294	1,210	-6.5%	-6.6%	Fringe
100-1430-51310	Social Security and Medicare	5,107	4,726	3,471	5,527	5,672	5,337	-5.9%	-3.4%	Fringe
100-1430-51315	Wisconsin Retirement System	8,590	6,884	2,116	4,262	4,373	4,639	6.1%	8.8%	Fringe
100-1430-51320	Life Insurance	251	241	216	267	272	257	-5.5%	-3.7%	Fringe
100-1430-51325	Flexible Benefit Contribution	87	249	126	188	102	141	38.2%	-25.0%	Fringe
100-1430-51900	Professional Education	219	220	289	489	773	525	-32.1%	7.4%	Fringe
100-1430-52930	Credit Card Fees	1,004	1,125	880	1,200	1,000	1,100	10.0%	-8.3%	Supplies & Office
100-1430-53100	Office Supplies	3,233	1,297	870	1,000	1,150	260	-77.4%	-74.0%	Supplies & Office
100-1430-53101	Shared Office Costs (EE Based)	879	724	644	714	708	2,105	197.3%	194.8%	Supplies & Office
100-1430-53110	Computer Supplies	94	573	604	850	1,368	563	-58.8%	-33.8%	Supplies & Office
100-1430-53121	Shared Copy Costs (Allocated)	1,032	976	765	830	614	1,139	85.5%	37.2%	Supplies & Office
100-1430-53131	Shared Postage Costs (Allocated)	2,120	47	45	62	250	183	-26.8%	195.2%	Supplies & Office
100-1430-53200	Memberships & Subscriptions	298	253	253	253	353	360	2.0%	42.3%	Supplies & Office
100-1430-55100	Liability & Property Insurance	810	805	605	605	625	528	-15.5%	-12.7%	Insurance
100-1430-55110	Workers Comp	259	279	377	377	378	356	-5.8%	-5.6%	Insurance
Total Customer Service Expenditures		$ 137,646	$ 123,640	$ 89,822	$ 119,499	$ 121,886	$ 115,521	-5.2%	-3.3%	
Expenditures Moved to Village Hall Shared		2,397	1,855	1,278	2,021	2,007	2,072			
Total Expenditures Previously Reported		$ 140,043	$ 125,495	$ 91,100	$ 121,520	$ 123,893	$ 117,593			

100-1520-53100 Office supplies	
Binder clips, storage boxes, file folders, etc	$ 260
Total for account - Mod	260
100-1520-57200 Shared copy costs (allocated)	
Shared allocation for copier use	639
Customer service cards	200
Estimate for color copies (.105 cents per copy)	300
Total for account - Mod	1,139
100-1520-53110 Computer supplies	
Maintenance/Repairs (3 printers/1 fax machine)*	245
Toner for 2 printers and fax machine	318
Total for account - Mod	563
100-1520-51900 Professional education	
Annual Clerk conference (registration/hotel/mileage)	300
District Clerk conferences	25
Miscellaneous seminars for staff	200
Total for account - Mod	525

*Printers will not be replaced. Will move toward an all-in-one for 2014 to be shared with the Clerk-Treasurer's office.

100-1520-57400 Shared postage costs (allocated)	
Shared allocation for postage	$ 63
Direct postage - customer service survey cards	120
Total for account - Mod	183
100-1430-57100 Shared office costs (EE based)	
Shared allocation for office supplies	767
Shared allocation for computer virus updates and fees	498
Shared allocation for telephone	840
Total for account - Mod	2,105

Department Description

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

Services

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

Achievements 2012

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

- Implemented a new accounting system, including cash receipts, accounts receivable and payable, project management and utility billing modules. The new system allows full cash receipt integration for public works, library and police department buildings, eliminating the duplication of entry. This also allowed us to consolidate the credit card processing company used Village-wide, reducing the fee paid for the police department from 3.75% of each transaction to be able to pass the credit card fee along to those paying fines. As we were able to change credit card companies, the police department no long needs to maintain a separate bank account and write checks to the Village from this account for each credit card transaction.
- We have begun moving to a paperless accounts payable process. By year end all departments will be scanning invoices into the system for paperless routing. This will allow all departments to easily access past invoices from their desks without needing to keep copies within their department or requesting the information from our department. Additionally this information will be accessible for years into the future. Once all departments are scanning invoices, we can complete the electronic approval process as that is still a combination of paper and electronic.
- The new implementation of the accounting system allowed us to have a fully integrated on-line payment system for utility billing. Previously the Village used one provider for utility billing and another for the on-line payment process. When we had two systems, on a daily basis, we had to do a file transfer in order to show the payments in the billing system. The new on-line system updates the billing system immediately. Additionally, customers are now able to see their history on-line and can search for their bill with more than just the customer number. The on-line payment process has payment amount controls which reduce the likelihood that a customer will pay the wrong amount.
- The Finance department also coordinated the implementation of the on-line payment acceptance for tax payments. The Village's new credit card processing company integrates with our tax software. This means residents can now pay their tax bills on-line through a credit card or e-check. Due to the cost of processing these transactions (credit cards - 2.39% of transaction $1.50 minimum, e-checks - $1.50 –under $5,000 or $5.00 over $5,000), the property owner is responsible for paying the credit card or e-check fee, but it does provide another option for our customers.
- Began billing of Shorewood Today customers through the accounting system rather than manually invoicing. This allows automated updating of outstanding balances. All miscellaneous receivable customers can also make payments on-line. The Village monthly bills out for loan payments, retiree insurance payments, other governments for shared services, and periodically for snow removal, some special refuse pick-ups, damage to Village property, etc.
- Sent out a request for proposal for auditing services. We have reviewed the proposals received (8), conducted oral interviews and will be providing a recommendation to the Village Board at the same time as this budget is submitted. We anticipate annual savings from past years on audit fees.

- In order to implement the new accounting system, the Finance department reviewed the existing server hardware and network. Through this process we determined we should replace the existing server rather than purchase a second physical server for the new accounting system. Purchasing a new server allowed the Village to implement a virtual server environment. This allows for different parts of the network to reside on separate virtual servers, rather than either being all jumbled together on one server or having multiple physical servers. This separation provides better backup configurations and is more cost effective than having multiple physical servers.
- After determining the most effective hardware solution, we went through a thorough vendor selection process to complete the project. The hardware was installed prior to the implementation of the new accounting software. We also upgraded our backup system to provide for automated offsite backup of our data, from a tape backup system which needed to be tended daily by non-IT staff. The existing server was purchased in 2007 and was scheduled for replacement in 2013.

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

- Issued the 2011 financial statements by May 31, 2012. Upgraded the financial statement document to be a Comprehensive Annual Financial Statement (CAFR). The CAFR has been submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting Award Program to see if the reviewers believe we have met the criteria for excellence in financial reporting.

Initiatives 2013

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

- Complete the set-up of the new accounting system by:
  - Implementing a new chart of accounts. This will aid in the consistency between departments and funds and provide improved ability to summarize financial information and to cost out various activities.
  - Enter coding for financial statement and budgetary categories, so the system can be used to generate our year-end financial statements, including the government-wide financial statements.
  - Enter coding for budgetary categories so the system can be used during the budget and long range planning process. This will allow more budget worksheets to reflect more up to date year to date amounts and will reduce the amount of re-entry done during the budget process.
- Begin the process of reviewing and updating our financial policies for the Board's consideration. GFOA has policy recommendations on what should be included in policies for fund balance, cash and investments, capital assets, debt and budgeting, among others. The Finance department would like to review and recommend policies to the Board in at least two of these areas for 2013.
- Improve the documentation of our financial processes by beginning an accounting procedures manual. It would be our goal for 2013 to cover at least two areas from accounts receivable, accounts payable, utility billing and journal entries. Encourage other departments to document their processes over cash receipting and payroll processes.

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

- Advertise the Village's new ability to handle e-billing for utility bills and to accept direct debit, with the goal of enrolling 10% of our customers in the e-billing and direct debit for 2013. This would reduce the mailing and postage costs of the process and would decrease the time spent in processing utility bill payments.
- Continue to improve the annual Budget document by incorporating feedback received from GFOA reviewers through the Distinguished Budget Presentation Award Program.

Financial Statements

- Since we will be needing to obtain documentation about our related organization due to a change in auditors, the Finance department plans to early implement a new Governmental Accounting Standards Board (GASB) Statement No. 61, The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34. This new Statement changes the standards of which related organizations need to be included in the Village's financial statements, clarifies how they should be presented and requires additional footnote disclosures. The Village is required to implement this new guidance for 2013;
- The Village is required to implement GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position for the 2012 financial statements. This Statement will change the titling of some of elements shown on the Village's financial statements.
- The Village will be changing auditing firms for the 2012 audit. This necessitates that old agreements and contracts are obtained. Although the change will require that the audit take more effort than in past years, the Finance department is committed to ensuring that we continue to issue our financial statements by May 15, without auditor prepared journal entries.
- We will continue to provide the additional disclosure in our financial statement document that, while not required, make the document a Comprehensive Annual Financial Report (CAFR) and incorporate GFOA's feedback into the 2012 CAFR.

Measurements and Indicators

Measurements	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget	Target
Bond Rating	Aa3	Aa3	Aa2	Aa2	Aa2	Aa1
General Fund - Fund balance as a % of Revenues	51.77%	49.70%	49.18%	36.00%	38.00%	*30.00%
Average of Monthly Average Cash Balances	$ 14,655,188	$ 17,049,691	$ 15,978,724	$ 18,153,854	$ 15,000,000	na
Interest earnings as a % of Average Cash	0.35%	0.61%	0.61%	0.62%	0.62%	na
Annualize Local Government Investment Pool (LGIP) interest rate	0.48%	0.21%	0.14%	0.13%	0.13%	na
Interest Rate over /(Under) LGIP Rate	-0.13%	0.40%	0.47%	0.49%	0.49%	0.50%
Estimated Investment Performance Over (Under) LGIP	$ (19,565)	$ 67,442	$ 45,350	$ 50,000	$ 45,350	$ 75,000

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

Budget Impact

The Finance Department's budget request for 2013 is similar to our 2012 request in total. Reasons for significant line-item changes are discussed below:

- Interdepartmental Charges –This account represents a charge for the non-salary and benefit costs for employees in the Finance, Clerk/Treasurer's Office, Customer Service department and Manager's Office, whose time is split between the General Fund and the Utilities. The 2012 budget was based on 2010 actual costs in these areas, whereas the 2012 actual charge and 2013 budget are based on 2011 actual costs. The 2010 costs were higher as they included some one time expenditures.

- During the 2013 budget process we reviewed the allocation of finance staff salaries between the general fund and utilities. We used a three year average of the ratio of expenses/expenditures for each TID, General Fund and Utilities to the total. We then adjusted the percentages for capital assets and utility billing time. Based on that review we have changed the allocation of staff as follows:

Position	Finance	TID No. 1	TID No. 4	Parking	Water	Sewer
Finance Director						
2012 budget allocation	75.50%	7.50%	0.00%	7.50%	7.50%	7.50%
2013 budget allocation	63.50%	8.00%	5.00%	2.00%	8.75%	10.00%
Asst. to Finance Director						
2012 budget allocation	30.00%	0.00%	0.00%	5.00%	33.00%	32.00%
2013 budget allocation	43.50%	0.00%	0.00%	5.75%	25.00%	25.75%

- While individual changes were significant, the net effect of the changes for both personnel was minimal. The appendix includes a summary of all staff time allocation for both the 2013 and 2012 budgets.
- Contracted services – this is a bi-annual service fee for our collection company. The company charges a flat rate for the number of bills we send to them. They also keep a percentage of each actual collection which is withheld from any revenue we receive.
- Duplicating – the 2012 budget did not include the cost of printing the budget document internally.
- Professional Memberships – we removed allocation for our department to participate in the national APA organization. They do offer on-line training which we can share the cost of with the Clerk/Treasurer's department but we determined that both departments do not need to be registered members.
- Subscriptions – we decreased this from our budget this year as we had planned to purchase new GASB subscription which is now free. We rotate between purchases of GASB and GFOA publications.
- Data processing – the 2012 budget included an estimate for ½ the year of support services for our new accounting system. We did receive the first year of support free. The support for payroll is reported in the Clerk/Treasurer's department and utility billing is shown in the Utility budgets.
- Auditing – we have estimated a fee decrease for the 2012 audit. Audit fees are allocated to the finance department, each utility and each TID. A portion of each year's audit is paid in the year the audit is for and a portion the following year.

2013 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-1510-44900	Security Alarm Permits	$ 2,460	$ 3,420	$ 1,200	$ 2,700	$ 2,500	$ 2,700	8.0%	0.0%	Charges
100-1510-47400	Interdepartmental Charge Parking	-	9,871	7,925	7,925	9,871	7,925	-19.7%	0.0%	Charges
100-1510-47410	Interdepartmental Charge Water	4,920	13,181	9,163	9,163	13,181	9,163	-30.5%	0.0%	Charges
100-1510-47420	Interdepartmental Charge Sewer	5,280	13,022	9,105	9,105	13,022	9,105	-30.1%	0.0%	Charges
100-1510-48300	Late Payment Penalty	1,989	675	2,122	1,800	1,200	1,900	58.3%	5.6%	Charges
100-1510-48900	Miscellanous Revenue	2,543	16,207	862	900	500	500	0.0%	-44.4%	Charges
Total Finance Revenues		$ 17,192	$ 56,376	$ 30,377	$ 31,593	$ 40,274	$ 31,293	-22.3%	-0.9%	
	Expenditures									
100-1510-51100	Salaries and Wages	$ 69,511	$ 71,184	$ 52,129	$ 71,126	$ 71,981	$ 72,251	0.4%	1.6%	Salaries
100-1510-51300	Health Insurance	20,265	22,860	17,745	21,096	21,312	22,391	5.1%	6.1%	Fringe
100-1510-51305	Dental Insurance	831	879	662	888	886	922	4.1%	3.8%	Fringe
100-1510-51310	Social Security and Medicare	4,453	4,549	3,430	1,614	5,506	5,527	0.4%	242.4%	Fringe
100-1510-51315	Wisconsin Retirement System	7,157	6,629	2,019	1,245	4,247	4,804	13.1%	285.9%	Fringe
100-1510-51320	Life Insurance	91	89	84	105	98	116	18.4%	10.5%	Fringe
100-1510-51325	Flexible Benefit Contribution	56	273	66	95	85	96	12.9%	1.1%	Fringe
100-1510-51900	Professional Education	1,930	2,085	475	1,475	3,845	3,865	0.5%	162.0%	Fringe
100-1510-52100	Professional Fees	-	2,900	-	-	-	-	0.0%	0.0%	Professional
100-1510-52130	Professional Fees Financial	15,324	12,677	11,256	12,676	13,900	12,000	-13.7%	-5.3%	Professional
100-1510-52910	Software Purch/Maint	14,747	1,522	930	930	8,037	9,100	13.2%	878.5%	Contractual
100-1510-52990	Other Service Contracts & Fees	1,225	-	-	1,225	1,325	-	-100.0%	-100.0%	Contractual
100-1510-53100	Office Supplies	1,524	1,342	2,352	2,819	3,139	3,245	3.4%	15.1%	Supplies & Office
100-1510-53101	Shared Office Costs (EE Based)	597	605	540	599	594	1,425	139.9%	137.9%	Supplies & Office
100-1510-53121	Shared Copy Costs (Allocated)	592	2,072	1,273	1,630	1,317	2,064	56.7%	26.6%	Supplies & Office
100-1510-53131	Shared Postage Costs (Allocated)	1,253	104	64	126	191	140	-26.7%	11.1%	Supplies & Office
100-1510-53200	Memberships & Subscriptions	1,032	951	1,133	1,217	1,300	860	-33.8%	-29.3%	Supplies & Office
100-1510-53900	Miscellaneous Expenses	44,174	2,705	80	2,500	4,000	4,000	0.0%	60.0%	Supplies & Office

2013 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-1510-55100	Liability & Property Insurance	$ 961	$ 861	$ 812	$ 812	$ 838	$ 640	-23.6%	-21.2%	Insurance
100-1510-55110	Workers Comp	221	269	368	368	368	368	0.0%	0.0%	Insurance
Total Finance Expenditures		$ 185,944	$ 134,556	$ 95,418	$ 122,546	$ 142,969	$ 143,814	0.6%	17.4%	
Expenditures Moved to Village Hall Shared		1,901	2,082	1,436	2,269	2,253	2,326			
Total Expenditures Previously Reported		$ 187,845	$ 136,638	$ 96,854	$ 124,815	$ 145,222	$ 146,140			

100-1510-53100	Office supplies	
Computer supplies and software		$ 500
Toner for two printers $80 per		160
Budget covers, tabs and binding		400
Budget award program fee		300
Financial statement covers		450
CAFR award program fee		435
AP checks		250
Binder clips, storage boxes, file folders, etc		750
Total for account - Mod		3,245

100-1510-57200	Shared copy costs (allocated)	
Shared allocation for copier use		394
Color copies for Budget document		1,260
Estimates for long range planning, and Ehler's analysis pages		210
Estimate for other color copies (.105 cents per copy)		200
Total for account - Mod		2,064

100-1510-53200	Memberships & subscriptions	
GFOA - Village		200
WGFOA - Walker and Wierzchowski		50
American Payroll Association - Wisconsin Chapter		40
State of Wisconsin CPA license renewnal		85
AICPA - Walker		220
WICPA - Walker		265
Total for account - Mod		860

100-1510-57100	Shared office costs (EE based)	
Shared allocation for computer virus updates and fees		249
Shared allocation for paper, envelopes, etc		471
Shared allocation for telephone		705
Total for account - Mod		1,425

100-1510-52910	Software contracts/maint/purchases	
BS&A support (GL, AP, CR, MR, HR and EE portal)		9,100
Total for account - Mod		9,100

100-1510-51900	Professional education	
GFOA - Walker (CPE credits 15)		$ 1,450
GAAP update - Internet training (4)		140
WGFOA Conference March (12)		350
WGFOA Conference Sept (Cindy)		350
WGFOA Conference Dec (12)		350
GFOA Committee Meeting		525
Payroll/AP training (Cindy)		350
League Clerk Treasurers & Finance Officers Institute (Cindy)		350
Total for account - Mod		3,865

Department Description

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

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.

Initiatives 2013

- In 2013, the Village will be bidding out the contract for the assessor's services and for a reassessment for the 2014 year.

General Fund Revenues and Expenditures
Other General Administration - 1900

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-1900-52120	Professional Fees Legal	$ 111,824	$ 117,653	$ 73,767	$ 113,200	$ 110,000	$ 108,500	-1.4%	-4.2%	Professional
100-1900-52150	Professional Fees Assessment	46,300	46,300	30,867	46,300	46,300	46,300	0.0%	0.0%	Professional
100-1900-53100	Office Supplies	1,291	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-1900-53101	Shared Office Costs (EE Based)	421	456	406	450	447	530	18.6%	17.8%	Supplies & Office
100-1900-53110	Computer Supplies	457	3,137	1,095	1,095	1,492	3,249	117.8%	196.7%	Supplies & Office
100-1900-53121	Shared Copy Costs (Allocated)	382	7	-	-	-	-	0.0%	0.0%	Supplies & Office
100-1900-53131	Shared Postage Costs (Allocated)	819	101	126	122	147	136	-7.5%	11.5%	Supplies & Office
100-1900-53140	Communications/Publications	223	169	207	320	700	400	-42.9%	25.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	3,780	1,602	7,167	7,990	3,750	5,000	33.3%	-37.4%	Supplies & Office
100-1900-54100	Sustainability/Conservation	1,138	994	-	-	-	-	0.0%	0.0%	Programming
100-1900-55100	General liab. & prop. insurance	1,201	960	732	732	756	686	-9.3%	-6.3%	Insurance
Total Other Gen Admin Expenditures		$ 167,836	$ 171,379	$ 114,367	$ 170,209	$ 163,592	$ 164,801	0.7%	-3.2%	
	Previously Reported As:									
	Assessor	51,792	52,085	33,948	50,136	50,548	52,416			
	Moved to Village Shared	(1,629)	(1,785)	(1,230)	(1,945)	(1,931)	(1,993)			
	Boards and Commissions	5,192	2,798	7,396	8,332	4,473	5,416			
	Attorney	112,481	118,281	74,253	113,686	110,502	108,962			
	Total Previous Departments	$ 167,836	$ 171,379	$ 114,367	$ 170,209	$ 163,592	$ 164,801			

General Fund Revenues and Expenditures
Village Hall Shared - 7100

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-7100-52200	Electric	$ 13,865	$ 14,268	$ 11,023	$ 16,453	$ 15,742	$ 16,779	6.6%	2.0%	Utilities
100-7100-52210	Gas	7,597	8,151	4,307	7,872	8,654	8,032	-7.2%	2.0%	Utilities
100-7100-52220	Water	1,364	1,583	1,208	1,816	1,564	1,992	27.4%	9.7%	Utilities
	Total Village Hall Utility Expenditures	$ 22,826	$ 24,002	$ 16,538	$ 26,141	$ 25,960	$ 26,803	3.2%	2.5%	
Amount Previously Reported as										
	Village Board Utilities	$ 4,224	$ 4,392	$ 3,026	$ 4,782	$ 4,749	$ 4,903			
	Village Manager Utilities	2,955	3,239	2,231	3,527	3,503	3,617			
	Customer Service Utilities	2,397	1,855	1,278	2,021	2,007	2,072			
	Finance Utilities	1,901	2,082	1,436	2,269	2,253	2,326			
	Clerk/Treasurer Utilities	2,397	2,626	1,809	2,860	2,840	2,933			
	Planning & Development Utilities	5,168	5,662	3,901	6,166	6,124	6,323			
	Assessor Utilities	1,629	1,785	1,230	1,945	1,931	1,993			
	Court Utilities	2,155	2,361	1,627	2,571	2,553	2,636			
Total Recast as Village Hall Utilities		$ 22,826	$ 24,002	$ 16,538	$ 26,141	$ 25,960	$ 26,803			

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.

Achievements 2012

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

- Continue 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
- Provide a Problem Orientated Policing team for each quarter of the Village to address concerns of the residents;

Initiatives 2013

Vision Plan (A) - Deliver quality services at a competitive tax rate.
- Continue the Shorewood Police Department Strategic Plan;
- Design plans for a remodeled police facility.

Vision Plan (C) - Maintain a high-quality urban living experience with a "small town" feel.
- Provide foot and bike patrol for community events

Budget Impact

- Salaries are up due to contracts and due to step increases for both officers and clerks who have been here less than four years. Salaries are 6.6% greater than the projected 2012 budget due to being short an officer for 8 months.
- Overtime is set at 8% of officer salaries and is based on past history of the department and future needs (FMLA leave and special events)
- Holiday pay is contractual and is paid due to the fact that we staff the police department 365 days a year and working on holidays is a regular scheduled work day for both officers and clerks.
- Fringe benefits comprise the next major portion of the budget. The department was able to trim 2% from the adopted 2012 budget in 2013. This is due to officer contributing to their retirement fund (down 6.2%) and lower health and dental insurance.
- The retiree health insurance includes the sick bank for the retired Deputy Chief along with $20,000 for future retirees.
- Other benefits represent the cost of former police and fire employees' pension contributions. This continues to decrease as retirees leave the program.

- Postage is an allocate expense based on use. Due to the large volume of overdue notices that we are required to send on parking tickets (2 notices and a suspension notice per ticket) we do have a lot of postage cost. We are also sending 30 customer service request out a month. I do believe that we will be under this amount as our CSO was putting court items through the machine under the police department code.
- Part of the increase in vehicle maintenance would be used to purchase extended warranties on the new squad cars, hopefully keeping future maintenance cost down.
- We are using about 40 to 50 gallons of gas more in 2012 than 2011. This is due to the push to have more officers and supervisors spend more time on the street. With that visibility comes a trade-off, in that more miles are logged and more is gas used. I do believe that the visibility has helped to lower the crime in Shorewood. The new squads do get better gas mileage than the current squads and hopefully that will help. We are not requesting more money as we are now able to have the federal tax taken off the bill.
- Department supplies have been reorganized under the new chart of accounts to split office supplies, shared office costs, copier costs and department supplies into four accounts. Department supplies are up from previous years as ammunition cost has almost doubled in the past 3 years.
- Software maintenance costs are up. This account is all of the service contracts. These use to be in the capital budget but we put them in the operating budget several years ago. Vendors continue to increase their maintenance cost 3 – 5% annually.
- The revenues and expenditures for the vehicle suspension program were moved into this department/fund from the 101 special revenue funds for compliance with accounting regulations.
- As you can see from the projected cost to 2012 budgeted cost, if we can do without or we don't need as many items, we do not spend the money. We try to budget for what we expect to need but sometimes we are able to buy less or at a better price.

General Fund Revenues and Expenditures
Police Department - 2100

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-2100-45110	Court Costs	$ 29,657	$ 28,255	$ 31,739	$ 32,850	$ 34,290	$ 35,560	3.7%	8.2%	Fines
100-2100-45120	Court Fines	93,319	78,919	80,258	101,000	127,000	127,000	0.0%	25.7%	Fines
100-2100-45130	Court Terms	6,243	13,145	5,722	10,490	5,000	6,500	30.0%	-38.0%	Fines
100-2100-45200	Parking Fines	317,400	352,432	259,315	361,705	360,255	362,500	0.6%	0.2%	Fines
100-2100-45210	Parking Ticket Fee	16,367	18,820	13,202	19,400	19,025	19,025	0.0%	-1.9%	Fines
100-2100-45220	Vehicle Suspension Fee	8,673	9,410	6,730	10,000	-	11,000	0.0%	10.0%	Fines
100-2100-46200	False Alarm Fees	4,406	6,888	3,700	5,850	6,700	5,850	-12.7%	0.0%	Charges
100-2100-46210	Warrant Fees	-	-	-	-	-	-	0.0%	0.0%	Charges
100-2100-46390	Overnight Parking Permission	18,965	21,640	16,818	25,017	26,400	26,400	0.0%	5.5%	Charges
100-2100-47400	Interdepartmental Charge Parking	37,199	31,713	28,538	28,538	31,966	32,925	3.0%	15.4%	Charges
100-2100-48500	Donations	-	200	-	-	1,500	-	-100.0%	0.0%	Other Rev
100-2100-48900	Miscellanous Revenue	19,541	1,458	5,336	2,452	3,250	2,650	-18.5%	8.1%	Other Rev
Total Police Revenues		$ 551,770	$ 562,880	$ 451,358	$ 597,302	$ 615,386	$ 629,410	2.3%	5.4%	
	Expenditures									
100-2100-51100	Salaries and Wages	$ 1,639,171	$ 1,613,080	$ 1,204,281	$ 1,642,724	$ 1,732,735	$ 1,751,874	1.1%	6.6%	Salaries
100-2100-51110	Civilian Salaries	232,925	242,860	178,198	241,102	249,776	251,580	0.7%	4.3%	Salaries
100-2100-51130	Holiday Pay	91,365	81,524	3,669	87,450	90,550	91,459	1.0%	4.6%	Salaries
100-2100-51150	Retiree Sick Leave Payout	-	-	-	-	-	20,000	0.0%	0.0%	Salaries
100-2100-51160	Opt Out Ins	18,000	17,000	11,250	18,000	18,000	18,000	0.0%	0.0%	Salaries
100-2100-51200	Overtime Wages	92,314	150,225	59,735	104,450	110,813	111,991	1.1%	7.2%	Salaries
100-2100-51220	Civilian OT	2,267	4,420	2,502	2,450	2,404	2,408	0.2%	-1.7%	Salaries
100-2100-51300	Health Insurance	473,529	450,181	351,543	421,468	452,492	441,084	-2.5%	4.7%	Fringe
100-2100-51305	Dental Insurance	21,537	21,039	15,062	20,094	21,012	20,052	-4.6%	-0.2%	Fringe
100-2100-51310	Social Security and Medicare	153,761	155,064	109,910	158,980	167,248	169,016	1.1%	6.3%	Fringe
100-2100-51315	Wisconsin Retirement System	394,774	418,689	238,456	426,026	429,988	420,941	-2.1%	-1.2%	Fringe
100-2100-51320	Life Insurance	3,121	3,150	2,521	3,120	3,397	3,298	-2.9%	5.7%	Fringe
100-2100-51325	Flexible Benefit Contribution	3,294	5,517	2,659	3,988	3,651	3,741	2.5%	-6.2%	Fringe
100-2100-51330	Uniform Expense	17,826	9,606	13,307	16,881	16,375	16,375	0.0%	-3.0%	Fringe
100-2100-51335	Insurance Trust	2,200	1,960	1,680	2,013	2,113	2,040	-3.5%	1.3%	Fringe
100-2100-51340	Retiree Health Contribution	41,090	24,908	47,087	55,051	45,723	31,439	-31.2%	-42.9%	Fringe

2013 Budget

General Fund Revenues and Expenditures
Police Department - 2100

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-2100-51345	Employee Sick Leave Bank	$ -	$ -	$ -	$ -	$ -	$ 16,555	0.0%	0.0%	Fringe
100-2100-51350	Education Reimb	-	-	-	450	1,500	1,500	0.0%	233.3%	Fringe
100-2100-51355	Other Benefits	17,887	15,621	6,226	12,527	17,887	12,528	-30.0%	0.0%	Fringe
100-2100-51900	Professional Education	6,080	10,145	7,963	12,750	13,500	13,500	0.0%	5.9%	Fringe
100-2100-52200	Electric	10,714	11,426	6,297	11,255	10,156	10,359	2.0%	-8.0%	Utilities
100-2100-52210	Gas	7,068	7,103	3,687	11,112	11,549	11,780	2.0%	6.0%	Utilities
100-2100-52220	Water	444	570	438	1,038	615	800	30.1%	-22.9%	Utilities
100-2100-52230	Phone and Internet	8,642	8,178	6,803	8,118	11,000	5,966	-45.8%	-26.5%	Utilities
100-2100-52300	Other Intergov'tal pymts	8,000	10,500	10,000	10,000	-	12,500	0.0%	25.0%	Contractual
100-2100-52900	Cleaning and Pest Control	7,891	8,198	6,512	8,350	8,517	6,797	-20.2%	-18.6%	Contractual
100-2100-52910	Software Purch/Maint	13,369	16,923	15,722	20,193	20,527	20,697	0.8%	2.5%	Contractual
100-2100-53100	Office Supplies	-	-	-	-	-	13,230	0.0%	0.0%	Supplies & Office
100-2100-53101	Shared Office Costs (EE Based)	-	-	-	-	-	9,222	0.0%	0.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	-	-	-	-	-	3,000	0.0%	0.0%	Supplies & Office
100-2100-53131	Shared Postage Costs (Allocated)	3,560	6,666	5,431	7,433	5,507	8,287	50.5%	11.5%	Supplies & Office
100-2100-53200	Memberships & Subscriptions	942	839	1,182	1,232	1,245	1,280	2.8%	3.9%	Supplies & Office
100-2100-53400	Vehicle Maintenance	22,024	19,853	16,430	20,668	18,000	20,000	11.1%	-3.2%	Supplies - Vehicle
100-2100-53410	Fuel and Oil	42,117	51,723	39,799	52,250	56,250	56,250	0.0%	7.7%	Supplies - Vehicle
100-2100-53420	Radio Expense	3,336	1,646	1,154	672	2,925	2,750	-6.0%	309.2%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies	29,209	25,260	15,615	31,758	35,192	18,770	-46.7%	-40.9%	Supplies & Office
100-2100-53900	Miscellaneous Expenses	11,255	6,958	-	-	-	-	0.0%	0.0%	Supplies & Office
100-2100-55100	Liability & Property Insurance	42,447	40,647	38,787	38,787	38,293	38,395	0.3%	-1.0%	Insurance
100-2100-55110	Workers Comp	66,676	78,244	96,402	95,769	96,530	100,399	4.0%	4.8%	Insurance
100-2100-55120	Unemployment	10,000	3,868	-	-	-	-	0.0%	0.0%	Insurance
Total Police Department Expenditures		$ 3,498,835	$ 3,523,591	$ 2,520,308	$ 3,548,159	$ 3,695,470	$ 3,739,863	1.2%	5.4%	

(continued)

100-2100-52900 Cleaning contracts	
Building pest management fees @$26 per month	$ 312
Janitorial fees - allocated by Village Hall + special clean	5,485
Quarterly jail sanitation	1,000
Total for account - Mod	6,797
100-2100-53200 Memberships & subscriptions	
Banaszynski - subscription Organized Exec.	160
Banaszynski - subscription GovHound	320
VanderSchaafC - FBI-LEEDA	50
Banaszynski - IACP	120
Banaszynski - MCLEEA	135
Lenda/Vander Schaaf - WI Assn. for Identification	50
Banaszynski/Carini WCPA	150
Banaszynski - FBI-NA	80
2 notary Board renewals	80
Other membership	35
Pfeil/Gardner - WI. Traffic Safety Officer's Association	60
Preston - National Association of School Resource Officers (NASRO)	40
Total for account - Mod	1,280
100-2100-51330 Uniform expense	
Detectives/plain clothes	2,875
Officers	11,500
Other uniforms/bike uniforms	2,200
Total for account - Mod	16,575
100-2100-53400 Vehicle maintenance	
Squad maintenance, based on three year average	18,000
Warranty extensions	2,000
Total for account - Mod	20,000
100-2100-53410 Fuel and oil	
1,250 gallons per month at $3.75 per gallon	56,250
Total for account - Mod	56,250

100-2100-53500 Dept/Program supplies	
Citations	$ 3,800
Ammo, targets, and range supplies; taser cartridges	3,850
Biohazard handling supplies	625
Evidence processing supplies	3,200
Jail laundry and prisoner meals	200
Police supplies: nitrile gloves, intoximeter tubes, etc.	2,000
Misc. other exp.: tow bills, traffic cones, batteries, etc.	1,100
National Night Out - all handouts/items	1,200
Crime reports on line resident crime statistics	900
Pamphlets	650
Miscellaneous crime prevention alert materials	100
Slow Down signs	150
Auxilliary police	300
Repairs to misc equipment:fire ext. recharge, recording system, etc.	695
Total for account - Mod	18,770
100-2100-52910 Software contracts/maint/purchases	
Lexis Nexus - Accurint contract fee	920
Spillman Annual Police Records Maintenance fee	9,452
Spillman User Group fee	75
Software upgrades to computers	800
Armstrong - general repairs	1,525
Livescan - Annual Maintenance	3,550
Shorewood shared TIME system fee	1,200
Program maintenance - Parking citation	600
TIME System - DOJ Quarterly support/billing	1,650
SmartImport annual maintenance	325
Maintenance to Scheduling program	600
Total for account - Mod	20,697
100-2100-57100 Shared office costs (EE based)	
Shared allocation for copy paper	1,450
Shared allocation for computer virus updates and fees	2,738
Shared allocation for telephone	5,034
Total for account - Mod	9,222

(concluded)

100-2100-52230 Phone and internet	
Cellular phones in squad cars	$ 2,255
Data transmission lines @ P.D.	453
Misc. phone repairs expected/replace damaged cell phone	450
VPN cards for squads	2,808
Total for account - Mod	5,966

100-2100-53100 Office supplies	
Office supplies - Office Depot	4,850
Misc. office sup - thru other vendors & DPW allocations	3,400
Stationary/forms/envelopes/brochures - printing charges	3,100
Class/training supplies/materials/handouts	280
Officer supplies: memo books, bus. cards, blank DVD/CD/media	950
teletype paper & ribbons	650
Total for account - Mod	13,230

100-2100-53420 Radio expense	
Misc. repairs to existing radios	$ 1,750
Selected battery replacement	750
Selected parts replacement (mics, antennae, etc.)	250
Total for account - Mod	2,750

100-2100-51900 Professional education	
WCPA conferences	775
Wisconsin Traffic Safety Conference	300
Field Training Conference	250
National School Resource Officer's Conference	325
Badger Tracs Conference	250
Association of Identification Conference	250
24 hour mandated re-certification	6,500
Banaszynski - IACP conference	1,500
Other conferences as needed/required including mileage	3,350
Total for account - Mod	13,500

100-2100-53120 Copy & print costs	
Copier leases and fees	3,000
Total for account - Mod	3,000

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.

Achievements 2012

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

- Completed department re-organization plan, bringing inspection services in-house; managed staff vacancies and changes for two key inspector positions that occurred in the first quarter of the year along with temporary assistance during Administrative Clerks temporary leave.
- Completed implementation of technology improvements, providing field tablets for inspectors with Remote Desktop allowing real-time access and input of village data and scheduling.
- Continue oversight of GIS (Geographical Informational Systems) on-line mapping tool.
- Presentation to Wisconsin Coastal Management Program Joint Review panel for grant application for Atwater Bluff maintenance items.
- Assisted with data gathering and analysis for storm utility project.
- Completed Planning & Development Department Standard Operating Procedure Manual; created additional 'one-touch' correspondence templates; created 'one-touch' approved permit form eliminating multiple daily trips to copier; improved website communications.

Vision Plan (B) - Promote vibrant urban housing.

- Continue administration of the Neighborhood Improvement Loan Program for Down Payment Assistance, Duplex Conversion and Attic Improvement loans; as of September, $66,000 loans have been paid back and $337,000 distributed across 26 loan recipients.
- Continue Code Compliance Program inspecting single-family, duplexes, multifamily dwellings, and mixed-use buildings when a property is placed on the market for purchase; complete LEAN review of program, implementing temporary policy changes.
- Continue dedicated exterior property enforcement inspections initiated 2008.

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

- Begin administration of resident survey, identifying reasons why residents move in and out of the community; administer proposed Multifamily Façade Improvement Program.
- Completed detailed Implementation Plan for the Village of Shorewood Comprehensive 2030 Plan adopted in 2011.
- Continue to meet with potential businesses, promoting community and business district: business district has 264 active businesses, 151 are storefront businesses; current vacancy for first floor business locations 3%; project 22 new businesses in 2012.
- Finalize Bicycle Implementation Plan; participation in implementation of Sustainability Plan adopted 2012; participation in solutions for express bus service stop changes through Shorewood.
- Initiated customer satisfaction surveys, mailing sample of permit holders at beginning of each month: average a 27% response rate.
- Assistance with various redevelopment interests, process, timelines and zoning requirements.
- Continue support as department liaison for Plan Commission, Community Development Authority, Design Review Board and Board of Appeals committees.

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

- Received authority for village inspector to perform small commercial plan review instead of the State.
- Continue commercial property maintenance standards and exterior property enforcement priorities.
- Complete all business and residential occupancy inspections for the five-level, 20-unit mixed-use Ravenna building at 4527-41 N. Oakland Avenue; completed occupancy inspections for 4040 N. Bartlett Avenue parking garage and construction start for seven-level, 84-unit mixed use building at 4029-41 N. Oakland Avenue.
- Implementation of the Commercial Occupancy Five-Year Renewal Program to help maintain and ensure safety of Shorewood’s aging commercial building, improve staff efficiency and verify businesses operating under an approved occupancy certificate.
- Completed inspections for businesses for Clerk’s Office for the annual business license applications (not completed annually).

- Continue to identify outdated and obsolete village codes or codes that do not parallel existing State, regional and local standards.
- Inspectors obtained necessary continued education credits to maintain State certifications.

Initiatives 2013

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

- Continue implementation of lean principles for department operations in permitting, inspection services, code compliance and policy alignment.

Vision Plan (B) - Promote vibrant urban housing.

- Continue implementation of Village of Shorewood Comprehensive Plan-2030.
- Evaluate feasibility of forming Rental Inspection Program, making recommendation.

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

- Make recommendation for Complete Streets Policy for designing and operating the entire public way for all users.

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

- Fully implement Five-Year Commercial Occupancy Renewal Program.
- Continue to identify outdated and obsolete village codes or codes that do not parallel existing State, regional and local standards including revision of land division chapter.

Measurements and Indicators

The Planning & Development Department will receive over 2,700 applications in 2012 and perform over 5,000 inspections.

Measurements	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Building Permits	655	682	663	625	640
Electrical Permits	638	859	643	630	630
Plumbing Permits	480	736	545	490	500
HVAC Permits	203	346	201	215	210
Code Compliance	168	176	168	180	190
Less Flood Permit Fee Waived	-	(488)	-	-	-
Total Major Permits	2,144	2,311	2,220	2,140	2,170

Budget Impact

The 2013 Planning & Development Department is $20,000 or 5.0% less than the 2012 budget. Below are some of the significant revenue and expenditure changes which are included for your review:

- Health Insurance - 2012 assumption of number of employees under Village health insurance, lowered by employee changes
- Software maintenance increased to provide three inspectors with PDF software and replace Microsoft Access with current version for five users.
- Phone and internet - increased with having three wireless data plans for accessing network data in the field, improving staff efficiency.
- Revenues - 2012 newly delegated plan review responsibility with associated fee and anticipated river site redevelopment budgets building revenues 6% higher.

General Fund Revenues and Expenditures
Planning and Development Department - 2400

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-2400-44310	Building Permits	$ 121,558	$ 122,685	$ 131,920	$ 160,000	$ 130,000	$ 139,000	6.9%	-13.1%	Licenses
100-2400-44320	Electrical Permits	127,971	45,974	33,922	49,000	49,000	49,000	0.0%	0.0%	Licenses
100-2400-44330	Plumbing Permits	-	41,856	26,248	39,000	50,000	40,000	-20.0%	2.6%	Licenses
100-2400-44340	HVAC Permits	-	16,048	16,422	19,000	18,000	17,500	-2.8%	-7.9%	Licenses
100-2400-44400	Code Compliance Fees	18,065	19,350	17,400	20,000	20,000	19,500	-2.5%	-2.5%	Licenses
100-2400-46105	Blueprints	-	-	473	473	-	350	0.0%	-26.0%	Fines
100-2400-48900	Miscellanous Revenue	3,154	4,271	5,020	6,000	3,000	4,000	33.3%	-33.3%	Other Rev
Total Planning and Development Revenues		$ 270,748	$ 250,184	$ 231,405	$ 293,473	$ 270,000	$ 269,350	-0.2%	-8.2%	
	Expenditures									
100-2400-51100	Salaries and Wages	$ 193,426	$ 208,640	$ 156,499	$ 232,552	$ 239,045	$ 240,616	0.7%	3.5%	Salaries
100-2400-51140	Auto Allowance	1,500	1,500	1,125	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-2400-51160	Opt Out Ins	5,750	6,000	6,250	8,500	5,250	8,250	57.1%	-2.9%	Fringe
100-2400-51300	Health Insurance	45,880	43,915	30,085	38,373	60,603	40,804	-32.7%	6.3%	Fringe
100-2400-51305	Dental Insurance	1,171	1,820	1,610	2,520	2,520	2,520	0.0%	0.0%	Fringe
100-2400-51310	Social Security and Medicare	14,740	15,636	11,942	650	18,373	18,406	0.2%	2731.7%	Fringe
100-2400-51315	Wisconsin Retirement System	22,425	19,426	6,685	502	14,082	16,001	13.6%	3087.5%	Fringe
100-2400-51320	Life Insurance	412	418	293	393	428	331	-22.7%	-15.8%	Fringe
100-2400-51325	Flexible Benefit Contribution	2,845	2,703	1,094	1,875	1,774	869	-51.0%	-53.7%	Fringe
100-2400-51900	Professional Education	2,673	1,879	1,802	2,525	4,925	4,960	0.7%	96.4%	Fringe
100-2400-52100	Professional Fees	823	705	1,181	1,750	1,100	1,400	27.3%	-20.0%	Professional
100-2400-52230	Phone and Internet	2,019	2,697	2,773	3,700	3,519	1,971	-44.0%	-46.7%	Utilities
100-2400-52910	Software Purch/Maint	-	-	-	-	-	2,100	0.0%	0.0%	Contractual
100-2400-52990	Other Service Contracts & Fees	99,577	89,767	4,100	3,500	12,340	5,000	-59.5%	42.9%	Contractual
100-2400-53100	Office Supplies	4,561	5,138	3,337	4,100	4,476	810	-81.9%	-80.2%	Supplies & Office
100-2400-53101	Shared Office Costs (EE Based)	-	-	-	-	-	4,660	0.0%	0.0%	Supplies & Office
100-2400-53110	Computer Supplies	968	1,191	983	2,715	2,788	2,485	-10.9%	-8.5%	Supplies & Office
100-2400-53120	Copy & Print Costs	914	1,560	1,471	1,710	1,350	1,525	13.0%	-10.8%	Supplies & Office
100-2400-53121	Shared Copy Costs (Allocated)	1,374	2,438	1,486	1,928	1,669	2,065	23.7%	7.1%	Supplies & Office
100-2400-53131	Shared Postage Costs (Allocated)	3,186	2,643	2,581	2,337	2,584	2,606	0.9%	11.5%	Supplies & Office
100-2400-53200	Memberships & Subscriptions	475	1,347	1,318	1,425	1,928	1,765	-8.5%	23.9%	Supplies & Office

General Fund Revenues and Expenditures
Planning and Development Department - 2400

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-2400-53900	Miscellaneous Expenses	$ -	$ 113	$ -	$ -	$ -	$ -	0.0%	0.0%	Supplies & Office
100-2400-54620	Loan Program Expenses	3,152	2,598	903	1,725	2,975	2,650	-10.9%	53.6%	Programming
100-2400-55100	Liability & Property Insurance	2,371	2,381	1,810	1,810	1,867	1,700	-8.9%	-6.1%	Insurance
100-2400-55110	Workers Comp	6,147	10,919	11,176	11,176	11,191	11,065	-1.1%	-1.0%	Insurance
Total Planning and Dev. Expenditures		$ 416,389	$ 425,434	$ 250,504	$ 327,266	$ 396,287	$ 376,059	-5.1%	14.9%	
Expenditures Moved to Village Hall Shared		5,168	5,662	3,901	6,166	6,124	6,323			
Total Expenditures Previously Reported		$ 421,557	$ 431,096	$ 254,405	$ 333,432	$ 402,411	$ 382,382			

100-2400-53100	Office supplies	
	Misc office (tabs, cassettes, batteries, files, etc)	$ 650
	Office chair	160
	Total for account - Mod	810
100-2400-57200	Shared copy costs (allocated)	
	Shared Allocation for copier use	1,765
	Estimate for color copies (.085 cents per copy)	300
	Total for account - Mod	2,065
100-2400-53200	Memberships & subscriptions	
	ICC Books-renewal	550
	Zoning Practice	95
	Misc Codes/Manuals	150
	American Planning Association/Wis. Chptr	225
	International Commercial Code Membership ($100, $50, $50)	150
	Building Inspector Association($50, $40, $40)	130
	Urban Land Institute	225
	Code Enforcement	75
	IEAC Electrical	102
	AICP	63
	Total for account - Mod	1,765
100-2400-53110	Computer supplies	
	Equipment maintenance and replacement (Repl-scanner, camera)	1,080
	Toner	1,230
	replacement monitor	175
	Total for account - Mod	2,485
100-2400-57100	Shared office costs (EE based)	
	Shared Allocation for paper, envelopes, etc	1,860
	Shared allocation for computer virus updates and fees	800
	Shared allocation for telephone	2,000
	Total for account - Mod	4,660
100-2400-52910	Software contracts/maint/purchases	
	Microsoft Office software upgrades (Access)	1,500
	Adobe Software (3)	600
	Total for account - Mod	2,100

100-2400-52230	Phone and internet	
	wireless 2 laptops ATT (2) WIRELESS $30EA/M	$ 920
	mobile wireless dataplan -inspector USCELL $45/M MODEM	496
	mobile standard/taxes (1 2011, 2 2012) SMARTPH $45/M	555
		1,971
100-2400-51900	Professional education	
	Uniform Dwelling Code-Electrical	180
	Uniform Dwelling Code-Plumbing	150
	Uniform Dwelling Code- Building ($100 x 3)	300
	Commercial Code-	80
	Wis Planning Conference- E. Lang	500
	Building Inspection Conference	800
	American Planning Association National Conference	1,800
	Day workshops (4 @ $100 each)	400
	Miscellaneous Conference	750
	Total for account - Mod	4,960
100-2400-53120	Copy & print costs	
	Zoning & related maps	250
	Landlord training fliers	75
	Brochures	450
	Business cards	150
	Print map requests(and revenues)	600
	Total for account - Mod	1,525
100-2400-52100	Professional fees	
	Permit program maintenance	1,000
	Building inspection engineering support	400
	Total for account - Mod	1,400
100-2400-54620	Loan program expenses	
	Loan program closing fees $375 each x 7	2,350
	Credit check $50 each * 7	300
	Total for account - Mod	2,650

Department Description

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

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

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

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

General Fund Revenues and Expenditures
Other Public Safety - 2900

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-2900-43420	Fire Insuranace	$ 45,977	$ 45,953	$ 49,583	$ 49,583	$ 45,950	$ 49,580	7.9%	0.0%	Intergov't
	Expenditures									
100-2900-51355	Other Benefits	$ 94,725	$ 65,613	$ 29,111	$ 49,904	$ 75,312	$ 49,904	-33.7%	0.0%	Fringe
100-2900-52300	Other Intergov'tal pymts	312,696	313,196	331,701	380,000	305,000	310,735	1.9%	-18.2%	Other Gov't
100-2900-52310	North Shore Fire	1,928,443	1,984,897	1,988,526	1,988,527	2,004,889	2,011,867	0.3%	1.2%	Other Gov't
100-2900-52990	Other Service Contracts & Fees	68,073	68,078	39,285	65,068	65,068	64,486	-0.9%	-0.9%	Contractual
100-2900-54730	Hydrant Rental	243,281	249,667	-	273,249	250,579	279,989	11.7%	2.5%	Other Gov't
Total Other Public Safety Expenditures		$ 2,647,218	$ 2,681,451	$ 2,388,623	$ 2,756,748	$ 2,700,848	$ 2,716,981	0.6%	-1.4%	

100-2900-51355 Other benefits		
3.5 Retirees charged by WRS $4,159 / month	$	49,908
100-2900-52310 North Shore Fire		
Operating		1,997,835
Capital share		25,587
Rent credit		(61,135)
Fire dues		49,580
Total for account - Mod		2,011,867
100-2900-52300 Integovernmental contracts/pymts		
Bayside operating contribution Tri-Comm Total		1,007,583
Bayside capital contribution Tri-Comm Total		13,750
Tri-Comm total		1,021,333
Shorewood Share - EV 24.69%		84,056
Shorewood Share - Population 33.25%		113,198
Shorewood Share - 1/3		113,481
Total for account - Mod		310,735
100-2900-52990 Other service contracts & fees		
Crossing guards		
9 guards for 2 hours each for 194 school days at $17.49 per hour		61,075
1 guards for 5 hours each for 39 days summer at $17.49 per hour		3,411
Total for account - Mod		64,486

Department Description

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

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

Services

General Health Department Services:

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

Inspection and Licensing Program Services:

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

Achievements 2012

- Achieve d a smooth transition of a consolidated health department, operating a Brown Deer office and a Shorewood office.
- Filled the position of a part-time public health nurse.

2013 Budget

General Fund Revenues and Expenditures
Health Department - 4000

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-4000-46500	Health Fees	$ -	$ 8,749	$ -	$ -	$ -	$ -	0.0%	0.0%	Charges
100-4000-47310	Charges for Service - Whitefish Bay	66,941	67,615	-	-	-	-	0.0%	0.0%	Charges
100-4000-48900	Miscellanous Revenue	900	900	14,754	14,754	14,754	15,784	7.0%	7.0%	Other Rev
	Grants/Donations	8,079	-	-	-	-	-	0.0%	0.0%	Other Rev
Total Health Revenues		$ 75,920	$ 77,264	$ 14,754	$ 14,754	$ 14,754	$ 15,784	7.0%	7.0%	
	Expenditures									
100-4000-51100	Salaries and Wages	$ 106,259	$ 127,740	$ 1,966	$ 1,966	$ -	$ -	0.0%	-100.0%	Salaries
100-4000-52300	Other Intergov'tal pymts	2,241	19,129	97,862	130,680	128,400	130,721	1.8%	0.0%	Other Gov't
	Auto allowance/Mileage	1,311	1,323	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51310	Social Security and Medicare	9,921	10,018	875	875	-	-	0.0%	-100.0%	Fringe
100-4000-51315	Wisconsin Retirement System	12,086	10,052	22	22	-	-	0.0%	-100.0%	Fringe
100-4000-51320	Life Insurance	828	289	25	25	-	-	0.0%	-100.0%	Fringe
	Opt Out Insurance	-	4,250	-	-	-	-	0.0%	0.0%	Fringe
	Health Insurance	30,372	14,218	-	-	-	-	0.0%	0.0%	Fringe
	Dental Insurance	290	-	-	-	-	-	0.0%	0.0%	Fringe
	Flex Benefit Contribution	1,586	2,385	-	-	-	-	0.0%	0.0%	Fringe
	Workers Comp	3,365	600	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51340	Retiree Health Contribution	11,658	8,894	16,497	18,662	18,753	8,484	-54.8%	-54.5%	Fringe
100-4000-53121	Shared Copy Costs (Allocated)	791	816	660	1,141	840	1,044	24.3%	-8.5%	Supplies & Office
100-4000-53131	Shared Postage Costs (Allocated)	1,830	593	172	715	596	797	33.7%	11.5%	Supplies & Office
	Subscriptions	150	45	-	-	-	-	0.0%	0.0%	Supplies & Office
	Professional Memberships	630	795	-	-	-	-	0.0%	0.0%	Supplies & Office
	Immo/Environmental Supplies	524	6,535	-	-	-	-	0.0%	0.0%	Supplies & Office
100-4000-53101	Shared Office Costs (EE Based)	6,214	4,838	2,606	3,251	5,776	3,604	-37.6%	10.9%	Supplies & Office
100-4000-52200	Electric	5,646	5,673	3,885	5,983	5,834	6,267	7.4%	4.7%	Utilities
	Coventions and Seminars	6,675	4,450	-	-	-	-	0.0%	0.0%	Fringe
	Rat Abatement Contract	1,620	1,905	-	-	-	-	0.0%	0.0%	Contractual
100-4000-55100	Liability & Property Insurance	1,999	1,937	1,750	1,750	1,708	1,751	2.5%	0.1%	Insurance
Total Health Department Expenditures		$ 205,996	$ 226,485	$ 126,320	$ 165,070	$ 161,907	$ 152,668	-5.7%	-7.5%	

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, sanitary and storm sewer system maintenance, cleaning and repair.

Achievements 2012

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

- Begin development of plan for compliance with revised Federal Highway Administration MUTCD sign retroreflectivity standards;
- Draft DPW Departmental Strategic Plan.
- Filled retirement-related Director of Operations vacancy with highly-qualified internal candidate.

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

- Began development of maintenance plan for significantly expanded Capitol Drive streetscape area.
- Supported Business Improvement District and Shorewood Marketing Committee and other community organization event efforts including Shorewood Criterium, Summer Concerts Series, Marketing Committee Public Art Program, Men's Club BBQ, July 4th celebration, Friends of Atwater Beach Party and others.

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

- Implementation phase I of Village-wide storm and sanitary sewer system improvements;
- Implement 2012 PMP road reconstruction program;
- Development of Private Property Infiltration and Inflow Management Plan to include schedule for evaluation of all private sewer laterals and funding alternative for necessary repairs/replacements;
- Update of Pavement Management Plan.

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

- Continued extensive stormwater education and outreach program offerings through the Great Lakes Restoration Initiative grant program.

Measurements and Indicators

Measurements	2010 Actual	2011 Actual	Projected 2012	Target 2013
Lineal feet pavement installed	-	9,955	8,715	-
Square feet concrete sidewalk installed	-	12,664	21,450	-
	-	-	-	-

Initiatives 2013

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

- Complete, adopt and begin implementation of DPW Strategic Plan.

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

- Continue to provide support to Business Improvement District and Shorewood Marketing Committee and other community organization event efforts including Shorewood Criterium, Summer Concerts Series, Marketing Committee Public Art Program, Men's Club BBQ, July 4th celebration, Friends of Atwater Beach Party and others.

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

- Complete engineering for B6 Phase II and adjacent 2014 road reconstruction program;
- Complete biennial sidewalk replacement program.

Budget Impact

- Water and Sewer Equipment/Office Rental – this account represents a charge for ¼ of the space of the public works buildings and a charge when the utilities use non-utility trucks or equipment. The utilities purchased a new truck recently and have not needed to use as much general equipment as in the past.
- The Department has a staff of 22 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 clerk typist. During the summer months, 10-15 temporary student employees provide the primary landscape maintenance for the Village's parks and business district streetscape areas. 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 Parking, Water and Sewer Utilities and TID No. 1. The allocation of wages for 2013 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 them made due to anticipated projects or unusual annual variances. The allocation for each employee is included in the appendix to aid in understanding year over year changes in salary distributions.
- Retiree health – the Village's public works operations director retired in 2012. The 2013 budget includes retiree health insurance for this employee and two others expected to retire in 2012/2013 and budgets for one new, undeclared retiree in 2013. The cost of the retiree health insurance is shared with the water and sewer utilities, following the split used for their salary prior to retirement.

2013 Budget

Summary of All General Fund - Public Works
By Object

Category	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13
Revenues	$ 129,276	$ 566,523	$ 397,922	$ 510,697	$ 477,407	$ 539,600	13.0%	5.7%
Expenditures								
Salaries Total	$ 833,691	$ 913,266	$ 634,815	$ 858,478	$ 901,707	$ 947,585	5.1%	10.4%
Fringe Total	429,135	421,820	275,334	376,355	382,588	398,585	4.2%	5.9%
Contractual Total	379,121	384,318	216,417	353,328	394,344	384,761	-2.4%	8.9%
Supplies & Office Total	20,452	19,232	11,311	18,481	23,432	20,530	-12.4%	11.1%
Supplies - Maintenance Total	162,214	156,996	133,476	177,942	181,570	196,323	8.1%	10.3%
Supplies - Vehicle Total	135,059	142,537	89,553	137,000	164,538	164,038	-0.3%	19.7%
Utilities Total	116,652	131,639	84,337	133,370	141,644	145,388	2.6%	9.0%
Insurance Total	56,689	58,102	70,735	75,179	75,452	71,749	-4.9%	-4.6%
Total Expenditures Public Works	2,133,013	2,227,910	1,515,978	2,130,133	2,265,275	2,328,959	2.8%	9.3%

2013 Budget

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-3100-43530	State Transportation Aids	$ 321,486	$ 333,019	$ 226,480	$ 301,974	$ 280,165	$ 343,998	22.8%	13.9%	Intergov't
100-3100-43540	Recycling Grant	81,609	52,762	52,813	52,813	52,762	52,762	0.0%	-0.1%	Intergov't
100-3100-46420	Recycling Rebate	50,411	67,547	26,769	54,000	30,000	47,500	58.3%	-12.0%	Other Rev
100-3100-46430	Special Collection Fees	10,190	9,695	4,541	5,000	10,950	8,000	-26.9%	60.0%	Charges
100-3100-46431	Disposal Fee	3,604	1,715	2,010	2,010	3,250	2,500	-23.1%	24.4%	Charges
100-3100-46432	Additional Kart Service	9,351	7,456	2,050	4,000	1,500	1,500	0.0%	-62.5%	Charges
100-3100-46433	Kart Sales	-	-	2,012	2,200	3,900	3,900	0.0%	77.3%	Charges
100-3100-47300	Charges for Service - School	53	140	-	-	-	-	0.0%	0.0%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	11,249	11,249	2,500	2,500	2,500	2,500	0.0%	0.0%	Charges
100-3100-47440	Equipment Rental Water	16,986	19,313	23,796	24,500	35,640	23,450	-34.2%	-4.3%	Charges
100-3100-47450	Equipment Rental Sewer	9,445	21,969	25,642	26,000	28,740	23,450	-18.4%	-9.8%	Charges
100-3100-48200	Rental Income	12,000	25,000	21,667	26,000	26,000	27,040	4.0%	4.0%	Other Rev
100-3100-48900	Miscellanous Revenue	2,022	3,445	7,642	9,700	2,000	3,000	50.0%	-69.1%	Other Rev
	FEMA Grant	33,017	13,213	-	-	-	-	0.0%	0.0%	Intergov't
Total Public Works Revenues		$ 561,423	$ 566,523	$ 397,922	$ 510,697	$ 477,407	$ 539,600	13.0%	5.7%	
	Expenditures									
	Administration									
100-3100-51100	Salaries and Wages	$ 130,591	$ 137,826	$ 96,404	$ 120,148	$ 108,358	$ 106,636	-1.6%	-11.2%	Salaries
100-3100-51140	Auto Allowance	1,758	615	612	654	1,800	1,800	0.0%	175.2%	Salaries
100-3100-51150	Retiree Sick Leave Payout	-	-	-	-	-	20,000	0.0%	0.0%	Salaries
100-3100-51160	Opt Out Ins	8,840	8,490	7,320	8,490	8,340	8,184	-1.9%	-3.6%	Salaries
100-3100-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3100-51300	Health Insurance	235,944	253,900	168,304	222,774	220,222	223,332	1.4%	0.3%	Fringe
100-3100-51305	Dental Insurance	10,854	10,126	6,013	8,554	9,404	9,379	-0.3%	9.6%	Fringe
100-3100-51310	Social Security and Medicare	63,472	64,281	48,451	63,718	68,962	70,013	1.5%	9.9%	Fringe
100-3100-51315	Wisconsin Retirement System	96,444	79,314	30,381	49,142	51,409	58,616	14.0%	19.3%	Fringe
100-3100-51320	Life Insurance	3,295	3,387	2,678	3,524	3,462	3,382	-2.3%	-4.0%	Fringe
100-3100-51325	Flexible Benefit Contribution	1,580	2,512	1,484	2,288	769	1,782	131.7%	-22.1%	Fringe
100-3100-51330	Uniform Expense	6,475	6,197	3,161	5,360	5,360	5,360	0.0%	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	8,499	-	11,680	17,245	20,000	15,661	-21.7%	-9.2%	Fringe
100-3100-51345	Employee Sick Leave Bank	-	-	-	-	-	8,060	0.0%	0.0%	Fringe
100-3100-51900	Professional Education	2,572	2,103	3,182	3,750	3,000	3,000	0.0%	-20.0%	Fringe
100-3100-52230	Phone and Internet	9,856	9,285	6,046	9,100	13,077	4,200	-67.9%	-53.8%	Supplies & Office

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-3100-53100	Office Supplies	1,534	1,284	768	2,000	2,000	2,500	25.0%	25.0%	Supplies & Office
100-3100-53101	Shared Office Costs (EE Based)	398	785	639	639	733	5,700	677.6%	792.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	1,307	1,200	708	974	1,200	1,200	0.0%	23.2%	Supplies & Office
100-3100-53131	Shared Postage Costs (Allocated)	2,474	1,025	623	1,236	872	1,378	58.0%	11.5%	Supplies & Office
100-3100-53200	Memberships & Subscriptions	504	516	532	532	550	552	0.4%	3.8%	Supplies & Office
100-3100-53900	Miscellaneous Expenses	-	1,212	-	-	-	-	0.0%	0.0%	Supplies & Office
100-3100-54150	Safety Expenses	4,379	3,925	1,995	4,000	5,000	5,000	0.0%	25.0%	Supplies & Office
100-3100-55100	Liability & Property Insurance	16,877	17,870	14,392	14,392	14,396	14,218	-1.2%	-1.2%	Insurance
100-3100-55110	Workers Comp	29,497	40,232	53,112	53,111	53,880	54,185	0.6%	2.0%	Insurance
100-3100-55120	Unemployment	10,315	-	3,231	7,676	7,176	3,346	-53.4%	-56.4%	Insurance
Total Administration Expenditures		647,465	646,085	461,716	599,307	599,970	627,484	4.6%	4.7%	
	Municipal Garage									
100-3300-51100	Salaries and Wages	102,190	110,598	86,528	123,660	104,456	105,664	1.2%	-14.6%	Salaries
100-3300-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3300-51170	Tool Allowance	2,440	2,600	1,350	2,400	2,400	2,400	0.0%	0.0%	Salaries
100-3300-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3300-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3300-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3300-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3300-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3300-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3300-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3300-52200	Electric	17,725	18,537	11,969	15,536	17,343	17,690	2.0%	13.9%	Utilities
100-3300-52210	Gas	10,226	9,553	4,961	9,444	12,100	12,342	2.0%	30.7%	Utilities
100-3300-52220	Water	1,187	1,358	898	1,796	1,728	2,246	30.0%	25.1%	Utilities
100-3300-53400	Vehicle Maintenance	56,642	53,378	36,230	56,000	56,000	56,000	0.0%	0.0%	Supplies - Vehicle
100-3300-53410	Fuel and Oil	81,514	92,316	55,746	85,000	111,538	111,538	0.0%	31.2%	Supplies - Vehicle
100-3300-57900	Expenditures Charged To Others	(3,097)	(3,157)	(2,423)	(4,000)	(3,000)	(3,500)	16.7%	-12.5%	Supplies - Vehicle
Total Municipal Garage Expenditures		268,827	285,183	195,259	289,836	302,565	304,380	0.6%	5.0%	
	Building Maintenance							0.0%	0.0%	
100-3230-51100	Salaries and Wages	106,653	96,891	63,942	85,110	105,895	105,679	-0.2%	24.2%	Salaries
100-3230-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3230-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-3230-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3230-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3230-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3230-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3230-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3230-53500	Dept/Program Supplies	47,731	53,244	37,330	54,625	54,575	55,035	0.8%	0.8%	Supplies - Maintenance
100-3230-54160	Hubbard Lodge/ River Club	1,923	2,908	943	1,600	2,990	3,000	0.3%	87.5%	Supplies - Maintenance
Total Building Maintenance Expenditures		156,307	153,043	102,215	141,335	163,460	163,714	0.2%	15.8%	
	Refuse Disposal									
100-3510-51100	Salaries and Wages	118,639	139,301	85,295	109,668	137,090	141,396	3.1%	28.9%	Salaries
100-3510-51120	Special Collection Wages	10,395	8,514	3,685	2,918	12,162	11,701	-3.8%	301.0%	Salaries
100-3510-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3510-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3510-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3510-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3510-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3510-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3510-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3510-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3510-52950	Disposal Contracts	159,751	178,218	91,052	159,000	164,219	156,217	-4.9%	-1.8%	Contractual
100-3510-53500	Dept/Program Supplies	7,233	5,065	3,288	6,198	5,400	5,400	0.0%	-12.9%	Supplies - Maintenance
Total Refuse Disposal Expenditures		296,018	331,098	183,320	277,784	318,871	314,714	-1.3%	13.3%	
	Yard Waste/Leaf Collection									
100-3530-51100	Salaries and Wages	22,208	27,579	19,157	23,100	9,944	10,301	3.6%	-55.4%	Salaries
100-3530-51120	Special Collection Wages	34,627	27,890	(1,351)	42,400	42,413	44,944	6.0%	6.0%	Salaries
100-3530-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3530-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3530-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3530-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3530-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3530-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3530-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3530-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-3530-52950	Disposal Contracts	6,783	3,238	7,045	12,500	12,500	23,436	87.5%	87.5%	Contractual
100-3530-53500	Dept/Program Supplies	722	695	690	1,000	1,000	1,000	0.0%	0.0%	Supplies - Maintenance
Total Yard Waste/Leaf Collection Expenditures		64,340	59,402	25,541	79,000	65,857	79,681	21.0%	0.9%	
	Recycling									
100-3520-51100	Salaries and Wages	2,283	3,063	2,163	2,366	3,249	3,298	1.5%	39.4%	Salaries
100-3520-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3520-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3520-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-52950	Disposal Contracts	152,642	156,480	86,910	138,328	174,125	157,608	-9.5%	13.9%	Contractual
100-3520-53500	Dept/Program Supplies	2,950	9,020	4,005	4,775	4,775	4,850	1.6%	1.6%	Supplies - Maintenance
Total Recycling Expenditures		157,875	168,563	93,078	145,469	182,149	165,756	-9.0%	13.9%	
	Traffic Devices									
100-3440-51100	Salaries and Wages	690	3,665	3,563	4,040	1,413	1,790	26.7%	-55.7%	Salaries
100-3440-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3440-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3440-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-52200	Electric	17,064	14,733	9,366	15,286	23,232	15,592	-32.9%	2.0%	Utilities
100-3440-53500	Dept/Program Supplies	4,987	4,158	5,202	10,404	7,000	7,000	0.0%	-32.7%	Supplies - Maintenance
Total Traffic Devices Expenditures		22,741	22,556	18,131	29,730	31,645	24,382	-23.0%	-18.0%	
	Street Lighting									
100-3430-51100	Salaries and Wages	35,251	49,603	48,521	61,806	45,409	53,163	17.1%	-14.0%	Salaries
100-3430-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-3430-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3430-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-52200	Electric	60,011	77,613	47,732	78,090	74,300	79,652	7.2%	2.0%	Utilities
100-3430-53500	Dept/Program Supplies	11,401	2,652	10,120	12,000	14,200	14,200	0.0%	18.3%	Supplies - Maintenance
Total Street Lighting Expenditures		106,663	129,868	106,373	151,896	133,909	147,015	9.8%	-3.2%	
	Street & Alley									
100-3410-51100	Salaries and Wages	44,403	48,770	38,768	55,312	47,466	47,360	-0.2%	-14.4%	Salaries
100-3410-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3410-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3410-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3410-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3410-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3410-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3410-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3410-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3410-53500	Dept/Program Supplies	9,572	15,523	4,302	8,600	12,000	12,000	0.0%	39.5%	Supplies - Maintenance
Total Street & Alley Expenditures		53,975	64,293	43,070	63,912	59,466	59,360	-0.2%	-7.1%	
	Signage									
100-3450-51100	Salaries and Wages	7,005	10,030	5,722	6,454	9,578	9,662	0.9%	49.7%	Salaries
100-3450-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3450-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3450-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-53500	Dept/Program Supplies	5,995	4,595	5,830	4,800	5,000	5,000	0.0%	4.2%	Supplies - Maintenance

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
Total Signage Expenditures		13,000	14,625	11,552	11,254	14,578	14,662	0.6%	30.3%	
	Street Sweeping									
100-3420-51100	Salaries and Wages	4,863	7,290	9,172	10,972	6,916	5,791	-16.3%	-47.2%	Salaries
100-3420-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3420-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3420-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3420-53500	Dept/Program Supplies	3,148	4,942	1,611	2,200	2,500	3,050	22.0%	38.6%	Supplies - Maintenance
Total Street Sweeping Expenditures		8,011	12,232	10,783	13,172	9,416	8,841	-6.1%	-32.9%	
	Winter Maintenance									
100-3460-51100	Salaries and Wages	36,912	71,334	17,246	33,870	66,255	70,946	7.1%	109.5%	Salaries
100-3460-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3460-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3460-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3460-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3460-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3460-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3460-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3460-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3460-53500	Dept/Program Supplies	3,482	5,550	3,843	5,000	5,000	6,800	36.0%	36.0%	Supplies - Maintenance
100-3460-53520	Salt Contract	38,967	31,142	40,434	51,420	51,420	40,618	-21.0%	-21.0%	Supplies - Maintenance
100-3460-57900	Expenditures Charged To Others	-	(10,780)	(10,780)	(10,780)	(10,780)	(10,780)	0.0%	0.0%	Supplies - Maintenance
Total Winter Maintenance Expenditures		79,361	97,246	50,743	79,510	111,895	107,584	-3.9%	35.3%	
	Forestry									
100-3610-51100	Salaries and Wages	107,593	117,850	107,280	121,000	106,769	116,262	8.9%	-3.9%	Salaries
100-3610-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3610-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3610-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
100-3610-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3610-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3610-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3610-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3610-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3610-53500	Dept/Program Supplies	8,976	10,328	9,868	8,500	8,500	8,500	0.0%	0.0%	Supplies - Maintenance
100-3610-53510	Landscape/Forestry Plantings	6,995	10,524	8,875	9,000	9,990	12,150	21.6%	35.0%	Supplies - Maintenance
Total Forestry Expenditures		123,564	138,702	126,023	138,500	125,259	136,912	9.3%	-1.1%	
	Parks & Beautification									
100-3620-51100	Salaries and Wages	56,350	41,357	39,438	44,110	81,794	80,608	-1.4%	82.7%	Salaries
100-3620-51160	Opt Out Ins	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3620-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3620-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3620-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3620-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3620-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3620-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3620-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3620-52200	Electric	2,365	2,352	1,536	2,436	1,934	2,436	26.0%	0.0%	Utilities
100-3620-52210	Gas	1,868	1,696	1,032	2,299	1,829	2,299	25.7%	0.0%	Utilities
100-3620-52220	Water	6,206	5,797	6,843	8,483	9,178	13,131	43.1%	54.8%	Utilities
100-3620-52940	Landscaping Contracts	44,331	46,382	31,410	43,500	43,500	47,500	9.2%	9.2%	Contractual
100-3620-52990	Other Service Contracts & Fees	390	-	-	-	-	20,000	0.0%	0.0%	Supplies - Maintenance
100-3620-53300	Repairs and Maintenance	-	-	-	-	1,000	1,000	0.0%	0.0%	Supplies - Maintenance
100-3620-53500	Dept/Program Supplies	4,906	3,890	5,506	5,600	4,000	4,500	12.5%	-19.6%	Supplies - Maintenance
100-3620-53510	Landscape/Forestry Plantings	2,836	3,540	2,409	3,000	3,000	3,000	0.0%	0.0%	Supplies - Maintenance
	Grant Support-Beach	15,614	-	-	-	-	-	0.0%	0.0%	Contractual
Total Parks & Beautification Expenditures		134,866	105,014	88,174	109,428	146,235	174,474	19.3%	59.4%	
Total Public Works Expenditures		$ 2,133,013	$ 2,227,910	$ 1,515,978	$ 2,130,133	$ 2,265,275	$ 2,328,959	2.8%	9.3%	

(continued)

100-3100-53100 Office supplies		
Folders, pens, tape, staples, binders, etc.	$	1,300
Time clock maintenance fees		250
Printer ink		700
Work logs/time sheets		250
Total for account - Mod		2,500
100-3100-53200 Memberships & subscriptions		
Group APWA membership:		552
Total for account - Mod		552
100-3100-57100 Shared office costs (EE based)		
Village phone system allocation		3,709
Shared allocation for computer virus updates and fees		1,991
Total for account - Mod		5,700
100-3100-51330 Uniform expense		
Contract: 13 DPW emp @ $400		5,200
Summer help reimbursements		160
Total for account - Mod		5,360
100-3100-52230 Phone and internet		
Cell phone (DPW only)		3,600
Pager Fees (DPW share)		600
Total for account - Mod		4,200
100-3100-51900 Professional education		
APWA National Conference: Butschlick		2,000
State Forestry Conference: Mueller, Dondlinger, Kaiser		750
various seminars		250
Total for account - Mod		3,000

100-3100-54150 Safety expenses		
WisDOT CDL Drug Testing (DPW only)	$	1,225
APWA Supervisory Academy: Mueller, Wasemiller		300
Safety Program development		2,000
Safety Awards		575
CDL Reimbursements (DPW only)		450
Medical cabinet and safety items		450
Total for account - Mod		5,000
100-3300-53400 Vehicle maintenance		
Vehicle parts		40,615
Tires		11,000
Welding gasses		2,500
Soap for vehicle wash bay		1,250
2 way radio maintenance		250
Shop rags		385
Total for account - Mod		56,000
100-3300-53410 Fuel and oil		
Diesel fuel 19,000 gal @ $3.90/gal		74,100
Unleaded fuel: 6850 gal @ $3.75/gal		25,688
Automotive oil & transmisison fluid		11,750
Total for account - Mod		111,538
100-3460-57900 Expenditures charged to others		
Police vehicle labor		3,500
Fuel charged to other departments		-
Total for account - Mod		3,500
100-3300-51170 Tool allowance		
Contract tool allocation: Wasemiller, Pluta		1,800
Garage tools		600
Total for account - Mod		2,400

(continued)

100-3510-53500 Dept/Program supplies	
replacement garbage karts: out of warranty	$ 4,000
scale tickets	200
billing forms/scale tickets	400
tire/appliance disposal	500
licenses	300
Total for account - Mod	5,400

100-3230-54160 Hubbard Lodge/ River Club	
Extermination services monthly charges	850
Alarm system phone line	450
River club supplies/repairs	700
misc. supplies	1,000
Total for account - Mod	3,000

100-3230-53500 Dept/Program supplies	
DPW cleaning supplies	2,500
DPW paper supplies	3,250
Misc supplies	1,250
Building maintenance tools	600
HVAC maintenance	16,290
Bi-annual carpet cleaning: Hall, Village Center	5,600
Lumber and building materials	5,200
Hardware and parts	4,875
Elevator maintenance	5,000
Fire protection: all buildings	2,400
Paint/painting supplies	2,000
Miscellaneous supplies: all departments	2,000
Keys/locks: all buildings	750
Alarm system maintenance	500
Pest control contract - DPW & Village Hall	1,920
Building electric supplies	900
Total for account - Mod	55,035

100-3530-53500 Dept/Program supplies	
parts for leaf vacs	800
rakes	200
Total for account - Mod	1,000

100-3520-53500 Dept/Program supplies	
annual recycling calendar - printing	$ 350
annual recycling calendar - delivery	450
Anti-freeze recycling collection	150
recycling kart purchase for resale	3,500
misc. publications/posters/info pieces	400
Total for account - Mod	4,850

100-3520-52950 Disposal contracts	
curbside contract	91,665
drop off center/VH/PD	43,320
street & park cans	13,259
schools	9,364
Total for account - Mod	157,608

100-3510-52950 Disposal contracts	
Disposal fees: 3100 tons @ $29.84/ton	92,504
Tipping fees: 3100 tons @ $13/ton	41,600
fuel surcharges	2,500
Village/Library refuse	3,621
School refuse	15,992
Total for account - Mod	156,217

100-3530-52950 Disposal contracts	
yard waste contract: 1200 tons @ $19.53/ton	23,436
Total for account - Mod	23,436

100-3440-53500 Dept/Program supplies	
signal timing adjustements: contract work	5,000
lenses, parts, etc.	2,000
Total for account - Mod	7,000

100-3440-52200 Electric	
traffic signal power:	
Wilson, Morris, Capitol/Oakland, Murray, Downer, Lake	
Menlo, Kenmore, Lake Bluff, Kensington	15,592
Total for account - Mod	15,592

(concluded)

100-3430-53500 Dept/Program supplies		
Replacement poles	$	8,000
Digger Hotline		2,200
Cable, misc parts		4,000
Total for account - Mod		14,200
100-3410-53500 Dept/Program supplies		
asphalt: cold patch/hot mix		12,000
Total for account - Mod		12,000
100-3450-53500 Dept/Program supplies		
Sign material: blanks, sheeting, etc		2,500
custom signs		1,000
other traffic control: barricades, flashers, etc.		1,500
Total for account - Mod		5,000
100-3420-53500 Dept/Program supplies		
sweeper brooms		1,800
NR 216 annual permit fee		500
stormwater educational materials (Shorewood Waters Project)		750
Total for account - Mod		3,050
100-3460-53500 Dept/Program supplies		
Sidewalk snow program		1,800
Cutting edges for plows		3,450
Parts/maintenance snow blowers		800
Coffee/food plowing operations		750
Total for account - Mod		6,800
100-3460-53520 Salt contract		
annual road salt contract: 600 tons @ $51.03		30,618
salt contingency		10,000
Total for account - Mod		40,618

100-3610-53500 Dept/Program supplies		
topsoil	$	4,000
seed		1,500
chainsaw maintenance: blades, sharpening, etc.		1,500
gas for saws		500
supplies: gloves, pruners, rakes, etc.		1,000
Total for account - Mod		8,500
100-3610-53510 Landscape/forestry plantings		
Plant 90 street trees @ $135/tree		12,150
Total for account - Mod		12,150
100-3620-53500 Dept/Program supplies		
Mulch, topsoil, seed		3,500
Hand tools, yard waste bags, misc. supplies		1,000
Total for account - Mod		4,500
100-3620-52940 Landscaping contracts		
turf maintenance contract		30,000
mowing contract		17,500
Total for account - Mod		47,500

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.

General Fund Revenues and Expenditures
Village Center - 5140

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-5140-52200	Electric	$ 3,940	$ 3,957	$ 2,711	$ 4,174	$ 4,071	$ 4,372	7.4%	4.7%	Utilities
100-5140-52900	Cleaning and Pest Control	1,594	1,433	1,812	1,588	2,983	2,119	-29.0%	33.4%	Contractual
100-5140-53900	Miscellaneous Expenses	340	514	-	193	567	597	5.3%	209.3%	Supplies & Office
100-5140-55100	Liability & Property Insurance	44	51	25	24	26	24	-7.7%	0.0%	Insurance
Total Village Center Expenditures		$ 5,918	$ 5,955	$ 4,548	$ 5,979	$ 7,647	$ 7,112	-7.0%	18.9%	

Expenditure Request Detail - Village Center

100-5140-52900	Cleaning contracts	
Shared allocation of cleaning services, includes pest control		$ 1,619
Additional floor cleaning		250
General repairs and maintenance		250
Total for account - Mod		2,119

100-5140-53900	Miscellaneous expenses	
Shared allocation of bathroom and general supplies		197
Scheduling software		400
Total for account - Mod		597

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, 4th 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 area is typically minimal. The amounts shown as labor wages on the next page represent estimated summer, temporary labor hours.

Budget Impact

- Prior to 2011 lifeguard and port-a-john costs for the beach were reported within the public works budget.
- The 2012 projected actual and budget included a credit for amounts paid for lifeguard services in 2010 that we could not use, due to July flooding. The 2013 budget request assumes the Village can continue to contract with Milwaukee County Lifeguard Services and that they would provide the same level of service received in 2012, without the credit.

General Fund Revenues and Expenditures
Atwater Beach - 5200

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Expenditures									
100-5200-51100	Salaries and Wages	$ -	$ 234	$ 3,868	$ 9,980	$ 12,400	$ 14,901	20.2%	49.3%	Salaries
100-5200-52200	Electric	1,602	1,638	1,230	1,600	2,100	1,700	-19.0%	6.3%	Utilities
100-5200-52300	Other Intergov'tal pymts	-	-	10,671	12,523	13,500	18,893	39.9%	50.9%	Other Gov't
100-5200-52940	Landscaping Contracts	-	-	3,350	7,500	15,000	15,000	0.0%	100.0%	Contractual
100-5200-53900	Miscellaneous Expenses	161	1,385	2,475	1,811	1,775	1,800	1.4%	-0.6%	Supplies & Office
100-5200-55100	Liability & Property Insurance	-	11	8	8	8	10	25.0%	25.0%	Insurance
Total Atwater Beach Expenditures		$ 1,763	$ 3,268	$ 21,602	$ 33,422	$ 44,783	$ 52,304	16.8%	56.5%	

Department Description

The Celebrations department records expenditures for Village-wide special events including 4th of July, an annual bike race and employee appreciation events.

Budget Impact

- July 4th Celebration –most of this event is funded through donations from the Shorewood Foundation. Past budgets had included only the net cost to the Village in this expenditure account. For 2013, the budget was increased to more closely reflect the total cost of the event. The revenue account has been likewise increased to show this donation.
- Public Art Awareness – this represents a new request to fund a Public Art Awareness party, funded at $2,500.

General Fund Revenues and Expenditures
Village Celebrations - 5300

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
100-5300-48500	Donations	$ 3,719	$ 13,633	$ 10,000	$ 18,948	$ -	$ 14,500	0.0%	-23.5%	Other Rev
	Expenditures									
100-5300-51100	Salaries and Wages	$ 9,421	$ 14,215	$ 21,852	$ 18,222	$ 9,817	$ 7,010	-28.6%	-61.5%	Salaries
100-5300-53900	Miscellaneous Expenses	3,540	2,941	725	3,000	3,200	3,200	0.0%	6.7%	Supplies & Office
100-5300-54110	Fourth Of July	9,619	20,358	24,448	24,448	5,500	20,000	263.6%	-18.2%	Programming
100-5300-54120	Other Special Events	300	8	-	-	1,500	2,500	66.7%	0.0%	Programming
100-5300-54130	Awards/Recog	5,304	4,492	5,373	5,373	5,000	5,000	0.0%	-6.9%	Programming
100-5300-55100	Liability & Property Insurance	126	438	464	139	126	144	14.3%	3.6%	Insurance
Total Village Celebrations Expenditures		$ 28,310	$ 42,452	$ 52,862	$ 51,182	$ 25,143	$ 37,854	50.6%	-26.0%	

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

- Surplus applied – this shows the Village's intention to use fund balance for the current year's budget. For 2012 this is made up to three components. The first is fund balance is to be used for one time capital purchases as shown by a transfer to the capital projects fund ($93,000). The second use of $1,000 is to use some past years' green bag sales. These funds are to be used for conservation purposes. The third use of surplus is the use of available health department funds which will be used for funding the retirement costs of the former health director.

Other Financing Uses

- 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 some one-time capital purchases.

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

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	$ 19,999	$ 32,043	$ 14,886	$ 14,886	$ -	$ -	0.0%	-100.0%	OFS
100-9000-49200	Transfers from Special Rev.	6,591	6,600	-	6,600	6,600	-	-100.0%	-100.0%	OFS
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	1,460,298	-	-100.0%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	-	18,753	8,484	-54.8%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	-	77,555	94,000	21.2%	0.0%	OFS
Total Other Financing Sources		$ 26,590	$ 38,643	$ 14,886	$ 21,486	$ 1,563,206	$ 102,484	-93.4%	377.0%	
	Other Financing Uses									
100-9000-49200	Transfers from Special Rev.	$ -	$ 7,810	$ -	$ -	$ -	$ -	0.0%	0.0%	OFU
100-9000-59200	Transfers to Special Rev.	4,500	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59200	Transfers to Special Rev.	-	12,708	-	-	-	-	0.0%	0.0%	OFU
100-9000-59300	Transfers to Debt Service	31,592	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59400	Transfers to Capital Projects	165,908	176,160	-	96,227	77,555	93,000	19.9%	-3.4%	OFU
Total Other Financing Uses Expenditures		$ 202,000	$ 196,678	$ -	$ 96,227	$ 77,555	$ 93,000	19.9%	-3.4%	

Proceeds of Long Term Debt in the 2012 budget was for the amount that the Village decreased our 2012 tax levy by, in order to address the assessment error in the TID.
During 2012 the Village determined that the decrease to the tax levy would be funded with cash on hand rather than completing a borrowing.
The 2013 tax levy then replenishes the Villages reserves. The 2012 tax increment in TID No. 1 will be decreased offseting any effect on tax bills.

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Special Revenue Funds

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

Library Fund (200)

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

Senior Services Fund (210)

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

Marketing Shorewood Fund (220)

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

Shorewood Today Fund (230):

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

Police Special Funds (240):

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

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. For the second consecutive year, Shorewood had the highest per capita use of any Milwaukee County library in items checked out and use of computers. Shorewood was second in library visits 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 print and 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 library collections and services through membership in the Milwaukee County Federated Library System (MCFLS).

Achievements 2012

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

- With no increase over 2011 in General Property Tax funds, maintained all library services
- With no capital funding from the Village, replaced on obsolete radio frequency identification system (RFID)at the cost of $71,770 and remodeled service desk area to accommodate new equipment at a cost of $66,360
- Received over $5,500 in funding from the Friends of the Shorewood Library
- Received over $4,000 in funding from gifts and memorials
- Experienced significant cost savings by partnering with other MCFLS libraries in the purchase or lease of ebooks, text messaging service, ecommerce service, and additional online databases
- Reorganized staff to create efficiencies without increase to staffing costs
- 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 (fall 2012)
- Work with Library Board to complete a strategic plan (fall 2012)

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

- Provided 250 library programs for families, youth and teens with attendance of 7,314
- Loaned 359,768 library items to 185,258 visitors
- Implemented improved self-service options for library services (fall 2012)
- Continued close association with the Shorewood Schools through class visits to the library and presence of our Librarians at the Intermediate and High Schools

Initiatives 2013

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

- Continue to work with MCFLS, other libraries, and state consortia to cooperate on the delivery of library services to reduce costs
- Pursue grant opportunities for projects such as digitization of historical materials
- Pursue partnership with UW Milwaukee School of Information Studies and their Center for Volunteerism
- Monitor the future of reciprocal borrowing funds from MCFLS and fight to preserve these funds as dedicated RB funds in the MCFLS budget

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

- Strategize the use of social media and our web site to improve resident's awareness and use of library services
- 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 and review other standards and set goals as necessary;
- Examine the user experience through all contacts between residents and library services with the use of 'secret shoppers', focus groups, surverys.

Budget Impact

- 0% increase in General Property Tax funds over 2012
- 1.5% wage increase for represented employees and employee and employer contributions of 6.65% to WRS; 12% employee health insurance contributions.
- Reduction in Department Supplies due to reduced costs of RFID tags from .75 each to .16 each.
- Materials budget includes new costs for access to downloadable content.
- Software maintenance is less because Microsoft licenses which are purchased every two years are due in 2014.

2013 Budget

Library Fund - 200

New Chart of Accounts Dept/Account No.	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
	Revenues									
200-5110-41110	Property Taxes	$ 784,205	$ 784,205	$ 784,205	$ 784,205	$ 784,205	$ 784,205	0.0%	0.0%	Taxes
200-5110-43720	Local Library Aids	66,971	72,965	80,228	80,228	79,876	83,898	-100.0%	0.0%	Intergov't
200-5110-46710	Library Fines	53,703	55,416	38,947	52,000	55,000	55,000	-100.0%	0.0%	Fines
200-5110-48510	Friends Donations	7,419	4,160	5,680	5,680	4,600	5,200	-100.0%	0.0%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	-	-	-	-100.0%	0.0%	OFS
Total Operating Revenue		912,298	916,746	909,060	922,113	923,681	928,303	-100.0%	0.0%	
200-5110-48100	Interest Income	440	243	96	120	-	-	0.0%	-100.0%	Other Rev
200-5110-48500	Donations	4,815	3,468	3,324	2,000	1,000	1,000	-100.0%	0.0%	Other Rev
Total Non-Operating Revenue		5,255	3,711	3,420	2,120	1,000	1,000	0.0%	-52.8%	
Total Library Revenue		917,553	920,457	912,480	924,233	924,681	929,303	0.5%	0.5%	
Expenditures										
Library										
200-5110-51100	Salaries and Wages	440,737	477,508	337,046	442,000	488,026	485,435	-0.5%	9.8%	Salaries
200-5110-51300	Health Insurance	97,596	89,789	53,378	75,000	85,180	89,590	5.2%	19.5%	Fringe
200-5110-51305	Dental Insurance	2,426	2,624	1,522	2,500	2,604	4,032	54.8%	61.3%	Fringe
200-5110-51310	Social Security and Medicare	32,515	34,948	24,807	34,000	37,336	37,136	-0.5%	9.2%	Fringe
200-5110-51315	Wisconsin Retirement System	46,036	40,698	14,302	28,000	26,344	30,378	15.3%	8.5%	Fringe
200-5110-51320	Life Insurance	1,045	1,047	872	1,074	1,074	1,121	4.4%	4.4%	Fringe
200-5110-51325	Flexible Benefit Contribution	5,114	6,714	4,147	5,900	5,712	4,362	-23.6%	-26.1%	Fringe
200-5110-51900	Professional Education	4,409	2,824	1,807	3,000	3,295	2,295	-30.3%	-23.5%	Fringe
200-5110-52100	Professional Fees	3,651	4,521	-	5,000	5,000	2,000	-60.0%	-60.0%	Professional
200-5110-52200	Electric	37,508	38,439	27,891	40,710	38,511	41,525	7.8%	2.0%	Utilities
200-5110-52210	Gas	11,853	10,982	5,768	11,159	12,395	12,692	2.4%	13.7%	Utilities
200-5110-52220	Water	1,192	1,366	1,127	1,699	1,331	1,887	41.8%	11.1%	Utilities
200-5110-52300	Other Intergov'tal pymts	14,075	14,046	22,004	22,084	20,298	20,464	0.8%	-7.3%	Other Gov't
200-5110-52900	Cleaning and Pest Control	18,182	18,648	14,426	20,374	21,002	20,782	-1.0%	2.0%	Contractual
200-5110-52910	Software Purch/Maint	7,837	5,032	4,209	7,780	7,241	5,604	-22.6%	-28.0%	Supplies & Office
200-5110-53100	Office Supplies	6,320	6,249	5,931	2,479	6,386	3,300	-48.3%	33.1%	Supplies & Office
200-5110-53120	Copy & Print Costs	1,891	2,608	2,618	4,200	4,682	2,590	-44.7%	-38.3%	Supplies & Office
200-5110-53130	Postage/Mailings	4,339	1,667	1,305	2,000	2,564	2,200	-14.2%	10.0%	Supplies & Office

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Dept/Account No.	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
200-5110-53200	Memberships & Subscriptions	959	1,026	966	1,000	1,291	1,540	19.3%	54.0%	Supplies & Office
200-5110-53500	Dept/Program Supplies	11,406	9,870	5,472	8,700	9,600	8,480	-11.7%	-2.5%	Supplies & Office
200-5110-53710	Reference Continuations	13,961	13,535	10,627	13,000	13,047	9,336	-28.4%	-28.2%	Programming
200-5110-53720	Periodicals	5,438	7,668	5,718	6,696	6,919	6,965	0.7%	4.0%	Programming
200-5110-54000	Programming	15,385	18,018	5,457	21,389	21,389	23,366	9.2%	9.2%	Programming
200-5110-55100	Liability & Property Insurance	9,930	9,620	9,418	9,088	9,088	9,327	2.6%	2.6%	Insurance
200-5110-55110	Workers Comp	1,484	1,814	2,512	3,700	2,515	2,502	-0.5%	-32.4%	Insurance
200-5110-53101	Shared Office Costs (EE Based)	3,161	3,393	3,048	3,377	3,351	6,751	101.5%	99.9%	Supplies & Office
200-5110-53121	Shared Copy Costs (Allocated)	-	-	-	-	-	2,601	0.0%	0.0%	Supplies & Office
200-5110-53131	Shared Postage Costs (Allocated)	-	-	-	-	-	744	0.0%	0.0%	Supplies & Office
Adult Materials										
200-5111-53730	Materials	23,036	24,196	15,672	23,000	23,000	25,000	8.7%	8.7%	Programming
200-5111-53740	DVD's	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5111-53750	Audiobooks	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5111-53760	ebooks	-	-	-	-	-	-	0.0%	0.0%	Programming
620-3810-46454	Utility Charges - Irrigation	-	-	-	-	-	-	0.0%	0.0%	Programming
Childrens Materials										
200-5112-53730	Materials	13,590	15,649	5,890	21,400	21,400	21,400	0.0%	0.0%	Programming
200-5112-53740	DVD's	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5112-53750	Audiobooks	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5112-53760	ebooks	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5113-53770	Music	-	-	-	-	-	-	0.0%	0.0%	Programming
Young Adult Materials										
200-5113-53730	Materials	6,077	6,350	3,463	7,500	7,500	7,500	0.0%	0.0%	Programming
200-5113-53740	DVD's	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5113-53750	Audiobooks	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5113-53760	ebooks	-	-	-	-	-	-	0.0%	0.0%	Programming
200-9000-59100	Transfers to General Fund	6,591	6,600	-	-	6,600	-	-100.0%	0.0%	OFU
	A/V Materials	25,085	22,590	16,102	30,000	30,000	31,398	4.7%	4.7%	Programming
Total Operating Expenditures		872,829	900,039	607,505	857,809	924,681	924,303	0.0%	7.8%	
Non-Operating Expenditures										
200-5110-54510	Auermiller Expenses	9,619	7,322	4,422	4,000	-	4,000	0.0%	0.0%	Programming

Library Fund - 200

New Chart of Accounts Dept/Account No.	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
200-5110-54900	Other Grant/Donation Exp	5,730	3,883	3,162	2,151	-	1,000	0.0%	-53.5%	Programming
Total Non-Operating Expenditures		15,349	11,205	7,584	6,151	-	5,000	0.0%	-18.7%	
Capital Expenditures										
200-5110-56130	Equipment/Furniture	-	-	135,027	149,130	-	-	0.0%	-100.0%	Capital
Total Library Expenditures		888,178	911,244	750,116	1,013,090	924,681	929,303	0.5%	-8.3%	
Net Change in Fund Balance		29,375	9,213	162,364	(88,857)	-	-	0.0%	-100.0%	
Beginning Fund Balance		217,705	247,080	256,293	256,293	256,293	167,436			
Less: Budgeted Surplus Applied		-	-	-	-	(4,600)	-			
Ending Fund Balance		$ 247,080	$ 256,293	$ 418,657	$ 167,436	$ 251,693	$ 167,436			

200-5110-48510 - Friends of Shorewood Library donations		Related Expenditure Account	
for newsletter mailing	$ -	106-20-200-5315	Postage
Newsletter	-	106-20-200-5313	Duplicating
Summer Celebration	1800	106-20-200-5342	Programming
Summer Reading youth	2100	106-20-200-5342	Programming
Summer Reading teen	300	106-20-200-5342	Programming
Dear Reader	1,000	106-20-200-5342	Programming
Total for account - Mod	5,200		

(continued)

200-5110-51900 Professional education	
Wisconsin Library Association attendance Director	$ 500
Wisconsin Library Association attendance staff	500
Wisconsin Association of Public Libraries Director	300
UWM Certificate in Public Administration 4 classes	495
Staff workshops / classes	500
Total for account - Mod	2,295
200-5110-52300 Intergovernmental contracts/pymts	
MCFLS - III Software	5,068
MCFLS - Additional III Software	1,464
MCFLS - OCLC costs (cataloging)	5,090
MCFLS Cataloging costs	5,842
MCFLS - Internet line	3,000
Total for account - Mod	20,464
200-5110-52900 Cleaning contracts	
Magikist mats shared allocation	613
Batzner Pest Control shared allocation	393
Metro Clean wax lower level floor shared allocation	479
Cleaning Company 5 days/week shared allocation	19,297
Total for account - Mod	20,782
200-5110-52910 Software contracts/maint/purchases	
Go Daddy - domain name	20
Survey Monkey subscription	200
SAM licenses - Comprise	1,732
Microsoft Office 37 computers $2,505 bi-annually; paid in 2012	-
Digicorp - wireless network security	845
SAM server host fee - MCFLS - time mgmt for public computers	372
Symantic Antivirus - MCFLS	475
Shoutbomb Texting Service	360
MCFLS Ecommerce expenses	600
Misc equipment: headphones, mice, batteries	500
Maintenance and Consultation	500
Total for account - Mod	5,604

200-5110-53100 Office supplies	
Toner and printer supplies	$ 1,500
Other Misc supplies	1,800
Total for account - Mod	3,300
200-5110-53120 Copy & print costs	
Hours bookmarks $80 per 1000 3x yr Shwd Press	240
Library brochure Shwd Press	500
Summer Reading YA folders/brochures Shwd Press	1,500
MCFLS forms	50
Letterhead/Envelopes/Misc	300
Total for account - Mod	2,590
200-5110-53130 Postage/mailings	
MCFLS overdues/bills postage and TNS	1,800
Misc Shipping Costs	400
Total for account - Mod	2,200
200-5110-53200 Memberships & subscriptions	
Wisconsin Library Association Carey	195
WLA Piehler	150
WLA Wait	130
WiLS Membership w/technology support	600
American Library Assc. Carey	400
Wisconsin Historical Society	65
Total for account - Mod	1,540
200-5110-53500 Dept/Program supplies	
RFID 8,000 tags at .16 ea; labels, receipt paper	1,280
MCFLS Circulation Supplies: 2,000 library cards	900
MCFLS Circulation Supplies: receipt paper	300
Misc audio-visual and book processing supplies from various	6,000
Total for account - Mod	8,480

(concluded)

200-5110-53710 Reference continuations	
Standard & Poor's NetAdvantage	$ 733
Ancestry	913
T3 Silver - Baker & Taylor	395
Gale Package: Literature, Biography, Testing & Education, Opposing	2,385
Mango Language	900
Continuations B&T	1,350
Kruskowski Employment Law	160
Standard & Poor's Print	1,500
Misc	1,000
Total for account - Mod	9,336

106-20-200-5347 - Periodicals	
Demco - subscription service for approximately 150 periodicals/magazines; including Wall Street Journal, USA Today, Morningstar, Barron's	5,600
New York Times newspaper	700
Milwaukee Journal Sentinel	400
Chicago Tribune	250
SHS Ripples	15
Total for account - Mod	6,965

200-5110-54000 Programming	
Summer Celebration - 1,800 funded by FOSL	1,800
Summer Reading Program - youth - rewards and weekly programs -	2,100
Family Night events - 2 per year	500
Special seasonal programs - halloween, craft, school breaks	650
Story Times/Class visits - materials and supplies	100
Misc craft supplies	300
Promotional bookmarks, posters	200
Teen Book Group	100
Summer Reading Program - teen - funded by FOSL	300
Bucks Reading Program - prizes	50
BookLetters - enewsletter - funded by FOSL	1,000
Community programs	16,166
Other programs	100
Total for account - Mod	23,366

200-5110-57110 Shared office costs (EE based)	
Supplies from DPW	$ 2,528
Shared telephone	3,974
Village PC	249
Total for account - Mod	6,751

200-5111-53730 Adult Materials	
Add approximately 2,500 new fiction and non-fiction titles	25,000

200-5113-53730 Children's Materials	
Replacements	3,500
Add approximately 1,500 new fiction and non-fiction	17,900
Total for account - Mod	21,400

200-5113-53730 Young Adults	
Add approximately 800 new titles - primarily fiction	7,500

106-20-200-5346 - A/V Materials - Now split Adult/Childrens/Young Adult	
Digital download - MCFLS WPLC	2,398
Overdrive Advantage	2,000
Purchase of approximately 2,000 dvds, compact discs, audio books	27,000
Total for account - Mod	31,398

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 older 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 yard work. (Youth Services in the Community & Shorewood Connects);
- Recruit volunteers to support the mission of Shoreline Interfaith.
- Administer, market and supervise Home Sweet Home Safety Assessment Program

Achievements 2012

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

- Obtained grant from Shorewood Men's Club to upgrade audiovisual equipment in Village Center
- Participated in Wisconsin Assistance Information and Referral organization;
- Collaborated with two community organizations to increase program and trip offerings;
- Recruited and trained three new volunteers;
- Collaborated with North Shore senior groups to increase educational and recreational opportunities in North Shore communities.

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

- Added a spring yard clean-up day in addition to fall yard clean up day
- Organized and conducted two intergenerational activities;
- Organized, conducted and facilitated eight day trips
- Organized Community Wellness event
- Utilized National Honor Society students for program support and community service

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

- Ongoing participation and organizational support for Shorewood Connects activities including spring and fall Yard Clean up Day, Neighborhood of the Year, Elder Friendly Business initiative;
- Ongoing collaboration with North Shore senior and community groups
- Work with schools to provide programming and intergenerational connections

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

- Added compost container in village center kitchen for coffee grounds
- Ongoing participation in recycling activities

Initiatives 2013

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

- 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 two students to help with shoveling and yard work;
- Collaborate with North Shore senior groups to increase educational and recreational opportunities in North Shore communities.

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

- Utilize national Honor Society students for program support
- Institutionalize annual wellness event
- Conduct two intergenerational activities

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

- Ongoing participation and organizational support for Shorewood Connects activities including Yard Clean up Day, Neighborhood of the Year, Elder Friendly Business initiative;
- Ongoing collaboration with North Shore senior and community groups
- Work with schools to provide programming and intergenerational connections

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

- Added compost container in village center kitchen for coffee grounds
- Ongoing participation in recycling activities.

Measurements and Indicators

Program	Number of Times offered			Number of Participants		
	2011 Actual	Projected 2012	Target 2013	2011 Actual	Projected 2012	Target 2013
Fitness						
Yoga at the SRC	47	45	45	658	630	630
Yoga at the Milwaukee Yoga Center	50	76	76	703	987	1,072
Zumba	38	38	38	159	190	266
Qi Gong (Laughingheart)	-	43	47	-	358	470
Relaxation	9	9	9	50	63	77
Tai Chi	-	37	-	-	185	-
Pilates	-	12	24	-	96	192
Qigong (Burns)	42	11	30	465	57	280
Total	186	271	269	2,035	2,566	2,987
Ave. no. of participants per offering	10.94	9.47	11.10			
Social						
Monday Lunches	12	12	12	385	366	360
Men's Morning	8	8	8	386	238	230
Wednesday Lunches	15	15	15	843	760	750
Total	35	35	35	1,614	1,364	1,340
Ave. no. of participants per offering	46.11	38.97	38.29			
Day trips						
SRC Trips	7	8	8	280	310	340
Mary's Personalized Sightseeing	4	4	4	39	118	130
Shared trips with North Shore groups	3	3	3	125	125	125
Total	14	15	15	444	553	595
Ave. no. of participants per offering	31.71	36.87	39.67			

Program	Number of Times offered			Number of Participants		
	2011 Actual	Projected 2012	Target 2013	2011 Actual	Projected 2012	Target 2013
Other Programs						
Art Classes	13	11	11	81	72	97
Art History	8	8	8	60	78	86
Opera Appreciation	-	8	8	-	50	60
Computer Classes	3	1	2	23	5	12
Writing Workshops	1	1	1	8	8	12
Technology Group	18	50	50	91	260	280
Total	43	79	80	263	473	547
Ave. no. of participants per offering	6.12	5.99	6.84			
Special Events						
Annual Wellness Event	1	1	1	12	69	120
Yard Clean Up Day	1	2	2	47	71	75
Total	2	3	3	59	140	195
Ave. no. of participants per offering	29.50	46.67	65.00			
Total Programs / Participants	280	403	402	4,415	5,076	5,664
Ave. no. of participants per offering	15.77	12.60	14.09			

Budget Impact

The Village receives funding for the Senior 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.

- Moderate budget requests increases 2012 funding levels with request for 176 additional hours for program assistance
- Maximum budget requests increases funding level with request to increase hours for program assistance by 384 hours.

2013 Budget

Senior Services Fund - 210

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
210-4600-41110	Property Taxes	$ 84,283	$ 81,246	$ 85,396	$ 85,396	$ 85,396	$ 86,578	1.4%	1.4%	Taxes
210-4600-43280	Community Dev Block Grants	10,000	11,550	-	12,310	9,242	10,000	8.2%	-18.8%	Intergov't
210-4600-46600	Senior Programming Fees	38,491	34,339	27,575	32,587	38,968	35,344	-9.3%	8.5%	Charges
210-4600-48500	Donations	1,608	1,645	2,445	2,445	-	-	0.0%	-100.0%	Other Rev
210-4600-48520	Benjamin Fund Contributions	29,556	28,614	29,790	26,656	28,489	32,322	13.5%	21.3%	Other Rev
Total Revenue		163,938	157,394	145,206	159,394	162,095	164,244	1.3%	3.0%	
Expenditures										
210-4600-51100	Salaries and Wages	43,670	44,605	33,883	45,502	44,816	50,981	13.8%	12.0%	Salaries
210-4600-51300	Health Insurance	20,951	19,879	15,171	18,198	18,181	18,362	1.0%	0.9%	Fringe
210-4600-51305	Dental Insurance	-	-	-	-	756	-	-100.0%	0.0%	Fringe
210-4600-51310	Social Security and Medicare	3,041	3,013	2,120	1,392	3,428	3,900	13.8%	180.2%	Fringe
210-4600-51315	Wisconsin Retirement System	4,777	4,169	1,474	3,354	2,651	3,025	14.1%	-9.8%	Fringe
210-4600-51320	Life Insurance	94	94	91	117	93	97	4.3%	-17.1%	Fringe
210-4600-51325	Flexible Benefit Contribution	823	964	613	852	81	843	940.7%	-1.1%	Fringe
210-4600-51900	Professional Education	1,609	845	1,995	2,363	2,598	2,598	0.0%	9.9%	Fringe
210-4600-52100	Professional Fees	8,686	10,421	6,058	10,700	11,440	11,148	-2.6%	4.2%	Professional
210-4600-52200	Electric	4,092	4,193	3,043	4,441	4,201	4,530	7.8%	2.0%	Utilities
210-4600-52210	Gas	1,293	1,198	629	1,217	1,352	1,385	2.4%	13.8%	Utilities
210-4600-52220	Water	130	149	123	185	145	206	42.1%	11.4%	Utilities
210-4600-52900	Cleaning and Pest Control	2,151	2,000	1,522	2,223	2,461	2,267	-7.9%	2.0%	Contractual
210-4600-52990	Other Service Contracts & Fees	15,015	12,829	8,471	14,710	15,701	15,630	-0.5%	6.3%	Programming
210-4600-53100	Office Supplies	3,050	1,119	881	1,142	1,364	860	-37.0%	-24.7%	Supplies & Office
210-4600-53200	Memberships & Subscriptions	385	335	265	555	435	405	-6.9%	-27.0%	Supplies & Office
210-4600-53500	Dept/Program Supplies	1,223	1,385	861	1,945	1,500	2,325	55.0%	19.5%	Supplies & Office
210-4600-54000	Programming	32,564	31,933	16,816	27,144	32,740	27,750	-15.2%	2.2%	Programming
210-4600-54140	Shorewood Connects	7,110	5,335	3,842	7,165	7,165	7,415	3.5%	3.5%	Programming
210-4600-54900	Other Grant/Donation Exp	649	2,958	2,393	2,445	-	-	0.0%	-100.0%	Programming
210-4600-55100	Liability & Property Insurance	2,302	2,268	2,409	2,409	2,294	2,398	4.5%	-0.5%	Insurance
210-4600-55110	Workers Comp	1,964	168	231	231	231	262	13.4%	13.4%	Insurance
210-4600-53101	Shared Office Costs (EE Based)	488	450	363	385	406	1,039	155.9%	169.9%	Supplies & Office

Senior Services Fund - 210

New Chart of Accounts		2010	2011	2012	2012	2012	2013	% Chg	% Chg	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Adopted Budget	Adopted Budget	Budget '12 to '13	Projected to '13	Category
210-4600-53121	Shared Copy Costs (Allocated)	275	262	225	418	269	383	42.4%	-8.4%	Supplies & Office
210-4600-53131	Shared Postage Costs (Allocated)	4,284	4,785	3,126	5,772	7,787	6,435	-17.4%	11.5%	Supplies & Office
Total Expenditures		160,626	155,357	106,605	154,865	162,095	164,244	1.3%	6.1%	
Net Change in Fund Balance		3,312	2,037	38,601	4,529	-	-	0.0%	-100.0%	
Beginning Fund Balance		(4,043)	(4,043)	(2,006)	(2,006)	(2,006)	2,523			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		$ (731)	$ (2,006)	$ 36,595	$ 2,523	$ (2,006)	$ 2,523			

(continued)

210-4600-51900 Professional education	Mod
National Council on Aging/American Society on Aging	$ 1,740
WI Association of Senior Centers	513
Wi Assistance Information & Referral	345
Total for account - Mod	2,598

210-4600-52100 Professional fees	
John Burns Fitness Classes	2,752
Laughingheart Qigong	1,320
Moore Pilates	630
Gentle Yoga	1,950
Stepping On Fall Prevention Class	700
Monthly Calendar (227.83 x 12) for 950 copies	2,796
Marketing	1,000
Total for account - Mod	11,148

210-4600-52900 Cleaning contracts	
Cleaning contract allocation	2,105
Village Center Floor Cleaning	119
Pest management allocation	43
Total for account - Mod	2,267

210-4600-53100 Office supplies	
Mailing Seals & Labels	200
Nametags	90
Stamps	135
Toner	180
Paper	60
Notebooks, Pens, office supplies	45
All-in-one printer	150
Total for account - Mod	860

210-4600-57100 - Shared office costs (EE based)	
VC Bathroom Allocation	276
Shared Computer antivirus and fees	498
Shared telephone	265
Total for account - Mod	1,039

210-4600-52990 Other service contracts & fees	Mod
January Brunch	$ 280
7 Soup Luncheons	1,400
2 Sandwich Luncheons	700
10 Monthly Luncheons	5,000
April Anniversary Party	1,300
BEAM Lunch	150
3 Salad Luncheons	250
Hubbard Park Luncheon	930
Holiday Luncheon	1,100
Floral Arranging Luncheon	550
Mailing Team Luncheons	100
Essay Contest Judges Luncheon	150
Desserts - 14 meals	1,400
Flea market Lunch	100
Refreshments	700
Coffee	400
Meal Program Supplies/Paper Products	1,120
Total for account - Mod	15,630

210-4600-53200 Memberships & subscriptions	
Coalition of Wisconsin Aging Groups	$ 25
National Council on Aging	145
WI Alliance of Information and Referral Systems	50
Wisconsin Occupational Therapy Association	120
Wisconsin Association of Senior Centers	65
Total for account - Mod	405
Milwaukee Aging Consortium	175
Total for account - Max	580

(concluded)

210-4600-53500 Dept/Program supplies	Mod
Day Planners	$ 340
Beading Kits	600
Centerpieces - Volunteer, Anniversary & Holiday	750
Basket Weaving Kits	320
Photofinishing	80
Party Favors	60
Misc Supplies	75
Flea Market Supplies	100
Total for account - Mod	2,325

210-4600-54140 Shorewood Connects	
Sue Kelley Meeting Facilitation	5,400
Yard clean up	1,500
Neighborhood of the Year signs	250
Elder Friendly Business Initiative	265
Total for account - Mod	7,415

210-4600-54000 Programming	Mod	Max
Opera Classes	$ 600	$ 600
Relaxation Class	540	540
Book Discussion with Lois Blinkhorn	435	435
Luncheon Piano with Ralph Kohn	420	420
Adventures in History	900	900
Art History with Martha Bolles	780	780
Mode Painting Classes	120	120
Beading with Mary Ann Nelson	150	150
Misc Art Instruction	400	400
Art Instruction Pat King	960	960
Basket Weaving Gaalaas	160	160
Men's Morning Programs	400	400
Body Language workshop	200	200
SRC Players	3,450	3,450
Yard Clean-up Day Facilitator & Event	500	1,000
Musical Programs	1,800	1,800
Wall Set-up	1,560	1,560
Local Trip Bus Transportation	1,560	1,560
Day Trips	5,020	6,670
tickets/tours/lunch - local trips	3,975	3,975
Card Stamping	200	200
Program Honorariums	300	300
Piano Tuning	160	160
Professional Photography	200	200
Brewer tickets	810	810
Essay Contest Entry Fee & Supplies	80	80
MSO Tickets	300	300
Computer Classes	420	420
Gift Certificates	400	400
Wellness Event	950	950
Total for account - Mod / Max	27,750	29,900

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, Business District and Community Development Authority (CDA) under one cohesive plan, building on our distinct Shorewood "brand." This program provides guidance and expertise to market our community to new residents, business owners and developers. 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, Business District and CDA), 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, raise a family - plus, promote the community as one that provides a supportive and healthy environment for business development. Strong collaborative efforts between our stakeholder groups has allowed us to produce an effective campaign that represents the entire Village of Shorewood in a fresh, informative and comprehensive way, to each group's benefit.

The Marketing Program is guided by a volunteer board comprised of representatives from the community who have a strong marketing background. The board meets 4-5 times per year and is managed by a chairperson. Marketing expertise for design/production of various marketing vehicles and coordination of special events is provided by a part-time independent contractor/marketing specialist.

Services

- Management of a Village lifestyle website (shorewoodtoday.com);
- Staging of special events (e.g., concert series, public art) to welcome new residents and benefit the entire community;
- Production and placement of print and online ads;
- Distribution of informational Walking Kits that introduce prospective new residents to the many benefits of Shorewood living;
- Staging of an annual Open House for realtors, personal visits to realtor offices, and communication with them about Shorewood happenings;
- Underwrites community events (e.g., Criterium Cycling Classic) 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.

Achievements 2012

Thoughtful consideration is integrated into Shorewood's marketing program to ensure that it remains a strong, collaborative effort representing the interests of each of the stakeholder groups. We continue to receive high marks from our constituents as well as neighboring communities, who remark about our innovative marketing. It is clear we are setting the standards in the region as no other community has such an effective and cohesive marketing program.

For the Schools

- Continuation of a print ad campaign focusing on the theme "Fascinating People, Fabulous Living" that has been used to promote the School District by spotlighting residents (and alumni) who have moved to the community specifically because of our schools. Ads have been inserted throughout the year in local publications (specifically the education issues of M Magazine and Milwaukee Magazine) and on AirTran's inflight Go! magazine.
- A refreshed online ad campaign for shorewoodnow.com with the same theme as above was introduced in 2012.

For the Village

- Refreshed print and online ads as above. Online ads have also been changed out to advertise special events in the community (e.g., the summer concert series).
- Annual open house for realtors keeps local agents well-informed about Shorewood happenings. Personal visits to realtor offices to do custom Shorewood presentations are also now a regular part of our program.
- Informational Walking Kits continue to be distributed to approximately 8 northshore realtor offices each quarter (when a new Shorewood Today magazine is published). Kits are also distributed through the Village Hall Customer Service desk. We distribute an average of 250-300 kits per quarter.
- Fresh photography taken at special events keeps our website current and gives us high-quality photo choices for the Today magazine.
- Ongoing Facebook announcements about Shorewood special events and other news of interest to the community are posted regularly.
- A custom blog has been created on Shorewood.Patch.com where we regularly post stories of interest and announcements for the community.

For the Business Improvement District (BID)

- A new video spotlighting the business district was completed and posted on shorewoodtoday.com in 2012. Duplicate DVDs were made and are available through the BID, Village Hall and the Building and Planning Department. This video was the third in a series of promotional videos the Marketing Program has produced over the past several years.
- Sponsorship was provided for the June 21, 2012 Criterium Cycling Classic.
- New banners are being redesigned for the north and south Oakland Avenue entryways and will be installed Fall 2012.

For the Community

- Creation of a new public art event, "I Love Shorewood" on view from June 26-September 1, 2012. Thirty-five custom-decorated hearts were on display throughout the community. Sponsorship underwriting of $24,760 was collected for this event. The hearts will be auctioned off in a public auction at Hubbard Lodge on September 16 with proceeds benefitting the Shorewood Foundation, the presenting sponsor of the event.
- Sponsorship/production of "Summer Sounds," an expanded summer concert series (number of concerts increased from three in 2010 to 7 in 2011 and now 10 in 2012) at Hubbard Park from June 20 to August 29. Additional sponsorships of $9,500 were raised to offset costs.
- A new TV ad program was launched in 2012 and aired on TMJ4. Three new 30-second spots were created to promote Shorewood during the high-peak real estate sales months (March-August).
- Underwriting was provided for three issues of the Shorewood Today magazine.

Special Focus

In 2012, the Marketing Committee placed a heightened focus on the importance of measurement, to track what programs and events work the best/are most effective. Measurement tools included:

- Creation of an enter-to-win drawing for a heart in the public art event. Entry forms collected information about where folks heard about the event (what advertising they saw/were aware of) and their addresses with zipcodes.
- Concert attendees were also asked to fill out enter-to-win forms to find out where they heard about the "Summer Sounds" concert series and if they were residents of Shorewood.
- Close monitoring and analysis of visits to the shorewoodtoday.com website has yielded the following data. Visits to the site average more than 690 per month with an average visit duration of 2 minutes, 13 seconds. Approximately 78% of visitors are new, which means our marketing is extremely effective in reaching out to a wide audience of those interested in Shorewood. Dramatic spikes in traffic regularly occur during the week prior to a special event (e.g., concerts). In fact, throughout the summer, spikes in website traffic happened 1-2 days before every day of the concert series. The top three visited pages on the website are the Home page, the News & Events page and the Moving to Shorewood page.

Initiatives 2013

Keeping our marketing program fresh and exciting will be vital to the ongoing "Selling Shorewood" theme in 2013. We have built a strong marketing momentum over the past few years, and we will continue to maximize our efforts. New ideas and new marketing vehicles will continue to set us apart from other communities and broaden the awareness of Shorewood as a premier location to live, work and establish a business. For 2013, the Marketing Committee recommends:

- The continuation of a public art event during the summer to attract new guests to the Village and make Shorewood a desirable destination.
- The continuation of the "Fascinating People, Fabulous Living" ad program that spotlights Shorewood residents.
- The continuation of the "Summer Sounds" concert series at Hubbard Park.
- Ongoing communications with realtors to maintain strong ties with this important group that acts as advocates for our Village.
- Continued updating and distribution of the informational Walking Kits distributed through realtor channels and Village Hall.
- **NEW!** Creation of a new Realtor Home Tour and Business Expo event in the spring. The Marketing Committee proposes to work closely with local realtors to stage a daylong event to educate potential home buyers about available Shorewood properties and conduct open house tours of those homes currently on the market.
- Redo of the "Welcome to Shorewood" brochure that is distributed at Village Hall.
- Creation of a branding guidelines handbook to educate all stakeholders about the Shorewood brand and reinforce consistency in print literature and other communication vehicles.
- Consultant guidance on the production of a new Village phone directory, if the Board of Trustees chooses to support the production of this publication (last created in 2005).
- Consultant guidance on new Village signage.
- If funding is made available, we suggest a continuation of our TV ad program on TMJ4 in 2013. This package deal includes the creation of new 30-second spots promoting Shorewood living that would again air during the high-peak real estate sales months (March-August).

Budget Impact

The Marketing Program is providing two scenarios for funding in 2013. The Marketing Committee is hopeful that additional funding from the School District and/or the CDA will increase the 2013 budget from $60,000 to $70,000. This additional revenue would allow us to again invest in a television campaign (first launched in 2012), reaching a broader audience of potential new Shorewood residents during peak home selling months (March-August).

In addition, projected revenues from sponsorships will again be used to create and market a public art event and concert series. If we do not collect/fundraise as much as projected, we will scale back events and not spend as much.

2013 Budget

Marketing Fund - 220

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
220-6700-41110	Property Taxes	$ 30,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	0.0%	0.0%	Taxes
220-6700-48500	Donations	4,475	6,425	30,451	38,200	-	29,000	0.0%	-24.1%	Other Rev
220-6700-47300	Charges for Service - School	35,000	15,000	15,000	15,000	15,000	20,000	33.3%	33.3%	Charges
220-9000-49401	Transfers from TID #1	10,000	20,000	-	10,000	10,000	10,000	0.0%	0.0%	OFS
Total Revenue		79,475	76,425	80,451	98,200	60,000	94,000	56.7%	-4.3%	
Expenditures										
220-6700-52100	Professional Fees	18,834	13,285	15,740	19,000	19,000	20,000	5.3%	5.3%	Professional
220-6700-52910	Software Purch/Maint	4,280	2,035	510	-	-	-	0.0%	0.0%	Professional
220-6700-52990	Other Service Contracts & Fees	-	250	500	500	1,000	1,000	0.0%	100.0%	Professional
220-6700-53140	Communications/Publications	51,661	2,922	6,297	1,500	2,000	4,000	100.0%	166.7%	Supplies & Office
220-6700-53500	Dept/Program Supplies	144	-	-	-	1,300	234	-82.0%	0.0%	Supplies & Office
220-6700-53900	Miscellaneous Expenses	210	20,825	808	1,300	-	-	0.0%	-100.0%	Supplies & Office
220-6700-54120	Other Special Events	9,972	11,100	35,762	38,301	4,200	38,300	811.9%	0.0%	Programming
220-6700-54170	Welcoming Neighbors	-	-	-	-	-	5,000	0.0%	0.0%	Programming
220-6700-54640	Marketing/Advertising	1,000	13,567	16,149	22,600	22,000	12,000	-45.5%	-46.9%	Programming
220-6700-54690	Other Economic Dev Activities	-	600	3,498	3,498	-	-	0.0%	-100.0%	Programming
220-6700-56120	Other Technology	6,440	8,880	2,585	4,200	5,000	6,000	20.0%	42.9%	Programming
220-6700-53120	Copy & Print Costs	84	2,093	1,350	2,800	582	2,500	329.6%	-10.7%	Supplies & Office
220-6700-53131	Shared Postage Costs (Allocated)	495	346	377	418	418	466	11.5%	11.5%	Supplies & Office
220-9000-59200	Transfers to Special Rev.	5,250	4,500	-	4,500	4,500	4,500	0.0%	0.0%	OFU
220-9000-59400	Transfers to Capital Projects	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		98,370	80,403	83,576	98,617	60,000	94,000	56.7%	-4.7%	
Net Change in Fund Balance		(18,895)	(3,978)	(3,125)	(417)	-	-	0.0%	-100.0%	
Beginning Fund Balance		28,499	9,604	5,626	5,626	5,626	5,209			
Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		$ 9,604	$ 5,626	$ 2,501	$ 5,209	$ 5,626	$ 5,209			

109-10-110-4853 Grants/Donations	
Concerts	$ 9,000
Public Art	20,000
Total for account - Mod	29,000

Expenditure Request Detail - Marketing Fund

	Mod	Max
220-6700-52100 Professional fees		
Barb Caprile	$ 20,000	$ 20,500
220-6700-52990 Other service contracts & fees		
Photography	1,000	800
220-6700-53140 Communications/publications		
Walking kits and Village brochures	4,000	3,000
109-10-110-5960 Special Events		
Realtor Open Houses	800	800
Summer Sounds Concert series	12,000	11,500
Criterium Bike Race	500	700
Public Art Event	23,000	22,500
Realtor Home Tour/Expo	2,000	1,500
Total for account - Mod	38,300	37,000
220-6700-56120 Other technology upgrades		
Website hosting and upgrades	6,000	5,500
109-10-110-5322 Advertising		
Online advertising	$ 4,000	$ 4,000
Print advertising (Milwaukee Mag, M Mag, Go! Mag)	8,500	7,000
TMJ4 Production of ads and 6-month TV run	-	13,500
Total for account - Mod / Max	12,500	24,500

Department Description

Shorewood Today is a full-color, high-quality community magazine providing useful information about the Village of Shorewood and offering news and feature stories about the people, places and things that make our community a special place to live, do business and raise a family.

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

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

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

A magazine advisory committee meets four times per year, before production begins on each issue. The committee is comprised of representatives from each stakeholder group, along with a community representative. The magazine advisory committee suggests story ideas and reviews ad guidelines and pricing.

Shorewood Today Magazine Celebrates 4-Year Anniversary in October 2012

Shorewood Today magazine celebrates its 4-year anniversary in the fall of 2012. Since the inaugural issue in October 2008, we have published 15 magazines, including 464 total pages. What started out as a modest 20-page issue with a three-times-per-year schedule quickly expanded to 24 then 28 then 36 pages. After only four issues, the magazine went to quarterly distribution, and is now 36-40 pages in length.

Advertising income has also grown substantially (almost tripled), from only $3,350 with the first issue to $9,199 with the most recent summer (July) 2012 issue. A total of $114,611 of paid advertising has been sold in the 15 issues.

SPECIAL NOTE: Advertising income offsets magazine publication costs and allows us to maintain the **SAME** stakeholder investment of $1,500 each that has been collected from the Village and School District for almost two decades – to publish the prior 8-page, two-color Shorewood newsletter that now has been replaced with this expanded, 36-40-page full-color magazine.

2013 Budget

Shorewood Today Fund - 230

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
230-1910-41110	Property Taxes	$ -	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	0.0%	0.0%	Taxes
230-1910-46120	Advertising Fees	29,462	33,090	29,675	36,859	33,390	37,630	12.7%	2.1%	Charges
230-1910-47300	Charges for Service - School	4,500	4,740	3,240	4,860	4,500	4,980	10.7%	2.5%	Charges
230-1910-47320	Charges for Service - BID	4,500	4,500	3,000	4,500	4,500	4,500	0.0%	0.0%	Charges
	Transfer From General Fund	4,500	-	-	-	-	-	0.0%	0.0%	OFS
230-9000-49200	Transfers from Special Rev.	5,250	4,500	-	4,500	4,500	4,500	0.0%	0.0%	OFS
Total Revenue		48,212	51,330	40,415	55,219	51,390	56,110	9.2%	1.6%	
	Expenditures									
230-1910-53120	Copy & Print Costs	30,101	30,076	24,843	33,203	28,400	34,300	20.8%	3.3%	Programming
230-1910-53130	Postage/Mailings	7,867	7,013	5,626	7,391	8,127	8,410	3.5%	13.8%	Programming
230-1910-52100	Professional Fees	11,400	12,988	12,100	13,800	11,750	13,400	14.0%	-2.9%	Programming
Total Expenditures		49,368	50,077	42,569	54,394	48,277	56,110	16.2%	3.2%	
Net Change in Fund Balance		(1,156)	1,253	(2,154)	825	3,113	-	-100.0%	-100.0%	
Beginning Fund Balance		(11)	(1,167)	86	86	86	911			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		$ (1,167)	$ 86	$ (2,068)	$ 911	$ 3,199	$ 911			

2013 Budget
Revenue Detail - Shorewood Today Fund

230-1910-46120	Advertising fees	
Winter issue (36 pages)		$ 9,600
Spring issue (40 pages)		9,750
Summer issue (36 pages)		9,180
Fall issue (36 pages)		9,100
Total for account - Mod		37,630

Expenditure Request Detail - Shorewood Today Fund

230-1910-53120	Copy & print costs	Mod
Winter issue (36 pages)		$ 8,359
Spring issue (40 pages)		9,223
Summer issue (36 pages)		8,359
Fall issue (36 pages)		8,359
Total for account - Mod		34,300
230-1910-53130	Postage/mailings	
Purchase mailing list and mailing house costs (all four issues)		2,680
Winter issue (36 pages)		1,345
Spring issue (40 pages)		1,695
Summer issue (36 pages)		1,345
Fall issue (36 pages)		1,345
Total for account - Mod		8,410
111-10-100-5633 Professional Fees		
Design/production/project coordination - Barb Caprile		10,750
Photography - John O'hara		2,650
Total for account - Mod		13,400

Department Description

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

Budget Impact

- The revenue and expenditures related to the vehicle suspension program have been moved to the General fund to comply with accounting regulations.
- Individual lines vary annually based on the availability of grant funds.

2013 Budget

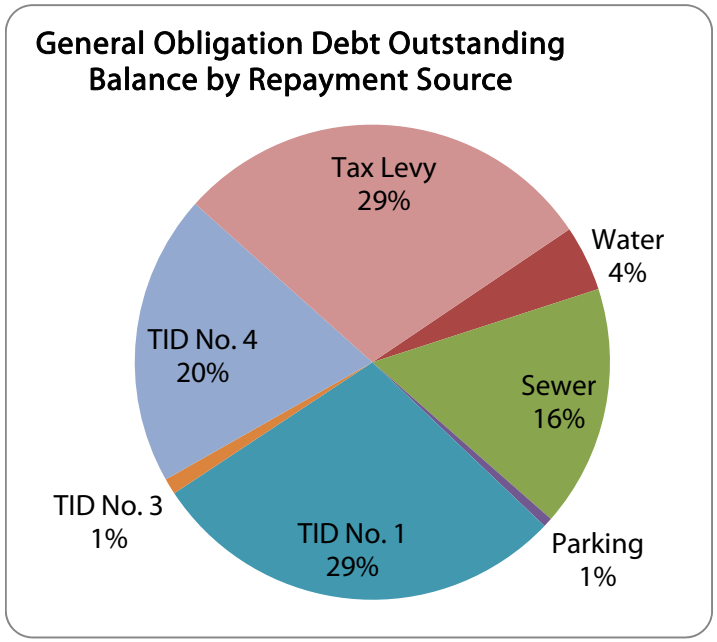
Police Special Funds - 240

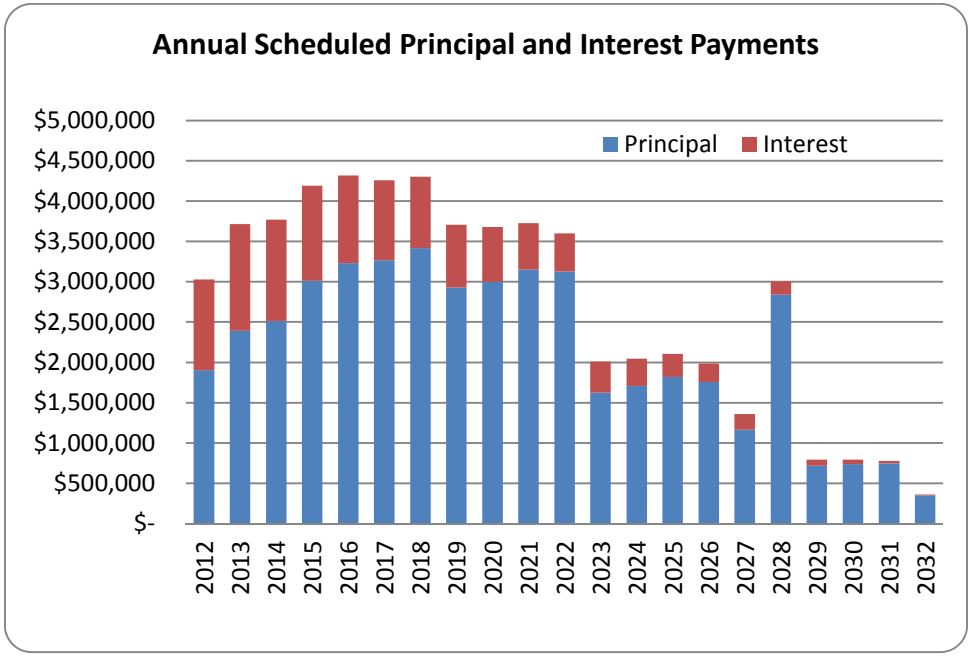
Account Number	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
Revenues										
240-2100-43220	Federal Equitable Sharing	$ -	$ -	$ 4,270	$ 4,270	$ -	$ -	0.0%	-100.0%	Intergov't
240-2100-43550	State DOT Grants	-	2,515	3,597	3,597	-	-	0.0%	-100.0%	Intergov't
240-2100-43560	State Training Grants	8,940	4,500	3,680	3,680	3,630	3,680	1.4%	0.0%	Intergov't
240-2100-45220	Vehicle Suspension Fee	8,673	9,410	-	-	10,500	-	-100.0%	0.0%	Fines
240-2100-46290	Bike Safety	489	727	819	819	650	750	15.4%	-8.4%	Other Rev
240-9000-49700	Property Sales	-	-	-	-	520	-	-100.0%	0.0%	Other Rev
240-9000-49900	Surplus Applied	-	-	-	-	14,850	-	-100.0%	0.0%	OFS
Total Revenue		18,102	17,152	12,366	12,366	30,150	4,430	-85.3%	-64.2%	
Expenditures										
240-2100-52300	Other Intergov'tal pymts	8,000	10,500	-	-	10,500	-	-100.0%	0.0%	Programming
240-2100-54200	Federal Equitable Sharing	-	2,813	-	-	11,640	-	-100.0%	0.0%	Programming
240-2100-54210	Training Grant Expenses	6,390	5,388	2,447	3,680	3,630	3,680	1.4%	0.0%	Programming
240-2100-54220	Citizens Police Academy	411	-	347	347	250	200	-20.0%	-42.4%	Programming
240-2100-54230	Bike Safety Program	-	7,090	205	205	650	550	-15.4%	168.3%	Programming
240-2100-54240	Highway Safety Grant Expenses	-	2,515	3,597	4,270	1,000	-	-100.0%	-100.0%	Programming
240-2100-54290	Other Public Safety Grant Expenses	3,040	3,206	2,060	2,480	2,480	-	-100.0%	-100.0%	Programming
Total Expenditures		17,841	31,512	8,656	10,982	30,150	4,430	-85.3%	-59.7%	
Net Change in Fund Balance		261	(14,360)	3,710	1,384	-	-	0.0%	-100.0%	
Beginning Fund Balance		20,595	20,856	6,496	6,496	6,496	7,880			
Less: Surplus Applied		-	-	-	-	(14,850)	-			
Ending Fund Balance		$ 20,856	$ 6,496	$ 10,206	$ 7,880	$ (8,354)	$ 7,880			
Ending Fund Balance consists of:										
Federal equitable sharing funds		5,685	2,872	7,142	7,142	(8,768)	7,142			
JAG program carry forward		5,690	2,484	424	4	4	4			
Other (Bike safety and misc)		9,481	1,140	2,639.53	734	410	734			
Total Fund Balance		$ 20,856	$ 6,496	$ 10,206	$ 7,880	$ (8,354)	$ 7,880			

Department Description

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy. Debt issued for TID No. 1, 3 or 4 projects is reported as expenditures within the Debt Service Fund and a transfer is reported from the applicable TID Fund. Debt issued for Utility projects is reported within the applicable fund (Parking, Water or Sewer). Even though the expenses for debt service for Enterprise funds are reported in those funds, the repayment schedules included in the section show all of the Village's general obligation bonds. This section of the budget includes the following schedules:

- Overall Debt Service Fund Budget;
- List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2012 payments and ending balances by funding source (Tax levy, TID No. 1, TID No. 3, Water Utility or Sewer Utility);
- Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source. The totals for this schedule include totals by each repayment source.





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

Clean Water Fund Loan - 1998 - $988,737
These bonds were issued to reconstruct approximately 4,000 feet of sewer mains. This debt can be prepaid at any time, bears interest of 2.64% and has a final maturity date in 2018.

General Obligation Refunding Bonds - 2002 - $7,335,000
These bonds refunded General Obligation Bonds issued in 1991 and 1993 as well as State Trust Fund Loans issued in 1995, 1996, 1997 and 2000 and to refund $5.0 million in Bond Anticipation Notes issued in 2002. These bonds were partially refunded in 2011, bear interest from 2.125% to 4.75% and have a final maturity date in 2018.

State Trust Fund Loan - 2004 - $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.

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.

General Obligation Corporate Purpose Bonds – 2011 - $8,565,000
Approximately $2.5 million of these bonds were issued to refinance portions of the 2002 GO Refunding Bonds. The remainder of the issuance was done to finance the 2011 road program, significant park improvements, water projects on Capitol Dr and Downer Ave, the beginning phases of Sanitary and Stormwater engineering and comprehensive plan improvements, and dispatch and fire equipment. Funding for the debt service will come from the tax levy, water utility and sanitary sewer utility. These bonds are callable in 2019, bear interest of 2.0-3.5% and have a final maturity date in 2026.

2013 Budget

Debt Service Fund - 300

Account Number	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
Revenues										
300-8000-41110	Property Taxes	$ 1,137,994	$ 1,137,994	$ 1,258,424	$ 1,258,424	$ 1,258,424	$ 1,004,692	-20.2%	-20.2%	Taxes
300-8000-43290	Other Federal Grants	25,481	53,960	26,980	53,664	53,664	52,818	-1.6%	-1.6%	Intergov't
300-8000-48100	Interest Income	2,379	1,187	2,354	2,400	1,000	1,000	0.0%	-58.3%	Other Rev
300-9000-49400	Transfers from Capital Projects	-	-		35,365	-	377,314	0.0%	966.9%	OFS
300-9000-49401	Transfers from TID #1	685,364	823,959	1,011,566	1,231,585	1,065,936	1,486,002	39.4%	20.7%	OFS
300-9000-49800	Proceeds of Long-Term Debt	1,679,329	2,495,000	-	-	-	-	0.0%	0.0%	OFS
300-9000-49810	Premiums on Long-Term Debt	-	74,200	-	-	-	-	0.0%	0.0%	OFS
300-9000-49900	Surplus Applied	-	-	-	-	10,000	34,365	243.7%	0.0%	OFS
	Transfer From General Fund	31,592	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		3,562,139	4,586,300	2,299,324	2,581,437	2,389,024	2,956,191	23.7%	14.5%	
Expenditures										
300-8000-58100	Principal	2,729,493	1,187,620	712,671	1,562,744	1,562,744	1,877,896	20.2%	20.2%	Debt
300-8000-58200	Interest	802,987	823,222	1,562,744	991,929	826,280	1,078,295	30.5%	8.7%	Debt
300-8000-58900	Other Finance Charges	27,382	43,601	-	-	-	-	0.0%	0.0%	Debt
300-8000-59800	Payment to Refunding Bonds Es	-	2,521,049	-	-	-	-	0.0%	0.0%	Debt
Total Expenditures		3,559,862	4,575,492	2,275,415	2,554,673	2,389,024	2,956,191	23.7%	15.7%	
Net Change in Fund Balance		2,277	10,808	23,909	26,764	-	-	0.0%	-100.0%	
Beginning Fund Balance		5,536	7,812	18,620	18,620	18,620	45,385			
Surplus Applied		-	-	-	-	(10,000)	(34,365)			
Ending Fund Balance		$ 7,812	$ 18,620	$ 42,529	$ 45,385	$ 8,620	$ 11,020			

Debt Service Fund
List of Outstanding Debt - as of December 31, 2013

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected Balance 12/31/2012	2013 Payment Principal	2013 Payment Interest	Expected Balance 12/31/2013
Clean Water Fund Loan	6/15/1998	5/1/2018	2.64%	$ 988,737	Sewer	$ 532,936	$ 83,139	$ 12,972	$ 449,797
GO Refunding Bonds	3/1/2002	9/1/2018	2.125-4.75%	7,335,000	Village	595,000	90,000	25,329	505,000
State Trust Fund Loan	4/22/2004	3/15/2014	3.75%	133,000	Village	30,541	14,990	1,145	15,551
State Trust Fund Loan	4/22/2004	3/15/2019	3.75%	129,000	Water	71,020	8,790	3,373	62,230
Taxable GO Refunding Bonds	12/1/2005	11/30/2015	5.1-5.25 %	2,035,000	TID No. 1	795,000	250,000	35,175	545,000
GO Refunding Bonds	12/1/2005	11/30/2021	4.13%	1,700,000	TID No. 1	1,700,000	-	69,475	1,700,000
GO Promissory Notes				920,000	Village	165,000	165,000	2,970	-
GO Promissory Notes				605,000	Water	350,000	75,000	11,300	275,000
GO Promissory Notes				560,000	Sewer	305,000	75,000	9,670	230,000
Total GO Promissory Notes	12/20/2006	4/1/2016	3.6-3.65%	2,085,000		820,000	315,000	23,940	505,000
GO Community Dev Bonds	2/12/2008	8/1/2022	3.15%	3,520,000	TID No. 1	2,970,000	200,000	93,555	2,770,000
GO Promissory Notes				1,740,000	Village	1,295,000	170,000	52,555	1,125,000
GO Promissory Notes				305,000	Water	225,000	25,000	9,175	200,000
GO Promissory Notes				290,000	Sewer	235,000	25,000	9,600	210,000
Total GO Promissory Notes	11/18/2008	10/1/2018	3.00-4.30%	2,335,000		1,755,000	220,000	71,330	1,535,000
Taxable GO Com. Dev BAB's				3,402,839	TID No. 1	3,293,353	131,384	85,916	3,161,969
					BAB Rebate TID 1	-	-	46,263	-
Taxable GO Com. Dev BAB's				482,161	TID No. 3	466,647	18,616	12,174	448,031
					BAB Rebate TID 3	-	-	6,555	-
Total Taxable GO Com Dev BAB's	5/11/2010	5/1/2022	1.35-4.85%	3,885,000		3,760,000	150,000	150,908	3,610,000
Taxable GO Corp Purp Bonds				1,679,329	Village	1,524,558	82,906	64,237	1,441,652
Taxable GO Corp Purp Bonds				2,897,225	TID No. 1	2,800,000	100,000	113,100	2,700,000
Taxable GO Corp Purp Bonds				70,788	Water	64,370	3,501	2,712	60,869

Debt Service Fund
List of Outstanding Debt - as of December 31, 2013

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected Balance 12/31/2012	2013 Payment Principal	2013 Payment Interest	Expected Balance 12/31/2013
Taxable GO Corp Purp Bonds				72,658	Sewer	66,072	3,593	2,784	62,479
Total Taxable GO Corp Purp Bonds	5/11/2010	5/1/2025	1.00-5.20%	4,720,000		4,455,000	190,000	182,833	4,265,000
GO Corp Purp Bonds				6,390,000	Village	6,285,000	490,000	160,606	5,795,000
GO Corp Purp Bonds				560,000	Water	560,000	-	16,963	560,000
GO Corp Purp Bonds				1,615,000	Sewer	1,565,000	50,000	44,156	1,515,000
Total GO Corp Purp Bonds	8/25/2011	8/1/2026	.085 - 3.90%	8,565,000		8,410,000	540,000	221,725	7,870,000
GO Community Dev Bonds 2012A	3/8/2012	12/1/1931	2.0-3.25%	6,165,000	TID No. 4	6,165,000	-	166,206	6,165,000
Taxable GO Community Dev Bonds 20	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,990,000	-	60,538	1,990,000
GO Corp Purp Bonds				3,055,000	Village	3,055,000	35,000	62,633	3,020,000
GO Corp Purp Bonds				1,010,000	TID No. 1	1,010,000	130,000	19,863	880,000
GO Corp Purp Bonds				4,415,000	Sewer	4,415,000	115,000	102,188	4,300,000
GO Corp Purp Bonds				705,000	Water	705,000	30,000	14,426	675,000
GO Corp Purp Bonds				280,000	Parking	280,000	20,000	5,681	260,000
Total GO Corp Purp Bonds	8/7/2012	8/1/1932	2.0-3.0%	9,465,000		9,465,000	330,000	204,791	9,135,000
Grand Total						$ 43,514,496	$ 2,391,918	$ 1,323,295	$ 41,122,578
Total Water						$ 1,975,390	$ 142,291	$ 57,948	$ 1,833,099
Total Sewer						7,119,008	351,732	181,370	6,767,276
Total Parking						280,000	20,000	5,681	260,000
Total Business-Type Activities						9,374,398	514,023	245,000	8,860,375
BAB Rebate						-	-	52,818	-
Total TID No. 1 - net of BAB Rebate						12,568,353	811,384	417,084	11,756,969
Total TID No. 3 - net of BAB Rebate						466,647	18,616	12,174	448,031
Total TID No. 4						8,155,000	-	226,744	8,155,000
Debt Service Fund						12,950,099	1,047,896	369,475	11,902,203
Total Governmental Activities						34,140,099	1,877,896	1,078,295	32,262,203
Grand Total						$ 43,514,496	$ 2,391,918	$ 1,323,295	$ 41,122,578

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	Clean Water Fund Loan		GO Refunding Bonds		State Trust Fund Loan		State Trust Fund Loan		Taxable GO Ref. Bonds	
Date	6/15/1998		3/1/2002		4/22/2004		4/22/2004		12/1/2005	
Original Amt	$ 988,737		$ 7,335,000		$ 133,300		$ 129,000		$ 2,035,000	
Funding	Sewer		Levy		Levy		Water		TIF #1	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 81,000	$ 15,139	$ 435,000	$ 38,988	$ 14,443	$ 1,692	$ 8,382	$ 3,782	$ 235,000	$ 47,906
2013	83,139	12,972	90,000	25,329	14,990	1,145	8,790	3,373	250,000	35,175
2014	85,333	10,748	95,000	21,246	15,552	583	9,208	2,956	265,000	21,656
2015	87,586	8,466	95,000	16,971	-	-	9,645	2,519	280,000	7,350
2016	89,898	6,123	100,000	12,485	-	-	10,097	2,066	-	-
2017	92,272	3,718	105,000	7,693	-	-	10,583	1,581	-	-
2018	94,708	1,250	110,000	2,613	-	-	11,085	1,078	-	-
2019	-	-	-	-	-	-	11,612	552	-	-
2020	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total	$ 613,936	$ 58,416	$ 1,030,000	$ 125,324	$ 44,984	$ 3,420	$ 79,401	$ 17,906	$ 1,030,000	$ 112,088
Post 2012 Bal.	$ 532,936	$ 43,277	$ 595,000	$ 86,336	$ 30,541	$ 1,728	$ 71,020	$ 14,124	$ 795,000	$ 64,181
Post 2013 Bal.	$ 449,797	$ 30,305	$ 505,000	$ 61,008	$ 15,552	$ 583	$ 62,230	$ 10,751	$ 545,000	$ 29,006

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	GO Refunding Bonds		GO Promissory Notes							
Date	12/1/2005		12/20/2006							
Original Amt	$ 1,700,000		$ 920,000		$ 605,000		$ 560,000		$ 2,085,000	
Funding	TIF #1		Levy Portion		Water Portion		Sewer Portion		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ -	$ 69,475	$ 165,000	$ 8,910	$ 75,000	$ 14,000	$ 75,000	$ 12,370	$ 315,000	$ 35,280
2013	-	69,475	165,000	2,970	75,000	11,300	75,000	9,670	315,000	23,940
2014	-	69,475	-	-	75,000	8,600	75,000	6,970	150,000	15,570
2015	-	69,475	-	-	100,000	5,450	75,000	4,270	175,000	9,720
2016	255,000	64,375	-	-	100,000	1,825	80,000	1,460	180,000	3,285
2017	265,000	53,975	-	-	-	-	-	-	-	-
2018	275,000	43,003	-	-	-	-	-	-	-	-
2019	290,000	31,350	-	-	-	-	-	-	-	-
2020	305,000	19,078	-	-	-	-	-	-	-	-
2021	310,000	6,394	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total	$ 1,700,000	$ 496,075	$ 330,000	$ 11,880	$ 425,000	$ 41,175	$ 380,000	$ 34,740	$ 1,135,000	$ 87,795
Post 2012 Bal.	$ 1,700,000	$ 426,600	$ 165,000	$ 2,970	$ 350,000	$ 27,175	$ 305,000	$ 22,370	$ 820,000	$ 52,515
Post 2013 Bal.	$ 1,700,000	$ 357,125	$ -	$ -	$ 275,000	$ 15,875	$ 230,000	$ 12,700	$ 505,000	$ 28,575

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	GO Com Dev Bonds		GO Promissory Notes							
Date	2/12/2008		11/18/2008							
Original Amt	$ 3,520,000		$ 1,740,000		$ 305,000		$ 290,000		$ 2,335,000	
Funding	TIF #1		Levy Portion		Water Portion		Sewer Portion		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 175,000	$ 99,068	$ 130,000	$ 57,105	$ 25,000	$ 10,050	$ 20,000	$ 10,300	$ 175,000	$ 77,455
2013	200,000	93,555	170,000	52,555	25,000	9,175	25,000	9,600	220,000	71,330
2014	225,000	87,255	190,000	46,265	30,000	8,250	30,000	8,675	250,000	63,190
2015	250,000	80,168	210,000	38,855	35,000	7,080	35,000	7,505	280,000	53,440
2016	275,000	72,293	240,000	30,455	40,000	5,680	40,000	6,105	320,000	42,240
2017	300,000	63,630	240,000	20,615	45,000	4,040	50,000	4,465	335,000	29,120
2018	325,000	54,180	245,000	10,535	50,000	2,150	55,000	2,365	350,000	15,050
2019	325,000	43,943	-	-	-	-	-	-	-	-
2020	325,000	33,705	-	-	-	-	-	-	-	-
2021	350,000	23,468	-	-	-	-	-	-	-	-
2022	395,000	12,443	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total	$ 3,145,000	$ 663,705	$ 1,425,000	$ 256,385	$ 250,000	$ 46,425	$ 255,000	$ 49,015	$ 1,930,000	$ 351,825
Post 2012 Bal.	$ 2,970,000	$ 564,638	$ 1,295,000	$ 199,280	$ 225,000	$ 36,375	$ 235,000	$ 38,715	$ 1,755,000	$ 274,370
Post 2013 Bal.	$ 2,770,000	$ 471,083	$ 1,125,000	$ 146,725	$ 200,000	$ 27,200	$ 210,000	$ 29,115	$ 1,535,000	$ 203,040

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	2010A Taxable GO BAB's									
Date	5/11/2010									
Original Amt	$ 3,402,839				$ 482,161				$ 3,885,000	
Funding	TID No. 1		TID No. 1 BAB Rebate		TID No. 3		TID No. 3 BAB Rebate		Total Gross of Rebate	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 109,486	$ 134,297	$ -	$ (47,004)	$ 15,514	$ 19,029	$ -	$ (6,660)	$ 125,000	$ 153,326
2013	131,384	132,179	-	(46,263)	18,616	18,729	-	(6,555)	150,000	150,908
2014	175,178	128,610	-	(45,013)	24,822	18,223	-	(6,378)	200,000	146,833
2015	218,973	123,081	-	(43,078)	31,027	17,439	-	(6,104)	250,000	140,520
2016	262,767	115,209	-	(40,323)	37,233	16,324	-	(5,713)	300,000	131,533
2017	350,357	103,932	-	(36,376)	49,643	14,726	-	(5,154)	400,000	118,658
2018	350,357	90,093	-	(31,532)	49,643	12,765	-	(4,468)	400,000	102,858
2019	372,254	75,087	-	(26,280)	52,746	10,639	-	(3,724)	425,000	85,726
2020	394,151	58,407	-	(20,442)	55,849	8,276	-	(2,897)	450,000	66,683
2021	468,602	38,625	-	(13,518)	66,398	5,473	-	(1,916)	535,000	44,098
2022	569,330	13,807	-	(4,832)	80,670	1,956	-	(685)	650,000	15,763
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total	$ 3,402,839	$ 1,013,324	$ -	$ (354,662)	$ 482,161	$ 143,579	$ -	$ (50,254)	$ 3,885,000	$ 1,156,903
Post 2012 Bal.	$ 3,293,353	$ 879,026	$ -	$ (307,658)	$ 466,647	$ 124,550	$ -	$ (43,594)	$ 3,760,000	$ 1,003,576
Post 2013 Bal.	$ 3,161,969	$ 746,848	$ -	$ (261,395)	$ 448,031	$ 105,821	$ -	$ (37,039)	$ 3,610,000	$ 852,669

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	2010B Taxable Bonds		2010 B Taxable GO Corp Purp Bonds							
Date	5/11/2010 (continued)		5/11/2010 (concluded)							
Original Amt	$ 1,676,554		$ 2,900,000		$ 70,788		$ 72,658		$ 4,720,000	
Funding	Levy		TID No. 1		Water		Sewer		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 78,301	$ 65,635	$ 100,000	$ 114,825	$ 3,306	$ 2,771	$ 3,393	$ 2,845	$ 185,000	$ 186,076
2013	82,906	64,237	100,000	113,100	3,501	2,712	3,593	2,784	190,000	182,833
2014	87,512	62,271	100,000	110,800	3,695	2,630	3,793	2,699	195,000	178,400
2015	87,512	59,843	200,000	106,500	3,695	2,527	3,793	2,594	295,000	171,464
2016	96,724	56,840	250,000	99,138	4,084	2,400	4,192	2,464	355,000	160,841
2017	101,331	53,221	275,000	89,531	4,278	2,247	4,391	2,307	385,000	147,306
2018	105,936	49,126	300,000	78,163	4,473	2,074	4,591	2,129	415,000	131,491
2019	110,542	44,631	350,000	64,650	4,667	1,885	4,791	1,934	470,000	113,100
2020	119,754	39,618	400,000	48,313	5,056	1,673	5,190	1,717	530,000	91,320
2021	128,966	33,923	400,000	30,013	5,445	1,432	5,589	1,470	540,000	66,838
2022	138,178	27,542	425,000	10,306	5,834	1,163	5,988	1,193	575,000	40,204
2023	147,389	20,358	-	-	6,223	860	6,388	882	160,000	22,100
2024	156,601	12,454	-	-	6,612	526	6,787	540	170,000	13,520
2025	161,207	4,191	-	-	6,807	177	6,986	182	175,000	4,550
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total	$ 1,602,859	$ 593,888	$ 2,900,000	$ 865,338	$ 67,676	$ 25,077	$ 69,465	$ 25,740	$ 4,640,000	$ 1,510,043
Post 2012 Bal.	$ 1,524,558	$ 528,253	$ 2,800,000	$ 750,513	$ 64,370	$ 22,306	$ 66,072	$ 22,895	$ 4,455,000	$ 1,323,966
Post 2013 Bal.	$ 1,441,652	$ 464,016	$ 2,700,000	$ 637,413	$ 60,869	$ 19,594	$ 62,479	$ 20,111	$ 4,265,000	$ 1,141,134

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	2011A GO Corp Purp Bonds							
Date	8/25/2011 (continued)							
Original Amt	$ 6,390,000		$ 560,000		$ 1,615,000		$ 8,565,000	
Funding	Levy Portion		Water Portion		Sewer Portion		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 105,000	$ 169,350	$ -	$ 17,245	$ 50,000	$ 45,917	$ 155,000	$ 232,512
2013	490,000	160,606	-	16,963	50,000	44,156	540,000	221,725
2014	510,000	150,606	10,000	16,863	75,000	42,906	595,000	210,375
2015	535,000	140,156	15,000	16,613	80,000	41,356	630,000	198,125
2016	550,000	129,306	20,000	16,263	90,000	39,656	660,000	185,225
2017	565,000	117,450	25,000	15,781	95,000	37,688	685,000	170,919
2018	590,000	103,719	30,000	15,125	100,000	35,369	720,000	154,213
2019	440,000	89,744	35,000	14,225	105,000	32,544	580,000	136,513
2020	350,000	77,894	40,000	13,100	110,000	29,319	500,000	120,313
2021	335,000	67,619	45,000	11,825	120,000	25,869	500,000	105,313
2022	355,000	57,269	50,000	10,400	145,000	21,894	550,000	89,563
2023	370,000	46,163	60,000	8,713	145,000	17,453	575,000	72,328
2024	380,000	34,206	70,000	6,638	150,000	12,750	600,000	53,594
2025	395,000	21,366	80,000	4,150	150,000	7,781	625,000	33,297
2026	420,000	7,350	80,000	1,400	150,000	2,625	650,000	11,375
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
Total	$ 6,390,000	$ 1,372,803	$ 560,000	$ 185,301	$ 1,615,000	$ 437,283	$ 8,565,000	$ 1,995,387
Post 2012 Bal.	$ 6,285,000	$ 1,203,453	$ 560,000	$ 168,056	$ 1,565,000	$ 391,366	$ 8,410,000	$ 1,762,875
Post 2013 Bal.	$ 5,795,000	$ 1,042,847	$ 560,000	$ 151,094	$ 1,515,000	$ 347,209	$ 7,870,000	$ 1,541,150

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	GO Com Dev Bonds 2012A		GO Com Dev Bonds 2012B		2012C GO Corporate Purpose Bonds			
Date	3/8/2012		3/8/2012		8/7/2012 (continued)			
Original Amt	$ 6,165,000		$ 1,990,000		$ 3,055,000		$ 1,010,000	
Funding	TIF #4		TIF #4		Levy Portion		TIF 1 Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ -	$ 121,423	$ -	$ 44,226	$ -	$ -	$ -	$ -
2013	-	166,206	-	60,538	35,000	62,633	130,000	19,863
2014	75,000	166,206	-	60,538	95,000	62,995	90,000	17,600
2015	175,000	164,706	100,000	60,538	110,000	61,095	90,000	15,800
2016	190,000	161,206	100,000	58,538	115,000	58,895	90,000	14,000
2017	200,000	157,406	75,000	56,538	115,000	56,595	100,000	12,200
2018	215,000	153,406	75,000	55,038	120,000	54,295	100,000	10,200
2019	225,000	149,106	75,000	53,538	205,000	51,895	100,000	8,200
2020	235,000	144,606	75,000	51,663	245,000	47,795	100,000	6,200
2021	250,000	139,906	75,000	49,788	245,000	42,895	100,000	4,200
2022	275,000	134,281	75,000	47,688	250,000	37,995	110,000	2,200
2023	295,000	127,750	75,000	45,588	260,000	32,995	-	-
2024	305,000	120,375	75,000	43,338	285,000	27,795	-	-
2025	325,000	112,750	75,000	41,088	315,000	21,953	-	-
2026	340,000	103,000	75,000	38,650	330,000	15,180	-	-
2027	350,000	92,800	75,000	36,213	330,000	7,755	-	-
2028	1,535,000	82,300	965,000	33,775	-	-	-	-
2029	375,000	36,250	-	-	-	-	-	-
2030	400,000	25,000	-	-	-	-	-	-
2031	400,000	13,000	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
Total	$ 6,165,000	$ 2,371,686	$ 1,990,000	$ 837,276	$ 3,055,000	$ 642,766	$ 1,010,000	$ 110,463
Post 2012 Bal.	$ 6,165,000	$ 2,250,263	$ 1,990,000	$ 793,050	$ 3,055,000	$ 642,766	$ 1,010,000	$ 110,463
Post 2013 Bal.	$ 6,165,000	$ 2,084,056	$ 1,990,000	$ 732,513	$ 3,020,000	$ 580,133	$ 880,000	$ 90,600

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name	2012C GO Corporate Purpose Bonds							
Date	8/7/2012 (concluded)							
Original Amt	$ 4,415,000		$ 705,000		$ 280,000		$ 9,465,000	
Funding	Sewer Portion		Water Portion		Parking Portion		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2013	115,000	102,188	30,000	14,426	20,000	5,681	330,000	204,791
2014	130,000	101,620	25,000	14,070	15,000	5,378	355,000	201,663
2015	140,000	99,020	30,000	13,570	15,000	5,078	385,000	194,563
2016	145,000	96,220	30,000	12,970	15,000	4,778	395,000	186,863
2017	150,000	93,320	35,000	12,370	15,000	4,478	415,000	178,963
2018	155,000	90,320	35,000	11,670	15,000	4,178	425,000	170,663
2019	165,000	87,220	40,000	10,970	20,000	3,878	530,000	162,163
2020	170,000	83,920	45,000	10,170	20,000	3,478	580,000	151,563
2021	175,000	80,520	50,000	9,270	20,000	3,078	590,000	139,963
2022	180,000	77,020	50,000	8,270	20,000	2,678	610,000	128,163
2023	185,000	73,420	55,000	7,270	20,000	2,278	520,000	115,963
2024	190,000	69,720	65,000	6,170	20,000	1,878	560,000	105,563
2025	215,000	65,825	70,000	4,838	20,000	1,468	620,000	94,083
2026	265,000	61,203	75,000	3,333	20,000	1,038	690,000	80,753
2027	315,000	55,240	70,000	1,645	25,000	588	740,000	65,228
2028	340,000	47,838	-	-	-	-	340,000	47,838
2029	345,000	39,168	-	-	-	-	345,000	39,168
2030	340,000	29,853	-	-	-	-	340,000	29,853
2031	345,000	20,333	-	-	-	-	345,000	20,333
2032	350,000	10,500	-	-	-	-	350,000	10,500
2033	-	-	-	-	-	-	-	-
Total	$ 4,415,000	$ 1,384,466	$ 705,000	$ 141,011	$ 280,000	$ 49,926	$ 9,465,000	$ 2,328,631
Post 2012 Bal.	$ 4,415,000	$ 1,384,466	$ 705,000	$ 141,011	$ 280,000	$ 49,926	$ 9,465,000	$ 2,328,631
Post 2013 Bal.	$ 4,300,000	$ 1,282,278	$ 675,000	$ 126,585	$ 260,000	$ 44,245	$ 9,135,000	$ 2,123,840

2013 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Levy Supported Total		BAB Rebates Total		TID No. 1 - net Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 927,744	$ 341,680	$ -	$ 53,664	$ 619,486	$ 418,567
2013	1,047,896	369,475	-	52,818	811,384	417,084
2014	993,064	343,967	-	51,391	855,178	390,382
2015	1,037,512	316,920	-	49,182	1,038,973	359,296
2016	1,101,724	287,981	-	46,036	1,132,767	324,690
2017	1,126,331	255,574	-	41,530	1,290,357	286,892
2018	1,170,936	220,287	-	36,000	1,350,357	244,106
2019	755,542	186,270	-	30,004	1,437,254	196,950
2020	714,754	165,306	-	23,339	1,524,151	145,260
2021	708,966	144,437	-	15,434	1,628,602	89,180
2022	743,178	122,805	-	5,517	1,499,330	33,923
2023	777,389	99,516	-	-	-	-
2024	821,601	74,455	-	-	-	-
2025	871,207	47,509	-	-	-	-
2026	750,000	22,530	-	-	-	-
2027	330,000	7,755	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
Total	$ 13,877,843	$ 3,006,466	$ -	$ 404,916	$ 13,187,839	$ 2,906,330
Post 2012 Bal.	$ 12,950,099	$ 2,664,787	$ -	$ 351,252	$ 12,568,353	$ 2,487,763
Post 2013 Bal.	$ 11,902,204	$ 2,295,311	$ -	$ 298,434	$ 11,756,969	$ 2,070,679

2013 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	TID No. 3 - net Total		TID No. 4 Total		Total TID's		
	Principal	Interest	Principal	Interest	Principal	Interest	P&I
2012	$ 15,514	$ 12,369	$ -	$ 165,649	$ 635,000	$ 596,585	$ 1,231,585
2013	18,616	12,174	-	226,744	830,000	656,002	1,486,002
2014	24,822	11,845	75,000	226,744	955,000	628,971	1,583,971
2015	31,027	11,335	275,000	225,244	1,345,000	595,874	1,940,874
2016	37,233	10,611	290,000	219,744	1,460,000	555,045	2,015,045
2017	49,643	9,572	275,000	213,944	1,615,000	510,407	2,125,407
2018	49,643	8,297	290,000	208,444	1,690,000	460,847	2,150,847
2019	52,746	6,915	300,000	202,644	1,790,000	406,508	2,196,508
2020	55,849	5,379	310,000	196,269	1,890,000	346,908	2,236,908
2021	66,398	3,557	325,000	189,694	2,020,000	282,431	2,302,431
2022	80,670	1,271	350,000	181,969	1,930,000	217,163	2,147,163
2023	-	-	370,000	173,338	370,000	173,338	543,338
2024	-	-	380,000	163,713	380,000	163,713	543,713
2025	-	-	400,000	153,838	400,000	153,838	553,838
2026	-	-	415,000	141,650	415,000	141,650	556,650
2027	-	-	425,000	129,013	425,000	129,013	554,013
2028	-	-	2,500,000	116,075	2,500,000	116,075	2,616,075
2029	-	-	375,000	36,250	375,000	36,250	411,250
2030	-	-	400,000	25,000	400,000	25,000	425,000
2031	-	-	400,000	13,000	400,000	13,000	413,000
2032	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-
Total	$ 482,161	$ 93,325	$ 8,155,000	$ 3,208,962	$ 21,825,000	$ 6,208,617	$ 28,033,617
Post 2012 Bal.	$ 466,647	$ 80,956	$ 8,155,000	$ 3,043,313	$ 21,190,000	$ 5,612,032	$ 26,802,032
Post 2013 Bal.	$ 448,031	$ 68,782	$ 8,155,000	$ 2,816,569	$ 20,360,000	$ 4,956,030	$ 25,316,030

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Water Utility Total		Sewer Utility Total		Parking Utility Total		Business-type Activities Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	P&I
2012	$ 111,688	$ 47,848	$ 229,393	$ 86,571	$ -	$ -	$ 341,081	$ 134,419	$ 475,500
2013	142,291	57,948	351,732	181,370	20,000	5,681	514,023	245,000	759,023
2014	152,903	53,368	399,126	173,619	15,000	5,378	567,029	232,364	799,393
2015	193,340	47,758	421,379	163,211	15,000	5,078	629,719	216,047	845,766
2016	204,181	41,204	449,090	152,028	15,000	4,778	668,272	198,009	866,281
2017	119,861	36,019	391,663	141,498	15,000	4,478	526,523	181,994	708,518
2018	130,558	32,097	409,299	131,433	15,000	4,178	554,857	167,708	722,565
2019	91,279	27,632	274,791	121,698	20,000	3,878	386,070	153,207	539,277
2020	90,056	24,943	285,190	114,956	20,000	3,478	395,246	143,376	538,622
2021	100,445	22,527	300,589	107,859	20,000	3,078	421,034	133,463	554,497
2022	105,834	19,833	330,988	100,107	20,000	2,678	456,822	122,617	579,439
2023	121,223	16,843	336,388	91,755	20,000	2,278	477,611	110,875	588,486
2024	141,612	13,334	346,787	83,010	20,000	1,878	508,399	98,221	606,620
2025	156,807	9,165	371,986	73,788	20,000	1,468	548,793	84,420	633,213
2026	155,000	4,733	415,000	63,828	20,000	1,038	590,000	69,598	659,598
2027	70,000	1,645	315,000	55,240	25,000	588	410,000	57,473	467,473
2028	-	-	340,000	47,838	-	-	340,000	47,838	387,838
2029	-	-	345,000	39,168	-	-	345,000	39,168	384,168
2030	-	-	340,000	29,853	-	-	340,000	29,853	369,853
2031	-	-	345,000	20,333	-	-	345,000	20,333	365,333
2032	-	-	350,000	10,500	-	-	350,000	10,500	360,500
2033	-	-	-	-	-	-	-	-	-
Total	$ 2,087,077	$ 456,895	$ 7,348,401	$ 1,989,660	$ 280,000	$ 49,926	$ 9,715,478	$ 2,496,481	$ 12,211,959
Post 2012 Bal.	$ 1,975,390	$ 409,047	$ 7,119,008	$ 1,903,089	$ 280,000	$ 49,926	$ 9,374,397	$ 2,362,062	$ 11,736,459
Post 2013 Bal.	$ 1,833,099	$ 351,099	$ 6,767,276	$ 1,721,718	$ 260,000	$ 44,245	$ 8,860,375	$ 2,117,062	$ 10,977,437

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Governmental Activities - Gross of BAB Rebate Total Principal	Interest	Total	Gross of BAB Rebate All Debt Payments Principal	Interest	Total
2012	$ 1,562,744	$ 991,929	$ 2,554,673	$ 1,903,825	$ 1,126,348	$ 3,030,172
2013	1,877,896	1,078,295	2,956,190	2,391,918	1,323,295	3,715,213
2014	1,948,064	1,024,329	2,972,393	2,515,092	1,256,694	3,771,786
2015	2,382,512	961,977	3,344,489	3,012,231	1,178,023	4,190,254
2016	2,561,724	889,062	3,450,786	3,229,996	1,087,072	4,317,067
2017	2,741,331	807,511	3,548,842	3,267,854	989,505	4,257,360
2018	2,860,936	717,134	3,578,070	3,415,793	884,841	4,300,634
2019	2,545,542	622,782	3,168,324	2,931,612	775,989	3,707,601
2020	2,604,754	535,553	3,140,307	3,000,000	678,929	3,678,929
2021	2,728,966	442,302	3,171,268	3,150,000	575,765	3,725,765
2022	2,673,178	345,485	3,018,663	3,130,000	468,103	3,598,103
2023	1,147,389	272,853	1,420,242	1,625,000	383,728	2,008,728
2024	1,201,601	238,168	1,439,769	1,710,000	336,389	2,046,389
2025	1,271,207	201,347	1,472,554	1,820,000	285,767	2,105,767
2026	1,165,000	164,180	1,329,180	1,755,000	233,778	1,988,778
2027	755,000	136,768	891,768	1,165,000	194,240	1,359,240
2028	2,500,000	116,075	2,616,075	2,840,000	163,913	3,003,913
2029	375,000	36,250	411,250	720,000	75,418	795,418
2030	400,000	25,000	425,000	740,000	54,853	794,853
2031	400,000	13,000	413,000	745,000	33,333	778,333
2032	-	-	-	350,000	10,500	360,500
2033	-	-	-	-	-	-
Total	$ 35,702,843	$ 10,155,552	$ 45,322,842	$ 45,418,321	$ 12,116,480	$ 57,534,801
Post 2012 Bal.	$ 34,140,099	$ 9,163,623	$ 42,768,169	$ 43,514,497	$ 10,990,132	$ 54,504,629
Post 2013 Bal.	$ 32,262,204	$ 8,085,328	$ 39,811,979	$ 41,122,578	$ 9,666,837	$ 50,789,416

Capital Projects Funds

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

General Capital Projects:

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

Tax Increment District (TID) No. 1:

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

Tax Increment District (TID) No. 3:

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

Tax Increment District (TID) No. 4:

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

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 2012 Budget document includes the following:

- General Capital Project Fund 2013 Budget – showing revenues by line item and expenditures by account;
- 2012 Capital Project Status Report;
- 2013 Capital Purchase Funding matrix – these pages detail how each purchase is financed in the 2013 budget;
- Capital Request Support Document – provides the details of each of the projects requested for 2013

Note: a full equipment replacement schedule is included in the Village's long range plan, which is included in the appendix of this document.

2013 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
	Revenues										
Capital Related	400-5700-41110	Property Taxes	$ 320,737	$ 406,418	$ 301,303	$ 301,303	$ 301,303	$ 251,292	-16.6%	-16.6%	Taxes
Capital Related	400-5700-41110	Property Taxes	-	-	-	-	-	377,314	0.0%	0.0%	Taxes
Capital Related	400-5700-42000	Special Assmts	59,798	52,777	-	-	-	65,000	0.0%	0.0%	Charges
Capital Related	400-5700-43210	Federal Public Safety Grants	2,017	663	350	-	-	900	0.0%	0.0%	Intergov't
Capital Related	400-5700-43280	Community Dev Block Grants	-	10,585	-	47,476	-	-	0.0%	-100.0%	Intergov't
Capital Related	400-5700-43530	State Transportation Aids	321,486	333,019	226,480	301,974	280,165	343,998	22.8%	13.9%	Intergov't
Capital Related	400-5700-43590	Other State Grants	-	-	-	40,000	-	-	0.0%	-100.0%	Intergov't
Capital Related	400-5700-48100	Interest Income	-	6,736	7,013	5,000	-	5,000	0.0%	0.0%	Other Rev
Capital Related	400-5700-43730	Local Sanitation Aids	46,792	62,793	-	-	-	300,000	0.0%	0.0%	Other Rev
Capital Related	400-5700-48900	Miscellanous Revenue	213,685	93,734	30,082	27,828	-	-	0.0%	-100.0%	Other Rev
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	165,908	176,160	-	96,227	77,555	93,000	19.9%	-3.4%	OFS
Other Financing Sources/Uses	400-9000-49700	Property Sales	7,876	3,142	32,139	23,000	-	6,500	0.0%	-71.7%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	3,895,000	3,055,000	3,055,000	1,740,000	-	-100.0%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	39,480	54,879	54,879	-	-	0.0%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	-	2,000,178	1,086,570	-45.7%	0.0%	OFS
		Transfer from Utilities	-	-	-	98,500	98,500	47,250	-52.0%	-52.0%	OFS
	Total Revenue		1,138,299	5,080,507	3,707,246	4,051,187	4,497,701	2,576,824	-42.7%	-36.4%	
	Expenditures										
	General Government										
Board	400-1100-52910	Software Purch/Maint	$ 3,553	$ 4,562	$ 2,394	$ 5,000	$ 3,000	$ 3,000	0.0%	-40.0%	Capital
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)	-	-	-	-	-	25,000	0.0%	0.0%	Capital
Court	400-1200-56110	Computer/Printer Equip	3,749	-	3,705	3,705	3,705	704	-81.0%	-81.0%	Capital
Manager	400-1410-52910	Software Purch/Maint	10,548	8,155	17,000	21,600	40,600	15,500	-	-	Capital
Manager	400-1410-52920	Surveys/Studies & Plans	49,845	9,323	7,988	7,988	-	-	0.0%	-100.0%	Capital
Manager	400-1410-56110	Computer/Printer Equip	104	1,561	-	-	-	1,500	0.0%	0.0%	Capital
Manager	400-1410-56120	Other Technology	1,460	2,500	38,230	40,000	-	10,000	0.0%	-75.0%	Capital
Manager	400-1410-56130	Equipment/Furniture	-	-	-	-	-	1,500	0.0%	0.0%	Capital
Manager	400-1410-56200	Building Improvements	23,214	2,993	399	2,500	38,000	9,000	-76.3%	260.0%	Capital
Clerk	400-1420-56110	Computer/Printer Equip	844	-	-	-	-	1,350	0.0%	0.0%	Capital
Elections	400-1421-56130	Equipment/Furniture	-	4,988	4,950	4,950	6,000	11,000	83.3%	122.2%	Capital
Customer Service	400-1430-56110	Computer/Printer Equip	-	1,588	-	-	-	-	0.0%	0.0%	Capital
Finance	400-1510-56110	Computer/Printer Equip	-	-	-	-	-	2,000	0.0%	0.0%	Capital
Finance	400-1510-56120	Other Technology	954	1,898	74,323	117,755	100,000	40,000	-60.0%	-66.0%	Capital
	Total General Government		94,271	37,568	148,989	203,498	191,305	120,554	-37.0%	-40.8%	
	Public Safety										
Police	400-2100-52920	Surveys/Studies & Plans	-	-	6,850	6,850	6,850	-	-100.0%	-100.0%	Capital
Police	400-2100-56110	Computer/Printer Equip	6,406	8,700	-	-	-	8,264	0.0%	0.0%	Capital

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
Police	400-2100-56130	Equipment/Furniture	13,598	27,866	11,208	11,320	51,993	45,973	-11.6%	306.1%	Capital
Police	400-2100-56200	Building Improvements	2,795	316	-	2,000	2,000	2,000	0.0%	0.0%	Capital
Police	400-2100-56400	Vehicles	-	40,123	44,319	44,000	42,475	99,314	133.8%	125.7%	Capital
Planning and Development	400-2400-56110	Computer/Printer Equip	5,029	4,742	6,260	7,027	9,008	5,850	-35.1%	-16.7%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	-	179,191	179,191	179,191	-	50,000	0.0%	-72.1%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	167,453	165,088	164,070	164,071	233,668	163,950	-29.8%	-0.1%	Capital
		Flood/DPW Building	303,388	123,828	-	-	-	-	0.0%	0.0%	Capital
	Total Public Safety		498,669	549,854	411,898	414,459	345,994	375,351	8.5%	-9.4%	
	Public Works										
Public Works Admin.	400-3100-56110	Computer/Printer Equip	1,585	-	-	-	-	8,200	0.0%	0.0%	Capital
Public Works Admin.	400-3100-56130	Equipment/Furniture	208,163	16,600	39,094	53,939	52,000	16,300	-68.7%	-69.8%	Capital
Public Works Admin.	400-3100-56400	Vehicles	-	97,478	108,135	225,731	229,000	105,400	-54.0%	-53.3%	Capital
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	-	-	-	36,325	36,325	52,850	45.5%	45.5%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	-	-	25,556	47,064	45,000	10,000	-77.8%	-78.8%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	247,464	84,151	45,063	47,040	47,000	8,000	-83.0%	-83.0%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	25,853	78,408	15,783	104,785	310,000	325,000	-	-	Capital
Street and Alley	400-3410-56320	Large Construction Projects	10,281	-	-	-	-	-	0.0%	0.0%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	-	2,314,783	756,643	1,937,444	2,691,077	-	-100.0%	-100.0%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	12,373	61,193	64,387	81,000	-	375,000	0.0%	363.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	524	85,768	-	-	-	75,000	0.0%	0.0%	Capital
Forestry	400-3610-52940	Landscaping Contracts	19,532	-	7,767	-	30,000	20,000	-33.3%	0.0%	Capital
Parks and Beautification	400-3620-56500	Land Improvements	29,749	1,432,308	(219,020)	28,000	55,000	12,450	-77.4%	-55.5%	Capital
Atwater Beach and Park	400-5200-56500	Land Improvements	9,719	3,002	-	-	-	-	0.0%	0.0%	Capital
	Total Public Works		565,243	4,173,691	843,408	2,561,328	3,495,402	1,008,200	-71.2%	-60.6%	
Storm Maintenance	400-3830-56600	Utility Infastructure	-	-	-	712,112	465,000	694,500	49.4%	-2.5%	Capital
Debt Service	400-8000-58900	Other Finance Charges	-	67,984	36,679	36,679	-	-	0.0%	-100.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	-	-	-	35,365	-	377,314	0.0%	966.9%	Capital
	Total Expenditures		1,158,183	4,829,097	1,440,974	3,963,441	4,497,701	2,575,919	-42.7%	-35.0%	
	Net Change in Fund Balance		(19,884)	251,410	2,266,272	87,746	-	905			
	Beginning Fund Balance		799,385	779,501	1,030,911	1,030,911	1,030,911	1,118,657			
	Surplus Applied		-	-	-	-	(2,000,178)	(1,086,570)			
	Ending Fund Balance		$ 779,501	$ 1,030,911	$ 3,297,183	$ 1,118,657	$ (969,267)	$ 32,992			
	Total Fund Balance assigned for 2013 budget					(1,086,570)	see 2013 Project List and Funding Summary				
	Remaining unallocated					$ 32,087					

General Capital Projects Fund - 400
2012 Detailed Capital Projects Status Report

Dept	Account Number	Account Name / Project Name	Funding Source	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	Project Status
Board	400-1100-52910	**Software Purch/Maint**					
		Annual update fee	Tax levy	$ 2,394	$ 5,000	$ 3,000	Web ordinances & laserfiche
Court	400-1200-56110	**Computer/Printer Equip**					
		Tax Intercept Program	Trnfr Gen Fund	3,705	3,705	3,705	
Manager	400-1410-56120	**Other Technology**					
		Village Phone System	CP Reserves Trnf G Fund	38,230	40,000	-	Budgeted in 2011
Manager	400-1410-56200	**Building Improvements**					
		Village Hall Upgrade	CP Reserves	-	1,000	10,000	Carry forward allocation
		Village Wide Signage	CP Reserves	-	-	25,000	Carry forward allocation
		General Office Furniture	Tax levy	399	1,500	3,000	
		Total Building Improvements		399	2,500	38,000	
Manager	400-1410-52910	**Software Purch/Maint**					
		Technology assmt plan imple	Reserves	7,702	10,000	25,000	fiber connections, firewall
		Website hosting fee and upgrades	Tax levy	900	1,000	5,000	
		Annual GIS updates/support	Tax levy	8,398	10,600	10,600	
		Total Technology		17,000	21,600	40,600	
Manager	400-1410-52920	**Surveys/Studies & Plans**					
		Technology Assessment	Cap Proj Reserves Gen Fund	7,988	7,988	-	
Elections	400-1421-56130	**Equipment/Furniture**					
		Voting machines	Tax levy	4,950	4,950	6,000	
Finance	400-1510-56120	**Other Technology**					
		General ledger - BS&A current year	Utility , TID, Transfer GF	1,326	44,758	100,000	Add'l $35,000 was budgeted
		Server upgrade	Utility , TID, Transfer GF	72,997	72,997	-	in 2011
		Total General Ledger & Servers		74,323	117,755	100,000	
Debt Service	400-8000-58900	**Other Finance Charges**					
		Debt issue	Debt proceeds	36,679	36,679	-	
Planning and Development	400-2400-56110	**Computer/Printer Equip**					
		Replacement Computer	Tax levy	2,150	1,585	1,585	
		Replacement Laptop	Tax levy	965	2,642	2,642	
		Replacement Desk	Tax levy	3,145	2,800	1,381	
		Replacement Printer	Tax levy	-	-	3,400	
		Total Computer/printer equipment		6,260	7,027	9,008	
Police	400-2100-56200	**Building Improvements**					

General Capital Projects Fund - 400
2012 Detailed Capital Projects Status Report

Dept	Account Number	Account Name / Project Name	Funding Source	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	Project Status
		General building maintenance	Tax levy	-	2,000	2,000	
Police	400-2100-56110	**Computer/Printer Equip**					
		Computer hardware	Tax levy	-	-	-	
Police	400-2100-56400	**Vehicles**					
		Fully equipped squad	Tax levy	44,319	44,000	42,475	
Police	400-2100-56130	**Equipment/Furniture**					
		Ballistic vests	State aids Grants	3,999	2,500	2,500	
		Small office equipment	Tax levy	139	1,750	1,750	
		Taser Replacements	Tax levy	7,070	7,070	7,020	
		Squad Radios	Cap Proj Reserves	-	-	40,723	Carry forward allocation
		Total Equipment/furniture		11,208	11,320	51,993	
Police	400-2100-52920	**Surveys/Studies & Plans**					
		Police Policy Manual	Trnfr Gen Fund	6,850	6,850	6,850	
Other Public Safety	400-2900-52310	**North Shore Fire**					
		Annual Capital Charges	Tax levy	94,668	94,669	94,669	
		2012 Ladder Truck	Cap Proj Reserves	69,402	69,402	69,402	
		2013 Ladder Truck	Cap Proj Reserves	-	-	69,597	Carry forward allocation
		Total Fire Capital equipment		164,070	164,071	233,668	
Other Public Safety	400-2900-52300	**Other Intergov'tal pymts**					
		Anuual Charges	Bond Proceeds	179,191	179,191	-	Budgeted in 2011
Bldg Maint - Village Hall	400-3210-56200	**Building Improvements**					
		Ceiling Tile Replacment	Tax levy	-	7,000	7,000	
		Masonry Repair Program	Tax levy	-	20,000	20,000	
		Exterior Door Replacement	Tax levy	-	9,325	9,325	
		Total Building Improve - Village Hall		-	36,325	36,325	
Bldg Maint - Police	400-3220-56200	**Building Improvements**					
		Garage Roof	Cap Proj Reserves	21,064	21,064	19,000	
		AC unit #2	Cap Proj Reserves	4,492	16,000	16,000	
		Window Replacement	Cap Proj Reserves	-	10,000	10,000	
		Total Building Improve - Police Station		25,556	47,064	45,000	
Bldg Maint - Public Works	400-3230-56200	**Building Improvements**					
		Scale Replacement	Tax levy	24,015	12,040	12,000	
		Plumbing parts for library		701	-	-	
		Locker Room	Cap Proj Reserves	13,550	18,000	18,000	

General Capital Projects Fund - 400
2012 Detailed Capital Projects Status Report

Dept	Account Number	Account Name / Project Name	Funding Source	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	Project Status
		Overhead Doors	Cap Proj Reserves	-	8,000	8,000	
		Furnace/Ac Unit #2	Cap Proj Reserves	6,797	9,000	9,000	
		Total Building Improve - Public Works		45,063	47,040	47,000	
Public Works Admin.	400-3100-56400	**Vehicles**					
		Electrical Dept Lift Truck #32	State aids Grants, Tax	-	82,596	84,000	
		Shared Sweeper #63	State aids Grants Utiltiy, TID	108,135	108,135	110,000	
		Skid Loader #94	Tax levy Trnfr Gen Fund	-	35,000	35,000	
		Total Vehicles		108,135	225,731	229,000	
Public Works Admin.	400-3100-56130	**Equipment/Furniture**					
		2-way Radios	Tax Levy	14,809	14,649	15,000	
		Steam Cleaner	Trnfr Gen Fund	6,995	7,000	7,000	
		Salt Brine System	Trnfr Gen Fund	-	15,000	15,000	
		Asphalt Hot Patcher	Trnfr Gen Fund	17,290	17,290	15,000	
		Total Other Equipment		39,094	53,939	52,000	
Street and Alley	400-3410-56310	**Regular Maintenance**					
		Pavement marking	CP Reserves, State Aids Grants	10,510	9,785	-	
		2012 Road Maintenance	CP Reserves, State Aids Grants	2,796	25,000	310,000	
		Hubbard park parking lot	Cap Proj Reserves	2,477	-	-	
		Wilson Drive	CP Reserves, State Aids Grants	-	70,000	-	
		BMP parking lot paving		-	-	-	2013 - need $47,250
		Total Road Maintenance		15,783	104,785	310,000	Carryfoward unspent
Street and Alley	400-3410-56320	**Large Construction Projects**					
		Road Recon 2012 plan	Bond Proceeds	-	1,555,444	1,500,000	
		Downer Ave Carry over & Storm	Cap Proj Reserves	756,643	382,000	1,191,077	Most was done in 2011
		Total Bi-Annual Road Program		756,643	1,937,444	2,691,077	
Street and Alley	400-3410-56321	**Professional Fees Construction**					
		Engineering for 2012 Basin 6 Road Proj		64,387	81,000	-	
Parks and Beautification	400-3620-56500	**Land Improvements**					
		Atwater Park Landscaping	Cap Proj Reserves	125	5,000	25,000	Carry forward allocation $20k
		VEIT & Miller retainage	Cap Proj Reserves	(4,873)	-	-	Retainages

General Capital Projects Fund - 400
2012 Detailed Capital Projects Status Report

Dept	Account Number	Account Name / Project Name	Funding Source	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	Project Status
		School Athletic fields	Cap Proj Reserves	(225,000)	-	-	Not billed
		Sprinkler system repairs	Cap Proj Reserves	184	-	-	
		Atwater Park Fence/Patrol	Cap Proj Reserves	10,544	23,000	30,000	Seal coating, study, fence
		Total Land Improvements - Park		(219,020)	28,000	55,000	
Forestry	400-3610-52940	**Landscaping Contracts**					
		EAB treatments	Cap Proj Reserves	7,767	-	30,000	
Storm Maintenance	400-3830-56600	**Utility Infastructure**					
		Richfield Circle Storm	Bond Reserves	-	20,000	225,000	
		Lateral rehab	Bond Proceeds		-	-	Moved to 2013
		Basin 1 & 6 Storm Sewer Imprmnts	Bond Proceeds	-	692,112	240,000	
		Total Utility infrastrure		-	712,112	465,000	
		Total		$ 1,440,974	$ 3,928,076	$ 4,497,701	

General Capital Projects Fund - 400
2013 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax/Interest	State Aids	Assessments Grants and Other	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	2013 Total Budget
Board	400-1100-52910	**Software Purch/Maint**								
		Annual update fee	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000
Board	400-1100-56360	**Streetscape (Lights,Signs,Benches)**								
		Village Wide Signage	-	-	-	-	-	25,000	-	25,000
Court	400-1200-56110	**Computer/Printer Equip**								
		Replacement Printer	704	-	-	-	-	-	-	704
Manager	400-1410-52910	**Software Purch/Maint**								
		Annual GIS updates/support	10,000	-	-	-	-	-	-	10,000
		Website hosting fee and upgrades	5,500	-	-	-	-	-	-	5,500
		Total Software contracts/maint/purchase	15,500	-	-	-	-	-	-	15,500
Manager	400-1410-56110	**Computer/Printer Equip**								
		Hp Printer Replacement	1,500	-	-	-	-	-	-	1,500
Manager	400-1410-56120	**Other Technology**								
		Technology Plan Implementation	-	-	-	-	-	-	10,000	10,000
Manager	400-1410-56130	**Equipment/Furniture**								
		General Office Furniture	1,500	-	-	-	-	-	-	1,500
Manager	400-1410-56200	**Building Improvements**								
		Village Hall Upgrade	-	-	-	-	-	9,000	-	9,000
Clerk	400-1420-56110	**Computer/Printer Equip**								
		HPCMT Tower/Setup Dep Clerk	1,350	-	-	-	-	-	-	1,350
Elections	400-1421-56130	**Equipment/Furniture**								
		Voting machines	11,000	-	-	-	-	-	-	11,000
Finance	400-1510-56110	**Computer/Printer Equip**								
		Check printer / software	2,000	-	-	-	-	-	-	2,000
Finance	400-1510-56120	**Other Technology**								
		General ledger installment	7,000	-	-	-	-	-	33,000	40,000
Police	400-2100-56110	**Computer/Printer Equip**								
		Computer hardware	8,264	-	-	-	-	-	-	8,264
Police	400-2100-56130	**Equipment/Furniture**								
		Small office equipment	1,750	-	-	-	-	-	-	1,750
		Ballistic vests	2,600	-	900	-	-	-	-	3,500
		Squad Radios	-	-	-	-	-	40,723	-	40,723
		Total Equipment/furniture	4,350	-	900	-	-	40,723	-	45,973
Police	400-2100-56200	**Building Improvements**								
		General building maintenance	2,000	-	-	-	-	-	-	2,000

General Capital Projects Fund - 400
2013 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax/Interest	State Aids	Assessments Grants and Other	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	2013 Total Budget
Police	400-2100-56400	**Vehicles**								
		Fully equipped squads	$ -	$ 92,814	$ 6,500	$ -	$ -	$ -	$ -	$ 99,314
Planning and Development	400-2400-56110	**Computer/Printer Equip**								
		Replacement Computer (2)	3,000	-	-	-	-	-	-	3,000
		Replacement Laptop	1,000	-	-	-	-	-	-	1,000
		Replacement Printer	1,850	-	-	-	-	-	-	1,850
		Total Computer/printer equipment	5,850	-	-	-	-	-	-	5,850
Other Public Safety	400-2900-52300	**Other Intergov'tal pymts**								
		Record Management System	-	-	-	-	-	-	50,000	50,000
Other Public Safety	400-2900-52310	**North Shore Fire**								
		Annual Capital Charges	94,353	-	-	-	-	-	-	94,353
		2013 Ladder Truck	-	-	-	-	-	69,597	-	69,597
		Total North Shore Fire Capital	94,353	-	-	-	-	69,597	-	163,950
Public Works Admin.	400-3100-56110	**Computer/Printer Equip**								
		Sign Software/Plotter	5,200	-	-	-	-	-	-	5,200
		Desktop Computers	3,000	-	-	-	-	-	-	3,000
		Total Computer/printer equipment	8,200	-	-	-	-	-	-	8,200
Public Works Admin.	400-3100-56130	**Equipment/Furniture**								
		Jib Boom	5,500	-	-	-	-	-	-	5,500
		Plasma Cutter	1,800	-	-	-	-	-	-	1,800
		Fleet Plow 11' Straight Line	9,000	-	-	-	-	-	-	9,000
		Total Equipment/furniture	16,300	-	-	-	-	-	-	16,300
Public Works Admin.	400-3100-56400	**Vehicles**								
		Hook Lift #46	-	40,000	-	-	-	-	-	40,000
		Case Shared #96	-	10,000	-	-	-	-	-	10,000
		Lodal EVO #74	-	33,000	-	-	-	-	-	33,000
		Ford Escape #25	-	22,400	-	-	-	-	-	22,400
		Total Vehicles	-	105,400	-	-	-	-	-	105,400
Bldg Maint - Village Hall	400-3210-56200	**Building Improvements**								
		Ceiling Tile Replacment	12,000	-	-	-	-	-	-	12,000
		Light Fixture Replacement	7,500	-	-	-	-	-	-	7,500
		Masonry Repair Program	15,000	-	-	-	-	-	-	15,000
		Columns	12,000	-	-	-	-	-	-	12,000
		Exterior Door Replacement	6,350	-	-	-	-	-	-	6,350
		Total Building Improve - Village Hall	52,850	-	-	-	-	-	-	52,850

General Capital Projects Fund - 400
2013 Project Listing and Funding Summary

Dept	Account Number	Account Name / Project Name	Tax/Interest	State Aids	Assessments Grants and Other	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	2013 Total Budget
Bldg Maint - Police	400-3220-56200	**Building Improvements**								
		Window Replacement	$ 5,905	$ -	$ 4,095	$ -	$ -	$ -	$ -	$ 10,000
Bldg Maint - Public Works	400-3230-56200	**Building Improvements**								
		Garage Roof	8,000	-	-	-	-	-	-	8,000
Bldg Maint - Public Works	400-3230-56500	**Land Improvements**								
		Dpw Yard Excavating/grading	-	-	-	-	-	-	-	-
Street and Alley	400-3410-56310	**Regular Maintenance**								
		Street marking/Crosswalk repairs	-	25,000	-	-	-	-	-	25,000
		Contracted Road Maintainance	-	75,000	-	-	-	-	-	75,000
		2012 Road Maintenance	-	25,000	-	-	-	200,000	-	225,000
		Total Maintenance	-	125,000	-	-	-	200,000	-	325,000
Street and Alley	400-3410-56321	**Professional Fees Construction**								
		Oakland Ave Roads	-	-	-	-	-	100,000	-	100,000
		Maryland Roads	-	-	-	-	-	125,000	-	125,000
		Engineering for 2014 Road	-	-	-	-	-	150,000	-	150,000
		Total Professional fees construction	-	-	-	-	-	375,000	-	375,000
Sidewalks	400-3470-56310	**Regular Maintenance**								
		Sidewalk Replacement 2013	-	10,000	65,000	-	-	-	-	75,000
Forestry	400-3610-52940	**Landscaping Contracts**								
		EAB treatments	-	-	-	-	-	20,000	-	20,000
Parks and Beautification	400-3620-56500	**Land Improvements**								
		Signage for River Park/Atwater	-	950	-	-	-	-	-	950
		Landscaping Atwater Park	1,666	2,334	-	-	-	-	-	4,000
		Irrigation Systems Upgrades	-	7,500	-	-	-	-	-	7,500
		Total Land Improvements	1,666	10,784	-	-	-	-	-	12,450
Storm Maintenance	400-3830-56600	**Utility Infastructure**								
		Parking Lot BMP's	-	-			47,250	47,250	-	94,500
		Lateral Replacements PPII	-	-	300,000	-	-	300,000	-	600,000
		Total Utility infrastrure	-	-	300,000	-	47,250	347,250	-	694,500
		Total	$ 251,292	$ 343,998	$ 376,495	$ -	$ 47,250	$ 1,086,570	$ 93,000	$ 2,198,605

Department: Village Board
Item Name: Web Codification
Estimated Cost: $3,000
Cost Based On: Previous budget request
Estimated Useful Life (years): N/A

Detailed description and justification for purchase (include quotes, pictures, estimates and 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

Department: Court
Item Name: HP Laser jet Enterprise 600 Printer M601n
Estimated Cost: $704
Cost Based On: Quote
Estimated Useful Life (years): 4 to 5 years

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

Black and white laser printer for all court documents. This printer is also shared by the police department to send out overdue parking notices and vehicle suspensions.

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

The new printer replaces a 5 year old HP printer that is in need of some repair. The new printer comes with energy star rating and toner cartridges have a 10,000 page average according to their report.

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

None

Department: Village Manager's Office
Item Name: Technology - GIS
Estimated Cost: $10,000
Cost Based On: 2012 costs
Estimated Useful Life (years): 5 years

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

The Village Board approved updated GIS functions in 2006. The 2013 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

Department: Village Manager's Office
Item Name: Website Upgrade
Estimated Cost: $10,500
Cost Based On: Annual estimated cost from vendor
Estimated Useful Life (years): 5 years

(Annual maintenance/hosting fee inly funded $5,000)

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

Staff is requesting $10,500 to upgrade the website to provide better customer service to increasingly web savvy population and to improve the website management process for staff.

As part of this upgrade, the Village is interested in adding a Citizen Service Request System. This system, in conjunction with our "Eyes on the Street" program will improve Village Hall efficiency by allowing residents to directly request a service online or potentially through their smart phones.

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

Department:	Village Manager's Office
Item Name:	Office Printer
Estimated Cost:	$1,500
Cost Based On:	Estimates
Estimated Useful Life (years):	10 years

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

The printer in the manager's office is in need of replacement. It works very slowly and seriously hinders the speed and efficiency of the manager's office. A new printer of comparable capacity and specifications can be purchased online for approximately $1,500.

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

Department: Village Manager's Office
Item Name: Technology Plan Implementation
Estimated Cost: $10,000
Cost Based On: Estimates
Estimated Useful Life (years): na

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

The Village completed a technology assessment at the beginning of 2012. Prior to the implementation of the new accounting system, the Village upgraded our Village-wide server, and implemented several others of the higher priority items during 2012. The technology committee requests funding to continue to implement the recommendations included in the assessment. Some of the items identified by the committee as being higher priority that could use this funding are: Microsoft government licensing, upgrading of the Village-hall Wi-Fi system, equipment for potential paperless board packet preparations, creation of a managed computer inventory and computer replacement strategy, or funding for the final implementation of the planning department in-field computerized system. The committee is scheduled to meet monthly during 2013 and will be better able to determine the costs and needs after reviewing our IT services scheduled for early 2013.

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

None at this time.

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

None

Department: Village Manager's Office
Item Name: Village Hall Furniture Updates
Estimated Cost: $1,500
Cost Based On: Estimates
Estimated Useful Life (years): 10 years

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

This request includes furniture purchases for improving the Court Room, Village Manager's Office and surrounding meeting spaces. These updates are an extension of the ongoing Village Hall improvement program. Purchases include additional portable tables for the committee room and court room, and additional minor furnishings, such as lamp shades, rugs and chairs.

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

Department:	Village Clerk/Treasurer
Item Name:	HP CMT Tower and set-up
Estimated Cost:	$1,350
Cost Based On:	Estimated quote from vendor and computer set-up costs
Estimated Useful Life (years):	5 years

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

The computer used in the Clerk/Treasurer's office has reached its useful life. With the implementation of the new general ledger system, the older operating system is causing some functionality problems. The IT staff has worked to configure the settings, but there are still problems. Settings must be adjusted and the computer restarted between some programs to view all data. This is cumbersome and time consuming. A quote is attached reflecting the price of the computer at today's price. There is also an estimated cost of $250 for the set-up of the computer by the IT staff. If approved, this will be ordered with the computers requested by the Police Department to save additional cost on shipping charges.

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.

Department: Village Clerk/Treasurer
Item Name: Insight Election Equipment
Estimated Cost: $5,500 per machine, $11,000 approximate total cost
Cost Based On: Estimated quote from vendor
Estimated Useful Life (years): 15 years

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

Recent repairs of our current voting equipment have highlighted its near obsolescence, with the Partisan Primary and General Presidential elections on the horizon. The two remaining Eagle voting machines are upwards of 20 years old. The vendor has advised it is difficult, if not impossible, to locate replacement parts for repairs. The Village began phasing in the next generation Insight voting equipment, with the purchase of one machine in 2011, now used at the Shorewood High School polling location, and a second purchased this year, used for the Central Count of absentee ballots. The most recent testing of the Eagle equipment casts strong doubt as to their reliability for future years. Ideally, both machines should be replaced now to avoid Election Day malfunctions.

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

None. A maintenance plan is already in place for existing equipment. The maintenance plan for this equipment will replace what is in the current budget.

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

None.

Department: Finance Department
Item Name: Replacement of check printer and signature counter
Estimated Cost: $2,000
Cost Based On: replacement printer
Estimated Useful Life (years): 5

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

The Village is using a printer purchased in 2000 with a check signature counter purchased in 2005. Both are very outdated, but have continued to operate to date. Given the age of these pieces of equipment, we believe they will likely fail in the near-term. Today's technology for printing of checks

with signatures has changed significantly. In most cases, there is no need for a separate check signature counter piece of equipment. Technology exists to, in secure fashion, add signatures to checks via a security thumb drive or even through software purchases. Given the move to bring the payroll process in house during 2012, we will be printing many more checks. With the increased volume, we request to replace this equipment early in 2013. The finance department is currently investigating a recommended replacement product and process and hopes to find a software solution that can work with multiple printers within the building, while still providing adequate internal controls over the check signature process.

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

None expected.

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

None

Department:	Finance Department
Item Name:	Accounting System Installment payment
Estimated Cost:	$40,000
Cost Based On:	1/3 of 2012 contract
Estimated Useful Life (years):	10

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

In 2012 the Village purchased a new software system for cash receipting, accounts payable, accounts receivable, payroll, utility billing, online-payments, budgeting and general ledger. The agreement allowed the Village to finance the purchase through the vendor and make annual installments over three years.

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

The support and annual licensing fees have increased from the previous provider.

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

None

Department: Customer Service
Item Name: Printer – HP600 Series, M601dn
Estimated Cost: $1,100 **(would prefer to move these funds to 2014 and join Clerk's office in purchasing a multi-functioning piece of equipment**)
Cost Based On: Pricing from HP (see attached)
Estimated Useful Life (years): Five (5) years

(Item is not funded in the 2013 Budget.)

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

The HP M601dn is billed as a high speed, heavy duty reliable printer. It prints up to 45 ppm, includes an automatic duplexing feature (which cuts down on paper use), using a variety of print media. It is an energy efficient machine. Overview and printer specs are attached along with cost.

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

With its claim to energy efficiency, the HPM601dn should use less electricity than the current printer by up to 45%. There should also be a reduction in paper usage because of the auto duplexing option. The cost to print a page will be reduced slightly from .14/page to .135/page. The new equipment comes with a one-year warranty and then repair costs should be consistent with current repair costs,

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

There is no revenue to support this purchase as this printer is used primarily for administrative tasks.

Department: Police
Item Name: Computer replacements
Estimated Cost: $7,560
Cost Based On: Quotes
Estimated Useful Life (years): 3 to 5 years

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

3 – HP Pavilion p7-1380t Desktop PC $1,068 each

- Window 7 professional

- I-core5 – 2320 processor

These three desk top computers are for the detectives. They are on the replacement schedule and need to be updated to Windows 7 and Office 2010 to be on the same platform as the computers in the other offices. They use a lot of memory due to video and pictures that are received from businesses and other departments

2 - HP Pavilion HPE h8-1380t Desktop PC $1,553 each

- Window 7 professional
- I-core5 – 2320 processor

These two computers are for the chief and deputy chief. They are on the replacement schedule and need to be updated to Windows 7 and Office 2010 to be on the same platform as the computers in the other offices. They use a lot of memory due to video and pictures that are received from businesses and other departments
They have more memory, a faster processor and a larger hard drive because of the functions they serve. The Deputy Chief's machine is also the video recorder for the two interrogation rooms. All video is recorder to his machine and is used quite a bit for that purpose.
The chief's machine is also used for squad video download and storage this makes it a secure machine and cannot be tampered with. These machines also will have all of the new policy and procedures that we have contracted for and download from that company. These two machines will last 4 to 5 years depending on what new video technology emerges.

Also includes $250.00 per machine for program/file transfer and set up.

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

3 year warranty on desk top computers
Faster downloads of video from interrogation rooms and squad video. Able to copy and distribute faster along with everyone being on the same Windows 7 and Office 10 platform

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

None at this time

Department: Police Department
Item Name: HP Laser jet Enterprise 600 Printer M601n
Estimated Cost: $704
Cost Based On: Quote
Estimated Useful Life (years): 4 to 5 years

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

Replacement item per out capital asset plan. Black and white laser printer for all police reports. This printer is the workhorse in the department. It will be the same model as the printer in the back office and we will be able to keep toner supplies on hand.

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

The new printer replaces a 5 year old HP printer that is showing wear and in need of some repair. The new printer comes with energy star rating and toner cartridges have a 10,000 page average according to their report.

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

None

Department: Police Department
Item Name: Office Equipment
Estimated Cost: $1,750
Cost Based On: Past history of items braking down
Estimated Useful Life (years): dependent on item purchased

Detailed description and justification for purchase (include quotes, pictures, estimates and 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, keyboard trays, floor mats 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):

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

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

None found

Department:	Police Department
Item Name:	Replacement Ballistic vest
Estimated Cost:	$3,500
Cost Based On:	Contractual item/Quotes
Estimated Useful Life (years):	5 year life span per vest

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

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

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

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

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

We have applied for a 2013 vest grant which is *in addition* to the monies requested. Total vest grant this year is under $900) and 7 officers are eligible for a new vest. (7 officers @ $500 each = $3,500 – or $2,600 budgeted and $900 grant)

Department:	Police Department
Item Name:	Squad Mobile Digital Radios
Estimated Cost:	$40,723
Cost Based On:	Quote
Estimated Useful Life (years):	10 years

(Item was originally budgeted in 2012, but not purchased yet. It was re-requested and re-appropriated in 2013 budget)

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

One of the drawbacks to technology is that we do not know what the future will hold. The squad radios are one of those technology upgrades that we did not know about. Per Chief Resnick from the Bayside Police Department, the North Shore Police Department's will be the first users on the Milwaukee County 800 trunk system that will be required to go digital from the current analog system. This change is to take place in late 2012 or early 2013. We have purchased all digital portable radios for officers but the squad radios are not digital capable. Since we will be required to change over by the county and since we will have a digital central dispatch, we will need to convert by early 2013.

New digital mobile radio's are @ $3,702 each and we need 10 squads and one base station for our station for a total of 11 new digital radios.

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

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

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

The Shorewood Police Department building is over 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):

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

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

None found

Department:	Police Department
Item Name:	Squad car(s)
Estimated Cost:	$91,314
Cost Based On:	Quotes/estimates
Estimated Useful Life (years):	4 to 5 years

(Added $8,000 to purchase Tahoe's instead due to overall cost of ownership savings)

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

The squad car is the office for patrol officers. It is on the street approximately 20 hours a day and 365 days a year. The car door is opened and closed over 40 times a day compared to the average citizen who may open and close their door 6 to 10 times a day. The squad gets between 20,000 and 30,000 miles a year depending on how many squads in the fleet are down for repairs. Most miles are slow speed, start and stop miles which take a toll on the vehicle.

We have replaced the squads in the past without replacing the equipment in the vehicle. This year due to the new squad that must be ordered (They do not make the Ford Crown Victoria) we need to replace more of the equipment at the old equipment does not fit. This year is also the replacement for the squad computer, camera and radar unit. These are now being replaced with new squads until we have all newer equipment and will not always be replaced when the squad is replaced. Example: The in-car video camera has lasted 7 years and the squad 4 so we did not replace when we bought the squad last time. Buying as we replace vehicles also balances the capital outlay between years.

Squad car – Ford Interceptor	$23,927
Crown Victoria Change over	$ 3,150
Mobile Vision in-squad computer	$ 5,200
Stalker radar unit	$ 2,900 *
Mobile vision in-car video camera	$ 5,590
Console new squad	$ 1,300*
Additional lights new squad	$ 1,990*
Rear seat cage new squad	$ 1,600*

Total for new car fully equipped $45,657 + $45,657 = $91,314

*** Not recurring cost as the new equipment will then fit in replacement squads**

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

Squad 3 had regular maintenance and out of warranty work on for 2012 at a cost of $3,573 including a rebuilt transmission.
Squad 6 had an engine replaced in 2010 for $4,683 and in the 6 years we owned the vehicle has cost us $13,297 in repairs and upkeep.
The new vehicle will have a 3 year/36,000 mile warranty. I am looking into extended warranties.
I will also be looking at Hybrids for 2014 per our sustainability plan, a Ford Fusion for the Detective Bureau

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

None at this time

Department:	Planning & Development
Item Name:	PC Inspector1 & PC Enforcement
Estimated Cost:	$3,000
Cost Based On:	2012 PC purchase and other department's quotes
Estimated Useful Life (years):	5 years

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

Personal computer workstation with tower, monitor, keyboard, mouse and Microsoft Office products. Existing PC provided by other village department after new PC not fixable after virus.

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

Cost is standard and neither increases or decreases department cost.

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

None.

Department: Planning & Development
Item Name: Tablet Inspector
Estimated Cost: $1,000
Cost Based On: 2012 tablet purchase
Estimated Useful Life (years): 5

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

IPad3 tablet for use by inspector for entering and looking up data in the field via Remote Desktop into the network.

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

Monthly fee for data plan.

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

None

Department: Planning & Development
Item Name: HP Printer
Estimated Cost: $1,850
Cost Based On: Recommendation by Village IT consultant
Estimated Useful Life (years): 5 years

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

HP Color laserjet CP4525n Printer, hooked up to network, used by five PDD staff members. Current printer purchased in 2004 and being maintained; however, it does not allow for certain PDF documents and maps to print.

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

Occasional maintenance.

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

None.

Department: Police Department /Dispatch
Item Name: Complete record management system
Estimated Cost: $50,000
Cost Based On: Based on what other communities are budgeting – quote to follow
Estimated Useful Life (years): 10 to 15 years

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

Replacement the current Spillman record management system with a new system that will be compatible with the entire North Shore, both police and fire and Bayside communications center.

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

This system will eliminate interfaces, make police operations more consistent and allow us to access incidents from any department in Milwaukee County. This is an advantage in critical incidents and will provide better service for residents (Better dispatch capabilities.).

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

None.

Department: Public Works – Sign Maintenance
Item Name: software program upgrade/new sign cutter
Estimated Cost: $5,200
Cost Based On: vendor estimate
Estimated Useful Life (years): 10

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

An upgrade is needed for the sign software used by the department to make custom signs for parking and traffic control, park information, special events (July 4th parade, etc.) and interior signage in Village buildings. The upgrade will likely make obsolete the current sign plotter/cutter which dates to 2000.

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

The department makes dozens of custom signs annually which would translate to a significant cost if this task could not be done in-house.

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

None

Department: Public Works
Item Name: desktop computers (3)
Estimated Cost: $3,000
Cost Based On: vendor estimate
Estimated Useful Life (years): 5-10

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

Request to replace three department computers. Currently most of the computers in DPW are hand-me-downs from other Village departments.

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.

Department: Public Works – Electrical Maintenance
Item Name: Jib Boom
Estimated Cost: $5,500
Cost Based On: vendor estimate
Estimated Useful Life (years): 20

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

Currently, staff borrows an attachment from Whitefish Bay DPW to remove existing or set new poles. A makeshift spacer is utilized because this attachment does not fit any of our equipment. It is not uncommon to have six or more light poles and/or traffic signal poles destroyed by errant automobiles each year.

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

Productivity will increase as no time will be lost to obtaining and returning the attachment. Safety will also be improved as staff will be using an attachment correctly sized for the operating machine.

Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services):
None.

Department:	Public Works – Fleet maintenance
Item Name:	Plasma cutter
Estimated Cost:	$1,800
Cost Based On:	vendor estimate
Estimated Useful Life (years):	5

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

The plasma cutter is used in the garage machine shop to cut metal for parts fabrication.

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

Positively impacts vehicle parts budget by allowing mechanics to fabricate parts as necessary.

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

None.

Department: Public Works – Fleet Maintenance
Item Name: Snow Plow
Estimated Cost: $9,000
Cost Based On: vendor estimate
Estimated Useful Life (years): 15

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

Request to replace oldest of front-line 11 foot straight blade snow plows.

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.

Department: Public Works – Fleet Maintenance
Item Name: Hook lift system
Estimated Cost: $40,000
Cost Based On: vendor estimate
Estimated Useful Life (years): 20

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

Fleet vehicle #46 is currently set up with a hook lift system which is used with interchangeable boxes and containers. The lift system is used heavily for tasks that include moving heavy and/or bulky items, including special collections. This is a very versatile system and allows staff to very quickly set up the vehicle for different tasks. The lift system has reached the end of its useful life and is failing.

Staff is proposing to purchase a new lift system in late 2013 and will request funds for the accompanying cab and chassis in the 2014 capital budget.

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

Reduced repair costs.

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

None.

Department: Public Works
Item Name: Compactor loader
Estimated Cost: $10,000
Cost Based On: staff estimate
Estimated Useful Life (years): 20

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

Fleet vehicle #96 is a 1984 Case W14 front end loader co-owned by Shorewood and Whitefish Bay and is used exclusively in the refuse/yard waste compactor area. The proposed pre-owned replacement vehicle would be purchased jointly.

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

Reduced repair costs.

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

None.

Capital Projects Funds – Capital Projects Fund
Capital Request Supporting Document

Department:	Public Works – Fleet
Item Name:	vehicle #74
Estimated Cost:	$33,000
Cost Based On:	current trade values of similar used vehicles
Estimated Useful Life (years):	5
Account Number:	103-50-547-5927

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

Vehicle #74 is a 1992 Lodal EVO which functions as the back-up refuse truck. This vehicle is unreliable. The oldest of the Village's three front-line refuse packers (model year 2001) is increasingly experiencing mechanical and hydraulic issues requiring the use of #74 on a more regular basis.

With the understanding that a full evaluation of refuse services will be completed prior to the end of the current waste hauler contract, staff requests funding to purchase a used vehicle to supplement its fleet for this critical service. A dealer has a 2008 white Lodal EVO which could be held for Village purchase. Our newest refuse truck is a 2006.

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

Maintenance time and costs are anticipated to decrease somewhat. Additionally, a serviceable back-up vehicle will eliminate or significantly reduce potential overtime associated with mechanic or collector time if no back-up vehicle is available when a front-line truck is down for service.

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

None.

Capital Projects Funds – Capital Projects Fund
Capital Request Supporting Document

Department: Public Works – Fleet
Item Name: vehicle #24
Estimated Cost: $22,400
Cost Based On: 2012 VALUE bid for similar vehicle
Estimated Useful Life (years): 12

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

Vehicle #25 is a 2002 Ford Escape currently assigned to the Director of Public Works. The department's Vehicle Acquisition and Replacement Program (VARP) initially scheduled replacement for 2010; however the replacement was deferred to address other fleet needs. The vehicle currently has approximately 130,000 miles and significant rust issues on the underbody. The vehicle is proposed to be replaced with a similar size/style light truck or car dependent upon offerings in the 2013 VAULE bid; "green" vehicle offerings will be carefully evaluated.

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

Maintenance time and costs are anticipated to decrease with a new vehicle.

Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services):
None.

Department: Public Works - Facilities
Item Name: Village Hall Ceiling Replacement
Estimated Cost: $12,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 20 years

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

Suspended ceiling tiles throughout the Village Hall are failing and in need of replacement. In the worst areas, tiles have fallen to the floor below. Temporary repairs have been made.

A 2012 allocation funded replacement in the Village Hall 2nd floor hall and west lobby, the stair and landing, and the office of the Assistant to the Finance Director. Additional funding is required to address the Planning and Development office on the first floor and the office of the Finance Director and the lunch room on the 2nd floor.

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.

Department:	Public Works – Electrical Maintenance
Item Name:	light fixture replacement
Estimated Cost:	$7,500
Cost Based On:	vendor estimate
Estimated Useful Life (years):	15

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

Every Village building – with the exception of the Library – has several older light fixtures which require fluorescent replacement lights which have been discontinued. A total of 92 fixtures require replacement.

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

Higher efficiency fixtures and lamps will reduce energy consumption and electric bills.

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

None.

Department:	Public Works - Facilities
Item Name:	Masonry Pointing Repair Program
Estimated Cost:	$20,000
Cost Based On:	annual program
Estimated Useful Life (years):	25 years

(Only $15,000 is funded)

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

This is the second funding request in a multi-year program to repair areas of significantly deteriorated masonry on various Village buildings.

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

Reduced maintenance/repair costs.

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

None.

Capital Projects Funds – Capital Projects Fund
Capital Request Supporting Document

Department:	Public Works Buildings
Item Name:	Exterior Door Replacements
Estimated Cost:	$6,350
Cost Based On:	vendor estimates
Estimated Useful Life (years):	20 years

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

This request would fund the replacement of the most severely deteriorated exterior doors on various Village buildings:

- Public Safety building south service door $2,750
- Public Works office entrance door $3,650

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

Annual maintenance reduction will positively impact Building Maintenance budget.

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

None.

Capital Projects Funds – Capital Projects Fund
Capital Request Supporting Document

Department: Public Works - Facilities
Item Name: Window Replacement Program – various locations
Estimated Cost: $10,000
Cost Based On: contractor estimates
Estimated Useful Life (years): 20

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

This is the second funding request in a multi-year program to replace badly deteriorated windows in Village buildings. The worst of the windows in the Public Safety building were scheduled in 2012. Any funds allocated in 2013 will address additional windows in the Public Safety building and/or the Village Hall and Department of Public Works.

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

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

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

None.

Department: Public Works – building maintenance
Item Name: DPW upper garage roof repair
Estimated Cost: $8,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 10

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

The DPW upper garage roof is deteriorating. Staff estimates than an $8,000 repair can add approximately 10 years to the life of the roof which staff believes will have a very significant replacement cost (>$50,000) because of its size.

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.

Department: Public Works
Item Name: DPW Yard excavation/grading
Estimated Cost: $15,000
Cost Based On: contractor estimate
Estimated Useful Life (years):

(This was not funded)

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

In 2011 the DPW south annex building (a former residence) was razed. The area currently is used to park miscellaneous equipment and vehicles. To most fully utilize the space and protect the equipment, staff envisions the construct a pole building in the future. This allocation would prepare the site, allowing for construction of a slab and building in future years.

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

Inside storage of additional fleet vehicles would positively impact their life span and improve staff productivity allowing easy access to equipment at all times of day in all weather conditions.

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

None.

Department:	Public Works
Item Name:	Contracted Road Maintenance
Estimated Cost:	$100,000 ($25,000 / $75,000)
Cost Based On:	staff estimate
Estimated Useful Life (years):	20 years

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

This request includes annual contracted road maintenance, including large area patching and pavement marking.

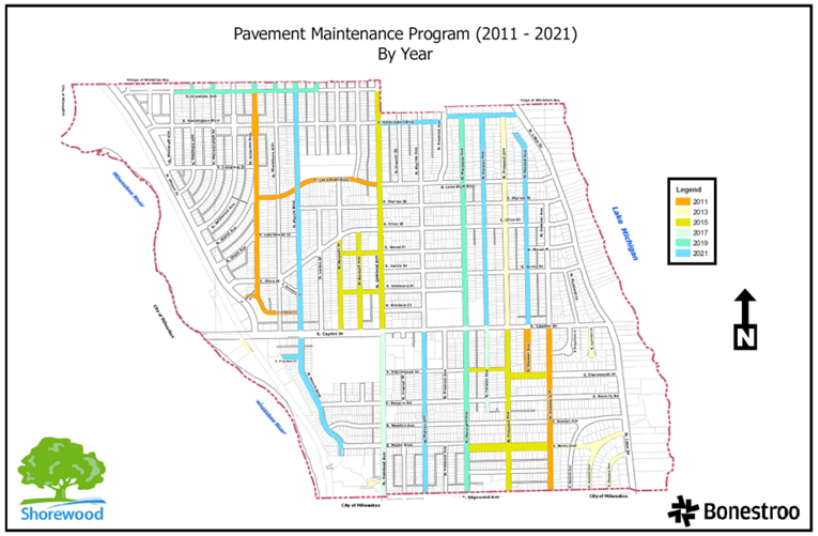
Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

None.

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

None.

Department: Public Works – Pavement Management
Item Name: annual major maintenance program
Estimated Cost: $225,000
Cost Based On: PMP/ engineer's estimate
Estimated Useful Life (years): 20



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

The Village's Pavement Management Program identifies the following for maintenance in 2013:
Crack seal: Prospect Avenue
Mill and overlay: Menlo Boulevard, Summit Avenue, Shepard Avenue, Harcourt Place

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

Department: Public Works
Item Name: Engineering for 2014 road program
Estimated Cost: $150,000
Cost Based On: staff estimate
Estimated Useful Life (years):

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

Engineering design for the 2014 road reconstruction program as scheduled by the Pavement Management Plan.

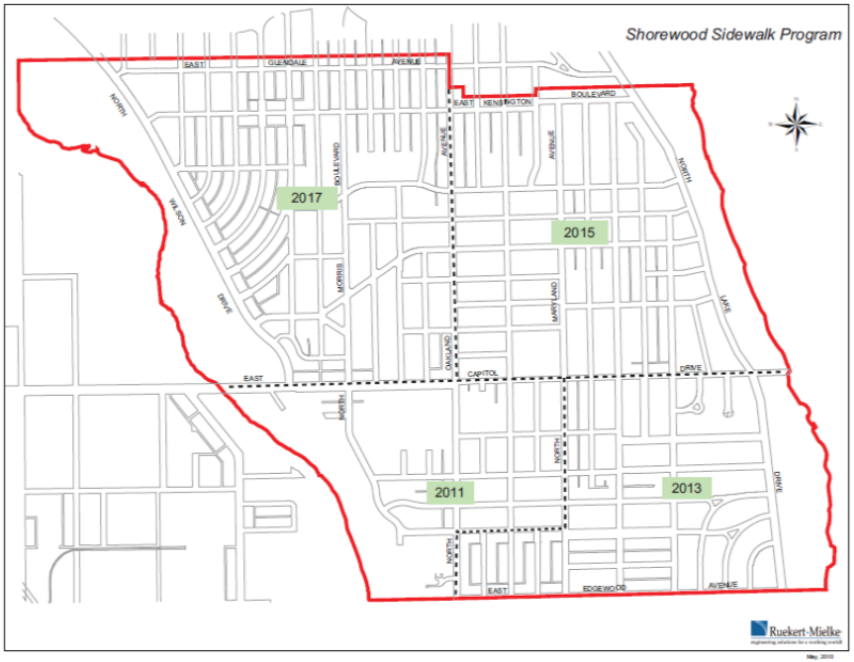
Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

None.

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

Project was included in the 2012 borrowing.

Department:	Public Works
Item Name:	Sidewalk Replacement Program
Estimated Cost:	$75,000
Cost Based On:	estimated quantities in program area
Estimated Useful Life (years):	infrastructure rehabilitation



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

Biennial sidewalk replacement program. The 2013 program will address damaged or defective public sidewalk in the south east area of the Village.

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):

Special assessments funding some of the program.

Department: Public Works - Forestry
Item Name: EAB Program
Estimated Cost: $20,000
Cost Based On: staff estimate
Estimated Useful Life (years): 3 years

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

Staff proposes to continue the Emerald Ash Borer trunk injection program as outlined in the 2008 Village of Shorewood EAB Readiness Plan. It is anticipated that like the 2012 program, these monies will fund a mix of private contract and product for staff application.

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 for 2014.

Department: Parks and Beautification
Item Name: Sign for River Park Entrance/Atwater Park Contemplative Area
Estimated Cost: $40,950
Cost Based On: Comprehensive Outdoor Recreation Plan Estimates.
Estimated Useful Life (years): N/A

(This was funded at $4,950)

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

The Parks Commission requested two projects from the Comprehensive Outdoor Recreation Plan to be funded in the 2013 budget:

1. The design-build for finishing the south end of Atwater Park with the contemplative area landscaping and benches. This project, centered around the Plensa sculpture, would complete the recommendations of the Atwater Master Plan for that area. The cost for this project is estimated at $40,000.

2. An entrance sign for River Park from the Oak Leaf trail. The Park Commission obtained (in conjunction with the Milwaukee Greenway Project) and approved a concept for signage that would tie in Shorewood's logo and the proximity to the Greenway while indicating the entrance to River Park. The cost of this project is estimated at $950.00.

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

None

Department:	Public Works
Item Name:	Irrigation systems upgrades – various locations
Estimated Cost:	$12,854 (funded $7,500)
Cost Based On:	contractor estimates
Estimated Useful Life (years):	15

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

The unusual summer of 2012 has demonstrated just how dependent the department is on very labor-intensive hand watering. This funding request includes irrigation system extensions at various locations:

- $4,000 Library east and south – this area was eliminated from the 2002 expansion project due to budget issues, all plantings must be hand-watered
- $5,477 Oak Leaf Trail bridge area upper level – this area was not included in 2011 landscape contract, plants are not establishing, location is very difficult to hand water
- $1,337 Capitol Drive AT&T plaza wall planter – connections were not installed as specified per plan in 2010 Capitol Drive reconstruction
- $2,000 bed reconnections – various locations

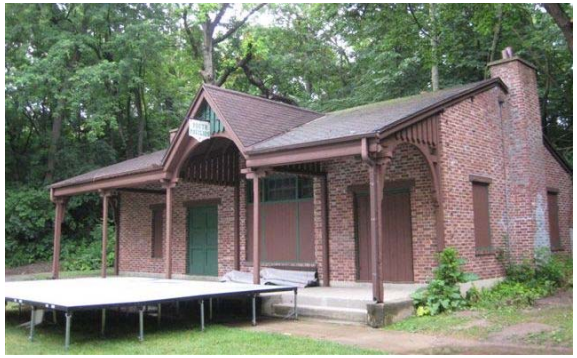
Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

The completion of the irrigation system will positively impact productivity as time will be spent on maintenance projects rather than labor-intensive hand watering.

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

None.

Department: Public Works Buildings
Item Name: Scout Cabin Roof
Estimated Cost: $11,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 20



(Not funded in budget)

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

The Scout Cabin/Youth Pavilion building in Hubbard Park has reached the end of its useful life and is badly in need of replacement. The estimate is based upon a tear-off of the existing shingles.

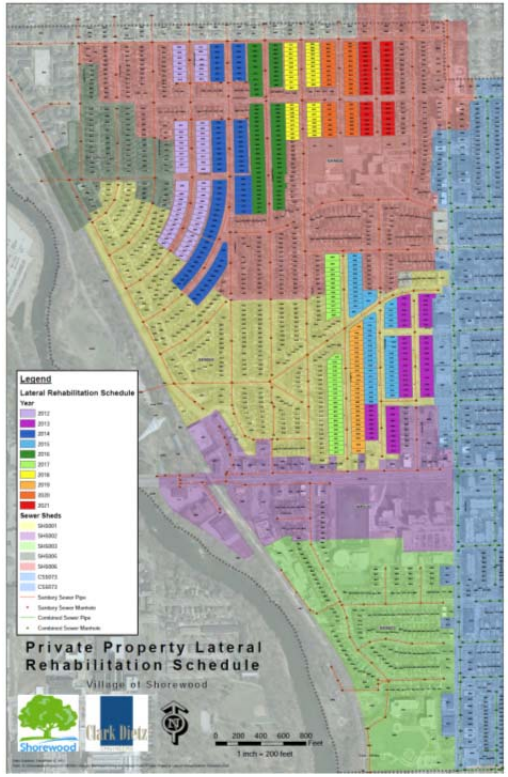
Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):

None immediate. The roof, however is approaching complete failure at significant risk to the structure.

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

None.

Department: Sewer Utility
Item Name: Private Property Inflow/Infiltration program – lateral rehab
Estimated Cost: $600,000
Cost Based On: consultant estimate
Estimated Useful Life (years): 50



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

As recommended in the 2011 Capacity Plan, an annual private lateral rehabilitation program was scheduled to begin in 2012 in the northwest area of the Village. This work was postponed due to conflicts with the Basin 6 project. The 2013 lateral program is proposed to include the work originally identified for both 2012 and 2013.

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

Continued and wide-spread I/I improvements would presumably lower quarterly sewer usage charges from MMSD.

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

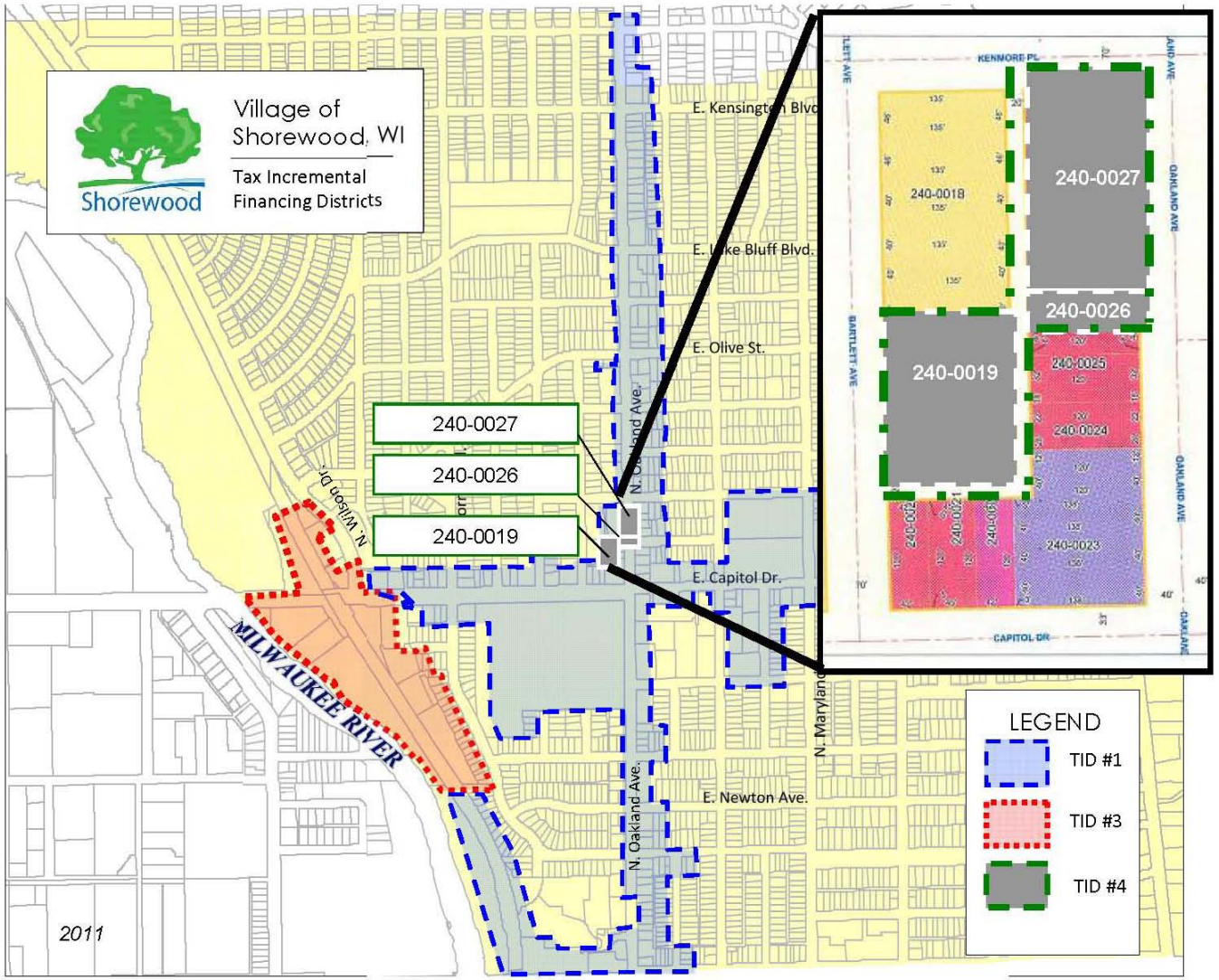
MMSD has allocated $150,000 to the Village of Shorewood for PPI/I efforts in 2010-2013. The Village borrowed the funds for this project in 2012.

Department Description

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

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

Capital Projects Funds
Tax Increment District (TID) No. 1 - 410



Active Tax Incremental Financing Districts (TID's) in Shorewood. The purple, shaded area represents TID #1. The red, shaded area represents TID #3.

2013 Budget

TID No. 1 Fund - 410

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
410-6600-41120	TID Increment	$ 1,196,375	$ 1,361,260	$ 3,239,651	$ 3,239,651	$ 1,361,260	$ 70,364	-94.8%	-97.8%	Other Taxes
410-6600-43430	Exempt Computer Aid	45,084	45,335	25,177	25,177	24,500	25,000	2.0%	-0.7%	Intergov't
410-6600-46850	Loan Application Fees	600	4,605	300	300	300	300	0.0%	0.0%	Other Rev
410-6600-48100	Interest Income	34,267	17,151	19,279	24,183	5,000	15,000	200.0%	-38.0%	Other Rev
410-9000-49403	Transfers from TID #3	400,000	161,890	-	-	-	-	0.0%	0.0%	OFS
410-9000-49800	Proceeds of Long-Term Debt	6,300,064	-	1,010,000	1,010,000	-	-	0.0%	-100.0%	OFS
410-9000-49810	Premiums on Long-Term Debt	-	-	18,143	18,143	-	-	0.0%	-100.0%	OFS
410-9000-49900	Surplus Applied	-	-	-	-	94,983	1,221,613	1186.1%	0.0%	OFS
Total Revenue		7,976,390	1,590,241	4,312,550	4,317,454	1,486,043	1,332,277	-10.3%	-69.1%	
Expenditures										
TID Administration										
410-6600-51100	Salaries and Wages	158,807	65,466	69,687	86,088	62,484	59,303	-5.1%	-31.1%	Salaries
410-6600-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
410-6600-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
410-6600-51900	Professional Education	1,199	1,401	100	100	1,500	1,500	0.0%	1400.0%	Fringe
410-6600-52100	Professional Fees	6,897	19,780	10,288	8,000	7,500	10,000	33.3%	25.0%	Professional
410-6600-52130	Professional Fees Financial	4,582	2,214	5,659	5,975	7,300	3,300	-54.8%	-44.8%	Professional
410-6600-52920	Surveys/Studies & Plans	7,220	-	-	-	-	-	0.0%	0.0%	Professional
410-6600-53100	Office Supplies	29	135	128	150	100	200	100.0%	33.3%	Supplies & Office
410-6600-53140	Communications/Publications	187	2,855	-	-	-	-	0.0%	0.0%	Supplies & Office
410-6600-53900	Miscellaneous Expenses	2,436	319	150	150	500	500	0.0%	233.3%	Supplies
410-6600-54620	Loan Program Expenses	34,130	7,975	2,693	5,000	2,000	2,500	25.0%	-50.0%	Econ Dev
410-6600-54690	Other Economic Dev Activities	14,669	356	-	-	6,000	-	-100.0%	0.0%	Econ Dev
410-6600-55100	Liability & Property Insurance	7,988	8,047	24,138	24,138	24,888	15,338	-38.4%	-36.5%	Insurance
410-6600-55110	Workers Comp	576	813	417	417	418	568	35.9%	36.2%	Insurance
410-6600-58900	Other Finance Charges	132,832	650	12,388	12,427	300	600	100.0%	-95.2%	Debt
TID Projects										
410-6650-52160	Professional Fees Specific Dev.	$ 1,466,740	$ 1,011,238	$ 34,679	$ 1,009,500	$ -	$ -	0.0%	-100.0%	Econ Dev
410-6650-52330	School District Related	3,375	-	-	-	-	-	0.0%	0.0%	Econ Dev

2013 Budget

TID No. 1 Fund - 410

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
410-6650-54630	Façade Program	164,000	606,100	-	150,000	325,000	-	-100.0%	-100.0%	Econ Dev
410-6650-56320	Large Construction Projects	2,758,376	621,090	33,720	-	-	-	0.0%	0.0%	Capital
410-6650-56321	Professional Fees Construction	59,602	13,569	84	84	-	-	0.0%	-100.0%	Capital
410-6650-56360	Streetscape (Lights,Signs,Benches)	15,829	2,880	-	-	-	-	0.0%	0.0%	Capital
Other Financing Sources/Uses										
410-9000-59200	Transfers to Special Rev.	10,000	-	-	10,000	10,000	10,000	0.0%	0.0%	OFU
410-9000-59300	Transfers to Debt Service	679,491	811,521	937,556	1,038,053	1,038,053	1,228,468	18.3%	18.3%	OFU
410-9000-59400	Transfers to Capital Projects	-	20,000	-	-	-	-	0.0%	0.0%	OFU
410-9000-59404	Transfers to TID No. 4	-	-	-	90,000	-	-	0.0%	-100.0%	OFU
	Athletic Field Landscaping	49,942	-	-	-	-	-	0.0%	0.0%	Econ Dev
	North Shore Bank Plaza	-	5,794	-	-	-	-	0.0%	0.0%	Capital
Total Expenditures		5,578,907	3,202,203	1,131,687	2,440,082	1,486,043	1,332,277	-10.3%	-45.4%	
Net Change in Fund Balance		2,397,483	(1,611,962)	3,180,863	1,877,372	-	-			
Beginning Fund Balance		1,348,783	3,746,266	2,134,304	2,134,304	2,134,304	3,993,533			
Less: Surplus Applied		-	-	(18,143)	(18,143)	(94,983)	(1,221,613)			
Ending Fund Balance		$ 3,746,266	$ 2,134,304	$ 5,297,024	$ 3,993,533	$ 2,039,321	$ 2,771,920			
Estimated 2013 tax levy set aside - from assessment error					(1,460,298)					
Amount available for future debt service and projects					2,533,235					

Department Description

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

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

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

2013 Budget

TID No. 3 Fund - 430

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
430-6600-43430	Exempt Computer Aid	$ 14,740	$ 30,000	$ 18,615	$ 18,615	$ 18,100	$ 18,600	2.8%	-0.1%	Intergov't
430-6600-48100	Interest Income	1,929	-	1,347	-	-	-	0.0%	0.0%	Other Rev
430-9000-49800	Proceeds of Long-Term Debt	482,161	-	-	-	-	-	0.0%	0.0%	OFS
430-9000-49900	Surplus Applied	-	-	-	-	10,383	12,944	24.7%	0.0%	OFS
Total Revenue		498,830	30,000	19,962	18,615	28,483	31,544	10.7%	69.5%	
Expenditures										
430-6600-51100	Salaries and Wages	150	-	-	-	-	-	0.0%	0.0%	Salaries
430-6600-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
430-6600-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
430-6600-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
430-6600-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
430-6600-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
430-6600-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
430-6600-52130	Professional Fees Financial	59	415	350	422	600	600	0.0%	42.2%	Professional
430-6600-53900	Miscellaneous Expenses	255	162	150	150	150	-	-100.0%	-100.0%	Supplies & Office
430-6600-55100	Liability & Property Insurance	-	-	-	-	-	154	0.0%	0.0%	Insurance
430-6650-52160	Professional Fees Specific Dev.	55,470	1,077	2,620	150	2,470	-	-100.0%	-100.0%	Econ Dev
430-6650-56500	Land Improvements	2,110	69,121	-	-	-	-	0.0%	0.0%	Econ Dev
430-8000-58900	Other Finance Charges	8,382	-	39	-	-	-	0.0%	0.0%	Debt
430-9000-59300	Transfers to Debt Service	5,873	12,438	21,733	27,883	27,883	30,790	10.4%	10.4%	OFU
430-9000-59401	Transfers to TID No. 1	400,000	100,540	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		472,299	183,753	24,892	28,605	31,103	31,544	1.4%	10.3%	
Net Change in Fund Balance		26,531	(153,753)	(4,930)	(9,990)	(2,620)	-			
Beginning Fund Balance		(82,591)	(56,060)	(209,813)	(209,813)	(209,813)	(219,803)			
Less: Surplus Applied		-	-	-	-	(10,383)	(12,944)			
Ending Fund Balance		$ (56,060)	$ (209,813)	$ (214,743)	$ (219,803)	$ (222,816)	$ (232,747)			

Department Description

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

TID No. 4 Projects:

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

2013 Budget

TID No. 4 Fund - 440

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
440-6600-41120	TID Increment	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	0.0%	Other Taxes
440-6600-48100	Interest Income	-	-	8,792	8,000	4,000	4,000	0.0%	-50.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	-	-	24,073	76,278	-	104,412	0.0%	36.9%	Other Rev
440-6600-48900	Miscellanous Revenue	-	-	80,000	80,000	-	-	0.0%	-100.0%	Other Rev
440-9000-49401	Transfers from TID #1	-	-	-	90,000	-	-	0.0%	-100.0%	OFS
440-9000-49800	Proceeds of Long-Term Debt	-	-	8,155,000	8,155,000	-	-	0.0%	-100.0%	OFS
440-9000-49810	Premiums on Long-Term Debt	-	-	47,976	47,976	-	-	0.0%	-100.0%	OFS
440-9000-49900	Surplus Applied	-	-	-	-	15,000	4,260,141	28300.9%	0.0%	OFS
Total Revenue		-	-	8,315,841	8,457,254	19,000	4,368,553	22892.4%	-48.3%	
Expenditures										
440-6600-51100	Salaries and Wages	-	-	-	8,775	15,000	5,558	-62.9%	-36.7%	Salaries
440-6600-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
440-6600-52130	Professional Fees Financial	-	-	90	184	-	800	0.0%	334.8%	Professional
440-6600-53900	Miscellaneous Expenses	-	1,151	6,041	6,041	-	-	0.0%	-100.0%	Supplies & Office
440-6600-55100	Liability & Property Insurance	-	-	-	-	-	451	0.0%	0.0%	Insurance
440-6650-52160	Professional Fees Specific Dev.	-	206,792	36,880	68,744	-	5,000	0.0%	-92.7%	Econ Dev
440-6650-54610	Developer Subsidies	-	-	-	-	-	4,130,000	0.0%	0.0%	Econ Dev
440-8000-58900	Other Finance Charges	-	-	213,609	213,609	-	-	0.0%	-100.0%	Debt
440-9000-59300	Transfers to Debt Service	-	-	52,277	165,649	-	226,744	0.0%	36.9%	OFU
440-9000-59401	Transfers to TID No. 1	-	61,350	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		-	269,293	308,897	463,002	15,000	4,368,553	29023.7%	843.5%	
Net Change in Fund Balance		-	(269,293)	8,006,944	7,994,252	4,000	-			
Beginning Fund Balance		-	-	(269,293)	(269,293)	(269,293)	7,724,959			
Less: Surplus Applied		-	-	-	-	-	-			
Ending Fund Balance		$ -	$ (269,293)	$ 7,737,651	$ 7,724,959	$ (265,293)	$ 7,724,959			

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Enterprise Funds

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

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

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

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

Department Description

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

Services

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

Lot Name	Total Spaces Available	2010 Actual Rented	2011 Actual Rented	2012 Actual YTD - June	2012 Projected Spaces	2012 Budgeted Spaces	2013 Budgeted Spaces	Budgeted Filled %
River Park Lot	600	565	575	326	600	543	600	100.0%
Menlo Blvd Lot	372	298	211	119	240	239	240	64.5%
North Municipal Lot	612	612	612	352	612	612	612	100.0%
Hubbard Park Lot	360	84	64	28	60	60	60	16.7%
Village Center Lot	672	670	674	481	672	627	672	100.0%
AB Data	180	137	91	47	108	112	108	60.0%
Einstein Bagel Lot	180	170	143	40	84	153	84	46.7%
East Capital Lot	60	60	50	6	-	63	-	0.0%
Ullrich Parking Lot Revenue	120	43	72	14	60	70	60	50.0%
Met Spec Oakland Day	96	180	180	16	96	180	96	100.0%
Lake Bluff School Lot	240	57	46	34	60	42	60	25.0%
Atwater School Lot	360	127	126	69	156	140	156	43.3%
High School West Lot	96	65	60	54	60	94	60	62.5%

Lot Name	Total Spaces Available	2010 Actual Rented	2011 Actual Rented	2012 Actual YTD - June	2012 Projected Spaces	2012 Budgeted Spaces	2013 Budgeted Spaces	Budgeted Filled %
High School East Lot	168	108	115	29	60	141	60	35.7%
North Shore Bank Parking Lot	216	216	214	131	216	206	216	100.0%
TCF Lot	180	154	174	102	166	166	166	92.2%
Ogden Lot	300	201	167	53	108	161	108	36.0%
Feerick Lot	300	99	142	53	108	134	108	36.0%
Metspec Oakland Night	60	60	60	60	60	60	60	100.0%
Onstreet Oakland - Y	948	612	591	39	600	573	600	63.3%
On Street W Capitol - T	72	49	64	38	72	74	72	100.0%
On Street Wilson - W	648	114	120	85	144	99	144	22.2%
On Street E Capitol - X	252	115	183	136	216	218	216	85.7%
On Street Shorewood Blvd - L	204	-	18	18	120	48	120	58.8%
On Street - H	96	-	56	51	96	15	96	100.0%
On Street N Oakland - Z	228	126	163	123	240	146	240	105.3%
Total	7,704	4,922	4,971	2,504	5,014	4,976	5,014	65.1%

Budget Impact

The 2013 budget is being prepared on a full accrual basis, which does not report capital items or principal repayment as expenses. The amount for both of these has been shown as part of an estimated reconciliation to cash basis at the bottom of the budget page for management purposes. Primary differences between net assets and cash include advances, outstanding loan balances and capital assets.

- East Capitol Lot has been phased out. Remaining parkers are now in Bumper Y.
- Met Spec Permits have been lowered per new agreement for night.
- Shorewood permit L has been included as an extension of the Village Hall lot resulting in a higher number of permits for sale.
- The $47,250 in planned capital purchases are for ½ the cost of completing the Village hall parking lot resurfacing and installation of stormwater best practices. The remainder of this expense in shown within the Capital projects fund. This project was approved during 2012 and carried over to the 2013 budget as it could not be completed in 2012.

Parking Utility - 600

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
600-3900-46300	Village Hall Lot	$ 28,550	$ 28,723	$ 25,482	$ 29,000	$ 26,735	$ 28,634	7.1%	-1.3%	Charges
600-3900-46301	North Municipal Lot	26,079	26,079	21,689	25,712	26,077	26,077	0.0%	1.4%	Charges
600-3900-46302	River Park Lot	24,076	24,480	20,751	23,813	23,155	25,566	10.4%	7.4%	Charges
600-3900-46303	Menlo Blvd Lot	12,698	8,991	7,478	8,692	10,190	10,226	0.4%	17.6%	Charges
600-3900-46304	Hubbard Park Lot	3,579	2,727	1,854	2,082	2,557	2,557	0.0%	22.8%	Charges
600-3900-46305	Metspec Oakland Daytime	3,835	3,836	1,143	1,364	3,835	2,727	-28.9%	99.9%	Charges
600-3900-46306	Metspec Oakland Nightime	2,557	2,557	3,196	2,557	2,557	2,557	0.0%	0.0%	Charges
600-3900-46310	Atwater School Lot	5,390	5,348	4,368	5,040	5,953	6,647	11.7%	31.9%	Charges
600-3900-46311	Lake Bluff School Lot	2,408	1,939	1,768	2,484	1,790	2,557	42.8%	2.9%	Charges
600-3900-46312	Feerick Lot	4,218	6,051	3,388	3,835	5,698	4,602	-19.2%	20.0%	Charges
600-3900-46313	North Shore Bank Bldg Lot	9,204	9,119	7,841	9,569	8,765	9,204	5.0%	-3.8%	Charges
600-3900-46314	TCF Bank Lot	6,562	7,393	5,923	7,451	7,085	7,073	-0.2%	-5.1%	Charges
600-3900-46315	High School East Lot	4,581	4,879	1,939	2,118	6,026	2,557	-57.6%	20.7%	Charges
600-3900-46320	Ogden Lot	8,565	7,116	3,665	3,835	6,866	4,602	-33.0%	20.0%	Charges
600-3900-46321	Einstein Bagel Lot	7,244	6,072	2,855	2,922	6,501	3,579	-44.9%	22.5%	Charges
600-3900-46322	Ullrich Lot	1,811	3,068	1,321	1,193	2,995	2,557	-14.6%	114.3%	Charges
600-3900-46323	AB Data Lot	5,838	3,878	3,452	3,433	4,785	4,602	-3.8%	34.1%	Charges
600-3900-46330	Oakland Ave - Y	25,909	25,185	23,138	28,561	24,397	25,566	4.8%	-10.5%	Charges
600-3900-46331	Wilson - W	4,858	5,114	5,071	6,209	4,237	6,136	44.8%	-1.2%	Charges
600-3900-46332	E Capitol Dr - X	4,879	7,798	7,372	10,007	9,277	9,204	-0.8%	-8.0%	Charges
600-3900-46333	N Oakland Ave - Z	5,369	6,946	7,713	8,985	6,209	10,226	64.7%	13.8%	Charges
600-3900-46334	Shorewood Blvd - L	-	774	1,023	1,315	657	5,113	678.2%	288.8%	Charges
600-3900-46335	Bumper - H	-	2,389	3,068	3,725	2,045	4,091	100.0%	9.8%	Charges
600-3900-46336	W Capitol Dr - T	2,088	2,727	2,429	2,776	3,141	3,068	-2.3%	10.5%	Charges
600-3900-46337	High School West	2,770	2,557	2,429	3,944	4,018	2,557	-36.4%	-35.2%	Charges
600-3900-46338	E Capitol Lot	2,557	2,131	256	438	2,703	-	-100.0%	-100.0%	Charges
600-3900-46350	Daytime Permits	2,685	2,690	1,757	2,320	2,700	2,320	-14.1%	0.0%	Charges
600-3900-46351	RCA daytime	-	2,013	800	1,213	1,000	2,370	137.0%	95.4%	Charges
600-3900-46391	Replacement Permits	242	232	156	190	200	190	-5.0%	0.0%	Charges
600-3900-46392	Waiting List Admin Fee	284	530	303	250	250	250	0.0%	0.0%	Charges
600-3900-48100	Interest Income	6,675	8,459	1,723	9,400	9,103	9,162	0.6%	-2.5%	Other Rev

Parking Utility - 600

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
600-3900-48900	Miscellanous Revenue	$ 80	$ 102	$ 92	$ 120	$ 120	$ 120	0.0%	0.0%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	156	1,336	756.4%	0.0%	OFS
Total Revenue		215,591	221,903	175,443	214,553	221,783	228,033	2.8%	6.3%	
Expenditures										
600-3900-51100	Salaries and Wages	$ 69,363	$ 63,325	$ 49,988	$ 68,432	$ 68,432	$ 70,330	2.8%	2.8%	Salaries
600-3900-51160	Opt Out Ins	-	-	-	-	-	150	0.0%	0.0%	Salaries
600-3900-51300	Health Insurance	28,217	25,370	21,668	24,644	24,644	24,450	-0.8%	-0.8%	Fringe
600-3900-51305	Dental Insurance	1,130	1,687	1,081	1,318	1,318	1,133	-14.0%	-14.0%	Fringe
600-3900-51310	Social Security and Medicare	5,227	4,589	3,805	5,235	5,235	5,381	2.8%	2.8%	Fringe
600-3900-51315	Wisconsin Retirement System	9,522	7,623	3,845	4,888	4,888	4,679	-4.3%	-4.3%	Fringe
600-3900-51320	Life Insurance	134	140	139	179	179	185	3.4%	3.4%	Fringe
600-3900-51325	Flexible Benefit Contribution	124	263	143	121	121	129	6.6%	6.6%	Fringe
600-3900-51340	Retiree Health Contribution	-	-	807	1,221	-	1,221	0.0%	0.0%	Fringe
600-3900-52130	Professional Fees Financial	5,210	4,100	3,459	4,097	5,200	5,300	1.9%	29.4%	Professional
600-3900-52140	Professional Fees Technology	749	1,909	2,012	2,012	1,929	2,196	13.8%	9.1%	Professional
600-3900-52930	Credit Card Fees	1,004	1,125	880	1,078	1,200	1,200	0.0%	11.3%	Contractual
600-3900-53500	Dept/Program Supplies	3,600	35,247	(486)	8,800	8,800	8,210	-6.7%	-6.7%	Supplies & Office
600-3900-54310	Atwater School Lot	1,518	1,506	1,086	1,399	1,680	1,872	11.4%	33.8%	Programming
600-3900-54311	Lake Bluff School Lot	678	546	480	699	504	720	42.9%	3.0%	Programming
600-3900-54312	Feerick Lot	1,188	1,704	840	1,080	1,608	1,296	-19.4%	20.0%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,592	2,556	2,028	2,695	2,472	2,592	4.9%	-3.8%	Programming
600-3900-54314	TCF Bank Lot	1,848	2,082	1,578	2,119	1,992	1,992	0.0%	-6.0%	Programming
600-3900-54315	High School East Lot	1,290	1,374	486	597	1,692	720	-57.4%	20.6%	Programming
600-3900-54320	Ogden Lot	3,409	2,839	1,292	1,530	2,737	1,836	-32.9%	20.0%	Programming
600-3900-54321	Einstein Bagel Lot	2,890	2,423	1,054	1,166	2,601	1,428	-45.1%	22.5%	Programming
600-3900-54322	Ullrich Lot	723	1,207	459	476	1,190	1,020	-14.3%	114.3%	Programming
600-3900-54323	AB Data Lot	2,329	1,547	1,309	1,370	1,904	1,836	-3.6%	34.0%	Programming
600-3900-54700	Payments In Lieu Of Taxes	32,365	33,997	-	34,000	33,000	34,000	3.0%	0.0%	Programming
600-3900-54710	Depreciation	19,578	19,578	-	19,600	19,578	19,600	0.1%	0.0%	Capital
600-3900-55100	Liability & Property Insurance	1,963	1,704	883	883	911	830	-8.9%	-6.0%	Insurance
600-3900-55110	Workers Comp	908	1,439	2,192	2,192	1,434	2,198	53.3%	0.3%	Insurance

2013 Budget

Parking Utility - 600

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
600-3900-56900	Other Capital Related	$ -	$ 1,158	$ -	$ -	$ -	$ -	0.0%	0.0%	Contractual
600-3900-52210	Gas	195	262	138	275	278	258	-7.2%	-6.2%	Utilities
600-3900-52200	Electric	183	458	354	528	505	538	6.5%	1.9%	Utilities
600-3900-52220	Water	27	51	39	75	50	64	28.0%	-14.7%	Utilities
600-3900-53101	Shared Office Costs (EE Based)	637	317	283	346	315	1,004	218.7%	190.2%	Utilities
600-3900-53121	Shared Copy Costs (Allocated)	439	694	286	447	418	409	-2.2%	-8.5%	Supplies & Office
600-3900-53131	Shared Postage Costs (Allocated)	659	999	86	1,100	1,100	2,443	122.1%	122.1%	Supplies & Office
600-3900-57410	Administrative Charges	-	10,780	10,780	10,780	10,780	10,780	0.0%	0.0%	Supplies & Office
600-3900-57430	Building Usage	-	9,871	7,925	7,925	9,871	7,925	-19.7%	0.0%	Supplies & Office
600-3900-58200	Interest	4,520	3,885	3,752	5,544	3,217	8,108	152.0%	46.2%	Debt
Total Expenses		204,219	248,355	124,671	218,851	221,783	228,033	2.8%	4.2%	
Net Change in Net Assets		11,372	(26,452)	50,772	(4,298)	-	-			
Beginning Net Assets		828,941	840,312	813,860	813,860	813,860	809,562			
Less: Surplus Applied		-	-	-	-	(156)	(1,336)			
Ending Net Assets		$ 840,312	$ 813,860	$ 864,632	$ 809,562	$ 813,704	$ 808,226			
Beginning Cash Position					387,256		384,322			
Net Change in Net Assets					(4,298)					
Adjustments to Cash Basis:										
Depreciation					5,544		8,108			
Capital purchases					(250,000)		(47,250)			
Bond proceeds received					281,000		-			
PY accounts payable paid/ AR received					(39,238)		-			
Payments to General Fund on Advance					(12,226)		(12,868)			
Payments From Sewer on Advance					16,284		16,751			
Estimated Ending Cash Position		$ 665,897	$ 387,256		$ 384,322		$ 349,063			

Expenditure Request Detail - Parking Utility

200-50-580-5311 - Office supplies		
Reflective bumper stickers for overnight street permits	$	1,075
Hanging sign parking permits		1,600
Daytime bumper stickers		750
Mailing for new programs		2,200
New two hour permits		60
Signage		2,525
Total for account - Mod		8,210

600-3900-57100 - Shared office costs (EE based)		
Shared Allocation for paper, envelopes, etc	$	490
Shared allocation for computer virus updates and fees		249
Shared allocation for telephone		265
Total for account - Mod		1,004

Department Description

The Shorewood Water Utility is a self-financing enterprise owned by the Village of Shorewood and regulated by the Public Service Commission of Wisconsin, the 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 3,500 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.

Performance Measurements

Performance Measurements	2009 Actual	2010 Actual	2011 Actual	Target
Return on Rate Base	3.91%	-3.90%	-5.14%	6.00%
Percentage of Water Lost	9.00%	21.00%	20.00%	0.00%
Residential meters	3,264	3,264	3,261	na
Commercial meters	247	247	247	na

Achievements 2012

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

- Complete a water rate review and increase;
- Make a determination regarding 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;

Initiatives 2013

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

- Complete identified water main replacement project;
- Development of Cross Connection Inspection Program.

Budget Impact

- Wages and Benefits for employees are shown within the appendix by FTE (full time equivalent) and department charged.
- The Water Utility completed a rate increase in third quarter 2012 of approximately 29%. The revenues included in the 2013 budget include this increase for the entire year.
- 2013 expense for professional fees decreased from the 2012 projected as 2012 included the cost of doing a cross-connection program for approximately $30,000. This is not repeated in 2013.
- The Water utility shares staff with several other departments, including public works. As mentioned within the public works department budget, the 2013 budget includes an estimated cost for retiree health costs for all known retirements and one undeclared retirement in 2013.

2013 Budget

Water Utility - 610

New Chart of Accounts Dept/Account No	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
	Revenues									
610-3710-46450	Utility Charges - Residential	$ 564,372	$ 603,421	$ 530,265	$ 732,700	$ 775,000	$ 782,563	1.0%	6.8%	Charges
610-3710-46451	Utility Charges - Commercial	242,875	257,464	216,727	302,459	333,000	340,910	2.4%	12.7%	Charges
610-3710-46452	Utility Charges - Public Authority	29,146	34,785	32,430	44,390	39,600	39,586	0.0%	-10.8%	Charges
610-3710-46456	Public Fire Protection	243,281	249,667	-	273,249	250,579	279,989	11.7%	2.5%	Charges
610-3710-46457	Private Fire Protection	21,720	17,088	13,962	18,000	20,000	18,000	-10.0%	0.0%	Charges
610-3710-47440	Equipment Rental Water	7,670	7,111	-	5,500	8,000	7,000	-12.5%	27.3%	Charges
610-3710-47450	Equipment Rental Sewer	372	544	830	500	500	500	0.0%	0.0%	Charges
610-3710-48100	Interest Income	346	77	-	-	-	-	0.0%	0.0%	Other Rev
610-3710-48300	Late Payment Penalty	13,173	15,332	4,705	14,000	10,000	14,000	40.0%	0.0%	Other Rev
610-3710-48700	Contributed Capital	11,886	7,183	-	-	-	-	0.0%	0.0%	OFS
610-3710-48900	Miscellanous Revenue	1,613	13,545	924	619	2,000	1,000	-50.0%	61.6%	Other Rev
610-3710-49901	PSC Amortization of Reg Liab	6,545	6,545	-	6,545	6,545	6,545	0.0%	0.0%	OFS
610-9000-49401	Transfers from TID #1	108,464	239,685	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		1,251,463	1,452,447	799,843	1,397,962	1,445,224	1,490,093	3.1%	6.6%	
	Expenditures									
	Water Administration									
610-3710-51100	Salaries and Wages	40,147	41,739	33,596	48,976	44,114	44,083	-0.1%	-10.0%	Salaries
610-3710-51150	Retiree Sick Leave Payout	-	-	3,229	10,681	-	10,681	0.0%	0.0%	Salaries
610-3710-51160	Opt Out Ins	375	450	319	450	450	450	0.0%	0.0%	Salaries
610-3710-51300	Health Insurance	74,856	57,762	60,549	58,032	61,758	61,834	0.1%	6.6%	Fringe
610-3710-51305	Dental Insurance	2,679	2,619	2,532	2,644	2,623	2,568	-2.1%	-2.9%	Fringe
610-3710-51310	Social Security and Medicare	15,252	16,044	13,263	18,754	18,754	18,433	-1.7%	-1.7%	Fringe
610-3710-51315	Wisconsin Retirement System	20,642	18,840	9,752	11,166	14,462	16,024	10.8%	43.5%	Fringe
610-3710-51320	Life Insurance	455	527	554	648	664	658	-0.9%	1.5%	Fringe
610-3710-51325	Flexible Benefit Contribution	302	628	268	330	608	629	3.5%	90.6%	Fringe
610-3710-51330	Uniform Expense	861	991	100	1,200	1,200	1,200	0.0%	0.0%	Fringe
610-3710-51355	Other Benefits	-	9,205	-	9,205	-	9,205	0.0%	0.0%	Fringe
610-3710-51900	Professional Education	1,578	1,816	950	1,800	950	2,100	121.1%	16.7%	Fringe
610-3710-52100	Professional Fees	22,149	15,804	8,348	32,850	32,850	3,400	-89.6%	-89.6%	Professional
610-3710-52130	Professional Fees Financial	7,192	5,322	3,965	4,770	6,600	6,600	0.0%	38.4%	Professional
610-3710-52140	Professional Fees Technology	2,543	3,981	4,303	3,275	4,103	5,311	29.4%	62.2%	Professional
610-3710-52230	Phone and Internet	-	230	312	225	1,700	1,200	-29.4%	433.3%	Supplies & Office
610-3710-52300	Other Intergov'tal pymts	591,639	681,860	494,168	735,200	668,242	690,300	3.3%	-6.1%	Other Gov't
610-3710-52910	Software Purch/Maint	6,775	20,111	2,596	9,628	13,273	2,850	-78.5%	-70.4%	Contractual

2013 Budget

Water Utility - 610

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Dept/Account No	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
610-3710-52930	Credit Card Fees	2,200	2,963	2,619	3,200	2,700	3,500	29.6%	9.4%	Contractual
610-3710-53100	Office Supplies	4,652	3,213	3,143	3,500	4,130	2,660	-35.6%	-24.0%	Supplies & Office
610-3710-53200	Memberships & Subscriptions	606	535	159	600	750	374	-50.1%	-37.7%	Supplies & Office
610-3710-53900	Miscellaneous Expenses	862	1,123	851	1,200	500	-	-100.0%	-100.0%	Supplies & Office
610-3710-54150	Safety Expenses	1,439	1,724	548	1,800	2,970	2,980	0.3%	65.6%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	60,237	71,234	-	85,000	64,000	85,000	32.8%	0.0%	Programming
610-3710-54710	Depreciation	71,189	83,573	-	86,000	78,000	88,000	12.8%	2.3%	Capital
610-3710-54711	PSC Depreciation on CIAC	7,139	7,173	-	7,100	7,100	7,100	0.0%	0.0%	Capital
610-3710-54720	PSC assessment	1,334	1,252	-	1,300	1,400	1,400	0.0%	7.7%	Other Gov't
610-3710-54721	PSC rate costs	-	163	3,018	3,018	2,800	-	-100.0%	-100.0%	Other Gov't
610-3710-55100	Liability & Property Insurance	7,063	9,960	5,879	5,879	6,004	5,496	-8.5%	-6.5%	Insurance
610-3710-55110	Workers Comp	11,191	13,794	13,933	13,933	13,951	13,906	-0.3%	-0.2%	Insurance
610-3710-55120	Unemployment	-	-	-	2,800	-	2,800	0.0%	0.0%	Insurance
610-3710-53121	Shared Copy Costs (Allocated)	1,476	1,839	889	1,244	1,037	301	-71.0%	-75.8%	Supplies & Office
610-3710-53101	Shared Office Costs (EE Based)	-	-	-	-	-	875	0.0%	0.0%	Supplies & Office
610-3710-57410	Administrative Charges	-	-	-	-	-	9,163	0.0%	0.0%	Supplies & Office
610-3710-57430	Building Usage	7,000	13,542	30,612	21,449	18,740	23,449	25.1%	9.3%	Supplies & Office
Maint Structures										
610-3720-53500	Dept/Program Supplies	1,627	(426)	222,251	500	1,500	300	-80.0%	-40.0%	Supplies - Maintenance
Maint Mains										
610-3730-51100	Salaries and Wages	123,875	126,753	109,723	148,662	139,637	135,886	-2.7%	-8.6%	Salaries
610-3730-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
610-3730-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3730-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3730-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3730-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3730-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3730-53500	Dept/Program Supplies	18,277	24,026	39,952	30,000	26,000	26,000	0.0%	-13.3%	Supplies - Maintenance
610-3730-57420	Equipment Usage	6,958	1,358	5,121	7,898	7,000	8,000	14.3%	1.3%	Supplies - Maintenance
Maint Services										
610-3740-51100	Salaries and Wages	7,630	13,488	16,563	24,238	10,922	11,329	3.7%	-53.3%	Salaries
610-3740-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
610-3740-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3740-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3740-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3740-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe

New Chart of Accounts Dept/Account No	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
610-3740-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3740-53500	Dept/Program Supplies	10,133	7,527	6,910	7,828	10,700	10,700	0.0%	36.7%	Supplies - Maintenance
610-3740-57420	Equipment Usage	939	398	1,239	1,528	2,000	1,000	-50.0%	-34.6%	Supplies - Maintenance
Maint Meters										
610-3750-51100	Salaries and Wages	3,404	1,590	498	996	6,904	5,692	-17.6%	471.5%	Salaries
610-3750-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
610-3750-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3750-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3750-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3750-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3750-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3750-53500	Dept/Program Supplies	3,060	763	12,793	-	3,000	3,000	0.0%	0.0%	Supplies - Maintenance
610-3750-57420	Equipment Usage	199	(15)	18	50	250	250	0.0%	400.0%	Supplies - Maintenance
Maint Hydrants										
610-3760-51100	Salaries and Wages	6,952	1,557	144	288	6,322	5,059	-20.0%	1656.6%	Salaries
610-3760-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
610-3760-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3760-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3760-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3760-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3760-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3760-53500	Dept/Program Supplies	-	253	775	-	1,600	100	-93.8%	0.0%	Supplies - Maintenance
610-3760-57420	Equipment Usage	101	-	-	-	100	100	0.0%	0.0%	Supplies - Maintenance
Maint Misc Plan										
610-3770-51100	Salaries and Wages	3,594	5,900	751	1,212	10,455	10,761	2.9%	787.9%	Salaries
610-3770-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
610-3770-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3770-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3770-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3770-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3770-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3770-53400	Vehicle Maintenance	6,044	4,462	920	1,272	2,400	2,400	0.0%	88.7%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	-	1,151	54	-	2,000	1,500	-25.0%	0.0%	Supplies - Maintenance
610-3770-57420	Equipment Usage	56	16	18	36	125	75	-40.0%	108.3%	Supplies - Maintenance
Customer Accounts										
610-3780-51100	Salaries and Wages	28,491	27,488	24,704	34,652	26,828	28,140	4.9%	-18.8%	Salaries

2013 Budget

Water Utility - 610

New Chart of Accounts Dept/Account No	Account Name	2010 Actual	2011 Actual	2012 YTD 9/30	2012 Projected	2012 Adopted Budget	2013 Adopted Budget	% Chg Budget '12 to '13	% Chg Projected to '13	Category
610-3780-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3780-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3780-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3780-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3780-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
610-3780-53130	Postage/Mailings	1,755	2,491	2,304	582	2,188	16,649	660.9%	2760.7%	Supplies & Office
610-3780-57420	Equipment Usage	464	-	-	-	400	100	-75.0%	0.0%	Supplies - Maintenance
Other Water										
610-3790-52920	Surveys/Studies & Plans	6,400	-	-	-	-	-	0.0%	0.0%	Contractual
610-3790-56120	Other Technology	195	-	-	-	-	-	0.0%	0.0%	Contractual
610-3790-56310	Regular Maintenance	2,270	7,591	790	6,500	6,500	6,500	0.0%	0.0%	Contractual
610-3790-56600	Utility Infastructure	-	-	16,378	-	-	-	0.0%	0.0%	Contractual
610-3790-58200	Interest	42,426	40,641	47,569	53,014	47,105	56,770	20.5%	7.1%	Debt
610-3790-58900	Other Finance Charges	1,430	2,041	-	2,600	1,430	3,000	109.8%	15.4%	Debt
Total Expenses		1,240,113	1,359,070	1,209,930	1,509,713	1,391,799	1,457,841	4.7%	-3.4%	
Net Change in Equity		11,350	93,377	(410,087)	(111,751)	53,425	32,252	-39.6%	-128.9%	
Beginning Net Assets		1,195,815	1,207,165	1,300,542	1,300,542	1,300,542	1,188,791			
Less: Surplus Applied		-	-	(530,265)	-	-	-			
Ending Net Assets		$ 1,207,165	$ 1,300,542	$ 360,190	$ 1,188,791	$ 1,353,967	$ 1,221,043			
Beginning Cash Balance				(543,587)	(543,587)		(612,553)			
Net Change in Equity				(410,087)	(111,751)		32,252			
Adjustments to "cash" basis										
Other accrued adjustments				1,010	-		-			
Depreciation & Amortization				1,399	86,555		88,555			
Cash Paid for Capital Assets				548	(629,378)		(95,000)			
Debt proceeds				-	709,199		-			
Principal and advances paid				-	(123,591)		(154,729)			
Total Adjustments				2,957	42,785		(161,174)			
Ending Cash Balance			$ (543,587)	$ (950,717)	$ (612,553)		$ (741,475)			

610-3710-53100	Office supplies	
Water sampling mailing costs		$ 960
Folders, pens, tape, staples, binders, etc.		600
Time clock maintenance fees		600
Printer ink		250
Work logs/time sheets		250
Total for account - Mod		2,660

610-3710-53200	Memberships & subscriptions	
AWWA memberships: Ops Mgr, Bohm		187
Rural Water Association membership: group		420
Total for account - Mod		607

610-3710-51330	Uniform expense	
3 employees @ $400		1,200

610-3710-52300	Intergovernmental contracts/pymts	
Milw Water - Monthly service charge and fire protection		64,000
Estimated consumption 631,315 ccf's at $0.992/ccf		626,300
Total for account - Mod		690,300

610-3710-52910	Software contracts/maint/purchases	
BS&A support fees utility billing 1/2		2,850
Total for account - Mod		2,850

610-3710-51900	Professional education	
WI Rural Water Association conference		600
APWA Congress - Butschlick		1,500
Total for account - Mod		2,100

610-3790-57100	Shared office costs (EE based)	
Shared office supplies		361
Shared allocation for computer virus updates and fees		249
Shared telephone		265
Total for account - Mod		875

610-3710-54150	Safety expenses	
WisDOT CDL Drug Testing		$ 400
Safety Program development/CPR training		2,000
Safety Awards		230
CDL Reimbursements		150
Medical cabinet and safety items		200
Total for account - Mod		2,980

610-3710-52100	Professional fees	
CCR Report		
layout		500
printing		1,400
postage		1,500
Cross Connection Control Program		-
Total for account - Mod		3,400

610-3730-53500	Maint Mains - Dept/Program supplies	
Pipe and repair parts		16,000
contracted services (if necessary)		10,000
Total for account - Mod		26,000

610-3740-53500	Maint Serv - Dept/Program supplies	
Repair parts		4,500
contracted services (if necessary)		2,500
water sampling		1,500
Diggers Hotline		2,200
Total for account - Mod		10,700

Capital Asset Requests	
Hydraulic saw	5,000
Water main replacement - 3500 Maryland	60,000
Water main replacement - 3800 Oaklnad	-
Water main replacement - DPW Yard	-
Total for account - Mod	65,000

Department: Water Utility
Item Name: Main replacement – DPW Yard
Estimated Cost: $120,000
Cost Based On: staff estimate
Estimated Useful Life (years): 50
Account Number:

(This project is not funded in the 2013 budget)

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

The segment of water main which serves the DPW yard from Pinedale Court has experienced multiple breaks and is a candidate for replacement. The above cost includes

$70,000	540 feet 6" watermain, 2 hydrants, 3 valves
$20,000	asphalt pavement restoration
$15,000	Engineering and inspection
$15,000	Contingency

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

Reduced repair costs.

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

None.

Department: Water Utility
Item Name: Main replacement – 3700 block Oakland Avenue
Estimated Cost: $130,000
Cost Based On: consultant estimate
Estimated Useful Life (years): 50
Account Number:

(This project is not funded in the 2013 budget)

Detailed description and justification for purchase (include quotes, pictures, estimates and specifications):
The segment of water main in the 3700 block of N. Oakland Avenue (northbound lanes) has experienced multiple breaks and is a candidate for replacement. In addition, the pavement in this area has failed and requires attention. This request includes:

$40,000	250 feet watermain, 2 hydrants (salvaged)
$60,000	640 SY 8 inch concrete pavement
$15,000	Engineering and inspection
$15,000	Contingency

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

Reduced repair costs.

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

None.

Department: Water Utility
Item Name: Main replacement – 3500 Maryland
Estimated Cost: $60,000
Cost Based On: staff estimate
Estimated Useful Life (years): 50
Account Number:

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

The segment of water main and is a candidate for replacement. In addition, the pavement in this block has failed and requires immediate replacement. The above cost includes:

$50,000	350 feet 6" watermain, 1 hydrant, 2 valves
$5,000	Engineering and inspection
$5,000	Contingency

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

Reduced repair costs.

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

This project would be funded by the 2012 borrowing.

Department: Water Utility
Item Name: Hydraulic saw
Estimated Cost: $5,000
Cost Based On: vendor estimate
Estimated Useful Life (years): 20
Account Number:

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

The current water utility guillotine saw is scheduled for replacement. This new hand-held model is specifically designed for use in confined spaces improving operator safety and reducing labor time.

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

Due to its design specifically for use in confined spaces, this saw is expected to reduce time spent on water main breaks.

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

None.

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;
- Conform to MMSD and CMOM (Capacity, Management, Operations and Maintenance) standards.

Achievements 2012

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

- Implementation of capital programs resulting from 2011 Facility Plan, the Basin 6 investigative work and the Basin 1 I/I Study.

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

- Continue extensive stormwater education and outreach program offerings through the Great Lakes Restoration Initiative grant program.

Initiatives 2013

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

- Complete engineering design for Basin 6 Phase II sewer improvements.

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

- Investigate funding sources and opportunities to continue (GLRI) stormwater education and outreach program.

Measurements and Indicators

Performance Measurements	2009 Actual	2010 Actual	2011 Actual	Target
Sewers cleaned annually		8,878	19,000	31,000
Sewer inspected annually		8,878	19,000	22,629
Manholes inspected annually		83	251	212
Basement backups from Village sewers		903	0	0
Sanitary sewer overflows		2	0	0

Budget Impact

- Wages and Benefits for employees are shown within the appendix by FTE (full time equivalent) and department charged.
- The 2013 budget includes an estimated rate increase of 49% to be effective with the second quarter's consumption. This increase was necessitated by the significant capital projects that have been completed during 2011 and 2012.

2013 Budget

Sewer Utility - 620

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
	Revenues									
620-3810-43730	Local Sanitation Aids	$ -	$ 158,800	$ (1,650)	$ 75,000	$ 75,000	$ -	-100.0%	-100.0%	Intergov't
620-3810-46450	Utility Charges - Residential	687,538	983,443	774,789	998,064	1,357,000	1,365,000	0.6%	36.8%	Charges
620-3810-46451	Utility Charges - Commercial	299,587	427,955	436,869	552,820	607,000	590,150	-2.8%	6.8%	Charges
620-3810-46452	Utility Charges - Public Authority	30,912	46,349	38,277	51,760	65,700	63,800	-2.9%	23.3%	Charges
620-3810-46455	Utility Charges - Unmetered	384	430	316	210	500	500	0.0%	138.1%	Charges
620-3810-48100	Interest Income	1,928	3,153	1,797	1,360	671	560	-16.5%	-58.8%	Other Rev
620-3810-48300	Late Payment Penalty	19,788	29,131	13,170	16,000	16,000	20,000	25.0%	25.0%	Other Rev
620-3810-48700	Contributed Capital	-	1,573,805	-	275,000	-	-	0.0%	-100.0%	Other Rev
620-3810-48900	Miscellanous Revenue	5,910	1,209	4,049	2,758	-	2,500	0.0%	-9.4%	Other Rev
620-9000-49100	Transfers from General Fund	-	996,861	-	-	-	-	0.0%	0.0%	OFS
620-9000-49900	Surplus Applied	-	-	-	-	226,854	-	-100.0%	0.0%	OFS
Total Revenue		1,046,047	4,221,136	1,267,617	1,972,972	2,348,725	2,042,510	-13.0%	3.5%	
Expenditures										
Sewer Administration										
620-3810-51100	Salaries and Wages	54,762	51,527	37,925	53,486	54,480	54,731	0.5%	2.3%	Salaries
620-3810-51150	Retiree Sick Leave Payout	-	-	2,403	2,250	-	5,242	0.0%	133.0%	Salaries
620-3810-51160	Opt Out Ins	625	750	544	750	750	750	0.0%	0.0%	Salaries
620-3810-51300	Health Insurance	61,338	67,285	43,894	61,944	62,291	61,413	-1.4%	-0.9%	Fringe
620-3810-51305	Dental Insurance	2,572	2,777	1,771	2,832	2,330	2,312	-0.8%	-18.4%	Fringe
620-3810-51310	Social Security and Medicare	14,479	16,451	7,695	16,080	15,809	15,785	-0.2%	-1.8%	Fringe
620-3810-51315	Wisconsin Retirement System	20,786	19,151	2,430	11,554	12,194	13,721	12.5%	18.8%	Fringe
620-3810-51320	Life Insurance	436	544	463	650	510	523	2.5%	-19.5%	Fringe
620-3810-51325	Flexible Benefit Contribution	324	658	211	360	701	695	-0.9%	93.1%	Fringe
620-3810-51330	Uniform Expense	874	1,169	390	1,200	1,200	1,200	0.0%	0.0%	Fringe
620-3810-51355	Other Benefits	-	9,205	-	9,205	-	9,205	0.0%	0.0%	Fringe
620-3810-51900	Professional Education	-	-	30	200	500	1,450	190.0%	625.0%	Fringe
620-3810-52100	Professional Fees	1,800	8,985	13,327	24,000	24,000	5,000	-79.2%	-79.2%	Professional
620-3810-52130	Professional Fees Financial	6,837	5,555	3,341	4,179	6,700	6,700	0.0%	60.3%	Professional
620-3810-52140	Professional Fees Technology	3,453	4,129	4,965	4,965	4,259	6,211	45.8%	25.1%	Professional
620-3810-52230	Phone and Internet	-	230	887	1,500	1,223	1,200	-1.9%	-20.0%	Supplies & Office
620-3810-52300	Other Intergov'tal pymts	16,272	16,787	15,431	15,431	16,900	16,900	0.0%	9.5%	Other Gov't
620-3810-52320	MMSD Sewer	645,290	661,541	494,040	683,734	670,000	670,000	0.0%	-2.0%	Other Gov't
620-3810-52910	Software Purch/Maint	6,865	19,967	9,570	9,570	13,114	2,850	-78.3%	-70.2%	Supplies & Office
620-3810-52930	Credit Card Fees	2,200	2,963	2,619	3,200	3,500	3,500	0.0%	9.4%	Contractual

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
620-3810-53100	Office Supplies	2,478	4,121	1,770	2,330	2,330	2,500	7.3%	7.3%	Supplies & Office
620-3810-53200	Memberships & Subscriptions	-	-	-	160	250	187	-25.2%	16.9%	Supplies & Office
620-3810-53500	Dept/Program Supplies	536	-	-	-	-	-	0.0%	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,334	1,082	418	1,000	3,225	3,090	-4.2%	209.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	4,564	4,798	-	5,000	4,750	5,000	5.3%	0.0%	Programming
620-3810-54710	Depreciation	111,921	128,042	-	132,000	125,000	135,000	8.0%	2.3%	Capital
620-3810-55100	Liability & Property Insurance	9,442	9,922	6,200	6,200	6,335	17,959	183.5%	189.7%	Insurance
620-3810-55110	Workers Comp	6,941	8,438	11,048	11,048	11,063	11,426	3.3%	3.4%	Insurance
620-3810-55120	Unemployment	-	-	-	300	-	100	0.0%	-66.7%	Insurance
620-3810-53101	Shared Office Costs (EE Based)	-	-	-	-	-	875	0.0%	0.0%	Supplies & Office
620-3810-53121	Shared Copy Costs (Allocated)	1,307	1,131	888	1,244	221	301	36.2%	-75.8%	Supplies & Office
620-3810-57410	Administrative Charges	-	-	-	-	-	9,105	0.0%	0.0%	Supplies & Office
620-3810-57430	Building Usage	7,125	13,527	21,449	21,449	28,740	23,450	-18.4%	9.3%	Supplies & Office
Sewer Maintenance										
620-3820-51100	Salaries and Wages	80,117	81,143	42,927	62,400	104,098	100,764	-3.2%	61.5%	Salaries
620-3820-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
620-3820-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3820-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3820-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3820-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3820-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3820-52990	Other Service Contracts & Fees	2,148	575	-	-	27,500	27,500	0.0%	0.0%	Professional
620-3820-53400	Vehicle Maintenance	8,619	4,046	2,418	4,396	6,600	6,600	0.0%	50.1%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	22,311	13,925	16,617	16,958	24,700	24,700	0.0%	45.7%	Supplies - Maintenance
620-3820-57420	Equipment Usage	21,975	11,540	1,547	13,214	19,700	17,200	-12.7%	30.2%	Supplies - Maintenance
Storm Maintenance										
620-3830-51100	Salaries and Wages	33,132	32,673	17,239	21,202	26,744	29,270	9.4%	38.1%	Salaries
620-3830-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
620-3830-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3830-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3830-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3830-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3830-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3830-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3830-53500	Dept/Program Supplies	17,098	16,973	10,470	12,338	31,100	30,200	-2.9%	144.8%	Supplies - Maintenance
620-3830-57420	Equipment Usage	3,419	2,455	3,477	3,492	4,000	4,000	0.0%	14.5%	Supplies - Maintenance

2013 Budget

Sewer Utility - 620

New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
Customer Accounts										
620-3880-51100	Salaries and Wages	25,015	20,156	14,826	20,034	21,368	21,568	0.9%	7.7%	Salaries
620-3880-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
620-3880-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3880-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3880-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3880-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3880-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3880-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3880-53131	Shared Postage Costs (Allocated)	2,355	5,066	2,525	2,400	2,400	16,838	601.6%	601.6%	Supplies & Office
Other Sewer										
620-3890-52920	Surveys/Studies & Plans	-	36,326	-	-	-	-	0.0%	0.0%	Professional
620-3890-56120	Other Technology	-	38	-	-	4,500	7,950	76.7%	0.0%	Supplies & Office
620-3890-56310	Regular Maintenance	5,922	-	232,370	157	550,000	-	-100.0%	-100.0%	Capital
620-3890-56321	Professional Fees Construction	7,426	27,731	2,339	5,000	-	5,000	0.0%	0.0%	Capital
620-3890-56400	Vehicles	-	-	38,348	-	-	-	0.0%	0.0%	Capital
620-3890-56600	Basin 1 Facility Plan	-	30,843	10,619	-	-	-	0.0%	0.0%	Capital
620-3890-56600	Basin 6 Facility Plan	-	36,559	7,668	-	-	-	0.0%	0.0%	Capital
620-3890-56600	SE Combined Facility Plan	-	42,577	1,457	-	-	-	0.0%	0.0%	Capital
620-3890-56600	NE Combined Facility Plan	-	32,628	707	-	-	-	0.0%	0.0%	Capital
620-3890-56600	Cobined Area South	-	-	20,336	-	-	-	0.0%	0.0%	Capital
620-3890-56600	Basin 6 Phase 1	-	-	3,987,967	-	-	-	0.0%	0.0%	Capital
620-3890-56600	Jarvis-Richfield	-	-	327,453	-	-	-	0.0%	0.0%	Capital
620-3890-56600	Eng Basin 1 Projects	-	-	13,720	-	-	-	0.0%	0.0%	Capital
620-3890-58200	Interest	58,990	78,680	78,125	160,296	377,261	203,775	-46.0%	27.1%	Debt
620-3890-58900	Other Finance Charges	1,346	3,108	-	3,500	1,346	3,500	160.0%	0.0%	Debt
Sewer Grants										
620-3891-51100	Salaries and Wages	-	2,119	883	-	-	-	0.0%	0.0%	Salaries
620-3891-51200	Overtime Wages	-	-	-	-	-	-	0.0%	0.0%	Salaries
620-3891-51300	Health Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3891-51305	Dental Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3891-51310	Social Security and Medicare	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3891-51315	Wisconsin Retirement System	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3891-51320	Life Insurance	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3891-51325	Flexible Benefit Contribution	-	-	-	-	-	-	0.0%	0.0%	Fringe
620-3891-53500	Dept/Program Supplies	-	-	1,604	-	-	-	0.0%	0.0%	Supplies - Maintenance

2013 Budget

Sewer Utility - 620

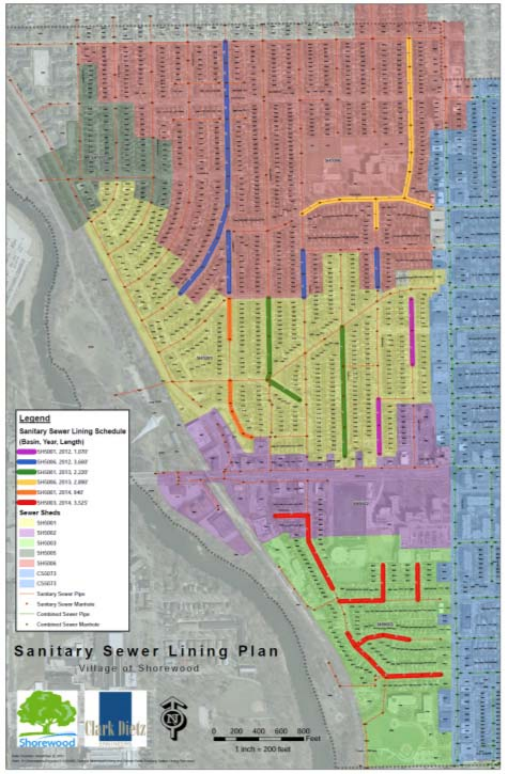
New Chart of Accounts		2010	2011	2012	2012	2012 Adopted	2013 Adopted	% Chg Budget	% Chg Projected	
Account Number	Account Name	Actual	Actual	YTD 9/30	Projected	Budget	Budget	'12 to '13	to '13	Category
620-3891-54900	Other Grant/Donation Exp	-	116,780	33,312	-	-	-	0.0%	0.0%	Capital
620-3891-54900	Other Grant/Donation Exp	39,946	23,474	7,042	5,796	75,000	-	-100.0%	-100.0%	Capital
Total Expenditures		1,314,380	1,680,150	5,559,705	1,419,004	2,348,692	1,587,246	-32.4%	11.9%	
Net Change in Net Assets		(268,333)	2,540,986	(4,292,088)	553,968	33	455,264			
Beginning Net Assets		3,042,623	2,774,290	5,315,276	5,315,276	5,315,276	5,869,244			
Less: Surplus Applied		-	-	-	-	(226,854)	-			
Ending Net Assets		$ 2,774,290	$ 5,315,276	$ 1,023,188	$ 5,869,244	$ 5,088,455	$ 6,324,508			
Beginning Cash Balance					505,870		471,516			
Net Change in Net Assets					553,968		455,264			
Adjustments to cash basis										
Depreciation					132,000		135,000			
Bond or Advance Proceeds					4,441,301		-			
Advances repaid (net)					(37,816)		(51,697)			
Capital asset add's					(4,894,414)		(227,500)			
Principal repayments					(229,393)		(351,732)			
Ending Cash Balance		$ (130,784)	$ 505,870		$ 471,516		$ 430,851			

620-3810-53100 Office supplies	
Folders, pens, tape, staples, binders, etc.	$ 1,400
Time clock maintenance fees	250
Printer ink/color maps	750
Work logs/time sheets	100
Total for account - Mod	2,500
620-3810-51900 Professional education	
APWA conference - Butschlick	1,000
var. collections system seminars	450
Total for account - Mod	1,450
620-3810-52910 Software contracts/maint/purchases	
BS&A support fees utility billing 1/2	2,850
Total for account - Mod	2,850
620-3810-54150 Safety expenses	
WisDOT CDL Drug Testing	400
Safety Program /CPR training	2,000
Safety Awards	340
CDL Reimbursements	150
Medical cabinet and safety items	200
Total for account - Mod	3,090
620-3810-57100 Shared office costs (EE based)	
Shared allocation for computer virus updates and fees	249
Shared allocation of office supplies	361
Telephone allocation by Village Hall	265
Total for account - Mod	875

620-3820-53400 Vehicle Maintenance	
repair parts	$ 5,000
tires	1,600
Total for account - Mod	6,600
620-3820-52990 Other Service Contracts & Fees	
contracted services	25,000
annual payment for shared TV rig	2,500
Total for account - Mod	27,500
620-3820-53500 Sewer Maint - Dept/Program Supplies	
Pipe	6,000
Repair Parts	7,500
Diggers Hotline	2,200
Stone	8,000
Safety materials & supplies	1,000
Total for account - Mod	24,700
620-3830-53500 Storm Maint - Dept/Program Supplies	
Material disposal (Veolia)	10,000
Spoil disposal	7,500
Catchbasin supplies	200
Materials and vac parts	12,500
Total for account - Mod	30,200
Capital Asset Requests - 2013	
GIS updates - manhole	7,100
Tablet computer	850
Design Basin 6 Phase 2	150,000
I&I Program	227,500
Total for account - Mod	385,450

Enterprise Funds – Sewer Utility - 620
Capital Request Supporting Document

Department: Sewer Utility
Item Name: Inflow/Infiltration program – sewer lining
Estimated Cost: $227,500
Cost Based On: consultant estimate
Estimated Useful Life (years): 75
Account Number:



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

Request incorporates areas identified for rehabilitation in three programs:

$120,000 2014 areas in approved Sanitary Sewer Lining Plan (2013 areas completed in 2012)and Manhole rehabilitation in Basin SH5001 Sanitary Sewer Study (2013 mainline lining also completed in 2012)

$107,500 Annual maintenance lining program based upon sewer utility staff's inspection and televising activities. Work under this program in 2013 would occur in the combined sewer area of the Village.

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

No direct impact.

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

The Village included $457,500 in the 2012 borrowing. Approximately $230,000 was used in 2012, the remainder is budgeted in 2013.

2013 Budget

Enterprise Funds – Sewer Utility - 620
Capital Request Supporting Document

Department: Sewer Utility
Item Name: GIS upgrade – Manhole inspection form
Estimated Cost: $7,100
Cost Based On: vendor estimate
Estimated Useful Life (years):
Account Number: 202-50-576-5924

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

This request would fund the creation of a manhole inspection tool in the Village's Geographic Information System. Currently this inspection record is completed in hard copy (two page form). These records are used to determine maintenance schedules. These inspections are also a primary component of the Village's annual CMOM requirements. The department's goal for utility GIS is to provide a central point of records for all condition reports and maintenance activities.

The cost of the above includes staff training.

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

No direct dollar impact but will improve record keeping performance and productivity.

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

Sewer user fees.

Department: Sewer Utility
Item Name: Design engineering – Basin 6 Phase II (2014)
Estimated Cost: $150,000
Cost Based On: consultant estimate
Estimated Useful Life (years):
Account Number:

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

Phase II of the Basin 6 Sewer Improvements Program is scheduled for 2014. Program engineering would occur in 2013 for 2014 construction.

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

No direct impact.

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

This project would be funded through bond proceeds to be issued in 2014.

Department: Sewer Utility
Item Name: tablet computer
Estimated Cost: $850
Cost Based On: vendor estimate
Estimated Useful Life (years): 5
Account Number: 202-50-576-5924

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

Currently all utility inspection records are done on hard copy and stored in the utility offices. A mobile tablet computer would allow inspection information to be entered directly in the field. Additionally, crews would be able to access detailed records in the field improving productivity.

This request would fund one table computer. It is anticipated that an additional request will be made in a future year for the second utility vehicle.

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

No direct dollar impact but will improve record keeping performance and productivity.

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

Sewer user fees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CDBG: Community Development Block Grant

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

CONTIGENCY: Resources set aside for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

DEBT: An obligation resulting from borrowed money or from the purchase of goods and services. Debt of governments issued in bonds and notes.

DEBT LIMIT: The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

DEBT SERVICE: Payments of principal, interest on outstanding debt or costs incurred for the process of issuance of debt.

DEPRECIATION: Expiration of the service life of capital assets attributable to wear and tear, deterioration, or action of the physical elements. The Village uses the straight-line method of depreciation to spread the cost of a physical asset over the entire life of the asset instead of only expensing the cost in the year purchased.

DPW: Department of Public Works

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: For governmental funds this is fund balance, for proprietary fund types (Parking, Water and Sewer Utilities), fund equity is called Net Assets. Both are the excess of fund assets and resources over fund liabilities.

FUND BALANCE: The excess of assets over liabilities for governmental fund types, sometimes called surplus or reserves. Fund balance can also be thought of as the cumulative balance of revenues exceeding expenditures.

GAAP (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES): Standards for financial accounting and reporting, which are different for governments than for business.

GENERAL FUND: The General Fund is the main accounting and operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

GOVERNMENTAL FUND TYPE: Funds that have a modified accrual basis of accounting and include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GFOA: Government Finance Officer Association

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants or shared revenues.

INFRASTRUCTURE: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage ways and lighting systems.

INTERDEPARTMENTAL CHARGES: Charges to a user department for internal services provided by another Village department or function, such as accounting, payroll or management services.

MAJOR FUND: A fund is considered major if it is the primary operating fund of the Village or meets the following criteria: (1) total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund. The Village has seven major funds: General Fund, Debt Service, Capital Projects, TID No. 1, Parking Utility, Water Utility and Sewer Utility.

MILL RATE: Property tax rate expressed as the rate per $1,000 of assessed property value.

MODIFIED ACCRUAL BASIS: Under the modified accrual basis, which is recommended for use by governmental funds, revenues are recognized in the period in which they become both available and measurable, and expenditures are recognized at the time a liability is incurred PURSUANT to appropriation authority.

NON-MAJOR FUNDS: any fund that does not qualify to be a major fund and is not considered by the Village to be of particular concern for the users of our financial statements.

OBJECTS OF EXPENDITURES: A method of grouping expenditure accounts by what the expenditure is for, such as salaries, fringe benefits or contractual payments.

PAYMENT IN-LIEU OF TAX: A payment made in place of property taxes, typically based on property tax rates, but for property which would normally be considered tax exempt.

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

PSC: Public Services Commission of Wisconsin. A state utility regulating body, through which rate increases for the Water Utility are approved.

RESERVES (FUND BALANCE): The unencumbered year-end equity balances of the General Fund, Special Revenue Fund and Debt Service Fund.

RESTRICTED FUND BALANCE: Fund balance amounts that can only be used for specific purposes, when the constraint has been placed on the use by third parties or enabling legislation.

REVENUE: The term designates an increase to a fund's assets which does not increase a liability, represent a repayment of an expenditure already made or a cancelation of certain liabilities;

SHARED REVENUE: Revenue that is levied by one governmental unit but shared usually on a predetermined basis, with another unit of government or class of governments

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

SPECIAL REVENUE FUND: Funds used to account for and report the proceeds of specific revenue sources that are restricted or commited to expenditure for specified purposes other than debt service or capital projects.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TAX RATE: The rate, usually expressed in terms of dollars per one-thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the Village. Due to changes in the total assessed valuation of the Village from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

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

Personnel Schedules

Personnel Wage Schedules – The 2012 budget included position information for each department within the departmental narratives. To aid in reviewing this information at a higher level we have instead incorporated this information into schedules in the Appendix. Many of the Village's employees work in multiple departments. For example, the customer service associates' wages and benefits are charged to the General Fund, within the Customer Service department, but also to the Parking, Water and Sewer Utilities. These schedules are designed to allow the reader to both understand both how much we pay each employee in wages and benefits and how their costs are split between various departments for the 2013 budget. The schedules also try to show how these allocations have changed from previous budgets. A brief description of each of these schedules follows:

- Personnel Summary – This schedule was designed to show the wages and benefits for each employee in total.
- Personnel Detail – This schedule shows the employees that are charged to each department and is designed to agree to the amounts budgeted for each department for wages and benefits.
- Summary of Wage and Benefit Allocations – By Position for 2011- 2013 – This schedule shows how each employee's time is allocated for the 2011, 2012 and 2013 budgets. This is designed to allow a reader to understand how each employee's time distribution has changed over these budget periods.
- Summary of Wage and Benefit Allocations – By Fund and Allocated Department for 2011 – 2013 – This schedule shows the distribution of employee costs, totaled by department. This schedule is designed to allow the reader to understand how individual department wage and benefit allocations have changed over time.

Appendix B

Personnel Summary - By Home Department
Position Total

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Court Clerk	1200 - Municipal Court	1.00	$ 47,705	$ 6,821	$ 21,573	$ 28,394	$ 76,099
100	Judge	1200 - Municipal Court	1.00	5,075	388	26	414	5,489
		1200 - Municipal Court Total	2.00	52,780	7,209	21,599	28,808	81,588
100	Special Project Coordinator	1410 - Village Manager	1.00	40,602	5,806	7,840	13,646	54,248
100	Village Manager	1410 - Village Manager	1.00	102,565	14,667	22,197	36,864	139,429
		1410 - Village Manager Total	2.00	143,167	20,473	30,037	50,510	193,677
100	Clerk-Treasurer	1420 - Clerk Treasurer	1.00	67,080	9,593	21,898	31,491	98,571
100	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	1.00	45,698	6,535	21,716	28,251	73,949
		1420 - Clerk Treasurer Total	2.00	112,778	16,128	43,614	59,742	172,520
100	Assistant to Manager	1430 - Customer Service	1.00	54,912	7,853	21,794	29,647	84,559
100	Cust Serv Assoc	1430 - Customer Service	1.00	33,576	4,802	8,064	12,866	46,442
100	Cust Serv Assoc	1430 - Customer Service	1.00	33,576	4,802	21,568	26,370	59,946
		1430 - Customer Service Total	3.00	122,064	17,457	51,426	68,883	190,947
100	Assistant to Finance Director	1510 - Finance	1.00	47,016	6,724	21,722	28,446	75,462
100	Finance Director	1510 - Finance	1.00	78,187	11,180	21,802	32,982	111,169
		1510 - Finance Total	2.00	125,203	17,904	43,524	61,428	186,631
100	Comm Service Officer	2100 - Police Civilian	1.00	36,587	5,232	4,059	9,291	45,878
100	Comm Service Officer	2100 - Police Civilian	0.50	17,223	2,463	351	2,814	20,037
100	Executive Secretary	2100 - Police Civilian	1.00	49,837	7,127	21,894	29,021	78,858
100	Public Safety Clerk	2100 - Police Civilian	1.00	35,629	5,095	3,792	8,887	44,516
100	Public Safety Clerk	2100 - Police Civilian	0.30	10,862	1,553	68	1,621	12,483
100	Public Safety Clerk	2100 - Police Civilian	0.50	18,796	2,688	362	3,050	21,846
100	Public Safety Clerk	2100 - Police Civilian	0.50	17,210	2,461	14	2,475	19,685
100	Public Safety Clerk	2100 - Police Civilian	1.00	36,587	5,232	21,565	26,797	63,384
100	Public Safety Clerk	2100 - Police Civilian	1.00	35,828	5,124	7,889	13,013	48,841
		2100 - Police Civilian Total	6.80	258,559	36,975	59,994	96,969	355,528
100	Deputy Chief	2100 - Police Sworn	1.00	91,728	26,280	27,139	53,419	145,147
100	Detective	2100 - Police Sworn	1.00	79,804	22,864	26,117	48,981	128,785

Appendix B

Personnel Summary - By Home Department
Position Total

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Detective	2100 - Police Sworn	1.00	79,671	22,826	11,847	34,673	114,344
100	Detective	2100 - Police Sworn	1.00	75,659	21,676	7,893	29,569	105,228
100	Lieutenant	2100 - Police Sworn	1.00	86,890	24,894	26,601	51,495	138,385
100	Lieutenant	2100 - Police Sworn	1.00	86,890	24,894	26,667	51,561	138,451
100	Police Chief	2100 - Police Sworn	1.00	95,555	27,377	27,636	55,013	150,568
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,875	47,551	123,210
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,870	47,546	123,205
100	Police Officer	2100 - Police Sworn	1.00	69,239	19,837	11,303	31,140	100,379
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	14,719	36,395	112,054
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,905	47,581	123,240
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,882	47,558	123,217
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,772	47,448	123,107
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,783	47,459	123,118
100	Police Officer	2100 - Police Sworn	1.00	73,593	21,085	11,610	32,695	106,288
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,882	47,558	123,217
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,783	47,459	123,118
100	Police Officer	2100 - Police Sworn	1.00	63,515	15,244	10,513	25,757	89,272
100	Police Officer	2100 - Police Sworn	1.00	75,659	21,676	25,870	47,546	123,205
100	Police Officer	2100 - Police Sworn	1.00	63,515	15,244	25,124	40,368	103,883
100	Sergeant	2100 - Police Sworn	1.00	79,230	22,699	7,104	29,803	109,033
100	Sergeant	2100 - Police Sworn	1.00	82,130	23,530	25,993	49,523	131,653
100	Sergeant	2100 - Police Sworn	1.00	83,372	23,886	8,275	32,161	115,533
100	Sergeant	2100 - Police Sworn	1.00	83,372	23,886	25,417	49,303	132,675
		2100 - Police Sworn Total	25.00	1,950,753	552,982	526,580	1,079,562	3,030,315
100	Administrative Clerk	2400 - Planning Development	1.00	32,996	4,718	4,039	8,757	41,753
100	Bldg Inspector	2400 - Planning Development	1.00	60,293	8,621	24,935	33,556	93,849
100	Code Enforcement Inspector	2400 - Planning Development	1.00	46,696	6,677	24,384	31,061	77,757
100	Head Building Inspector	2400 - Planning Development	1.00	62,941	9,001	7,290	16,291	79,232
100	Planning/Zoning Administrator	2400 - Planning Development	1.00	50,253	7,186	4,255	11,441	61,694

Appendix B

Personnel Summary - By Home Department
Position Total

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
		2400 - Planning Development To	5.00	253,179	36,203	64,903	101,106	354,285
100	Beach Labor	3000 - Public Works	0.75	13,057	999	845	1,844	14,901
100	Chief Craftsman	3000 - Public Works	1.00	59,260	8,474	25,076	33,550	92,810
100	Chief Electrician	3000 - Public Works	1.00	59,260	8,474	11,518	19,992	79,252
100	Craftsman	3000 - Public Works	1.00	57,620	8,240	24,548	32,788	90,408
100	Director Of Operations	3000 - Public Works	1.00	73,611	10,526	26,247	36,773	110,384
100	DPW Director	3000 - Public Works	0.90	59,904	8,567	7,781	16,348	76,252
100	Equipment Operator	3000 - Public Works	1.00	54,835	7,842	24,795	32,637	87,472
100	Fleet Foreman	3000 - Public Works	1.00	61,079	8,735	25,192	33,927	95,006
100	Forester I	3000 - Public Works	1.00	54,835	7,842	7,462	15,304	70,139
100	Forester II	3000 - Public Works	1.00	55,531	7,941	11,357	19,298	74,829
100	Forestry Leader	3000 - Public Works	1.00	61,079	8,735	25,192	33,927	95,006
100	Mechanic	3000 - Public Works	1.00	57,620	8,240	24,566	32,806	90,426
100	Route Collector	3000 - Public Works	1.00	55,531	7,941	11,270	19,211	74,742
100	Route Collector	3000 - Public Works	1.00	55,531	7,941	24,912	32,853	88,384
100	Route Collector	3000 - Public Works	1.00	55,531	7,941	24,840	32,781	88,312
100	Route Collector	3000 - Public Works	1.00	55,526	7,940	7,224	15,164	70,690
100	Secretary	3000 - Public Works	0.95	40,646	5,812	20,562	26,374	67,020
100	Summer help	3000 - Public Works	2.00	33,779	2,584	2,185	4,769	38,548
100	Utility Equipment Operator	3000 - Public Works	1.00	55,531	7,941	11,198	19,139	74,670
100	Utility Equipment Operator	3000 - Public Works	1.00	55,531	7,941	25,684	33,625	89,156
100	Utility Equipment Operator II	3000 - Public Works	1.00	57,620	8,240	25,872	34,112	91,732
100	Utility Equipment Operator II	3000 - Public Works	1.00	57,620	8,240	25,803	34,043	91,663
100	Utility Equipment Operator II	3000 - Public Works	1.00	57,620	8,240	24,902	33,142	90,762
100	Utility Foreman	3000 - Public Works	1.00	61,079	8,735	12,511	21,246	82,325
		3000 - Public Works Total	24.60	1,309,236	184,111	431,542	615,653	1,924,889
200	Circulation Supervisor	5110 - Library	1.00	40,768	5,830	21,587	27,417	68,185
200	Confidential Secretary	5110 - Library	1.00	33,842	4,839	7,897	12,736	46,578
200	Librarian	5110 - Library	1.00	48,422	6,924	7,980	14,904	63,326

Appendix B

Personnel Summary - By Home Department
Position Total

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
200	Librarian	5110 - Library	1.00	51,459	7,359	8,124	15,483	66,942
200	Librarian	5110 - Library	0.75	38,594	5,519	1,156	6,675	45,269
200	Librarian	5110 - Library	1.00	43,493	6,219	21,593	27,812	71,305
200	Library Aide	5110 - Library	0.38	8,970	1,283	54	1,337	10,307
200	Library Aide	5110 - Library	0.38	7,535	1,077	46	1,123	8,658
200	Library Associate	5110 - Library	1.00	31,200	4,462	8,208	12,670	43,870
200	Library Clerk	5110 - Library	0.50	14,986	2,143	427	2,570	17,556
200	Library Clerk	5110 - Library	0.50	14,290	2,043	673	2,716	17,006
200	Library Clerk	5110 - Library	0.50	13,525	1,934	623	2,557	16,082
200	Library Clerk	5110 - Library	0.50	14,144	2,023	423	2,446	16,590
200	Library Clerk	5110 - Library	0.50	14,986	2,143	436	2,579	17,565
200	Library Clerk	5110 - Library	0.50	13,359	1,910	332	2,242	15,601
200	Library Director	5110 - Library	1.00	67,226	9,614	21,899	31,513	98,739
200	Shelver	5110 - Library	0.25	4,644	355	24	379	5,023
200	Shelver	5110 - Library	0.25	4,820	369	25	394	5,214
200	Shelver	5110 - Library	0.25	3,864	296	20	316	4,180
200	Shelver	5110 - Library	0.25	3,827	293	20	313	4,140
200	Shelver	5110 - Library	0.25	3,827	293	20	313	4,140
200	Shelver	5110 - Library	0.25	3,827	293	20	313	4,140
200	Shelver	5110 - Library	0.25	3,827	293	20	313	4,140
		5110 - Library Total	13.25	485,435	67,514	101,607	169,121	654,556
210	Program Assistant	4600 - Senior Services	0.20	5,491	420	28	448	5,939
210	Senior Resource Director	4600 - Senior Services	0.90	45,490	6,505	19,536	26,041	71,531
		4600 - Senior Services Total	1.10	50,981	6,925	19,564	26,489	77,470
600	Police Officer	3900 - Parking	0.33	18,462	2,640	8,791	11,431	29,893
		3900 - Parking Total	0.33	18,462	2,640	8,791	11,431	29,893
		Grand Total	87.08	4,882,597	966,521	1,403,181	2,369,702	7,252,299

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
100	Court Clerk	1200 - Municipal Court	1.00	100.0%	1.00	$ 44,616	$ 3,089	$ -	$ 47,705
100	Judge	1200 - Municipal Court	1.00	100.0%	1.00	5,075	-	-	5,075
	1200 - Municipal Court Total		2.00	200.0%	2.00	49,691	3,089	-	52,780
100	Special Project Coordinator	1410 - Village Manager	1.00	55.0%	0.55	22,331	-	-	22,331
100	Village Manager	1410 - Village Manager	1.00	72.5%	0.73	74,360	-	-	74,360
	1410 - Village Manager Total		2.00	127.5%	1.28	96,691	-	-	96,691
100	Clerk-Treasurer	1420 - Clerk Treasurer	1.00	100.0%	1.00	67,080	-	-	67,080
100	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	1.00	83.0%	0.83	37,929	-	-	37,929
	1420 - Clerk Treasurer Total		2.00	183.0%	1.83	105,009	-	-	105,009
100	Assistant to Manager	1430 - Customer Service	1.00	72.0%	0.72	39,537	-	-	39,537
100	Cust Serv Assoc	1430 - Customer Service	1.00	45.0%	0.45	14,686	423	-	15,109
100	Cust Serv Assoc	1430 - Customer Service	1.00	45.0%	0.45	14,686	423	-	15,109
	1430 - Customer Service Total		3.00	162.0%	1.62	68,909	846	-	69,755
100	Assistant to Finance Director	1510 - Finance	1.00	43.5%	0.44	19,879	573	-	20,452
100	Finance Director	1510 - Finance	1.00	66.3%	0.66	51,799	-	-	51,799
	1510 - Finance Total		2.00	109.8%	1.10	71,678	573	-	72,251
100	Comm Service Officer	2100 - Police Civilian	1.00	100.0%	1.00	36,046	541	-	36,587
100	Comm Service Officer	2100 - Police Civilian	0.50	100.0%	0.50	16,505	83	635	17,223
100	Executive Secretary	2100 - Police Civilian	1.00	100.0%	1.00	49,837	-	-	49,837
100	Public Safety Clerk	2100 - Police Civilian	1.00	100.0%	1.00	33,821	507	1,301	35,629
100	Public Safety Clerk	2100 - Police Civilian	0.30	100.0%	0.30	10,808	54	-	10,862
100	Public Safety Clerk	2100 - Police Civilian	0.50	100.0%	0.50	18,013	90	693	18,796
100	Public Safety Clerk	2100 - Police Civilian	0.50	100.0%	0.50	16,494	82	634	17,210
100	Public Safety Clerk	2100 - Police Civilian	1.00	100.0%	1.00	36,046	541	-	36,587
100	Public Safety Clerk	2100 - Police Civilian	1.00	100.0%	1.00	34,010	510	1,308	35,828
	2100 - Police Civilian Total		6.80	900.0%	6.80	251,580	2,408	4,571	258,559
100	Deputy Chief	2100 - Police Sworn	1.00	100.0%	1.00	91,728	-	-	91,728
100	Detective	2100 - Police Sworn	1.00	100.0%	1.00	70,292	5,623	3,889	79,804
100	Detective	2100 - Police Sworn	1.00	100.0%	1.00	70,174	5,614	3,883	79,671

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
100	Court Clerk	$ -	$ 20,402	$ 840	$ 3,649	$ 3,172	$ 101	$ -	$ 230	$ 28,394	$ 76,099
100	Judge	-	-	-	388	-	-	-	26	414	5,489
	1200 - Municipal Court Total	-	20,402	840	4,037	3,172	101	-	256	28,808	81,588
100	Special Project Coordinator	-	3,903	277	1,708	1,485	17	-	115	7,505	29,836
100	Village Manager	-	14,791	-	5,688	4,945	247	672	383	26,726	101,086
	1410 - Village Manager Total	-	18,694	277	7,396	6,430	264	672	498	34,231	130,922
100	Clerk-Treasurer	-	20,402	840	5,132	4,461	224	87	345	31,491	98,571
100	Deputy Clerk-Treasurer	-	16,934	-	2,902	2,522	126	769	195	23,448	61,377
	1420 - Clerk Treasurer Total	-	37,336	840	8,034	6,983	350	856	540	54,939	159,948
100	Assistant to Manager	-	14,689	605	3,025	2,629	131	63	204	21,346	60,883
100	Cust Serv Assoc	-	3,193	227	1,156	1,005	94	39	76	5,790	20,899
100	Cust Serv Assoc	-	9,181	378	1,156	1,005	32	39	76	11,867	26,976
	1430 - Customer Service Total	-	27,063	1,210	5,337	4,639	257	141	356	39,003	108,758
100	Assistant to Finance Director	-	8,875	365	1,565	1,360	69	38	102	12,374	32,826
100	Finance Director	-	13,516	557	3,962	3,444	47	58	266	21,850	73,649
	1510 - Finance Total	-	22,391	922	5,527	4,804	116	96	368	34,224	106,475
100	Comm Service Officer	3,000	-	840	2,799	2,433	33	-	186	9,291	45,878
100	Comm Service Officer	-	-	-	1,318	1,145	14	252	85	2,814	20,037
100	Executive Secretary	-	20,402	-	3,813	3,314	308	927	257	29,021	78,858
100	Public Safety Clerk	3,000	-	-	2,726	2,369	27	591	174	8,887	44,516
100	Public Safety Clerk	-	-	-	831	722	12	-	56	1,621	12,483
100	Public Safety Clerk	-	-	252	1,438	1,250	17	-	93	3,050	21,846
100	Public Safety Clerk	-	-	-	1,317	1,144	14	-	-	2,475	19,685
100	Public Safety Clerk	-	20,402	-	2,799	2,433	50	927	186	26,797	63,384
100	Public Safety Clerk	-	7,096	504	2,741	2,383	27	87	175	13,013	48,841
	2100 - Police Civilian Total	6,000	47,900	1,596	19,782	17,193	502	2,784	1,212	96,969	355,528
100	Deputy Chief	-	20,982	840	7,017	19,263	124	-	5,193	53,419	145,147
100	Detective	-	20,982	960	6,105	16,759	108	87	3,980	48,981	128,785
100	Detective	-	7,298	504	6,095	16,731	72	-	3,973	34,673	114,344

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
100	Detective	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Lieutenant	2100 - Police Sworn	1.00	100.0%	1.00	82,335	-	4,555	86,890
100	Lieutenant	2100 - Police Sworn	1.00	100.0%	1.00	82,335	-	4,555	86,890
100	Police Chief	2100 - Police Sworn	1.00	100.0%	1.00	95,555	-	-	95,555
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	60,893	4,871	3,475	69,239
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	64,728	5,178	3,687	73,593
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	55,944	4,476	3,095	63,515
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	66,641	5,331	3,687	75,659
100	Police Officer	2100 - Police Sworn	1.00	100.0%	1.00	55,944	4,476	3,095	63,515
100	Sergeant	2100 - Police Sworn	1.00	100.0%	1.00	69,686	5,575	3,969	79,230
100	Sergeant	2100 - Police Sworn	1.00	100.0%	1.00	72,341	5,787	4,002	82,130
100	Sergeant	2100 - Police Sworn	1.00	100.0%	1.00	73,434	5,875	4,063	83,372
100	Sergeant	2100 - Police Sworn	1.00	100.0%	1.00	73,434	5,875	4,063	83,372
	2100 - Police Sworn Total		25.00	2500.0%	25.00	1,751,874	111,991	86,888	1,950,753
100	Administrative Clerk	2400 - Planning Development	1.00	100.0%	1.00	32,760	236	-	32,996
100	Bldg Inspector	2400 - Planning Development	1.00	100.0%	1.00	55,827	4,466	-	60,293
100	Code Enforcement Inspector	2400 - Planning Development	1.00	100.0%	1.00	46,696	-	-	46,696
100	Head Building Inspector	2400 - Planning Development	1.00	100.0%	1.00	62,941	-	-	62,941
100	Planning/Zoning Administrator	2400 - Planning Development	1.00	75.0%	0.75	37,690	-	-	37,690
	2400 - Planning Development Total		5.00	475.0%	4.75	235,914	4,702	-	240,616

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
100	Detective	3,000	-	960	5,788	15,888	160	-	3,773	29,569	105,228
100	Lieutenant	-	20,982	840	6,647	18,247	117	-	4,662	51,495	138,385
100	Lieutenant	-	20,982	840	6,647	18,247	183	-	4,662	51,561	138,451
100	Police Chief	-	20,982	840	7,310	20,067	317	87	5,410	55,013	150,568
100	Police Officer	-	20,982	960	5,788	15,888	160	-	3,773	47,551	123,210
100	Police Officer	-	20,982	960	5,788	15,888	68	87	3,773	47,546	123,205
100	Police Officer	-	7,298	504	5,297	14,540	53	-	3,448	31,140	100,379
100	Police Officer	3,000	7,298	504	5,788	15,888	57	87	3,773	36,395	112,054
100	Police Officer	-	20,982	960	5,788	15,888	103	87	3,773	47,581	123,240
100	Police Officer	-	20,982	960	5,788	15,888	80	87	3,773	47,558	123,217
100	Police Officer	-	20,982	960	5,788	15,888	57	-	3,773	47,448	123,107
100	Police Officer	-	20,982	960	5,788	15,888	68	-	3,773	47,459	123,118
100	Police Officer	-	7,298	504	5,630	15,455	56	87	3,665	32,695	106,288
100	Police Officer	-	20,982	960	5,788	15,888	80	87	3,773	47,558	123,217
100	Police Officer	-	20,982	960	5,788	15,888	68	-	3,773	47,459	123,118
100	Police Officer	-	7,298	-	4,859	10,385	48	-	3,167	25,757	89,272
100	Police Officer	-	20,982	960	5,788	15,888	68	87	3,773	47,546	123,205
100	Police Officer	-	20,982	840	4,859	10,385	48	87	3,167	40,368	103,883
100	Sergeant	3,000	-	-	6,061	16,638	72	87	3,945	29,803	109,033
100	Sergeant	-	20,982	840	6,283	17,247	75	-	4,096	49,523	131,653
100	Sergeant	3,000	-	840	6,378	17,508	277	-	4,158	32,161	115,533
100	Sergeant	-	20,982	-	6,378	17,508	277	-	4,158	49,303	132,675
	2100 - Police Sworn Total	12,000	393,184	18,456	149,234	403,748	2,796	957	99,187	1,079,562	3,030,315
100	Administrative Clerk	3,000	-	840	2,524	2,194	30	-	169	8,757	41,753
100	Bldg Inspector	-	20,402	840	4,612	4,009	82	-	3,611	33,556	93,849
100	Code Enforcement Inspector	-	20,402	840	3,572	3,105	35	87	3,020	31,061	77,757
100	Head Building Inspector	3,000	-	-	4,815	4,186	132	87	4,071	16,291	79,232
100	Planning/Zoning Administrator	2,250	-	-	2,883	2,507	52	695	194	8,581	46,271
	2400 - Planning Development Tot	8,250	40,804	2,520	18,406	16,001	331	869	11,065	98,246	338,862

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
100	Director Of Operations	3000 - Public Works	1.00	60.0%	0.60	44,167	-	-	44,167
100	DPW Director	3000 - Public Works	0.90	50.0%	0.45	29,952	-	-	29,952
100	Secretary	3000 - Public Works	0.95	80.0%	0.76	32,517	-	-	32,517
	3000 - Public Works Total		2.85	190.0%	1.81	106,636	-	-	106,636
100	Chief Craftsman	3000 - Public Works	1.00	100.0%	1.00	54,870	4,390	-	59,260
100	Chief Electrician	3000 - Public Works	1.00	3.4%	0.03	1,891	151	-	2,042
100	Craftsman	3000 - Public Works	1.00	77.0%	0.77	41,090	3,287	-	44,377
	3230 - Bldg Maint Total		3.00	180.46%	1.80	97,851	7,828	-	105,679
100	Fleet Foreman	3000 - Public Works	1.00	85.0%	0.85	48,072	3,845	-	51,917
100	Mechanic	3000 - Public Works	1.00	85.00%	0.85	45,349	3,628	-	48,977
100	Route Collector	3000 - Public Works	1.00	8.6%	0.09	4,417	353	-	4,770
	3300 - Muni Garage Total		3.00	178.59%	1.79	97,838	7,826	-	105,664
100	Equipment Operator	3000 - Public Works	1.00	46.67%	0.47	23,697	1,896	-	25,593
100	Route Collector	3000 - Public Works	1.00	6.03%	0.06	3,101	248	-	3,349
100	Route Collector	3000 - Public Works	1.00	6.19%	0.06	3,183	255	-	3,438
100	Utility Equipment Operator	3000 - Public Works	1.00	5.13%	0.05	2,639	211	-	2,850
100	Utility Equipment Operator II	3000 - Public Works	1.00	6.72%	0.07	3,588	287	-	3,875
100	Utility Equipment Operator II	3000 - Public Works	1.00	4.82%	0.05	2,572	206	-	2,778
100	Utility Equipment Operator II	3000 - Public Works	1.00	7.3%	0.07	3,914	313	-	4,227
100	Utility Foreman	3000 - Public Works	1.00	2.0%	0.02	1,157	93	-	1,250
	3410 - Street & Alley Total		8.00	84.95%	0.85	43,851	3,509	-	47,360
100	Equipment Operator	3000 - Public Works	1.00	10.6%	0.11	5,362	429	-	5,791
	3420 - Street Sweeping Total		1.00	10.6%	0.11	5,362	429	-	5,791
100	Chief Electrician	3000 - Public Works	1.00	74.79%	0.75	41,035	3,283	-	44,318
100	Craftsman	3000 - Public Works	1.00	15.4%	0.15	8,190	655	-	8,845
	3430 - Street Lighting Total		2.00	90.1%	0.90	49,225	3,938	-	53,163
100	Chief Electrician	3000 - Public Works	1.00	3.0%	0.03	1,657	133	-	1,790
	3440 - Street Signals Total		1.00	3.0%	0.03	1,657	133	-	1,790

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
100	Director Of Operations	-	12,241	504	3,379	2,937	146	-	2,857	22,064	66,231
100	DPW Director	1,500	-	378	2,292	1,992	32	44	1,938	8,176	38,128
100	Secretary	-	15,506	638	2,487	2,162	69	70	167	21,099	53,616
	3000 - Public Works Total	1,500	27,747	1,520	8,158	7,091	247	114	4,962	51,339	157,975
100	Chief Craftsman	-	20,402	840	4,533	3,941	198	87	3,549	33,550	92,810
100	Chief Electrician	-	245	17	156	136	13	-	122	689	2,731
100	Craftsman	-	15,713	388	3,395	2,951	147	-	2,658	25,252	69,629
	3230 - Bldg Maint Total	-	36,360	1,245	8,084	7,028	358	87	6,329	59,491	165,170
100	Fleet Foreman	-	17,342	714	3,972	3,453	174	74	3,109	28,838	80,755
100	Mechanic	-	17,342	428	3,747	3,257	104	74	2,933	27,885	76,862
100	Route Collector	-	1,753	72	365	317	30	-	286	2,823	7,593
	3300 - Muni Garage Total	-	36,437	1,214	8,084	7,027	308	148	6,328	59,546	165,210
100	Equipment Operator	-	9,522	392	1,958	1,702	85	41	1,533	15,233	40,826
100	Route Collector	-	428	30	256	223	21	-	201	1,159	4,508
100	Route Collector	186	-	-	263	229	4	52	206	940	4,378
100	Utility Equipment Operator	-	1,047	-	218	190	4	48	220	1,727	4,577
100	Utility Equipment Operator II	-	1,372	56	296	258	13	-	298	2,293	6,168
100	Utility Equipment Operator II	-	984	41	213	185	6	-	214	1,643	4,421
100	Utility Equipment Operator II	-	1,497	62	323	281	9	6	253	2,431	6,658
100	Utility Foreman	-	145	10	96	83	4	-	96	434	1,684
	3410 - Street & Alley Total	186	14,995	591	3,623	3,151	146	147	3,021	25,860	73,220
100	Equipment Operator	-	2,155	89	443	385	19	9	347	3,447	9,238
	3420 - Street Sweeping Total	-	2,155	89	443	385	19	9	347	3,447	9,238
100	Chief Electrician	-	5,307	377	3,390	2,947	276	-	2,654	14,951	59,269
100	Craftsman	-	3,132	77	677	588	29	-	530	5,033	13,878
	3430 - Street Lighting Total	-	8,439	454	4,067	3,535	305	-	3,184	19,984	73,147
100	Chief Electrician	-	214	15	137	119	11	-	107	603	2,393
	3440 - Street Signals Total	-	214	15	137	119	11	-	107	603	2,393

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
100	Chief Electrician	3000 - Public Works	1.00	16.3%	0.16	8,946	716	-	9,662
	3450 - Street Signs Total		1.00	16.3%	0.16	8,946	716	-	9,662
100	Craftsman	3000 - Public Works	1.00	4.41%	0.04	2,353	188	-	2,541
100	Equipment Operator	3000 - Public Works	1.00	10.13%	0.10	5,144	412	-	5,556
100	Forester I	3000 - Public Works	1.00	7.00%	0.07	3,556	284	-	3,840
100	Forester II	3000 - Public Works	1.00	15.59%	0.16	8,017	641	-	8,658
100	Forestry Leader	3000 - Public Works	1.00	13.32%	0.13	7,533	603	-	8,136
100	Route Collector	3000 - Public Works	1.00	9.31%	0.09	4,788	383	-	5,171
100	Route Collector	3000 - Public Works	1.00	3.86%	0.04	1,984	159	-	2,143
100	Route Collector	3000 - Public Works	1.00	5.08%	0.05	2,612	209	-	2,821
100	Route Collector	3000 - Public Works	1.00	8.70%	0.09	4,473	358	-	4,831
100	Utility Equipment Operator	3000 - Public Works	1.00	6.64%	0.07	3,412	273	-	3,685
100	Utility Equipment Operator	3000 - Public Works	1.00	9.41%	0.09	4,840	387	-	5,227
100	Utility Equipment Operator II	3000 - Public Works	1.00	11.48%	0.11	6,124	490	-	6,614
100	Utility Equipment Operator II	3000 - Public Works	1.00	7.20%	0.07	3,840	307	-	4,147
100	Utility Equipment Operator II	3000 - Public Works	1.00	10.5%	0.11	5,617	449	-	6,066
100	Utility Foreman	3000 - Public Works	1.00	2.5%	0.02	1,398	112	-	1,510
	3460 - Winter Total		15.00	125.13%	1.25	65,691	5,255	-	70,946
100	Equipment Operator	3000 - Public Works	1.00	16.8%	0.17	8,512	681	-	9,193
100	Route Collector	3000 - Public Works	1.00	60.44%	0.60	31,076	2,486	-	33,562
100	Route Collector	3000 - Public Works	1.00	65.89%	0.66	33,880	2,710	-	36,590
100	Route Collector	3000 - Public Works	1.00	66.97%	0.67	34,437	2,755	-	37,192
100	Route Collector	3000 - Public Works	1.00	38.83%	0.39	19,964	1,597	-	21,561
100	Route Collector	3000 - Public Works	1.00	5.9%	0.06	3,054	244	-	3,298
	3510 - Refuse Disposal Total		6.00	254.8%	2.55	130,923	10,473	-	141,396
100	Route Collector	3000 - Public Works	1.00	7.31%	0.07	3,757	301	-	4,058
100	Route Collector	3000 - Public Works	1.00	6.23%	0.06	3,205	256	-	3,461
100	Route Collector	3000 - Public Works	1.00	7.5%	0.08	3,872	310	-	4,182
	3510 - Refuse Special Total		3.00	21.1%	0.21	10,834	867	-	11,701

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
100	Chief Electrician	-	1,157	82	739	643	60	-	579	3,260	12,922
	3450 - Street Signs Total	-	1,157	82	739	643	60	-	579	3,260	12,922
100	Craftsman	-	900	22	194	169	8	-	152	1,445	3,986
100	Equipment Operator	-	2,067	85	425	369	18	9	333	3,306	8,862
100	Forester I	210	-	59	294	255	24	-	230	1,072	4,912
100	Forester II	-	1,106	79	662	576	54	14	519	3,010	11,668
100	Forestry Leader	-	2,717	112	622	541	27	12	487	4,518	12,654
100	Route Collector	-	661	47	396	344	32	-	310	1,790	6,961
100	Route Collector	-	787	32	164	143	13	-	128	1,267	3,410
100	Route Collector	-	1,037	-	216	188	9	47	169	1,666	4,487
100	Route Collector	261	-	-	370	321	5	73	289	1,319	6,150
100	Utility Equipment Operator	-	471	33	282	245	12	6	221	1,270	4,955
100	Utility Equipment Operator	-	1,921	-	400	348	7	87	403	3,166	8,393
100	Utility Equipment Operator II	-	2,342	96	506	440	22	-	510	3,916	10,530
100	Utility Equipment Operator II	-	1,468	60	317	276	9	-	319	2,449	6,596
100	Utility Equipment Operator II	-	2,148	88	464	403	13	9	363	3,488	9,554
100	Utility Foreman	-	175	12	115	100	5	-	116	523	2,033
	3460 - Winter Total	471	17,800	725	5,427	4,718	258	257	4,549	34,205	105,151
100	Equipment Operator	-	3,420	141	703	611	31	15	551	5,472	14,665
100	Route Collector	-	4,289	305	2,567	2,232	208	-	2,010	11,611	45,173
100	Route Collector	-	13,443	553	2,799	2,433	227	-	2,192	21,647	58,237
100	Route Collector	-	13,664	-	2,845	2,473	124	621	2,228	21,955	59,147
100	Route Collector	1,165	-	-	1,649	1,434	23	326	1,291	5,888	27,449
100	Route Collector	-	1,212	-	252	219	11	55	198	1,947	5,245
	3510 - Refuse Disposal Total	1,165	36,028	999	10,815	9,402	624	1,017	8,470	68,520	209,916
100	Route Collector	-	519	37	310	270	25	-	243	1,404	5,462
100	Route Collector	-	1,272	52	265	230	21	-	207	2,047	5,508
100	Route Collector	-	1,536	-	320	278	14	70	250	2,468	6,650
	3510 - Refuse Special Total	-	3,327	89	895	778	60	70	700	5,919	17,620

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
100	Route Collector	3000 - Public Works	1.00	5.9%	0.06	3,054	244	-	3,298
	3520 - Recycling Total		1.00	5.9%	0.06	3,054	244	-	3,298
100	Equipment Operator	3000 - Public Works	1.00	10.23%	0.10	5,196	416	-	5,612
100	Forester I	3000 - Public Works	1.00	8.34%	0.08	4,234	339	-	4,573
100	Forester II	3000 - Public Works	1.00	10.06%	0.10	5,175	414	-	5,589
100	Route Collector	3000 - Public Works	1.00	10.30%	0.10	5,298	424	-	5,722
100	Route Collector	3000 - Public Works	1.00	9.49%	0.09	4,877	390	-	5,267
100	Route Collector	3000 - Public Works	1.00	5.24%	0.05	2,695	216	-	2,911
100	Route Collector	3000 - Public Works	1.00	11.39%	0.11	5,856	468	-	6,324
100	Utility Equipment Operator	3000 - Public Works	1.00	3.10%	0.03	1,594	128	-	1,722
100	Utility Equipment Operator II	3000 - Public Works	1.00	5.34%	0.05	2,849	228	-	3,077
100	Utility Equipment Operator II	3000 - Public Works	1.00	7.2%	0.07	3,840	307	-	4,147
	3530 - Leaf Collection Total		10.00	80.7%	0.81	41,614	3,330	-	44,944
100	Route Collector	3000 - Public Works	1.00	9.2%	0.09	4,746	380	-	5,126
100	Route Collector	3000 - Public Works	1.00	9.3%	0.09	4,792	383	-	5,175
	3530 - Yard Waste Total		2.00	18.6%	0.19	9,538	763	-	10,301
100	Equipment Operator	3000 - Public Works	1.00	5.6%	0.06	2,863	229	-	3,092
100	Forester I	3000 - Public Works	1.00	4.09%	0.04	2,076	166	-	2,242
100	Forester II	3000 - Public Works	1.00	67.08%	0.67	34,493	2,759	-	37,252
100	Forestry Leader	3000 - Public Works	1.00	81.63%	0.82	46,164	3,693	-	49,857
100	Route Collector	3000 - Public Works	1.00	6.61%	0.07	3,398	272	-	3,670
100	Route Collector	3000 - Public Works	1.00	25.57%	0.26	13,146	1,052	-	14,198
100	Utility Equipment Operator	3000 - Public Works	1.00	2.23%	0.02	1,147	92	-	1,239
100	Utility Equipment Operator	3000 - Public Works	1.00	8.5%	0.08	4,363	349	-	4,712
	3610 - Forestry Total		8.00	201.33%	2.01	107,650	8,612	-	116,262
100	Forester I	3000 - Public Works	1.00	75.34%	0.75	38,254	3,060	-	41,314
100	Forester II	3000 - Public Works	1.00	4.37%	0.04	2,248	180	-	2,428
100	Forestry Leader	3000 - Public Works	1.00	5.05%	0.05	2,858	229	-	3,087
100	Summer help	3000 - Public Works	2.00	100.0%	2.00	33,779	-	-	33,779

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
100	Route Collector	-	1,212	50	252	219	20	-	198	1,951	5,249
	3520 - Recycling Total	-	1,212	50	252	219	20	-	198	1,951	5,249
100	Equipment Operator	-	2,088	86	429	373	19	9	336	3,340	8,952
100	Forester I	250	-	70	350	304	28	-	274	1,276	5,849
100	Forester II	-	714	51	428	372	35	9	335	1,944	7,533
100	Route Collector	-	731	52	438	380	35	-	343	1,979	7,701
100	Route Collector	-	1,935	80	403	350	33	-	315	3,116	8,383
100	Route Collector	-	1,070	-	223	194	10	49	174	1,720	4,631
100	Route Collector	342	-	-	484	421	7	96	379	1,729	8,053
100	Utility Equipment Operator	-	220	16	132	115	6	3	103	595	2,317
100	Utility Equipment Operator II	-	1,089	45	235	205	7	5	184	1,770	4,847
100	Utility Equipment Operator II	-	1,468	60	317	276	14	-	319	2,454	6,601
	3530 - Leaf Collection Total	592	9,315	460	3,439	2,990	194	171	2,762	19,923	64,867
100	Route Collector	-	1,883	-	392	341	17	86	307	3,026	8,152
100	Route Collector	280	-	-	396	344	5	78	310	1,413	6,588
	3530 - Yard Waste Total	280	1,883	-	788	685	22	164	617	4,439	14,740
100	Equipment Operator	-	1,150	47	237	206	10	5	185	1,840	4,932
100	Forester I	123	-	34	172	149	14	-	134	626	2,868
100	Forester II	-	4,760	338	2,850	2,477	231	58	2,231	12,945	50,197
100	Forestry Leader	-	16,654	686	3,814	3,316	167	71	2,986	27,694	77,551
100	Route Collector	-	469	33	281	244	23	-	220	1,270	4,940
100	Route Collector	767	-	-	1,086	944	15	215	850	3,877	18,075
100	Utility Equipment Operator	-	158	11	95	82	4	2	74	426	1,665
100	Utility Equipment Operator	-	1,731	-	360	313	6	79	363	2,852	7,564
	3610 - Forestry Total	890	24,922	1,149	8,895	7,731	470	430	7,043	51,530	167,792
100	Forester I	2,260	-	633	3,161	2,748	255	-	2,474	11,531	52,845
100	Forester II	-	310	22	186	161	15	4	145	843	3,271
100	Forestry Leader	-	1,031	42	236	205	10	4	185	1,713	4,800
100	Summer help	-	-	-	2,584	-	-	-	2,185	4,769	38,548

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
	3620 - Parks & Beautification Total		5.00	184.8%	2.85	77,139	3,469	-	80,608
100	Beach Labor	3000 - Public Works	0.75	100.0%	0.75	13,057	-	-	13,057
	5200 - Atwater Beach Total		0.75	100.0%	0.75	13,057	-	-	13,057
100	Chief Electrician	3000 - Public Works	1.00	2.44%	0.02	1,341	107	-	1,448
100	Craftsman	3000 - Public Works	1.00	3.22%	0.03	1,719	138	-	1,857
100	Forester II	3000 - Public Works	1.00	2.9%	0.03	1,484	119	-	1,603
	5300 - Celebrations Total		3.00	8.6%	0.09	4,544	364	-	4,908
100 Total			123.40	6412.2%	62.58	3,506,756	181,365	91,459	3,779,580
200	Circulation Supervisor	5110 - Library	1.00	100.0%	1.00	40,768	-	-	40,768
200	Confidential Secretary	5110 - Library	1.00	100.0%	1.00	33,842	-	-	33,842
200	Librarian	5110 - Library	1.00	100.0%	1.00	48,422	-	-	48,422
200	Librarian	5110 - Library	1.00	100.0%	1.00	51,459	-	-	51,459
200	Librarian	5110 - Library	0.75	100.0%	0.75	38,594	-	-	38,594
200	Librarian	5110 - Library	1.00	100.0%	1.00	43,493	-	-	43,493
200	Library Aide	5110 - Library	0.38	100.0%	0.38	8,970	-	-	8,970
200	Library Aide	5110 - Library	0.38	100.0%	0.38	7,535	-	-	7,535
200	Library Associate	5110 - Library	1.00	100.0%	1.00	31,200	-	-	31,200
200	Library Clerk	5110 - Library	0.50	100.0%	0.50	14,986	-	-	14,986
200	Library Clerk	5110 - Library	0.50	100.0%	0.50	14,290	-	-	14,290
200	Library Clerk	5110 - Library	0.50	100.0%	0.50	13,525	-	-	13,525
200	Library Clerk	5110 - Library	0.50	100.0%	0.50	14,144	-	-	14,144
200	Library Clerk	5110 - Library	0.50	100.0%	0.50	14,986	-	-	14,986
200	Library Clerk	5110 - Library	0.50	100.0%	0.50	13,359	-	-	13,359
200	Library Director	5110 - Library	1.00	100.0%	1.00	67,226	-	-	67,226
200	Shelver	5110 - Library	0.25	100.0%	0.25	4,644	-	-	4,644
200	Shelver	5110 - Library	0.25	100.0%	0.25	4,820	-	-	4,820
200	Shelver	5110 - Library	0.25	100.0%	0.25	3,864	-	-	3,864
200	Shelver	5110 - Library	0.25	100.0%	0.25	3,827	-	-	3,827
200	Shelver	5110 - Library	0.25	100.0%	0.25	3,827	-	-	3,827

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
	3620 - Parks & Beautification Tota	2,260	1,341	697	6,167	3,114	280	8	4,989	18,856	99,464
100	Beach Labor	-	-	-	999	-	-	-	845	1,844	14,901
	5200 - Atwater Beach Total	-	-	-	999	-	-	-	845	1,844	14,901
100	Chief Electrician	-	173	12	111	96	9	-	87	488	1,936
100	Craftsman	-	657	16	142	123	6	-	111	1,055	2,912
100	Forester II	-	205	15	123	107	10	3	96	559	2,162
	5300 - Celebrations Total	-	1,035	43	376	326	25	3	294	2,102	7,010
100 Total		33,594	832,141	36,083	289,141	521,912	8,124	9,000	168,806	1,898,801	5,678,381
200	Circulation Supervisor	-	20,402	840	3,119	2,711	135	-	210	27,417	68,185
200	Confidential Secretary	-	7,096	-	2,589	2,250	36	591	174	12,736	46,578
200	Librarian	-	7,096	504	3,704	3,220	44	87	249	14,904	63,326
200	Librarian	-	7,096	504	3,937	3,422	172	87	265	15,483	66,942
200	Librarian	-	-	-	2,952	2,567	240	717	199	6,675	45,269
200	Librarian	-	20,402	840	3,327	2,892	40	87	224	27,812	71,305
200	Library Aide	-	-	-	686	597	8	-	46	1,337	10,307
200	Library Aide	-	-	-	576	501	7	-	39	1,123	8,658
200	Library Associate	-	7,096	840	2,387	2,075	24	87	161	12,670	43,870
200	Library Clerk	-	-	-	1,146	997	11	339	77	2,570	17,556
200	Library Clerk	-	-	-	1,093	950	92	507	74	2,716	17,006
200	Library Clerk	-	-	-	1,035	899	46	507	70	2,557	16,082
200	Library Clerk	-	-	-	1,082	941	11	339	73	2,446	16,590
200	Library Clerk	-	-	252	1,146	997	20	87	77	2,579	17,565
200	Library Clerk	-	-	252	1,022	888	11	-	69	2,242	15,601
200	Library Director	-	20,402	-	5,143	4,471	224	927	346	31,513	98,739
200	Shelver	-	-	-	355	-	-	-	24	379	5,023
200	Shelver	-	-	-	369	-	-	-	25	394	5,214
200	Shelver	-	-	-	296	-	-	-	20	316	4,180
200	Shelver	-	-	-	293	-	-	-	20	313	4,140
200	Shelver	-	-	-	293	-	-	-	20	313	4,140

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
200	Shelver	5110 - Library	0.25	100.0%	0.25	3,827	-	-	3,827
200	Shelver	5110 - Library	0.25	100.0%	0.25	3,827	-	-	3,827
	5110 - Library Total		13.25	2300.0%	13.25	485,435	-	-	485,435
200 Total			13.25	2300.0%	13.25	485,435	-	-	485,435
210	Program Assistant	4600 - Senior Services	0.20	100.0%	0.20	5,491	-	-	5,491
210	Senior Resource Director	4600 - Senior Services	0.90	100.0%	0.90	45,490	-	-	45,490
	4600 - Senior Services Total		1.10	200.0%	1.10	50,981	-	-	50,981
210 Total			1.10	200.0%	1.10	50,981	-	-	50,981
410	DPW Director	3000 - Public Works	0.90	5.0%	0.05	2,995	-	-	2,995
410	Finance Director	1510 - Finance	1.00	8.0%	0.08	6,255	-	-	6,255
410	Forester I	3000 - Public Works	1.00	5.23%	0.05	2,654	212	-	2,866
410	Planning/Zoning Administrator	2400 - Planning Development	1.00	25.0%	0.25	12,563	-	-	12,563
410	Special Project Coordinator	1410 - Village Manager	1.00	25.0%	0.25	10,151	-	-	10,151
410	Village Manager	1410 - Village Manager	1.00	10.0%	0.10	10,257	-	-	10,257
	6600 - TID No. 1 Total		5.90	78.2%	0.78	44,875	212	-	45,087
410 Total			5.90	78.2%	0.78	44,875	212	-	45,087
440	Finance Director	1510 - Finance	1.00	5.0%	0.05	3,909	-	-	3,909
	6600 - TID No. 4 Total		1.00	5.0%	0.05	3,909	-	-	3,909
440 Total			1.00	5.0%	0.05	3,909	-	-	3,909
600	Special Project Coordinator	1410 - Village Manager	1.00	10.0%	0.10	4,060	-	-	4,060
600	Village Manager	1410 - Village Manager	1.00	2.5%	0.03	2,564	-	-	2,564
	1410 - Village Manager Total		2.00	12.5%	0.13	6,624	-	-	6,624
600	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	1.00	2.0%	0.02	914	-	-	914
	1420 - Clerk Treasurer Total		1.00	2.0%	0.02	914	-	-	914
600	Assistant to Manager	1430 - Customer Service	1.00	18.0%	0.18	9,884	-	-	9,884
600	Cust Serv Assoc	1430 - Customer Service	1.00	35.0%	0.35	11,422	329	-	11,751
600	Cust Serv Assoc	1430 - Customer Service	1.00	35.0%	0.35	11,422	329	-	11,751
	1430 - Customer Service Total		3.00	88.0%	0.88	32,728	658	-	33,386
600	Assistant to Finance Director	1510 - Finance	1.00	5.8%	0.06	2,628	76	-	2,704

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
200	Shelver	-	-	-	293	-	-	-	20	313	4,140
200	Shelver	-	-	-	293	-	-	-	20	313	4,140
	5110 - Library Total	-	89,590	4,032	37,136	30,378	1,121	4,362	2,502	169,121	654,556
200 Total		-	89,590	4,032	37,136	30,378	1,121	4,362	2,502	169,121	654,556
210	Program Assistant	-	-	-	420	-	-	-	28	448	5,939
210	Senior Resource Director	-	18,362	-	3,480	3,025	97	843	234	26,041	71,531
	4600 - Senior Services Total	-	18,362	-	3,900	3,025	97	843	262	26,489	77,470
210 Total		-	18,362	-	3,900	3,025	97	843	262	26,489	77,470
410	DPW Director	150	-	38	229	199	3	4	194	817	3,812
410	Finance Director	-	1,632	67	478	416	6	7	32	2,638	8,893
410	Forester I	157	-	44	219	191	18	-	172	801	3,667
410	Planning/Zoning Administrator	750	-	-	961	836	17	232	65	2,861	15,424
410	Special Project Coordinator	-	1,774	126	777	675	8	-	52	3,412	13,563
410	Village Manager	-	2,040	-	785	682	34	93	53	3,687	13,944
	6600 - TID No. 1 Total	1,057	5,446	275	3,449	2,999	86	336	568	14,216	59,303
410 Total		1,057	5,446	275	3,449	2,999	86	336	568	14,216	59,303
440	Finance Director	-	1,020	42	299	260	4	4	20	1,649	5,558
	6600 - TID No. 4 Total	-	1,020	42	299	260	4	4	20	1,649	5,558
440 Total		-	1,020	42	299	260	4	4	20	1,649	5,558
600	Special Project Coordinator	-	710	50	311	270	3	-	21	1,365	5,425
600	Village Manager	-	510	-	196	171	9	23	13	922	3,486
	1410 - Village Manager Total	-	1,220	50	507	441	12	23	34	2,287	8,911
600	Deputy Clerk-Treasurer	-	408	-	70	61	3	19	5	566	1,480
	1420 - Clerk Treasurer Total	-	408	-	70	61	3	19	5	566	1,480
600	Assistant to Manager	-	3,672	151	756	657	33	16	51	5,336	15,220
600	Cust Serv Assoc	-	2,484	176	899	782	73	30	59	4,503	16,254
600	Cust Serv Assoc	-	7,141	294	899	782	25	30	59	9,230	20,981
	1430 - Customer Service Total	-	13,297	621	2,554	2,221	131	76	169	19,069	52,455
600	Assistant to Finance Director	-	1,173	48	207	180	9	5	14	1,636	4,340

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
600	Finance Director	1510 - Finance	1.00	2.0%	0.02	1,564	-	-	1,564
	1510 - Finance Total		2.00	7.8%	0.08	4,192	76	-	4,268
600	Director Of Operations	3000 - Public Works	1.00	5.0%	0.05	3,681	-	-	3,681
600	DPW Director	3000 - Public Works	0.90	5.0%	0.05	2,995	-	-	2,995
	3000 - Public Works Total		1.90	10.0%	0.10	6,676	-	-	6,676
600	Police Officer	3900 - Parking	0.33	100.0%	0.33	18,462	-	-	18,462
	3900 - Parking Total		0.33	100.0%	0.33	18,462	-	-	18,462
600 Total			10.23	220.3%	1.53	69,596	734	-	70,330
610	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	1.00	7.5%	0.08	3,427	-	-	3,427
610	Director Of Operations	3000 - Public Works	1.00	15.0%	0.15	11,042	-	-	11,042
610	DPW Director	3000 - Public Works	0.90	15.0%	0.14	8,986	-	-	8,986
610	Finance Director	1510 - Finance	1.00	8.8%	0.09	6,841	-	-	6,841
610	Secretary	3000 - Public Works	0.95	10.0%	0.10	4,065	-	-	4,065
610	Special Project Coordinator	1410 - Village Manager	1.00	5.0%	0.05	2,030	-	-	2,030
610	Village Manager	1410 - Village Manager	1.00	7.5%	0.08	7,692	-	-	7,692
	3710 - Water - Admin Total		6.85	68.8%	0.67	44,083	-	-	44,083
610	Utility Equipment Operator	3000 - Public Works	1.00	75.75%	0.76	38,950	3,116	-	42,066
610	Utility Equipment Operator	3000 - Public Works	1.00	23.84%	0.24	12,260	981	-	13,241
610	Utility Equipment Operator II	3000 - Public Works	1.00	16.38%	0.16	8,737	699	-	9,436
610	Utility Equipment Operator II	3000 - Public Works	1.00	51.87%	0.52	27,674	2,214	-	29,888
610	Utility Equipment Operator II	3000 - Public Works	1.00	15.8%	0.16	8,419	674	-	9,093
610	Utility Foreman	3000 - Public Works	1.00	52.7%	0.53	29,780	2,382	-	32,162
	3730 - Water - Mains Total		6.00	236.28%	2.36	125,820	10,066	-	135,886
610	Utility Equipment Operator II	3000 - Public Works	1.00	4.26%	0.04	2,273	182	-	2,455
610	Utility Equipment Operator II	3000 - Public Works	1.00	6.91%	0.07	3,687	295	-	3,982
610	Utility Equipment Operator II	3000 - Public Works	1.00	4.3%	0.04	2,284	183	-	2,467
610	Utility Foreman	3000 - Public Works	1.00	4.0%	0.04	2,245	180	-	2,425
	3740 - Water - Services Total		4.00	19.42%	0.19	10,489	840	-	11,329
610	Utility Equipment Operator II	3000 - Public Works	1.00	4.4%	0.04	2,358	189	-	2,547

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
600	Finance Director	-	408	17	120	104	1	2	8	660	2,224
	1510 - Finance Total	-	1,581	65	327	284	10	7	22	2,296	6,564
600	Director Of Operations	-	1,020	42	282	245	12	-	238	1,839	5,520
600	DPW Director	150	-	38	229	199	3	4	194	817	3,812
	3000 - Public Works Total	150	1,020	80	511	444	15	4	432	2,656	9,332
600	Police Officer	-	6,924	317	1,412	1,228	14	-	1,536	11,431	29,893
	3900 - Parking Total	-	6,924	317	1,412	1,228	14	-	1,536	11,431	29,893
600 Total		150	24,450	1,133	5,381	4,679	185	129	2,198	38,305	108,635
610	Deputy Clerk-Treasurer	-	1,530	-	262	228	11	70	18	2,119	5,546
610	Director Of Operations	-	3,060	126	845	734	37	-	714	5,516	16,558
610	DPW Director	450	-	113	687	598	9	13	581	2,451	11,437
610	Finance Director	-	1,785	74	523	455	6	8	35	2,886	9,727
610	Secretary	-	1,938	80	311	270	9	9	21	2,638	6,703
610	Special Project Coordinator	-	355	25	155	135	2	-	10	682	2,712
610	Village Manager	-	1,530	-	588	512	26	70	40	2,766	10,458
	3710 - Water - Admin Total	450	10,198	418	3,371	2,932	100	170	1,419	19,058	63,141
610	Utility Equipment Operator	-	5,375	382	3,218	2,797	140	66	2,519	14,497	56,563
610	Utility Equipment Operator	-	4,864	-	1,013	881	18	221	1,020	8,017	21,258
610	Utility Equipment Operator II	-	3,341	138	722	628	31	-	727	5,587	15,023
610	Utility Equipment Operator II	-	10,583	436	2,286	1,988	63	-	2,303	17,659	47,547
610	Utility Equipment Operator II	-	3,220	133	696	605	19	14	545	5,232	14,325
610	Utility Foreman	-	3,736	265	2,461	2,139	108	-	2,478	11,187	43,349
	3730 - Water - Mains Total	-	31,119	1,354	10,396	9,038	379	301	9,592	62,179	198,065
610	Utility Equipment Operator II	-	869	36	188	163	8	-	189	1,453	3,908
610	Utility Equipment Operator II	-	1,410	58	305	265	8	-	307	2,353	6,335
610	Utility Equipment Operator II	-	873	36	189	164	5	4	148	1,419	3,886
610	Utility Foreman	-	282	20	186	161	8	-	187	844	3,269
	3740 - Water - Services Total	-	3,434	150	868	753	29	4	831	6,069	17,398
610	Utility Equipment Operator II	-	902	37	195	169	5	-	196	1,504	4,051

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
610	Utility Foreman	3000 - Public Works	1.00	5.1%	0.05	2,912	233	-	3,145
	3750 - Water - Meters Total		2.00	9.57%	0.10	5,270	422	-	5,692
610	Utility Equipment Operator	3000 - Public Works	1.00	5.13%	0.05	2,636	211	-	2,847
610	Utility Equipment Operator	3000 - Public Works	1.00	4.0%	0.04	2,048	164	-	2,212
	3760 - Water - Hydrants Total		2.00	9.1%	0.09	4,684	375	-	5,059
610	Fleet Foreman	3000 - Public Works	1.00	7.5%	0.08	4,242	339	-	4,581
610	Mechanic	3000 - Public Works	1.00	7.50%	0.08	4,001	320	-	4,321
610	Utility Foreman	3000 - Public Works	1.00	3.0%	0.03	1,721	138	-	1,859
	3770 - Water - Misc Plant Total		3.00	18.04%	0.18	9,964	797	-	10,761
610	Assistant to Finance Director	1510 - Finance	1.00	25.0%	0.25	11,425	330	-	11,755
610	Assistant to Manager	1430 - Customer Service	1.00	5.0%	0.05	2,746	-	-	2,746
610	Cust Serv Assoc	1430 - Customer Service	1.00	10.0%	0.10	3,264	94	-	3,358
610	Cust Serv Assoc	1430 - Customer Service	1.00	10.0%	0.10	3,264	94	-	3,358
610	Utility Equipment Operator	3000 - Public Works	1.00	5.61%	0.06	2,887	231	-	3,118
610	Utility Equipment Operator II	3000 - Public Works	1.00	3.58%	0.04	1,909	153	-	2,062
610	Utility Equipment Operator II	3000 - Public Works	1.00	3.0%	0.03	1,614	129	-	1,743
	3780 - Water Cust Acnt Total		7.00	62.22%	0.62	27,109	1,031	-	28,140
610 Total			30.85	423.39%	4.21	227,419	13,531	-	240,950
620	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	1.00	7.5%	0.08	3,427	-	-	3,427
620	Director Of Operations	3000 - Public Works	1.00	20.0%	0.20	14,722	-	-	14,722
620	DPW Director	3000 - Public Works	0.90	25.0%	0.23	14,976	-	-	14,976
620	Finance Director	1510 - Finance	1.00	10.0%	0.10	7,819	-	-	7,819
620	Secretary	3000 - Public Works	0.95	10.0%	0.10	4,065	-	-	4,065
620	Special Project Coordinator	1410 - Village Manager	1.00	5.0%	0.05	2,030	-	-	2,030
620	Village Manager	1410 - Village Manager	1.00	7.5%	0.08	7,692	-	-	7,692
	3810 - Sewer - Admin Total		6.85	85.0%	0.82	54,731	-	-	54,731
620	Fleet Foreman	3000 - Public Works	1.00	7.5%	0.08	4,242	339	-	4,581
620	Mechanic	3000 - Public Works	1.00	7.50%	0.08	4,001	320	-	4,321
620	Utility Equipment Operator	3000 - Public Works	1.00	3.96%	0.04	2,038	163	-	2,201

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
610	Utility Foreman	-	365	26	241	209	11	-	242	1,094	4,239
	3750 - Water - Meters Total	-	1,267	63	436	378	16	-	438	2,598	8,290
610	Utility Equipment Operator	-	364	26	218	189	9	4	170	980	3,827
610	Utility Equipment Operator	-	813	-	169	147	3	37	170	1,339	3,551
	3760 - Water - Hydrants Total	-	1,177	26	387	336	12	41	340	2,319	7,378
610	Fleet Foreman	-	1,530	63	350	305	15	7	274	2,544	7,125
610	Mechanic	-	1,530	38	331	287	9	7	259	2,461	6,782
610	Utility Foreman	-	216	15	142	124	6	-	143	646	2,505
	3770 - Water - Misc Plant Total	-	3,276	116	823	716	30	14	676	5,651	16,412
610	Assistant to Finance Director	-	5,101	210	899	782	40	22	59	7,113	18,868
610	Assistant to Manager	-	1,020	42	210	183	9	4	14	1,482	4,228
610	Cust Serv Assoc	-	710	50	257	223	21	9	17	1,287	4,645
610	Cust Serv Assoc	-	2,040	84	257	223	7	9	17	2,637	5,995
610	Utility Equipment Operator	-	1,145	-	238	207	4	52	240	1,886	5,004
610	Utility Equipment Operator II	-	730	30	158	137	7	-	159	1,221	3,283
610	Utility Equipment Operator II	-	617	25	133	116	4	3	104	1,002	2,745
	3780 - Water Cust Acnt Total	-	11,363	441	2,152	1,871	92	99	610	16,628	44,768
610 Total		450	61,834	2,568	18,433	16,024	658	629	13,906	114,502	355,452
620	Deputy Clerk-Treasurer	-	1,530	-	262	228	11	70	18	2,119	5,546
620	Director Of Operations	-	4,080	168	1,126	979	49	-	952	7,354	22,076
620	DPW Director	750	-	189	1,146	996	16	22	969	4,088	19,064
620	Finance Director	-	2,040	84	598	520	7	9	40	3,298	11,117
620	Secretary	-	1,938	80	311	270	9	9	21	2,638	6,703
620	Special Project Coordinator	-	355	25	155	135	2	-	10	682	2,712
620	Village Manager	-	1,530	-	588	512	26	70	40	2,766	10,458
	3810 - Sewer - Admin Total	750	11,473	546	4,186	3,640	120	180	2,050	22,945	77,676
620	Fleet Foreman	-	1,530	63	350	305	15	7	274	2,544	7,125
620	Mechanic	-	1,530	38	331	287	9	7	259	2,461	6,782
620	Utility Equipment Operator	-	281	20	168	146	7	3	132	757	2,958

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Annual Wages	Overtime	Holiday	Total Wages
620	Utility Equipment Operator	3000 - Public Works	1.00	39.57%	0.40	20,347	1,628	-	21,975
620	Utility Equipment Operator II	3000 - Public Works	1.00	34.15%	0.34	18,220	1,458	-	19,678
620	Utility Equipment Operator II	3000 - Public Works	1.00	17.85%	0.18	9,522	762	-	10,284
620	Utility Equipment Operator II	3000 - Public Works	1.00	36.89%	0.37	19,679	1,574	-	21,253
620	Utility Foreman	3000 - Public Works	1.00	27.0%	0.27	15,251	1,220	-	16,471
	3820 - Sewer - Maint Total		8.00	174.38%	1.74	93,300	7,464	-	100,764
620	Utility Equipment Operator	3000 - Public Works	1.00	3.19%	0.03	1,641	131	-	1,772
620	Utility Equipment Operator	3000 - Public Works	1.00	3.96%	0.04	2,034	163	-	2,197
620	Utility Equipment Operator II	3000 - Public Works	1.00	16.23%	0.16	8,661	693	-	9,354
620	Utility Equipment Operator II	3000 - Public Works	1.00	6.93%	0.07	3,698	296	-	3,994
620	Utility Equipment Operator II	3000 - Public Works	1.00	16.8%	0.17	8,977	718	-	9,695
620	Utility Foreman	3000 - Public Works	1.00	3.7%	0.04	2,091	167	-	2,258
	3830 - Sewer - Storm Total		6.00	50.84%	0.51	27,102	2,168	-	29,270
620	Assistant to Finance Director	1510 - Finance	1.00	25.8%	0.26	11,767	339	-	12,106
620	Assistant to Manager	1430 - Customer Service	1.00	5.0%	0.05	2,746	-	-	2,746
620	Cust Serv Assoc	1430 - Customer Service	1.00	10.0%	0.10	3,264	94	-	3,358
620	Cust Serv Assoc	1430 - Customer Service	1.00	10.0%	0.10	3,264	94	-	3,358
	3880 - Sewer - Cust Acnt Total		4.00	50.8%	0.51	21,041	527	-	21,568
620 Total			24.85	361.0%	3.58	196,174	10,159	-	206,333
Grand Total			210.58	10000.0%	87.08	$ 4,585,145	$ 206,001	$ 91,459	$ 4,882,605

Appendix B

Personnel Detail
By Department Charged

Fund	Title	Health Opt Out	Health	Dental	FICA	WRS Cost	Life	Flex	WC	Fringe Benefits	Salaries & Benefits
620	Utility Equipment Operator	-	8,073	-	1,681	1,461	30	367	1,693	13,305	35,280
620	Utility Equipment Operator II	-	6,967	287	1,505	1,309	65	-	1,516	11,649	31,327
620	Utility Equipment Operator II	-	3,641	150	787	684	22	-	792	6,076	16,360
620	Utility Equipment Operator II	-	7,525	310	1,626	1,413	45	32	1,273	12,224	33,477
620	Utility Foreman	-	1,914	136	1,260	1,095	55	-	1,269	5,729	22,200
	3820 - Sewer - Maint Total	-	31,461	1,004	7,708	6,700	248	416	7,208	54,745	155,509
620	Utility Equipment Operator	-	227	16	136	118	6	3	106	612	2,384
620	Utility Equipment Operator	-	807	-	168	146	3	37	169	1,330	3,527
620	Utility Equipment Operator II	-	3,312	136	716	622	31	-	721	5,538	14,892
620	Utility Equipment Operator II	-	1,414	58	306	266	8	-	308	2,360	6,354
620	Utility Equipment Operator II	-	3,433	141	742	645	21	15	581	5,578	15,273
620	Utility Foreman	-	262	19	173	150	8	-	174	786	3,044
	3830 - Sewer - Storm Total	-	9,455	370	2,241	1,947	77	55	2,059	16,204	45,474
620	Assistant to Finance Director	-	5,254	216	926	805	41	22	61	7,325	19,431
620	Assistant to Manager	-	1,020	42	210	183	9	4	14	1,482	4,228
620	Cust Serv Assoc	-	710	50	257	223	21	9	17	1,287	4,645
620	Cust Serv Assoc	-	2,040	84	257	223	7	9	17	2,637	5,995
	3880 - Sewer - Cust Acnt Total	-	9,024	392	1,650	1,434	78	44	109	12,731	34,299
620 Total		750	61,413	2,312	15,785	13,721	523	695	11,426	106,625	312,958
Grand Total		$ 36,001	$ 1,094,256	$ 46,445	$ 373,524	$ 592,998	$ 10,798	$ 15,998	$ 199,688	$ 2,369,708	$ 7,252,313

Appendix B

Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Special Project Coordinator	1410 - Village Manager	65.0%	55.0%	55.0%
Special Project Coordinator	6600 - TID No. 1	25.0%	25.0%	25.0%
Special Project Coordinator	3900 - Parking	10.0%	10.0%	10.0%
Special Project Coordinator	3710 - Water - Admin	**0.0%**	**5.0%**	5.0%
Special Project Coordinator	3810 - Sewer - Admin	**0.0%**	**5.0%**	5.0%
Special Project Coordinator Total		100.0%	100.0%	100.0%
Village Manager	1410 - Village Manager	72.5%	72.5%	72.5%
Village Manager	6600 - TID No. 1	10.0%	10.0%	10.0%
Village Manager	3900 - Parking	2.5%	2.5%	2.5%
Village Manager	3710 - Water - Admin	7.5%	7.5%	7.5%
Village Manager	3810 - Sewer - Admin	7.5%	7.5%	7.5%
Village Manager Total		100.0%	100.0%	100.0%
Assistant to Manager	1430 - Customer Service	82.0%	82.0%	72.0%
Assistant to Manager	3900 - Parking	18.0%	18.0%	18.0%
Assistant to Manager	3780 - Water Cust Acnt	0.0%	**0.0%**	**5.0%**
Assistant to Manager	3880 - Sewer - Cust Acnt	0.0%	**0.0%**	**5.0%**
Assistant to Manager Total		100.0%	100.0%	100.0%
Cust Serv Assoc 1	1430 - Customer Service	45.0%	45.0%	45.0%
Cust Serv Assoc 1	3900 - Parking	35.0%	35.0%	35.0%
Cust Serv Assoc 1	3780 - Water Cust Acnt	10.0%	10.0%	10.0%
Cust Serv Assoc 1	3880 - Sewer - Cust Acnt	10.0%	10.0%	10.0%
Cust Serv Assoc 1 Total		100.0%	100.0%	100.0%
Cust Serv Assoc 2	1430 - Customer Service	45.0%	45.0%	45.0%
Cust Serv Assoc 2	3900 - Parking	35.0%	35.0%	35.0%
Cust Serv Assoc 2	3780 - Water Cust Acnt	10.0%	10.0%	10.0%

Appendix B

Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Cust Serv Assoc 2	3880 - Sewer - Cust Acnt	10.0%	10.0%	10.0%
Cust Serv Assoc 2 Total		100.0%	100.0%	100.0%
Assistant to Finance Director	1510 - Finance	30.0%	**30.0%**	**43.5%**
Assistant to Finance Director	3900 - Parking	5.0%	**5.0%**	**5.8%**
Assistant to Finance Director	3780 - Water Cust Acnt	33.0%	**33.0%**	**25.0%**
Assistant to Finance Director	3880 - Sewer - Cust Acnt	32.0%	**32.0%**	**25.8%**
Assistant to Finance Director Total		100.0%	100.0%	100.0%
Finance Director	1510 - Finance	66.3%	**75.0%**	**66.3%**
Finance Director	6600 - TID No. 1	8.0%	**7.5%**	**8.0%**
Finance Director	6600 - TID No. 4	5.0%	**0.0%**	**5.0%**
Finance Director	3900 - Parking	2.0%	2.0%	2.0%
Finance Director	3710 - Water - Admin	8.8%	**7.5%**	**8.8%**
Finance Director	3810 - Sewer - Admin	10.0%	**7.5%**	**10.0%**
Finance Director Total		100.0%	99.5%	100.0%
Clerk-Treasurer	1420 - Clerk Treasurer	100.0%	100.0%	100.0%
Deputy Clerk-Treasurer	1420 - Clerk Treasurer	83.0%	83.0%	83.0%
Deputy Clerk-Treasurer	3900 - Parking	2.0%	2.0%	2.0%
Deputy Clerk-Treasurer	3710 - Water - Admin	7.5%	7.5%	7.5%
Deputy Clerk-Treasurer	3810 - Sewer - Admin	7.5%	7.5%	7.5%
Deputy Clerk-Treasurer Total		100.0%	100.0%	100.0%
Administrative Clerk	2400 - Planning Development	100.0%	100.0%	100.0%
Bldg Inspector	2400 - Planning Development	100.0%	100.0%	100.0%
Code Enforcement Inspector	2400 - Planning Development	100.0%	100.0%	100.0%
Head Building Inspector	2400 - Planning Development	100.0%	100.0%	100.0%
Planning/Zoning Administrator	2400 - Planning Development	75.0%	75.0%	75.0%

Appendix B

Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Planning/Zoning Administrator	6600 - TID No. 1	25.0%	25.0%	25.0%
Planning/Zoning Administrator Total		100.0%	100.0%	100.0%
Court Clerk	1200 - Municipal Court	100.0%	100.0%	100.0%
Judge	1200 - Municipal Court	100.0%	100.0%	100.0%
Comm Service Officer	2100 - Police Civilian	100.0%	100.0%	100.0%
Comm Service Officer	2100 - Police Civilian	100.0%	100.0%	100.0%
Executive Secretary	2100 - Police Civilian	100.0%	100.0%	100.0%
Public Safety Clerk	2100 - Police Civilian	100.0%	100.0%	100.0%
Public Safety Clerk	2100 - Police Civilian	100.0%	100.0%	100.0%
Public Safety Clerk	2100 - Police Civilian	100.0%	100.0%	100.0%
Public Safety Clerk	2100 - Police Civilian	100.0%	100.0%	100.0%
Public Safety Clerk	2100 - Police Civilian	100.0%	100.0%	100.0%
Public Safety Clerk	2100 - Police Civilian	100.0%	100.0%	100.0%
Deputy Chief	2100 - Police Sworn	100.0%	100.0%	100.0%
Detective	2100 - Police Sworn	100.0%	100.0%	100.0%
Detective	2100 - Police Sworn	100.0%	100.0%	100.0%
Detective	2100 - Police Sworn	100.0%	100.0%	100.0%
Lieutenant	2100 - Police Sworn	100.0%	100.0%	100.0%
Lieutenant	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Chief	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%

Appendix B

Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Police Officer	2100 - Police Sworn	100.0%	100.0%	100.0%
Sergeant	2100 - Police Sworn	100.0%	100.0%	100.0%
Sergeant	2100 - Police Sworn	100.0%	100.0%	100.0%
Sergeant	2100 - Police Sworn	100.0%	100.0%	100.0%
Sergeant	2100 - Police Sworn	100.0%	100.0%	100.0%
Beach Labor	5200 - Atwater Beach	100.00%	100.00%	100.00%
Chief Craftsman	3230 - Bldg Maint	100.00%	100.00%	100.00%
Chief Electrician	3230 - Bldg Maint	4.70%	4.50%	3.45%
Chief Electrician	3440 - Street Signals	5.90%	2.40%	3.02%
Chief Electrician	3430 - Street Lighting	65.40%	65.70%	74.79%
Chief Electrician	3450 - Street Signs	19.60%	16.40%	16.30%
Chief Electrician	3460 - Winter	2.10%	0.00%	0.00%
Chief Electrician	5300 - Celebrations	2.30%	11.00%	2.44%
Chief Electrician Total		100.00%	100.00%	100.00%
Craftsman	3230 - Bldg Maint	74.70%	79.10%	77.02%
Craftsman	3530 - Leaf Collection	3.60%	0.00%	0.00%
Craftsman	3430 - Street Lighting	12.70%	12.40%	15.35%
Craftsman	3460 - Winter	6.10%	2.50%	4.41%
Craftsman	5300 - Celebrations	2.90%	6.00%	3.22%

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Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Craftsman Total		100.00%	100.00%	100.00%
Director Of Operations	3000 - Public Works	**65.0%**	**60.0%**	60.0%
Director Of Operations	3900 - Parking	**0.0%**	**5.0%**	5.0%
Director Of Operations	3710 - Water - Admin	15.0%	15.0%	15.0%
Director Of Operations	3810 - Sewer - Admin	20.0%	20.0%	20.0%
Director Of Operations Total		100.0%	100.0%	100.0%
DPW Director	3000 - Public Works	**55.0%**	**50.0%**	50.0%
DPW Director	6600 - TID No. 1	5.0%	5.0%	5.0%
DPW Director	3900 - Parking	**0.0%**	**5.0%**	5.0%
DPW Director	3710 - Water - Admin	15.0%	15.0%	15.0%
DPW Director	3810 - Sewer - Admin	25.0%	25.0%	25.0%
DPW Director Total		100.0%	100.0%	100.0%
Equipment Operator 1	3510 - Refuse Disposal	14.00%	5.70%	16.76%
Equipment Operator 1	3530 - Leaf Collection	12.20%	8.50%	10.23%
Equipment Operator 1	3410 - Street & Alley	42.00%	60.30%	46.67%
Equipment Operator 1	3420 - Street Sweeping	9.10%	12.80%	10.56%
Equipment Operator 1	3460 - Winter	21.10%	12.70%	10.13%
Equipment Operator 1	3610 - Forestry	1.60%	0.00%	5.64%
Equipment Operator 1 Total		100.00%	100.00%	100.00%
Fleet Foreman	3300 - Muni Garage	85.00%	85.00%	85.00%
Fleet Foreman	3770 - Water - Misc Plant	7.50%	7.50%	7.50%
Fleet Foreman	3820 - Sewer - Maint	7.50%	7.50%	7.50%
Fleet Foreman Total		100.00%	100.00%	100.00%
Forester I	3230 - Bldg Maint	4.20%	0.00%	0.00%
Forester I	3530 - Leaf Collection	0.00%	4.30%	8.34%

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Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Forester I	3530 - Yard Waste	9.90%	3.80%	0.00%
Forester I	3460 - Winter	6.70%	5.00%	7.00%
Forester I	3610 - Forestry	4.80%	3.60%	4.09%
Forester I	3620 - Parks & Beautification	74.40%	83.30%	75.34%
Forester I	6600 - TID No. 1	0.00%	0.00%	5.23%
Forester I Total		100.00%	100.00%	100.00%
Forester II	3530 - Yard Waste	12.70%	7.90%	0.00%
Forester II	3530 - Leaf Collection	0.00%	4.00%	10.06%
Forester II	3460 - Winter	16.20%	15.90%	15.59%
Forester II	3610 - Forestry	58.30%	67.20%	67.08%
Forester II	3620 - Parks & Beautification	6.00%	5.00%	4.37%
Forester II	5300 - Celebrations	6.80%	0.00%	2.89%
Forester II Total		100.00%	100.00%	100.00%
Forestry Leader	3530 - Yard Waste	4.30%	0.00%	0.00%
Forestry Leader	3460 - Winter	16.30%	14.00%	13.32%
Forestry Leader	3610 - Forestry	71.90%	79.40%	81.63%
Forestry Leader	3620 - Parks & Beautification	7.50%	6.60%	5.05%
Forestry Leader Total		100.00%	100.00%	100.00%
Mechanic	3300 - Muni Garage	85.00%	85.00%	85.00%
Mechanic	3530 - Yard Waste	4.30%	0.00%	0.00%
Mechanic	3460 - Winter	2.00%	0.00%	0.00%
Mechanic	3770 - Water - Misc Plant	7.50%	7.50%	7.50%
Mechanic	3820 - Sewer - Maint	7.50%	7.50%	7.50%
Mechanic Total		106.30%	100.00%	100.00%
Route Collector 1	3510 - Refuse Special	11.00%	7.80%	7.31%

Appendix B

Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Route Collector 1	3510 - Refuse Disposal	56.20%	60.60%	60.44%
Route Collector 1	3530 - Leaf Collection	0.00%	0.00%	10.30%
Route Collector 1	3530 - Yard Waste	10.80%	8.80%	0.00%
Route Collector 1	3520 - Recycling	0.00%	3.30%	0.00%
Route Collector 1	3510 - Refuse Disposal	2.30%	5.90%	0.00%
Route Collector 1	3410 - Street & Alley	6.60%	1.80%	6.03%
Route Collector 1	3460 - Winter	9.80%	6.00%	9.31%
Route Collector 1	3610 - Forestry	3.30%	5.80%	6.61%
Route Collector 1 Total		100.00%	100.00%	100.00%
Route Collector 2	3300 - Muni Garage	8.10%	9.20%	8.59%
Route Collector 2	3510 - Refuse Special	11.00%	6.40%	6.23%
Route Collector 2	3510 - Refuse Disposal	58.50%	68.80%	65.89%
Route Collector 2	3530 - Leaf Collection	0.00%	0.00%	9.49%
Route Collector 2	3530 - Yard Waste	12.00%	8.20%	0.00%
Route Collector 2	3520 - Recycling	6.40%	2.60%	5.94%
Route Collector 2	3460 - Winter	4.00%	4.80%	3.86%
Route Collector 2 Total		100.00%	100.00%	100.00%
Route Collector 3	3510 - Refuse Special	11.00%	8.00%	7.53%
Route Collector 3	3510 - Refuse Disposal	60.60%	71.50%	66.97%
Route Collector 3	3530 - Yard Waste	0.00%	0.00%	9.23%
Route Collector 3	3530 - Leaf Collection	0.00%	9.20%	5.24%
Route Collector 3	3530 - Yard Waste	20.00%	6.30%	0.00%
Route Collector 3	3510 - Refuse Disposal	3.40%	0.00%	5.94%
Route Collector 3	3460 - Winter	5.00%	5.00%	5.08%
Route Collector 3 Total		100.00%	100.00%	100.00%
Route Collector 4	3510 - Refuse Disposal	26.50%	39.50%	38.83%

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Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Route Collector 4	3530 - Leaf Collection	0.00%	14.10%	11.39%
Route Collector 4	3530 - Yard Waste	32.90%	9.20%	9.32%
Route Collector 4	3510 - Refuse Disposal	2.60%	0.00%	0.00%
Route Collector 4	3410 - Street & Alley	11.20%	7.80%	6.19%
Route Collector 4	3460 - Winter	12.00%	8.00%	8.70%
Route Collector 4	3610 - Forestry	14.80%	21.40%	25.57%
Route Collector 4 Total		100.00%	100.00%	100.00%
Secretary	3000 - Public Works	80.0%	80.0%	80.0%
Secretary	3710 - Water - Admin	10.0%	10.0%	10.0%
Secretary	3810 - Sewer - Admin	10.0%	10.0%	10.0%
Secretary Total		100.0%	100.0%	100.0%
Summer help	3620 - Parks & Beautification	100.00%	100.00%	100.00%
Utility Equipment Operator 1	3530 - Leaf Collection	0.00%	0.00%	3.10%
Utility Equipment Operator 1	3410 - Street & Alley	7.50%	0.00%	0.00%
Utility Equipment Operator 1	3460 - Winter	7.50%	7.70%	6.64%
Utility Equipment Operator 1	3610 - Forestry	0.00%	0.00%	2.23%
Utility Equipment Operator 1	3730 - Water - Mains	35.00%	80.55%	75.75%
Utility Equipment Operator 1	3760 - Water - Hydrants	2.50%	7.25%	5.13%
Utility Equipment Operator 1	3820 - Sewer - Maint	45.00%	4.50%	3.96%
Utility Equipment Operator 1	3830 - Sewer - Storm	2.50%	0.00%	3.19%
Utility Equipment Operator 1 Total		100.00%	100.00%	100.00%
Utility Equipment Operator 2	3510 - Refuse Disposal	2.50%	0.00%	0.00%
Utility Equipment Operator 2	3530 - Yard Waste	8.60%	0.00%	0.00%
Utility Equipment Operator 2	3410 - Street & Alley	2.00%	0.00%	5.13%
Utility Equipment Operator 2	3460 - Winter	5.30%	8.80%	9.41%
Utility Equipment Operator 2	3610 - Forestry	0.00%	10.60%	8.48%

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Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Utility Equipment Operator 2	3730 - Water - Mains	33.30%	23.20%	23.84%
Utility Equipment Operator 2	3760 - Water - Hydrants	3.00%	4.30%	3.98%
Utility Equipment Operator 2	3780 - Water Cust Acnt	7.00%	5.70%	5.61%
Utility Equipment Operator 2	3820 - Sewer - Maint	38.30%	43.00%	39.57%
Utility Equipment Operator 2	3830 - Sewer - Storm	0.00%	4.40%	3.96%
Utility Equipment Operator 2 Total		100.00%	100.00%	100.00%
Utility Equipment Operator II -1	3510 - Refuse Disposal	4.10%	0.00%	0.00%
Utility Equipment Operator II -1	3530 - Leaf Collection	0.00%	6.50%	7.20%
Utility Equipment Operator II -1	3530 - Yard Waste	10.40%	0.00%	0.00%
Utility Equipment Operator II -1	3410 - Street & Alley	8.00%	6.10%	6.72%
Utility Equipment Operator II -1	3460 - Winter	12.00%	12.20%	11.48%
Utility Equipment Operator II -1	3730 - Water - Mains	15.40%	16.90%	16.38%
Utility Equipment Operator II -1	3740 - Water - Services	3.90%	4.00%	4.26%
Utility Equipment Operator II -1	3780 - Water Cust Acnt	2.00%	0.00%	3.58%
Utility Equipment Operator II -1	3820 - Sewer - Maint	22.20%	37.30%	34.15%
Utility Equipment Operator II -1	3830 - Sewer - Storm	22.00%	17.00%	16.23%
Utility Equipment Operator II -1 Total		100.00%	100.00%	100.00%
Utility Equipment Operator II - 2	3530 - Yard Waste	5.00%	0.00%	0.00%
Utility Equipment Operator II - 2	3410 - Street & Alley	5.90%	4.10%	4.82%
Utility Equipment Operator II - 2	3460 - Winter	4.00%	6.30%	7.20%
Utility Equipment Operator II - 2	3730 - Water - Mains	28.70%	49.50%	51.87%
Utility Equipment Operator II - 2	3740 - Water - Services	7.00%	6.40%	6.91%
Utility Equipment Operator II - 2	3750 - Water - Meters	3.00%	5.00%	4.42%
Utility Equipment Operator II - 2	3760 - Water - Hydrants	5.00%	0.00%	0.00%
Utility Equipment Operator II - 2	3780 - Water Cust Acnt	5.00%	0.00%	0.00%
Utility Equipment Operator II - 2	3820 - Sewer - Maint	26.40%	20.70%	17.85%

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Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Utility Equipment Operator II - 2	3830 - Sewer - Storm	10.00%	8.00%	6.93%
Utility Equipment Operator II - 2 Total		100.00%	100.00%	100.00%
Utility Equipment Operator II - 3	3530 - Leaf Collection	0.00%	5.40%	5.34%
Utility Equipment Operator II - 3	3530 - Yard Waste	7.50%	0.00%	0.00%
Utility Equipment Operator II - 3	3410 - Street & Alley	8.20%	7.00%	7.34%
Utility Equipment Operator II - 3	3460 - Winter	10.00%	10.20%	10.53%
Utility Equipment Operator II - 3	3730 - Water - Mains	18.00%	17.00%	15.78%
Utility Equipment Operator II - 3	3740 - Water - Services	5.00%	4.20%	4.28%
Utility Equipment Operator II - 3	3780 - Water Cust Acnt	4.30%	3.60%	3.03%
Utility Equipment Operator II - 3	3820 - Sewer - Maint	27.00%	35.00%	36.89%
Utility Equipment Operator II - 3	3830 - Sewer - Storm	20.00%	17.60%	16.83%
Utility Equipment Operator II - 3 Total		100.00%	100.00%	100.00%
Utility Foreman	3410 - Street & Alley	2.00%	0.00%	2.05%
Utility Foreman	3460 - Winter	2.00%	0.00%	2.47%
Utility Foreman	3730 - Water - Mains	45.00%	58.70%	52.66%
Utility Foreman	3740 - Water - Services	6.00%	4.50%	3.97%
Utility Foreman	3750 - Water - Meters	10.00%	6.70%	5.15%
Utility Foreman	3760 - Water - Hydrants	4.00%	0.00%	0.00%
Utility Foreman	3770 - Water - Misc Plant	3.00%	2.60%	3.04%
Utility Foreman	3820 - Sewer - Maint	25.00%	27.50%	26.97%
Utility Foreman	3830 - Sewer - Storm	3.00%	0.00%	3.70%
Utility Foreman Total		100.00%	100.00%	100.00%
Circulation Supervisor	5110 - Library	100.0%	100.0%	100.0%
Confidential Secretary	5110 - Library	100.0%	100.0%	100.0%
Librarian	5110 - Library	100.0%	100.0%	100.0%
Librarian	5110 - Library	100.0%	100.0%	100.0%

Appendix B

Summary of Wage and Benefit Allocations
By Position for Budget Years 2011 - 2013

Title	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
Librarian	5110 - Library	100.0%	100.0%	100.0%
Librarian	5110 - Library	100.0%	100.0%	100.0%
Library Aide	5110 - Library	100.0%	100.0%	100.0%
Library Aide	5110 - Library	100.0%	100.0%	100.0%
Library Associate	5110 - Library	100.0%	100.0%	100.0%
Library Clerk	5110 - Library	100.0%	100.0%	100.0%
Library Clerk	5110 - Library	100.0%	100.0%	100.0%
Library Clerk	5110 - Library	100.0%	100.0%	100.0%
Library Clerk	5110 - Library	100.0%	100.0%	100.0%
Library Clerk	5110 - Library	100.0%	100.0%	100.0%
Library Clerk	5110 - Library	100.0%	100.0%	100.0%
Library Director	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Shelver	5110 - Library	100.0%	100.0%	100.0%
Program Assistant	4600 - Senior Services	100.0%	100.0%	100.0%
Senior Resource Director	4600 - Senior Services	100.0%	100.0%	100.0%
1/3 Police Officer	3900 - Parking	100.0%	100.0%	100.0%
Grand Total		10006.3%	9999.5%	10000.0%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
100	Court Clerk	1200 - Municipal Court	1200 - Municipal Court	100.0%	100.0%	100.0%
100	Judge	1200 - Municipal Court	1200 - Municipal Court	100.00%	100.00%	100.00%
			1200 - Municipal Court Total	200.00%	200.00%	200.00%
100	Special Project Coordinator	1410 - Village Manager	1410 - Village Manager	65.0%	55.0%	55.0%
100	Village Manager	1410 - Village Manager	1410 - Village Manager	72.50%	72.50%	72.50%
			1410 - Village Manager Total	137.50%	127.50%	127.50%
100	Clerk-Treasurer	1420 - Clerk Treasurer	1420 - Clerk Treasurer	100.0%	100.0%	100.0%
100	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	1420 - Clerk Treasurer	83.00%	83.00%	83.00%
			1420 - Clerk Treasurer Total	183.00%	183.00%	183.00%
100	Assistant to Manager	1430 - Customer Service	1430 - Customer Service	82.0%	82.0%	72.0%
100	Cust Serv Assoc 1	1430 - Customer Service	1430 - Customer Service	45.0%	45.0%	45.0%
100	Cust Serv Assoc 2	1430 - Customer Service	1430 - Customer Service	45.00%	45.00%	45.00%
			1430 - Customer Service Total	172.00%	172.00%	162.00%
100	Assistant to Finance Director	1510 - Finance	1510 - Finance	30.0%	30.0%	43.5%
100	Finance Director	1510 - Finance	1510 - Finance	66.25%	75.00%	66.25%
			1510 - Finance Total	96.25%	105.00%	109.75%
100	Comm Service Officer	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Comm Service Officer	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Executive Secretary	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Public Safety Clerk	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Public Safety Clerk	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Public Safety Clerk	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Public Safety Clerk	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Public Safety Clerk	2100 - Police Civilian	2100 - Police Civilian	100.0%	100.0%	100.0%
100	Public Safety Clerk	2100 - Police Civilian	2100 - Police Civilian	100.00%	100.00%	100.00%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
			2100 - Police Civilian Total	900.00%	900.00%	900.00%
100	Deputy Chief	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Detective	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Detective	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Detective	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Lieutenant	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Lieutenant	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Chief	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Police Officer	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Sergeant	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Sergeant	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Sergeant	2100 - Police Sworn	2100 - Police Sworn	100.0%	100.0%	100.0%
100	Sergeant	2100 - Police Sworn	2100 - Police Sworn	100.00%	100.00%	100.00%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
			2100 - Police Sworn Total	2500.00%	2500.00%	2500.00%
100	Administrative Clerk	2400 - Planning Development	2400 - Planning Development	100.0%	100.0%	100.0%
100	Bldg Inspector	2400 - Planning Development	2400 - Planning Development	100.0%	100.0%	100.0%
100	Code Enforcement Inspector	2400 - Planning Development	2400 - Planning Development	100.0%	100.0%	100.0%
100	Head Building Inspector	2400 - Planning Development	2400 - Planning Development	100.0%	100.0%	100.0%
100	Planning/Zoning Administrator	2400 - Planning Development	2400 - Planning Development	75.00%	75.00%	75.00%
			2400 - Planning Development	475.00%	475.00%	475.00%
100	Director Of Operations	3000 - Public Works	3000 - Public Works	65.0%	60.0%	60.0%
100	DPW Director	3000 - Public Works	3000 - Public Works	55.0%	50.0%	50.0%
100	Secretary	3000 - Public Works	3000 - Public Works	80.00%	80.00%	80.00%
			3000 - Public Works Total	200.00%	190.00%	190.00%
100	Chief Craftsman	3000 - Public Works	3230 - Bldg Maint	100.00%	100.00%	100.00%
100	Craftsman	3000 - Public Works	3230 - Bldg Maint	74.70%	79.10%	77.02%
100	Forester I	3000 - Public Works	3230 - Bldg Maint	4.20%	0.00%	0.00%
100	Chief Electrician	3000 - Public Works	3230 - Bldg Maint	4.70%	4.50%	3.45%
			3230 - Bldg Maint Total	183.60%	183.60%	180.46%
100	Fleet Foreman	3000 - Public Works	3300 - Muni Garage	85.00%	85.00%	85.00%
100	Mechanic	3000 - Public Works	3300 - Muni Garage	85.00%	85.00%	85.00%
100	Route Collector 2	3000 - Public Works	3300 - Muni Garage	8.10%	9.20%	8.59%
			3300 - Muni Garage Total	178.10%	179.20%	178.59%
100	Equipment Operator 1	3000 - Public Works	3410 - Street & Alley	42.00%	60.30%	46.67%
100	Route Collector 1	3000 - Public Works	3410 - Street & Alley	6.60%	1.80%	6.03%
100	Route Collector 4	3000 - Public Works	3410 - Street & Alley	11.20%	7.80%	6.19%
100	Utility Equipment Operator 1	3000 - Public Works	3410 - Street & Alley	7.50%	0.00%	0.00%
100	Utility Equipment Operator 2	3000 - Public Works	3410 - Street & Alley	2.00%	0.00%	5.13%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
100	Utility Equipment Operator II -1	3000 - Public Works	3410 - Street & Alley	8.00%	6.10%	6.72%
100	Utility Equipment Operator II - 2	3000 - Public Works	3410 - Street & Alley	5.90%	4.10%	4.82%
100	Utility Equipment Operator II - 3	3000 - Public Works	3410 - Street & Alley	8.20%	7.00%	7.34%
100	Utility Foreman	3000 - Public Works	3410 - Street & Alley	2.00%	0.00%	2.05%
			3410 - Street & Alley Total	93.40%	87.10%	84.95%
100	Equipment Operator 1	3000 - Public Works	3420 - Street Sweeping	9.10%	12.80%	10.56%
			3420 - Street Sweeping Total	9.10%	12.80%	10.56%
100	Chief Electrician	3000 - Public Works	3430 - Street Lighting	65.40%	65.70%	74.79%
100	Craftsman	3000 - Public Works	3430 - Street Lighting	12.70%	12.40%	15.35%
			3430 - Street Lighting Total	78.10%	78.10%	90.14%
100	Chief Electrician	3000 - Public Works	3440 - Street Signals	5.90%	2.40%	3.02%
			3440 - Street Signals Total	5.90%	2.40%	3.02%
100	Chief Electrician	3000 - Public Works	3450 - Street Signs	19.60%	16.40%	16.30%
			3450 - Street Signs Total	19.60%	16.40%	16.30%
100	Chief Electrician	3000 - Public Works	3460 - Winter	2.10%	0.00%	0.00%
100	Craftsman	3000 - Public Works	3460 - Winter	6.10%	2.50%	4.41%
100	Equipment Operator 1	3000 - Public Works	3460 - Winter	21.10%	12.70%	10.13%
100	Forester I	3000 - Public Works	3460 - Winter	6.70%	5.00%	7.00%
100	Forester II	3000 - Public Works	3460 - Winter	16.20%	15.90%	15.59%
100	Forestry Leader	3000 - Public Works	3460 - Winter	16.30%	14.00%	13.32%
100	Mechanic	3000 - Public Works	3460 - Winter	2.00%	0.00%	0.00%
100	Route Collector 1	3000 - Public Works	3460 - Winter	9.80%	6.00%	9.31%
100	Route Collector 2	3000 - Public Works	3460 - Winter	4.00%	4.80%	3.86%
100	Route Collector 3	3000 - Public Works	3460 - Winter	5.00%	5.00%	5.08%
100	Route Collector 4	3000 - Public Works	3460 - Winter	12.00%	8.00%	8.70%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
100	Utility Equipment Operator 1	3000 - Public Works	3460 - Winter	7.50%	7.70%	6.64%
100	Utility Equipment Operator 2	3000 - Public Works	3460 - Winter	5.30%	8.80%	9.41%
100	Utility Equipment Operator II -1	3000 - Public Works	3460 - Winter	12.00%	12.20%	11.48%
100	Utility Equipment Operator II - 2	3000 - Public Works	3460 - Winter	4.00%	6.30%	7.20%
100	Utility Equipment Operator II - 3	3000 - Public Works	3460 - Winter	10.00%	10.20%	10.53%
100	Utility Foreman	3000 - Public Works	3460 - Winter	2.00%	0.00%	2.47%
			3460 - Winter Total	142.10%	119.10%	125.13%
100	Equipment Operator 1	3000 - Public Works	3510 - Refuse Disposal	14.00%	5.70%	16.76%
100	Route Collector 1	3000 - Public Works	3510 - Refuse Disposal	56.20%	60.60%	60.44%
100	Route Collector 2	3000 - Public Works	3510 - Refuse Disposal	58.50%	68.80%	65.89%
100	Route Collector 3	3000 - Public Works	3510 - Refuse Disposal	60.60%	71.50%	66.97%
100	Route Collector 4	3000 - Public Works	3510 - Refuse Disposal	26.50%	39.50%	38.83%
100	Utility Equipment Operator 2	3000 - Public Works	3510 - Refuse Disposal	2.50%	0.00%	0.00%
100	Utility Equipment Operator II -1	3000 - Public Works	3510 - Refuse Disposal	4.10%	0.00%	0.00%
100	Route Collector 1	3000 - Public Works	3510 - Refuse Disposal	2.30%	5.90%	0.00%
100	Route Collector 3	3000 - Public Works	3510 - Refuse Disposal	3.40%	0.00%	5.94%
100	Route Collector 4	3000 - Public Works	3510 - Refuse Disposal	2.60%	0.00%	0.00%
			3510 - Refuse Disposal Total	230.70%	252.00%	254.84%
100	Route Collector 1	3000 - Public Works	3510 - Refuse Special	11.00%	7.80%	7.31%
100	Route Collector 2	3000 - Public Works	3510 - Refuse Special	11.00%	6.40%	6.23%
100	Route Collector 3	3000 - Public Works	3510 - Refuse Special	11.00%	8.00%	7.53%
			3510 - Refuse Special Total	33.00%	22.20%	21.07%
100	Route Collector 1	3000 - Public Works	3520 - Recycling	0.00%	3.30%	0.00%
100	Route Collector 2	3000 - Public Works	3520 - Recycling	6.40%	2.60%	5.94%
			3520 - Recycling Total	6.40%	5.90%	5.94%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
100	Craftsman	3000 - Public Works	3530 - Leaf Collection	3.60%	0.00%	0.00%
100	Equipment Operator 1	3000 - Public Works	3530 - Leaf Collection	12.20%	8.50%	10.23%
100	Forester I	3000 - Public Works	3530 - Leaf Collection	0.00%	4.30%	8.34%
100	Forester II	3000 - Public Works	3530 - Leaf Collection	0.00%	4.00%	10.06%
100	Route Collector 1	3000 - Public Works	3530 - Leaf Collection	0.00%	0.00%	10.30%
100	Route Collector 2	3000 - Public Works	3530 - Leaf Collection	0.00%	0.00%	9.49%
100	Route Collector 3	3000 - Public Works	3530 - Leaf Collection	0.00%	9.20%	5.24%
100	Route Collector 4	3000 - Public Works	3530 - Leaf Collection	0.00%	14.10%	11.39%
100	Utility Equipment Operator 1	3000 - Public Works	3530 - Leaf Collection	0.00%	0.00%	3.10%
100	Utility Equipment Operator II - 3	3000 - Public Works	3530 - Leaf Collection	0.00%	5.40%	5.34%
100	Utility Equipment Operator II -1	3000 - Public Works	3530 - Leaf Collection	0.00%	6.50%	7.20%
			3530 - Leaf Collection Total	15.80%	52.00%	80.69%
100	Route Collector 3	3000 - Public Works	3530 - Yard Waste	0.00%	0.00%	9.23%
100	Forester I	3000 - Public Works	3530 - Yard Waste	9.90%	3.80%	0.00%
100	Forester II	3000 - Public Works	3530 - Yard Waste	12.70%	7.90%	0.00%
100	Forestry Leader	3000 - Public Works	3530 - Yard Waste	4.30%	0.00%	0.00%
100	Mechanic	3000 - Public Works	3530 - Yard Waste	4.30%	0.00%	0.00%
100	Route Collector 1	3000 - Public Works	3530 - Yard Waste	10.80%	8.80%	0.00%
100	Route Collector 2	3000 - Public Works	3530 - Yard Waste	12.00%	8.20%	0.00%
100	Route Collector 3	3000 - Public Works	3530 - Yard Waste	20.00%	6.30%	0.00%
100	Route Collector 4	3000 - Public Works	3530 - Yard Waste	32.90%	9.20%	9.32%
100	Utility Equipment Operator 2	3000 - Public Works	3530 - Yard Waste	8.60%	0.00%	0.00%
100	Utility Equipment Operator II -1	3000 - Public Works	3530 - Yard Waste	10.40%	0.00%	0.00%
100	Utility Equipment Operator II - 2	3000 - Public Works	3530 - Yard Waste	5.00%	0.00%	0.00%
100	Utility Equipment Operator II - 3	3000 - Public Works	3530 - Yard Waste	7.50%	0.00%	0.00%
			3530 - Yard Waste Total	138.40%	44.20%	18.55%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
100	Equipment Operator 1	3000 - Public Works	3610 - Forestry	1.60%	0.00%	5.64%
100	Forester I	3000 - Public Works	3610 - Forestry	4.80%	3.60%	4.09%
100	Forester II	3000 - Public Works	3610 - Forestry	58.30%	67.20%	67.08%
100	Forestry Leader	3000 - Public Works	3610 - Forestry	71.90%	79.40%	81.63%
100	Route Collector 1	3000 - Public Works	3610 - Forestry	3.30%	5.80%	6.61%
100	Route Collector 4	3000 - Public Works	3610 - Forestry	14.80%	21.40%	25.57%
100	Utility Equipment Operator 1	3000 - Public Works	3610 - Forestry	0.00%	0.00%	2.23%
100	Utility Equipment Operator 2	3000 - Public Works	3610 - Forestry	0.00%	10.60%	8.48%
			3610 - Forestry Total	154.70%	188.00%	201.33%
100	Forester I	3000 - Public Works	3620 - Parks & Beautification	74.40%	83.30%	75.34%
100	Forester II	3000 - Public Works	3620 - Parks & Beautification	6.00%	5.00%	4.37%
100	Forestry Leader	3000 - Public Works	3620 - Parks & Beautification	7.50%	6.60%	5.05%
100	Summer help	3000 - Public Works	3620 - Parks & Beautification	100.00%	100.00%	100.00%
			3620 - Parks & Beautification T	187.90%	194.90%	184.77%
100	Beach Labor	3000 - Public Works	5200 - Atwater Beach	100.00%	100.00%	100.00%
			5200 - Atwater Beach Total	100.00%	100.00%	100.00%
100	Chief Electrician	3000 - Public Works	5300 - Celebrations	2.30%	11.00%	2.44%
100	Craftsman	3000 - Public Works	5300 - Celebrations	2.90%	6.00%	3.22%
100	Forester II	3000 - Public Works	5300 - Celebrations	6.80%	0.00%	2.89%
			5300 - Celebrations Total	12.00%	17.00%	8.55%
100 Total				6452.55%	6407.40%	6412.16%
200	Circulation Supervisor	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Confidential Secretary	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Librarian	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Librarian	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Librarian	5110 - Library	5110 - Library	100.0%	100.0%	100.0%

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Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
200	Librarian	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Aide	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Aide	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Associate	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Clerk	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Clerk	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Clerk	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Clerk	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Clerk	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Clerk	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Library Director	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.0%	100.0%	100.0%
200	Shelver	5110 - Library	5110 - Library	100.00%	100.00%	100.00%
			5110 - Library Total	2300.00%	2300.00%	2300.00%
200 Total				2300.00%	2300.00%	2300.00%
210	Program Assistant	4600 - Senior Services	4600 - Senior Services	100.0%	100.0%	100.0%
210	Senior Resource Director	4600 - Senior Services	4600 - Senior Services	100.00%	100.00%	100.00%
			4600 - Senior Services Total	200.00%	200.00%	200.00%
210 Total				200.00%	200.00%	200.00%
410	Special Project Coordinator	1410 - Village Manager	6600 - TID No. 1	25.0%	25.0%	25.0%
410	Village Manager	1410 - Village Manager	6600 - TID No. 1	10.0%	10.0%	10.0%

Appendix B

Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
410	Finance Director	1510 - Finance	6600 - TID No. 1	8.0%	7.5%	8.0%
410	Planning/Zoning Administrator	2400 - Planning Development	6600 - TID No. 1	25.0%	25.0%	25.0%
410	DPW Director	3000 - Public Works	6600 - TID No. 1	5.0%	5.0%	5.0%
410	Forester I	3000 - Public Works	6600 - TID No. 1	0.00%	0.00%	5.23%
			6600 - TID No. 1 Total	73.00%	72.50%	78.23%
410 Total				73.00%	72.50%	78.23%
440	Finance Director	1510 - Finance	6600 - TID No. 4	5.00%	0.00%	5.00%
			6600 - TID No. 4 Total	5.00%	0.00%	5.00%
440 Total				5.00%	0.00%	5.00%
600	Special Project Coordinator	1410 - Village Manager	3900 - Parking	10.0%	10.0%	10.0%
600	Village Manager	1410 - Village Manager	3900 - Parking	2.5%	2.5%	2.5%
600	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	3900 - Parking	2.0%	2.0%	2.0%
600	Assistant to Manager	1430 - Customer Service	3900 - Parking	18.0%	18.0%	18.0%
600	Cust Serv Assoc 1	1430 - Customer Service	3900 - Parking	35.0%	35.0%	35.0%
600	Cust Serv Assoc 2	1430 - Customer Service	3900 - Parking	35.0%	35.0%	35.0%
600	Assistant to Finance Director	1510 - Finance	3900 - Parking	5.0%	5.0%	5.8%
600	Finance Director	1510 - Finance	3900 - Parking	2.0%	2.0%	2.0%
600	Director Of Operations	3000 - Public Works	3900 - Parking	0.0%	5.0%	5.0%
600	DPW Director	3000 - Public Works	3900 - Parking	0.0%	5.0%	5.0%
600	1/3 Police Officer	3900 - Parking	3900 - Parking	100.0%	100.0%	100.0%
			3900 - Parking Total	209.5%	219.5%	220.3%
600 Total				209.5%	219.5%	220.3%
610	Special Project Coordinator	1410 - Village Manager	3710 - Water - Admin	0.0%	5.0%	5.0%
610	Village Manager	1410 - Village Manager	3710 - Water - Admin	7.5%	7.5%	7.5%
610	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	3710 - Water - Admin	7.5%	7.5%	7.5%

Appendix B

Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
610	Finance Director	1510 - Finance	3710 - Water - Admin	8.8%	7.5%	8.8%
610	Director Of Operations	3000 - Public Works	3710 - Water - Admin	15.0%	15.0%	15.0%
610	DPW Director	3000 - Public Works	3710 - Water - Admin	15.0%	15.0%	15.0%
610	Secretary	3000 - Public Works	3710 - Water - Admin	10.00%	10.00%	10.00%
			3710 - Water - Admin Total	63.75%	67.50%	68.75%
610	Utility Equipment Operator 1	3000 - Public Works	3730 - Water - Mains	35.00%	80.55%	75.75%
610	Utility Equipment Operator 2	3000 - Public Works	3730 - Water - Mains	33.30%	23.20%	23.84%
610	Utility Equipment Operator II -1	3000 - Public Works	3730 - Water - Mains	15.40%	16.90%	16.38%
610	Utility Equipment Operator II - 2	3000 - Public Works	3730 - Water - Mains	28.70%	49.50%	51.87%
610	Utility Equipment Operator II - 3	3000 - Public Works	3730 - Water - Mains	18.00%	17.00%	15.78%
610	Utility Foreman	3000 - Public Works	3730 - Water - Mains	45.00%	58.70%	52.66%
			3730 - Water - Mains Total	175.40%	245.85%	236.28%
610	Utility Equipment Operator II -1	3000 - Public Works	3740 - Water - Services	3.90%	4.00%	4.26%
610	Utility Equipment Operator II - 2	3000 - Public Works	3740 - Water - Services	7.00%	6.40%	6.91%
610	Utility Equipment Operator II - 3	3000 - Public Works	3740 - Water - Services	5.00%	4.20%	4.28%
610	Utility Foreman	3000 - Public Works	3740 - Water - Services	6.00%	4.50%	3.97%
			3740 - Water - Services Total	21.90%	19.10%	19.42%
610	Utility Equipment Operator II - 2	3000 - Public Works	3750 - Water - Meters	3.00%	5.00%	4.42%
610	Utility Foreman	3000 - Public Works	3750 - Water - Meters	10.00%	6.70%	5.15%
			3750 - Water - Meters Total	13.00%	11.70%	9.57%
610	Utility Equipment Operator 1	3000 - Public Works	3760 - Water - Hydrants	2.50%	7.25%	5.13%
610	Utility Equipment Operator 2	3000 - Public Works	3760 - Water - Hydrants	3.00%	4.30%	3.98%
610	Utility Equipment Operator II - 2	3000 - Public Works	3760 - Water - Hydrants	5.00%	0.00%	0.00%
610	Utility Foreman	3000 - Public Works	3760 - Water - Hydrants	4.00%	0.00%	0.00%
			3760 - Water - Hydrants Total	14.50%	11.55%	9.11%

Appendix B

Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
610	Fleet Foreman	3000 - Public Works	3770 - Water - Misc Plant	7.50%	7.50%	7.50%
610	Mechanic	3000 - Public Works	3770 - Water - Misc Plant	7.50%	7.50%	7.50%
610	Utility Foreman	3000 - Public Works	3770 - Water - Misc Plant	3.00%	2.60%	3.04%
			3770 - Water - Misc Plant Total	18.00%	17.60%	18.04%
610	Assistant to Manager	1430 - Customer Service	3780 - Water Cust Acnt	0.0%	0.0%	5.0%
610	Cust Serv Assoc 1	1430 - Customer Service	3780 - Water Cust Acnt	10.0%	10.0%	10.0%
610	Cust Serv Assoc 2	1430 - Customer Service	3780 - Water Cust Acnt	10.0%	10.0%	10.0%
610	Assistant to Finance Director	1510 - Finance	3780 - Water Cust Acnt	33.0%	33.0%	25.0%
610	Utility Equipment Operator 2	3000 - Public Works	3780 - Water Cust Acnt	7.00%	5.70%	5.61%
610	Utility Equipment Operator II -1	3000 - Public Works	3780 - Water Cust Acnt	2.00%	0.00%	3.58%
610	Utility Equipment Operator II - 2	3000 - Public Works	3780 - Water Cust Acnt	5.00%	0.00%	0.00%
610	Utility Equipment Operator II - 3	3000 - Public Works	3780 - Water Cust Acnt	4.30%	3.60%	3.03%
			3780 - Water Cust Acnt Total	71.30%	62.30%	62.22%
610 Total				377.85%	435.60%	423.39%
620	Special Project Coordinator	1410 - Village Manager	3810 - Sewer - Admin	0.0%	5.0%	5.0%
620	Village Manager	1410 - Village Manager	3810 - Sewer - Admin	7.5%	7.5%	7.5%
620	Deputy Clerk-Treasurer	1420 - Clerk Treasurer	3810 - Sewer - Admin	7.5%	7.5%	7.5%
620	Finance Director	1510 - Finance	3810 - Sewer - Admin	10.0%	7.5%	10.0%
620	Director Of Operations	3000 - Public Works	3810 - Sewer - Admin	20.0%	20.0%	20.0%
620	DPW Director	3000 - Public Works	3810 - Sewer - Admin	25.0%	25.0%	25.0%
620	Secretary	3000 - Public Works	3810 - Sewer - Admin	10.00%	10.00%	10.00%
			3810 - Sewer - Admin Total	80.00%	82.50%	85.00%
620	Fleet Foreman	3000 - Public Works	3820 - Sewer - Maint	7.50%	7.50%	7.50%
620	Mechanic	3000 - Public Works	3820 - Sewer - Maint	7.50%	7.50%	7.50%
620	Utility Equipment Operator 1	3000 - Public Works	3820 - Sewer - Maint	45.00%	4.50%	3.96%

Appendix B

Summary of Wage and Benefit Allocations
By Fund and Allocated Department Budgets 2011 - 2013

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2011 %	Budget Allocation 2012 %	Budget Allocation 2013 %
620	Utility Equipment Operator 2	3000 - Public Works	3820 - Sewer - Maint	38.30%	43.00%	39.57%
620	Utility Equipment Operator II -1	3000 - Public Works	3820 - Sewer - Maint	22.20%	37.30%	34.15%
620	Utility Equipment Operator II - 2	3000 - Public Works	3820 - Sewer - Maint	26.40%	20.70%	17.85%
620	Utility Equipment Operator II - 3	3000 - Public Works	3820 - Sewer - Maint	27.00%	35.00%	36.89%
620	Utility Foreman	3000 - Public Works	3820 - Sewer - Maint	25.00%	27.50%	26.97%
			3820 - Sewer - Maint Total	198.90%	183.00%	174.38%
620	Utility Equipment Operator 1	3000 - Public Works	3830 - Sewer - Storm	2.50%	0.00%	3.19%
620	Utility Equipment Operator 2	3000 - Public Works	3830 - Sewer - Storm	0.00%	4.40%	3.96%
620	Utility Equipment Operator II -1	3000 - Public Works	3830 - Sewer - Storm	22.00%	17.00%	16.23%
620	Utility Equipment Operator II - 2	3000 - Public Works	3830 - Sewer - Storm	10.00%	8.00%	6.93%
620	Utility Equipment Operator II - 3	3000 - Public Works	3830 - Sewer - Storm	20.00%	17.60%	16.83%
620	Utility Foreman	3000 - Public Works	3830 - Sewer - Storm	3.00%	0.00%	3.70%
			3830 - Sewer - Storm Total	57.50%	47.00%	50.84%
620	Assistant to Manager	1430 - Customer Service	3880 - Sewer - Cust Acnt	0.0%	0.0%	5.0%
620	Cust Serv Assoc 1	1430 - Customer Service	3880 - Sewer - Cust Acnt	10.0%	10.0%	10.0%
620	Cust Serv Assoc 2	1430 - Customer Service	3880 - Sewer - Cust Acnt	10.0%	10.0%	10.0%
620	Assistant to Finance Director	1510 - Finance	3880 - Sewer - Cust Acnt	32.0%	32.0%	25.8%
			3880 - Sewer - Cust Acnt Total	52.0%	52.0%	50.8%
620 Total				388.4%	364.5%	361.0%
Grand Total				10006.3%	9999.5%	10000.0%

This schedule shows the total of the percentage of the employee salaries and benefits that are charged to a fund, on a budgetary basis.

Village of Shorewood
Long Range Financial Plan 2013 - 2022

In Preparation for the 2013 Budget Process

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Overview

This document has been developed with the goal of providing a 100 foot view of the Village's comprehensive financial future. We undertake this process not to be able to solve all of the future potential problems, but in order to better understand the context in which the Village will be making annual budgetary decisions during the coming months. As such, this document includes a look at some of the challenges that we will face, including:

- State imposed property tax limits
- Pending employee retirements
- Significant upcoming capital infrastructure replacements

The long range financial plan includes many assumptions about services levels, cost increases from our vendors, revenues to be provided by the State of Wisconsin and many others. During the next ten years, the Village will very likely undergo a myriad of changes both in what services we offer and in the manner that we provide them. There will be many changes and upgrades in technology, many of which cannot be envisioned today. This plan, necessarily, does not include any of these possible changes in service, but because the Village revisits and updates this plan annually, we will incorporate these changes on an on-going basis.

The capital infrastructure replacements included in the plan come from many supporting planning processes, including the Village's Comprehensive Sanitary Sewer, Stormwater and Drainage Plan and the Pavement Management Plan. As such, this plan includes capital investments of $8,730,000 for Road Projects and approximately $23,850,000 in Sanitary Sewer and Stormwater projects.

This plan begins by understanding and reviewing the property tax levy limit and future tax levy assumptions used. We then review the operational long range plan on pages 7 - 9. Next we look at the future capital projects and the impact of completing those projects on our debt capacity on pages 10 - 15. Pages 16 - 22 contain a look at the Village's utilities and estimated future utility rates. We end with a look at the impact of all of these pieces on the average residential property owner payments. Those pages of the plan are followed with the Village's guiding financial policies, the assumptions used for creating the long range forecasts and a full capital equipment and vehicle inventory.

A. Levy Limits

The Village's property tax levy for operations and capital purchases is limited to net new construction and any decrease in principal and interest payments on debt authorized before July 1, 2005 ("pre-2005 debt"). For purposes of this financial plan, we have assumed the Village will not be able to increase taxes due to net new construction and that the current law will remain in effect for all future years.

Under these regulations, the most the Village could increase our non-debt tax levy after 2012 is $601,269 or 5.2% of the operating and capital tax levy. This increase can be taken at one time, or can be spread out over the next several years. The option to take the increase in 2012 is called the Maximum tax levy allowed and is shown on page 3. The Village could also choose to use this increase over several years. Page 4 shows one method in which the Village would have a 1% tax increase for operations and capital each year until the capacity has been exhausted, which occurs in 2020, (with a dip to 0.3% in 2018). This option is titled Moderate tax levy and is the levy used for the ten year financial plan. Over the ten year period, the maximum levy results in more taxes ($1,020,981) being levied because the increase is levied for more years.

B. Assessment Error

In 2011, the Village's tax incremental financing district's equalized value was incorrectly stated. This would have resulted in a significant increase on property tax bills, which would have been reversed in 2012. In order to avoid this rollercoaster affect, the Village lowered its General Fund tax levy by the amount of the tax impact in 2012. This reduction will be added back to the tax levy in 2013 and the General Fund will be made whole. The Village received special legislative exception from the State's levy limits in order to accomplish this. The amount of this adjustment was $1,460,298. Whenever possible, the Village has shown this adjustment separately in order to see results without the effect of this adjustment.

C. Summary of Property Taxes by Fund

Based on the moderate tax levy limit worksheet, page 5 shows how the tax levy would be applied to each fund. We allocated any operational increase to each fund individually. As an example, in 2013 the overall operational levy increased 1.0%, so the levy for each fund was increased 1.0%, excluding the Debt Service Fund as this levy is based on the repayment schedules. This page also shows the impact of the tax increases on a $300,000 home.

Principal and Interest Payments - For Current and Projected Debt

Budget Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
P&I on Levy Funded Debt Issued Prior to 7/1/05											
2002 Bonds	$ 473,988	$ 115,329	$ 116,246	$ 111,971	$ 112,485	$ 112,693	$ 112,613	$ -	$ -	$ -	$ -
2004 State Trust Fund Loan	16,135	16,135	16,135	-	-	-	-	-	-	-	-
Total P&I on Debt Prior to 7/1/05	490,123	131,464	132,381	111,971	112,485	112,693	112,613	-	-	-	-
Change in Pre- 7/1/05 Debt	**-**	**(358,659)**	**917**	**(20,410)**	**514**	**208**	**(80)**	**(112,613)**	**-**	**-**	**-**
Post 2005 P&I on Levy Funded Debt											
Existing Debt - Post 2005	779,301	1,285,907	1,204,649	1,242,461	1,277,220	1,269,212	1,278,610	941,812	880,060	853,403	865,983
Credits towards debt service	(11,000)	(35,365)	-	-	-	-	-	-	-	-	-
Planned Future Debt	-	-	90,750	267,650	424,250	515,700	582,900	1,110,850	1,207,150	1,383,200	1,454,450
Total P&I on Debt After 7/1/05	768,301	1,250,542	1,295,399	1,510,111	1,701,470	1,784,912	1,861,510	2,052,662	2,087,210	2,236,603	2,320,433
Total Debt Service	$ 1,258,424	$ 1,382,006	$ 1,427,780	$ 1,622,082	$ 1,813,955	$ 1,897,605	$ 1,974,123	$ 2,052,662	$ 2,087,210	$ 2,236,603	$ 2,320,433
% Chg in Debt Service		9.82%	3.31%	13.61%	11.83%	4.61%	4.03%	3.98%	1.68%	7.16%	3.75%

Maximum Tax Levy Allowed

Budget Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Prior Year's Tax Levy	$ 10,165,362	$ 10,343,547	$ 10,935,295	$ 10,981,069	$ 11,195,781	$ 11,387,654	$ 11,471,304	$ 11,547,902	$ 11,739,054	$ 11,773,602	$ 11,922,995
Less: Prior Year's Tax Levy for Post 2005 Debt	(480,609)	(658,794)	(1,250,542)	(1,295,399)	(1,510,111)	(1,701,470)	(1,784,912)	(1,861,510)	(2,052,662)	(2,087,210)	(2,236,603)
Sub-total	9,684,753	9,684,753	9,684,753	9,685,670	9,685,670	9,686,184	9,686,392	9,686,392	9,686,392	9,686,392	9,686,392
Growth Factor	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Sub-total	9,684,753	9,684,753	9,684,753	9,685,670	9,685,670	9,686,184	9,686,392	9,686,392	9,686,392	9,686,392	9,686,392
Increase in pre-7/1/05 Debt	-	-	917	-	514	208	-	-	-	-	-
P&I on post- 7/1/05 Debt	658,794	1,250,542	1,295,399	1,510,111	1,701,470	1,784,912	1,861,510	2,052,662	2,087,210	2,236,603	2,320,433
Maximum Allowable Levy	$ 10,343,547	$ 10,935,295	$ 10,981,069	$ 11,195,781	$ 11,387,654	$ 11,471,304	$ 11,547,902	$ 11,739,054	$ 11,773,602	$ 11,922,995	$ 12,006,825
TID adj & 2013 Restore of Base Levy	(1,460,298)	1,460,298									
Actual Levies	$ 8,883,249	$ 12,395,593									
Change in Total Levy (excludes TID adj)	$ 178,185	$ 591,748	$ 45,774	$ 214,712	$ 191,873	$ 83,650	$ 76,599	$ 191,152	$ 34,549	$ 149,393	$ 83,831
% Chg in Total Levy	1.8%	5.7%	0.4%	2.0%	1.7%	0.7%	0.7%	1.7%	0.3%	1.3%	0.7%
Levy Available for Operations & Capital	$ 9,085,123	$ 9,553,289	$ 9,553,289	$ 9,573,699	$ 9,573,699	$ 9,573,699	$ 9,573,779	$ 9,686,392	$ 9,686,392	$ 9,686,392	$ 9,686,392
Change in Operating/Capital Levy	-	468,166	-	20,410	-	-	80	112,613	-	-	-
% Chg in Operating/Capital Levy	0.0%	5.2%	0.0%	0.2%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%
Estimated Village Tax Bill for a $300,000 home	$ 2,084	$ 2,204	$ 2,213	$ 2,256	$ 2,295	$ 2,312	$ 2,327	$ 2,366	$ 2,373	$ 2,403	$ 2,420
Change from prior year	-	120	9	43	39	17	15	39	7	30	17

2013 - 2022 Financial Plan

Moderate Tax Levy

Budget Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Prior Year's Tax Levy	$ 10,165,362	$ 10,343,547	$ 10,557,981	$ 10,695,515	$ 10,982,494	$ 11,267,971	$ 11,446,161	$ 11,547,902	$ 11,739,054	$ 11,773,602	$ 11,922,995
Less: Prior Year's Tax Levy for Post 2005 Debt	(480,609)	(658,794)	(873,228)	(1,009,845)	(1,296,824)	(1,581,787)	(1,759,769)	(1,861,510)	(2,052,662)	(2,087,210)	(2,236,603)
Sub-total	9,684,753	9,684,753	9,684,753	9,685,670	9,685,670	9,686,184	9,686,392	9,686,392	9,686,392	9,686,392	9,686,392
Increase in pre-7/1/05 Debt	-	-	917	-	514	208	-	-	-	-	-
Operating/Capital Levy for Debt Service	-	(377,314)	(285,554)	(213,287)	(119,683)	(25,143)	-	-	-	-	-
P&I on post- 7/1/05 Debt	658,794	1,250,542	1,295,399	1,510,111	1,701,470	1,784,912	1,861,510	2,052,662	2,087,210	2,236,603	2,320,433
Tax Levy for Post 2005 Debt	658,794	873,228	1,009,845	1,296,824	1,581,787	1,759,769	1,861,510	2,052,662	2,087,210	2,236,603	2,320,433
Maximum Allowable Levy	$ 10,343,547	$ 10,557,981	$ 10,695,515	$ 10,982,494	$ 11,267,971	$ 11,446,161	$ 11,547,902	$ 11,739,054	$ 11,773,602	$ 11,922,995	$ 12,006,825
TID adj & 2013 Restore of Base Levy	(1,460,298)	1,460,298									
Actual Levies	$ 8,883,249	$ 12,018,279									
Actual Levy Used in 2022 Planning	$ 10,343,547	$ 10,557,981	$ 10,695,515	$ 10,982,494	$ 11,267,971	$ 11,446,161	$ 11,547,902	$ 11,739,054	$ 11,773,602	$ 11,922,995	$ 12,006,825
Change in Total Levy (excludes TID adj)	$ 178,185	$ 214,434	$ 137,534	$ 286,979	$ 285,477	$ 178,190	$ 101,742	$ 191,152	$ 34,549	$ 149,393	$ 83,831
% Chg in Total Levy	1.8%	2.1%	1.3%	2.7%	2.6%	1.6%	0.9%	1.7%	0.3%	1.3%	0.7%
Levy Available for Operations & Capital	$ 9,085,123	$ 9,175,975	$ 9,267,735	$ 9,360,412	$ 9,454,016	$ 9,548,556	$ 9,573,779	$ 9,686,392	$ 9,686,392	$ 9,686,392	$ 9,686,392
Change in Operating/Capital Levy	-	90,852	91,760	92,677	93,604	94,540	25,223	112,613	-	-	-
% Chg in Operating/Capital Levy	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.3%	1.2%	0.0%	0.0%	0.0%
Estimated Village Tax Bill for a $300,000 home	$ 2,084	$ 2,128	$ 2,155	$ 2,213	$ 2,271	$ 2,307	$ 2,327	$ 2,366	$ 2,373	$ 2,403	$ 2,420
Change from prior year	-	44	27	58	58	36	20	39	7	30	17

Property Taxes by Fund

Tax Levy	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund	$ 7,874,719	$ 7,953,467	$ 8,033,002	$ 8,113,332	$ 8,194,465	$ 8,276,410	$ 8,298,273	$ 8,395,883	$ 8,395,883	$ 8,395,883	$ 8,395,883
Debt Service Fund	1,258,424	1,004,692	1,142,226	1,408,795	1,694,272	1,872,462	1,974,123	2,052,662	2,087,210	2,236,603	2,320,433
Capital levy for debt transfer	-	377,314	285,554	213,287	119,683	25,143	-	-	-	-	-
Capital Projects Fund	301,303	304,316	307,359	310,433	313,537	316,672	317,509	321,244	321,244	321,244	321,244
Library Fund	784,205	792,047	799,967	807,967	816,047	824,207	826,384	836,104	836,104	836,104	836,104
Elder Services Fund	85,396	86,250	87,113	87,984	88,864	89,753	89,990	91,049	91,049	91,049	91,049
Shorewood Today Fund	4,500	4,545	4,590	4,636	4,682	4,729	4,741	4,797	4,797	4,797	4,797
Marketing Fund	35,000	35,350	35,704	36,061	36,422	36,786	36,883	37,317	37,317	37,317	37,317
Total Village Tax Levy	$ 10,343,547	$ 10,557,981	$ 10,695,515	$ 10,982,495	$ 11,267,972	$ 11,446,162	$ 11,547,903	$ 11,739,056	$ 11,773,604	$ 11,922,997	$ 12,006,827
TID adjustment	(1,460,298)	1,460,298									
Total Village Tax Levy	$ 8,883,249	$ 12,018,279									
% Chg in Total Levy		2.1%	1.3%	2.7%	2.6%	1.6%	0.9%	1.7%	0.3%	1.3%	0.7%
Estimated Village Tax Bill for a $300,000 home	$ 2,084	$ 2,128	$ 2,155	$ 2,213	$ 2,271	$ 2,307	$ 2,327	$ 2,366	$ 2,373	$ 2,403	$ 2,420
Change from prior year	-	44	27	58	58	36	20	39	7	30	17
% Change from prior year		2.1%	1.3%	2.7%	2.6%	1.6%	0.9%	1.7%	0.3%	1.3%	0.7%

D. Schedule of Revenues, Expenditures and Changes in Fund Balance

Page 8 summarizes the revenues and expenditures for the General Fund, Library, Elder Services, Marketing, Shorewood Today, Debt Service and Capital Projects funds. The schedule shows 2012 budget and preliminary projections. The 2013 – 2022 amounts are based primarily on the 2012 budgeted amounts and assumptions found at the back of this document. These amounts are then adjusted for known changes. For example, election budgets are higher in presidential election years due to the additional elections and voter turnout. Similarly the Village will likely need a full property revaluation in coming years. 2014 expenditures were increased based on this assumption. Expenditures were decreased back to normal levels in 2015. The Net Change in Fund Balance line shows the annual gap in revenue funding which is the gap for all funds primarily financed through the property tax. Also shown is fund balance as a percentage of revenues. The fund balance policies are shown later in this document.

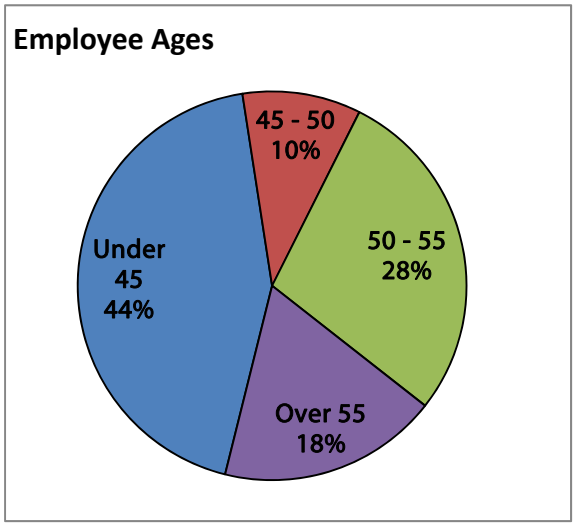
One significant expenditure trend that the Village monitors is our responsibility for retiree benefits. Like many other governments we have a work force that is expecting many retirements in the near future. The table below shows the number of employees that are considered to be retirement eligible over the next ten years. Retirement eligible means they have 20 years of service and are at least age 55, or have a combination of years of service and age to equal 75. This approximates retirement trends as employees, while eligible at age 55 (younger for protected police), will receive reduced benefits until reaching age 65. The amount of the reduction is based on the combination of age and service years.

Number of Employees Retirement Eligible vs. Funded in Long Range Plan

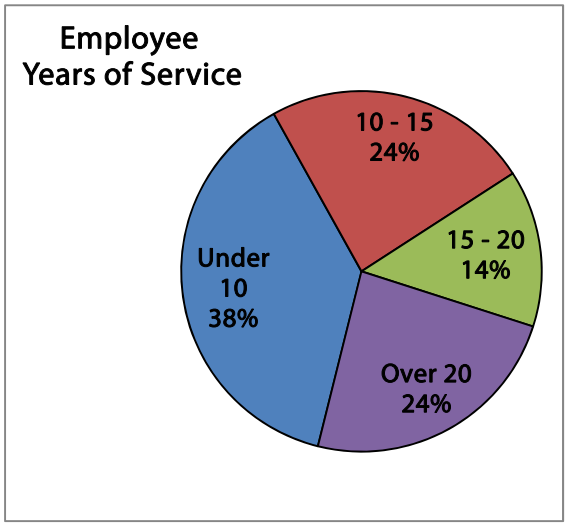
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Eligible	15	3	1	1	1	4	7	1	3	2
Funded in Plan	3	2	2	2	2	2	3	3	3	3
Remaining	12	13	12	11	10	12	16	14	14	13

On average for employees with family healthcare, the Village incurs $28,000 in costs the first year an employee retires and $12,000 per year thereafter until the employee reaches age 65. For employees with single coverage, it is approximately $18,000 in the first year and $8,000 until they turn 65.

The charts and tables below summarize the Village's age and years of service demographics which are important, not only for the financial impact on retirement costs, but also for the impact on daily operations. Only employees working at least 30 hours a week were included for this analysis.



No. of Employee in Age Category				
Under 45	45 - 50	50 - 55	Over 55	Total
31.0	7.0	20.0	13.0	71.0
No. of Employees in Years of Service Category				
Under 10	10 - 15	15 - 20	Over 20	Total
27.0	17.0	10.0	17.0	71.0



This schedule shows future year deficits from both the operating and capital components. The operating components occur in part because we have assumed that operating expenses will increase due to inflation annually; whereas, we are conservative on the expectation for future revenue growth. For example, we hold revenues from state sources flat in future years, and have only included a 1% increase in the property tax levy for operations. Each year as we review our annual budget, these operational deficits are addressed and the budget is balanced so that we are not drawing down on our reserves.

2013 - 2022 Financial Plan

Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - General Fund, Library, Elder Services, Marketing, Shorewood Today, Debt Service and Capital Projects

	2012 Adopted Budget	2012 Preliminary Projections	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues												
Property Taxes - All Funds	$ 10,343,547	$ 10,343,547	$ 10,557,981	$ 10,695,515	$ 10,982,495	$ 11,267,972	$ 11,446,162	$ 11,547,903	$ 11,739,056	$ 11,773,604	$ 11,922,997	$ 12,006,827
Adjustment for TID error	(1,460,298)	(1,460,298)	1,460,298	-	-	-	-	-	-	-	-	-
Other Revenues												
General Fund	3,952,922	2,481,325	2,510,817	2,520,042	2,536,307	2,555,045	2,564,544	2,581,298	2,600,598	2,610,385	2,627,641	2,630,228
Library	140,476	140,824	142,182	142,238	142,295	144,052	144,111	144,170	145,981	146,041	146,102	146,163
Elder Services	76,699	75,278	77,374	78,056	78,745	79,440	80,142	80,851	81,567	82,290	83,020	83,758
Marketing	25,000	57,000	25,000	25,450	25,450	25,450	25,914	25,914	25,914	26,391	26,391	26,391
Shorewood Today	46,890	50,719	46,890	48,162	48,162	48,162	49,472	49,472	49,472	50,821	50,821	50,821
Capital Projects	2,196,220	3,899,884	606,974	3,566,974	2,286,974	3,021,974	821,974	2,536,974	821,974	3,021,974	821,974	3,021,974
Debt Service	1,120,600	1,321,814	2,042,340	2,490,216	3,069,312	3,217,945	3,589,099	3,744,285	3,991,977	4,286,610	4,575,484	4,664,730
Total Revenues	16,442,056	16,910,092	17,469,856	19,566,653	19,169,740	20,360,040	18,721,418	20,710,867	19,456,539	21,998,116	20,254,430	22,630,892
Expenditures by Fund												
General Fund	$ 10,463,651	$ 10,158,322	$ 10,655,256	$ 10,930,486	$ 11,105,513	$ 11,364,457	$ 11,591,380	$ 11,817,391	$ 12,093,891	$ 12,366,648	$ 12,609,628	$ 12,890,089
Library	924,681	943,208	942,119	959,161	976,543	995,022	1,013,104	1,031,550	1,051,143	1,070,337	1,089,914	1,110,689
Elder Services	162,095	159,264	164,871	167,389	169,950	172,872	175,527	178,229	181,310	184,110	186,958	190,204
Marketing	60,000	97,272	60,964	61,528	62,097	63,103	63,691	64,284	65,333	65,941	66,554	67,649
Shorewood Today	48,277	54,394	48,760	49,248	49,741	50,239	50,742	51,250	51,762	52,280	52,803	53,332
Capital Projects	4,667,701	4,284,784	2,022,457	4,608,335	3,059,442	3,877,091	1,579,679	3,083,650	1,263,079	3,467,620	1,263,517	3,877,487
Debt Service	2,389,024	2,554,673	3,081,397	3,631,443	4,477,108	4,911,217	5,460,561	5,717,408	6,043,639	6,372,820	6,811,087	6,984,163
Total Expenditures	18,715,429	18,251,917	16,975,824	20,407,590	19,900,394	21,434,001	19,934,684	21,943,762	20,750,157	23,579,756	22,080,461	25,173,613
Net Change in Capital Fund Balance	(2,170,178)	(83,597)	(733,853)	(448,448)	(248,748)	(421,897)	(415,890)	(229,167)	(119,861)	(124,402)	(120,299)	(534,269)
Net Change related to TID Error	-	(1,460,298)	1,460,298	-	-	-	-	-	-	-	-	-
Net Change in Operating Fund Balances	(103,195)	202,071	(232,413)	(392,489)	(481,906)	(652,064)	(797,376)	(1,003,728)	(1,173,757)	(1,457,238)	(1,705,732)	(2,008,452)
Total Net Change in Fund Balances	(2,273,373)	(1,341,824)	494,032	(840,937)	(730,654)	(1,073,961)	(1,213,266)	(1,232,895)	(1,293,619)	(1,581,640)	(1,826,031)	(2,542,721)
Beginning Fund Balances	6,817,371	6,817,371	5,475,547	5,969,578	5,128,641	4,397,988	3,324,027	2,110,760	877,865	(415,753)	(1,997,393)	(3,823,424)
Ending Fund Balances	$ 4,543,998	$ 5,475,547	$ 5,969,578	$ 5,128,641	$ 4,397,988	$ 3,324,027	$ 2,110,760	$ 877,865	$ (415,753)	$ (1,997,393)	$ (3,823,424)	$ (6,366,145)
Fund Balances % of Revenues	27.6%	32.4%	34.2%	26.2%	22.9%	16.3%	11.3%	4.2%	-2.1%	-9.1%	-18.9%	-28.1%

E. Capital Projects Fund

The Capital Projects Fund reports revenues sources including, property taxes, state highway aids, bond proceeds, grants and transfers from other funds. Large capital expenditures will be funded with bond proceeds, half of the state aids and the proceeds of specific grants, such as the MMSD lateral grants. Recurring and smaller capital items should be funded through property taxes and other recurring revenues.

The Village maintains financial accounting records of all capital asset over $1,000. This listing includes estimated replacement dates for all assets. Each year in early August each department reviews and updates this listing. The list is included as part of the annual budget document. The lines titled Various Equipment – per inventory, Police Vehicles, PW Vehicles are all derived from this listing, based on department head input, prior to approval of the annual capital budget.

The small non-inventory line represents small equipment that is not included on the accounting records due to size, or maintenance type items. The small non-inventory category and building maintenance were increased by 2% annually, from the 2013 amount. The Village does major road maintenance in odd calendar years and paving type smaller projects in even years, in accordance with the road facilty plan. The Village performs sidewalk replacement bi-annually. Most of this program is funded through individual property assessments. A portion of the program typically also replaces some Village owed sidewalks. The fire and dispatch lines and North Shore Fire – debt service are contracted amounts.

Large capital projects are those that have been identified in the Village's Financial Management Plan found on pages 12 -14. That plan captures the combination of facility planning that has been done for the Village's infrastructure assets including roads, sanitary sewer and storm water. The Village is currently working on a comprehensive review of future water infrastructure needs. The Financial Management Plan also includes potential TID projects based on the project plans. The goal of the Financial Management Plan is to gather all of the Village's projects which would be financed with long term debt. By reviewing these projects together the Village can review and monitor the impact of these projects on our total outstanding general obligation debt and borrowing capacity.

This schedule shows that the large capital projects are funded through our borrowing plan, but that we need to review how we plan to finance of our small capital and recurring expenditures.

Capital Projects Fund

Account Name	2012 Adopted Budget	2012 Preliminary Projections	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues												
Small Capital Funding Sources												
General property tax	$ 301,303	$ 301,303	$ 304,316	$ 307,359	$ 310,433	$ 313,537	$ 316,672	$ 317,509	$ 321,244	$ 321,244	$ 321,244	$ 321,244
State Highway Aids	280,165	-	301,974	-	301,974	-	301,974	-	301,974	-	301,974	-
Sidewalk/Alley assessment	-	-	65,000	-	65,000	-	65,000	-	65,000	-	65,000	-
Investment earning	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other Revenues and Grants	-	138,304	-	-	40,000	-	40,000	-	40,000	-	40,000	-
Transfers from Other Funds	176,055	194,727	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Total Small Capital Revenues	757,523	639,334	761,290	397,359	807,407	403,537	813,646	407,509	818,218	411,244	818,218	411,244
Large Capital Funding Sources												
Bond Proceeds	1,740,000	3,109,879	-	3,025,000	1,740,000	2,580,000	275,000	2,095,000	275,000	2,580,000	275,000	2,580,000
Grants/Donations - MMSD	-	150,000	150,000	150,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
State Highway Aids	-	301,974	-	301,974	-	301,974	-	301,974	-	301,974	-	301,974
Total Large Capital Revenues	1,740,000	3,561,853	150,000	3,476,974	1,790,000	2,931,974	325,000	2,446,974	325,000	2,931,974	325,000	2,931,974
Capital levy for debt transfer	-	-	377,314	285,554	213,287	119,683	25,143	-	-	-	-	-
Total Revenue	2,497,523	4,201,187	1,288,604	4,159,887	2,810,694	3,455,194	1,163,789	2,854,483	1,143,218	3,343,218	1,143,218	3,343,218
Expenditures												
Recurring and Small Capital												
Various Equipment - Listing	217,251	230,584	80,354	206,976	61,780	210,045	326,184	190,931	116,017	119,776	130,528	383,776
Police Vehicles	42,475	44,000	91,314	73,523	55,400	81,300	75,734	26,000	11,590	4,200	136,024	30,300
PW Vehicles	229,000	225,731	105,400	214,951	307,613	175,481	186,195	99,718	208,595	81,635	61,000	193,664
Small non-inventory items	113,905	100,393	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755
Building Maintenance	140,325	133,429	100,000	102,000	104,040	106,121	108,243	110,408	112,616	114,869	117,166	119,509
Road Maintenance	310,000	104,785	300,000	100,000	300,000	100,000	300,000	50,000	250,000	50,000	250,000	50,000
Sidewalk Replacement	-	-	75,000	-	75,000	-	75,000	-	75,000	-	75,000	-
Fire and Dispatch	138,999	248,593	73,722	4,950	5,940	7,128	8,554	10,264	12,317	14,781	15,224	15,681
North Shore Fire-Debt serv	94,669	94,669	94,353	94,381	94,362	94,273	95,504	96,125	95,636	94,925	94,992	94,802
Sub-total Recurring/Small	1,286,624	1,182,184	970,143	847,781	1,056,155	827,408	1,229,536	638,650	938,079	537,620	938,517	947,487
Large Capital & Long Range Plan												
Bi-annual Roads	2,691,077	2,018,444	375,000	1,500,000	120,000	1,500,000	120,000	1,750,000	120,000	1,750,000	120,000	1,750,000
Other Projects in Plan (pg 12)	465,000	712,112	-	1,625,000	1,437,500	1,187,500	-	475,000	-	937,500	-	937,500
Lateral Rehab Program	225,000	300,000	300,000	300,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Debt Issuance Costs	-	36,679	-	50,000	32,500	42,500	5,000	20,000	5,000	42,500	5,000	42,500
Sub-total Large Capital	3,381,077	3,067,235	675,000	3,475,000	1,790,000	2,930,000	325,000	2,445,000	325,000	2,930,000	325,000	2,930,000
Transfer to Debt Service Fund	-	35,365	377,314	285,554	213,287	119,683	25,143	-	-	-	-	-
Total Expenditures	4,667,701	4,284,784	2,022,457	4,608,335	3,059,442	3,877,091	1,579,679	3,083,650	1,263,079	3,467,620	1,263,517	3,877,487
Net Change in Fund Balance	(2,170,178)	(83,597)	(733,853)	(448,448)	(248,748)	(421,897)	(415,890)	(229,167)	(119,861)	(124,402)	(120,299)	(534,269)
Beginning Fund Balance	1,030,907	1,030,907	947,310	213,457	(234,991)	(483,739)	(905,636)	(1,321,526)	(1,550,693)	(1,670,555)	(1,794,956)	(1,915,255)
Ending Fund Balance	$ (1,139,271)	$ 947,310	$ 213,457	$ (234,991)	$ (483,739)	$ (905,636)	$ (1,321,526)	$ (1,550,693)	$ (1,670,555)	$ (1,794,956)	$ (1,915,255)	$ (2,449,524)

Shorewood

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	2013 Bonds 2013 & 2014 Projects	2014 Bonds	2014 Stormwater Rev 2014 Projects	2014 Sewer Rev 2014 Projects	2015 Bonds 2015 & 2016 Projects	2015 Stormwater Rev 2015 Projects	2015 Sewer Rev 2015 Projects	2016 Bonds	2016 Stormwater Rev 2016 Projects	2016 Sewer Rev 2016 Projects	2017 Bonds 2017 & 2018 Projects	2018 Bonds	2018 Stormwater Rev 2018 Projects	2019 Bonds 2019 & 2020 Projects	2020 Bonds
Capital Projects															
Road Projects	0	1,500,000			120,000			1,500,000			120,000	1,750,000		120,000	1,750,000
Wilson Drive Reconstruction	0				500,000										
Parks Improvements (Net of Grant)	0				0			250,000			0	350,000			
Police Facility		1,500,000													
Funded by Sewer Fees															
Annual lining projects	0	175,000			175,000			0			0	0		0	0
Basin 1 &6 Sanitary Sewer construction															
Combined North & South	0						2,100,000								
Combined Sewer Upgrades (Milw outfall & Parts)		125,000					937,500			937,500		125,000			
Basin 6 Sanitary Sewer construction				1,000,000											
Funded by Levy for Sewer															
Combined Sewer Upgrades (Milw outfall & parts)		125,000			937,500			937,500				125,000			937,500
Lateral Rebab Program	0	300,000			200,000			200,000			200,000	200,000		200,000	200,000
Stormwater Expenses															
Funded by Stormwater Fees															
Combined Sewer Upgrades			250,000			1,875,000			1,875,000				250,000		
Basin 6 Storm Sewer construction			1,000,000										1,500,000		
Funded by Levy for Stormwater															
Basin 1 & 6 Sewer construction															
Parking Utility															
Parking Utility Projects															
Water Projects															
Water Relay Projects	0	150,000						150,000				150,000		0	150,000
Water meter reading system replacement		150,000			150,000			150,000			150,000	150,000			
NSWC Connection and Buy in		1,750,000													
TID EXPENSES															
TID #4 Grant															
TID #4 Loan															
TID #4 Legal, Financial & Consulting															
TID #1 estimated future projects	1,750,000	150,000			0			1,000,000							
TID # 3	2,300,000										3,025,000			2,525,000	
Capitalized Interest on TID #3 (18 Months)	221,663				0						305,100				
TID #5 Estimated Future Projects		5,000,000			1,500,000			1,500,000							
Capitalized Interest on TId #5 (18 Months)		503,100			151,650			151,200							
Total Projects	4,271,663	11,428,100	1,250,000	1,000,000	3,734,150	1,875,000	3,037,500	5,838,700	1,875,000	937,500	3,800,100	2,850,000	1,750,000	2,845,000	3,037,500
Less 1/2 of State Transportation Aids/Other sources		(300,000)			-			(300,000)			-	(300,000)		-	(300,000)
Less Whitefish Bay Funding of Basin Sanitary Sewer							(275,000)								
Less MMSD Grant	-	(150,000)			(50,000)			(50,000)			(50,000)	(50,000)		(50,000)	(50,000)
Amount Available for Additional Projects															
Bid Premium Deposit to Debt Service Fund															
Project Costs to be financed	**4,271,663**	**10,978,100**	**1,250,000**	**1,000,000**	**3,684,150**	**1,875,000**	**2,762,500**	**5,488,700**	**1,875,000**	**937,500**	**3,750,100**	**2,500,000**	**1,750,000**	**2,795,000**	**2,687,500**
Reoffering Premium (built into rates)															
Underwriter's Discount(est $12.50 GO) $6.72 actual	54,438	139,438	19,575	15,795	46,938	29,093	42,728	69,750	29,093	14,850	47,750	31,875	27,203	35,563	34,188
Financial Advisor	18,975	30,600	19,000	17,350	17,850	22,250	25,100	20,950	22,250	16,950	18,000	15,400	21,850	16,500	15,500
Bond Counsel	10,000	20,000	11,000	11,000	9,500	12,000	13,000	9,500	12,000	12,000	9,000	8,000	11,000	8,500	8,000
Paying Agent if term bonds (if term bonds)	675	675	675	675	675	675	675	675	675	675	675	675	675	675	675
Moody's Fee	9,500	15,500	10,000	10,000	9,500	10,000	10,000	11,500	10,000	10,000	9,500	9,500	10,000	8,000	9,500
Reserve Fund			145,000	117,000		215,500	316,500		215,500	110,000			201,500		
Capitalized Interest															
Total Funds Required *(includes issuance expenses)*	4,365,250	11,184,313	1,455,250	1,171,820	3,768,613	2,164,518	3,170,503	5,601,075	2,164,518	1,101,975	3,835,025	2,565,450	2,022,228	2,864,238	2,755,363
Less Interest Earnings/rounding	(10,250)	(29,313)	(5,250)	(1,820)	(13,613)	(9,518)	(5,503)	(21,075)	(9,518)	(1,975)	(15,025)	(15,450)	(7,228)	(19,238)	(20,363)
Bond Issue Size	**$4,355,000**	**$11,155,000**	**$1,450,000**	**$1,170,000**	**$3,755,000**	**$2,155,000**	**$3,165,000**	**$5,580,000**	**$2,155,000**	**$1,100,000**	**$3,820,000**	**$2,550,000**	**$2,015,000**	**$2,845,000**	**$2,735,000**

Prepared by Ehlers and Associates, Inc.

file: 2012 Financing Plan FMP updated 2012-08-09Sizing 08 thru 22
8/10/2012

Update 08-09-2012

Shorewood

EHLERS
LEADERS IN PUBLIC FINANCE

	2020 Stormwater Rev 2020 Projects	2020 Sewer Rev 2020 Projects	2021 Bonds 2021 & 2022 Projects	2022 Bonds	2022 Stormwater Rev 2020 Projects	2022 Sewer Rev 2020 Projects	2012-2022 Totals	2023-2036 Streets/Sewer 2.9 Bi-Annual	2023-2035 Total	2012-2030 Totals
Capital Projects										
Road Projects			120,000	1,750,000			8,730,000	1,620,000	11,340,000	20,070,000
Wilson Drive Reconstruction							500,000			500,000
Parks Improvements (Net of Grant)							600,000			600,000
Police Facility							1,500,000			1,500,000
Funded by Sewer Fees										
Annual lining projects				0			350,000			350,000
Basin 1 &6 Sanitary Sewer construction							0			0
Combined North & South							2,100,000			2,100,000
Combined Sewer Upgrades (Milw outfall & Parts)		937,500				937,500	4,000,000			4,000,000
Basin 6 Sanitary Sewer construction							1,000,000			1,000,000
Funded by Levy for Sewer										
Combined Sewer Upgrades (Milw outfall & parts)				937,500			4,000,000			
Lateral Rebab Program			200,000	200,000			1,900,000		0	1,900,000
Stormwater Expenses										
Funded by Stormwater Fees										
Combined Sewer Upgrades	1,875,000				1,875,000		8,000,000			8,000,000
Basin 6 Storm Sewer construction							2,500,000			2,500,000
Funded by Levy for Stormwater							0			
Basin 1 & 6 Sewer construction							0			0
Parking Utility							0			
Parking Utility Projects							0			
Water Projects										
Water Relay Projects			0	150,000			750,000	150000		750,000
Water meter reading system replacement							750,000			750,000
NSWC Connection and Buy in							1,750,000			1,750,000
TID EXPENSES										
TID #4 Grant							0			0
TID #4 Loan							0			0
TID #4 Legal, Financial & Consulting							0			0
TID #1 estimated future projects							2,900,000			2,900,000
TID # 3			3,775,000				11,625,000			11,625,000
Capitalized Interest on TID #3 (18 Months)							526,763			526,763
TID #5 Estimated Future Projects							8,000,000			8,000,000
Capitalized Interest on TId #5 (18 Months)							805,950			805,950
Total Projects	1,875,000	937,500	4,095,000	3,037,500	1,875,000	937,500	62,287,713	1,770,000	11,340,000	69,627,713
Less 1/2 of State Transportation Aids/Other sources			-	(300,000)			(1,500,000)	(300,000)	(2,100,000)	(3,600,000)
Less Whitefish Bay Funding of Basin Sanitary Sewer							(275,000)			
Less MMSD Grant			(50,000)	(50,000)			(550,000)		-	(550,000)
Amount Available for Additional Projects										
Bid Premium Deposit to Debt Service Fund										
Project Costs to be financed	**1,875,000**	**937,500**	**4,045,000**	**2,687,500**	**1,875,000**	**937,500**	**59,962,713**	**1,470,000**	**9,240,000**	**65,477,713**
Reoffering Premium (built into rates)										
Underwriter's Discount(est $12.50 GO) $6.72 actual	29,025	14,783	51,313	34,188	29,025	14,783	811,388	18,875	132,125	943,512.5
Financial Advisor	22,250	16,900	18,500	15,500	22,250	16,900	410,825	12,765	89,355	500,180
Bond Counsel	11,000	11,000	11,000	8,000	11,000	11,000	227,500	9,000	63,000	290,500
Paying Agent if term bonds (if term bonds)	675	675	675	675	675	675	14,175	675	4,725	18,900
Moody's Fee	10,000	10,000	9,500	9,500	10,000	10,000	211,500	9,500	66,500	278,000
Reserve Fund	215,000	109,500			215,000	109,500	1,970,000			1,970,000
Capitalized Interest							0			0
Total Funds Required *(includes issuance expenses)*	2,162,950	1,100,358	4,135,988	2,755,363	2,162,950	1,100,358	63,608,100	1,520,815	9,595,705	69,478,805
Less Interest Earnings/rounding	(12,950)	(5,358)	(30,988)	(20,363)	(12,950)	(5,358)	(273,100)	(10,815)	974,295	4,426,195
Bond Issue Size	**$2,150,000**	**$1,095,000**	**$4,105,000**	**$2,735,000**	**$2,150,000**	**$1,095,000**	**$63,335,000**	**$1,510,000**	**$10,570,000**	**$73,905,000**

Prepared by Ehlers and Associates, Inc.

file: 2012 Financing Plan FMP updated 2012-08-09Sizing 08 thru 22
8/10/2012

Village of Shorewood

Current and Projected Debt Limit Calculations (Total Debt update 8-02-12)

Limits set with Plan 2.25% Total Debt Service, 1.25% for non-TID and 1.00% for TID

YEAR	PROJECTED EQ VALUE	DEBT LIMIT
2012	1,300,467,300	65,023,365
2013	1,312,634,271	65,631,714
2014	1,335,555,442	66,777,772
2015	1,369,678,997	68,483,950
2016	1,396,392,182	69,819,609
2017	1,406,560,182	70,328,009
2018	1,418,660,182	70,933,009
2019	1,437,386,294	71,869,315
2020	1,466,212,407	73,310,620
2021	1,484,938,519	74,246,926
2022	1,518,764,632	75,938,232
2023	1,537,490,744	76,874,537
2024	1,556,216,857	77,810,843
2025	1,574,942,969	78,747,148
2026	1,593,669,082	79,683,454
2027	1,612,395,194	80,619,760
2028	1,631,121,307	81,556,065
2029	1,649,847,419	82,492,371
2030	1,668,573,532	83,428,677
2031	1,687,299,644	84,364,982
2032	1,706,025,757	85,301,288
2033	1,724,751,869	86,237,593
2034	1,743,477,982	87,173,899
2035	1,762,204,094	88,110,205
2036	1,780,930,207	89,046,510
2037	1,799,656,319	89,982,816
2038	1,818,382,432	90,919,122
2039	1,837,108,544	91,855,427
2040	1,855,834,657	92,791,733
2041	1,874,560,769	93,728,038
2042	1,893,286,882	94,664,344
2043	1,912,012,994	95,600,650
2044	1,930,739,107	96,536,955
2045	1,949,465,219	97,473,261
2046	1,968,191,332	98,409,567
2047	1,986,917,444	99,345,872
2048	2,005,643,557	100,282,178
2049	2,024,369,669	101,218,483
2050	2,043,095,782	102,154,789
2051	2,061,821,894	103,091,095
2052	2,080,548,007	104,027,400
2053	2,099,274,119	104,963,706

Total Debt Service

	2.25%			2.25%	
EXIST DEBT PRIN OUTS[1]	Direct Debt Burden	New Issues	COMBINED EXIST & NEW PRIN	Direct Debt Burden	RESIDUAL CAPACITY
43,514,498	3.35%	0	43,514,498	3.35%	21,508,867
41,122,579	3.13%	4,355,000	45,477,579	3.46%	20,154,135
38,607,486	2.89%	15,360,000	53,967,486	4.04%	12,810,286
35,595,255	2.60%	18,770,000	54,365,255	3.97%	14,118,695
32,365,260	2.32%	23,905,000	56,270,260	4.03%	13,549,349
29,097,405	2.07%	27,050,000	56,147,405	3.99%	14,180,604
25,681,612	1.81%	28,830,000	54,511,612	3.84%	16,421,397
22,750,000	1.58%	30,225,000	52,975,000	3.69%	18,894,315
19,750,000	1.35%	31,220,000	50,970,000	3.48%	22,340,620
16,600,000	1.12%	33,245,000	49,845,000	3.36%	24,401,926
13,470,000	0.89%	33,645,000	47,115,000	3.10%	28,823,232
11,845,000	0.77%	33,135,000	44,980,000	2.93%	31,894,537
10,135,000	0.65%	30,910,000	41,045,000	2.64%	36,765,843
8,315,000	0.53%	30,055,000	38,370,000	2.44%	40,377,148
6,560,000	0.41%	27,470,000	34,030,000	2.14%	45,653,454
5,395,000	0.33%	26,265,000	31,660,000	1.96%	48,959,760
2,555,000	0.16%	23,325,000	25,880,000	1.59%	55,676,065
1,835,000	0.11%	21,710,000	23,545,000	1.43%	58,947,371
1,095,000	0.07%	18,455,000	19,550,000	1.17%	63,878,677
350,000	0.02%	16,760,000	17,110,000	1.01%	67,254,982
0	0.00%	13,545,000	13,545,000	0.79%	71,756,288
	0.00%	11,700,000	11,700,000	0.68%	74,537,593
	0.00%	8,615,000	8,615,000	0.49%	78,558,899
	0.00%	7,955,000	7,955,000	0.45%	80,155,205
	0.00%	6,055,000	6,055,000	0.34%	82,991,510
	0.00%	5,335,000	5,335,000	0.30%	84,647,816
	0.00%	4,610,000	4,610,000	0.25%	86,309,122
	0.00%	3,975,000	3,975,000	0.22%	87,880,427
	0.00%	3,335,000	3,335,000	0.18%	89,456,733
	0.00%	2,785,000	2,785,000	0.15%	90,943,038
	0.00%	2,235,000	2,235,000	0.12%	92,429,344
	0.00%	1,795,000	1,795,000	0.09%	93,805,650
	0.00%	1,355,000	1,355,000	0.07%	95,181,955
	0.00%	1,020,000	1,020,000	0.05%	96,453,261
	0.00%	685,000	685,000	0.03%	97,724,567
	0.00%	465,000	465,000	0.02%	98,880,872
	0.00%	240,000	240,000	0.01%	100,042,178
	0.00%	130,000	130,000	0.01%	101,088,483
	0.00%	15,000	15,000	0.00%	102,139,789
	0.00%	10,000	10,000	0.00%	103,081,095
	0.00%	10,000	10,000	0.00%	104,017,400
	0.00%	10,000	10,000	0.00%	104,953,706

Non-TID Debt Service

	1.25%			1.25%
	EXIST DEBT Non TID PRIN OUTS[1]	Non TID Direct Debt Burden	New Issues	COMBINED EXIST & NEW PRIN	Direct Debt Burden
2012	22,324,498	1.72%	0	22,324,498	1.72%
2013	20,762,579	1.58%	0	20,762,579	1.58%
2014	19,202,486	1.44%	5,415,000	24,617,486	1.84%
2015	17,535,255	1.28%	7,375,000	24,910,255	1.82%
2016	15,765,260	1.13%	10,105,000	25,870,260	1.85%
2017	14,112,405	1.00%	10,350,000	24,462,405	1.74%
2018	12,386,612	0.87%	12,710,000	25,096,612	1.77%
2019	11,245,000	0.78%	12,285,000	23,530,000	1.64%
2020	10,135,000	0.69%	14,265,000	24,400,000	1.66%
2021	9,005,000	0.61%	13,625,000	22,630,000	1.52%
2022	7,805,000	0.51%	15,405,000	23,210,000	1.53%
2023	6,550,000	0.43%	15,790,000	22,340,000	1.45%
2024	5,220,000	0.34%	14,570,000	19,790,000	1.27%
2025	3,800,000	0.24%	14,780,000	18,580,000	1.18%
2026	2,460,000	0.15%	13,370,000	15,830,000	0.99%
2027	1,720,000	0.11%	13,410,000	15,130,000	0.94%
2028	1,380,000	0.08%	11,810,000	13,190,000	0.81%
2029	1,035,000	0.06%	11,640,000	12,675,000	0.77%
2030	695,000	0.04%	9,865,000	10,560,000	0.63%
2031	350,000	0.02%	9,690,000	10,040,000	0.60%
2032	0	0.00%	8,130,000	8,130,000	0.48%
2033	0	0.00%	8,040,000	8,040,000	0.47%
2034	0	0.00%	6,610,000	6,610,000	0.38%
2035	0	0.00%	7,000,000	7,000,000	0.40%
2036	0	0.00%	6,055,000	6,055,000	0.34%
2037	0	0.00%	5,335,000	5,335,000	0.30%
2038	0	0.00%	4,610,000	4,610,000	0.25%
2039	0	0.00%	3,975,000	3,975,000	0.22%
2040	0	0.00%	3,335,000	3,335,000	0.18%
2041	0	0.00%	2,785,000	2,785,000	0.15%
2042	0	0.00%	2,235,000	2,235,000	0.12%
2043	0	0.00%	1,795,000	1,795,000	0.09%
2044	0	0.00%	1,355,000	1,355,000	0.07%
2045	0	0.00%	1,020,000	1,020,000	0.05%
2046	0	0.00%	685,000	685,000	0.03%
2047	0	0.00%	465,000	465,000	0.02%
2048	0	0.00%	240,000	240,000	0.01%
2049	0	0.00%	130,000	130,000	0.01%
2050	0	0.00%	15,000	15,000	0.00%
2051	0	0.00%	10,000	10,000	0.00%
2052	0	0.00%			0.00%
2053	0				

TID Debt Service

	1.00%			1.00%	
	EXIST DEBT TID PRIN OUTS[1]	TID Direct Debt Burden	New Issues	COMBINED EXIST & NEW PRIN	Direct Debt Burden	YEAR
2012	21,190,000	1.63%	0	21,190,000	1.63%	2012
2013	20,360,000	1.55%	4,355,000	24,715,000	1.88%	2013
2014	19,405,000	1.45%	9,945,000	29,350,000	2.20%	2014
2015	18,060,000	1.32%	11,395,000	29,455,000	2.15%	2015
2016	16,600,000	1.19%	13,800,000	30,400,000	2.18%	2016
2017	14,985,000	1.07%	16,700,000	31,685,000	2.25%	2017
2018	13,295,000	0.94%	16,120,000	29,415,000	2.07%	2018
2019	11,505,000	0.80%	17,940,000	29,445,000	2.05%	2019
2020	9,615,000	0.66%	16,955,000	26,570,000	1.81%	2020
2021	7,595,000	0.51%	19,620,000	27,215,000	1.83%	2021
2022	5,665,000	0.37%	18,240,000	23,905,000	1.57%	2022
2023	5,295,000	0.34%	17,345,000	22,640,000	1.47%	2023
2024	4,915,000	0.32%	16,340,000	21,255,000	1.37%	2024
2025	4,515,000	0.29%	15,275,000	19,790,000	1.26%	2025
2026	4,100,000	0.26%	14,100,000	18,200,000	1.14%	2026
2027	3,675,000	0.23%	12,855,000	16,530,000	1.03%	2027
2028	1,175,000	0.07%	11,515,000	12,690,000	0.78%	2028
2029	800,000	0.05%	10,070,000	10,870,000	0.66%	2029
2030	400,000	0.02%	8,590,000	8,990,000	0.54%	2030
2031	0	0.00%	7,070,000	7,070,000	0.42%	2031
2032	0	0.00%	5,415,000	5,415,000	0.32%	2032
2033		0.00%	3,660,000	3,660,000	0.21%	2033
2034		0.00%	2,005,000	2,005,000	0.12%	2034
2035		0.00%	955,000	955,000	0.05%	2035
2036		0.00%	0	0	0.00%	2036
2037		0.00%	0	0	0.00%	2037
2038		0.00%	0	0	0.00%	2038
2039		0.00%	0	0	0.00%	2039
2040		0.00%	0	0	0.00%	2040
2041		0.00%	0	0	0.00%	2041
2042		0.00%	0	0	0.00%	2042
2043		0.00%	0	0	0.00%	2043
2044		0.00%	0	0	0.00%	2044
2045		0.00%	0	0	0.00%	2045
2046		0.00%	0	0	0.00%	2046
2047		0.00%	0	0	0.00%	2047
2048		0.00%	0	0	0.00%	2048
2049		0.00%	0	0	0.00%	2049
2050		0.00%	0	0	0.00%	2050
2051		0.00%	0	0	0.00%	2051
2052		0.00%	0	0	0.00%	2052
2053						

NOTES:

Village of Shorewood, WI

Update 08-09-2012

Proposed Debt Schedule for Future Capital Projects

Total Debt Payments Include Future Captial Project Borrowings for 2013 through 2022 and Sewer related and street projects through 2035.

		Storm Water		GO TID & Sewer		**Total**	Less			
	2012 Existing	Total new	Total New	Total new	Total New	**Debt**	Total Other		Equalized Value	
Year	Payments	Principal	Interest	Principal	Interest	**Payments**	Sources	Tax Levy	Tax Base	**Tax Rate**
2010	2,213,991	0	0	0	0	**2,213,991**	(1,044,304)	1,169,687	1,479,416,200	**0.79**
2011	2,359,284	0	0	0	0	**2,359,284**	(1,226,361)	1,132,924	1,389,476,000	**0.82**
2012	3,030,173	0	0	0	0	**3,030,173**	(1,760,749)	1,269,424	1,307,167,400	**0.97**
2013	3,715,214	0	0	0	125,206	**3,840,420**	(2,458,413)	1,382,007	1,297,983,400	**1.06**
2014	3,771,786	0	0	150,000	580,750	**4,502,536**	(3,074,754)	1,427,782	1,297,983,400	**1.10**
2015	4,190,254	50,000	90,625	385,000	1,086,794	**5,802,673**	(4,180,591)	1,622,082	**1,304,473,317**	**1.24**
2016	4,317,067	125,000	222,188	535,000	1,539,019	**6,738,273**	(4,924,318)	1,813,955	1,317,518,050	**1.38**
2017	4,257,360	125,000	349,063	765,000	1,851,231	**7,347,653**	(5,450,049)	1,897,605	1,337,280,821	**1.42**
2018	4,300,635	125,000	341,250	860,000	1,994,175	**7,621,060**	(5,646,937)	1,974,123	1,355,929,312	**1.46**
2019	3,707,601	180,000	459,375	1,600,000	2,084,631	**8,031,607**	(5,978,945)	2,052,662	1,374,577,802	**1.49**
2020	3,678,929	185,000	448,125	1,920,000	2,147,800	**8,379,854**	(6,292,644)	2,087,210	1,393,226,293	**1.50**
2021	3,725,765	240,000	570,938	2,260,000	2,296,444	**9,093,146**	(6,856,544)	2,236,603	**1,411,874,783**	**1.58**
2022	3,598,103	255,000	555,938	2,515,000	2,358,825	**9,282,865**	(6,962,432)	2,320,433	1,430,523,274	**1.62**
2023	2,008,728	340,000	674,375	2,255,000	2,413,175	**7,691,278**	(5,136,824)	2,554,455	**1,569,531,765**	**1.63**
2024	2,046,389	350,000	653,125	2,460,000	2,316,931	**7,826,445**	(5,194,039)	2,632,406	1,588,180,255	**1.66**
2025	2,105,767	450,000	631,250	2,650,000	2,210,038	**8,047,054**	(5,352,238)	2,694,816	1,606,828,746	**1.68**
2026	1,988,778	465,000	603,125	2,880,000	2,089,544	**8,026,446**	(5,417,416)	2,609,030	**1,625,477,237**	**1.61**
2027	1,359,240	470,000	574,063	3,030,000	1,957,631	**7,390,934**	(5,195,329)	2,195,605	1,644,125,727	**1.34**
2028	3,003,913	495,000	544,688	3,260,000	1,814,156	**9,117,756**	(7,154,256)	1,963,500	1,662,774,218	**1.18**
2029	795,418	500,000	513,750	3,455,000	1,657,775	**6,921,943**	(4,919,393)	2,002,550	1,681,422,708	**1.19**
2030	794,853	510,000	482,500	3,585,000	1,491,638	**6,863,990**	(4,817,490)	2,046,500	1,700,071,199	**1.20**
2031	778,333	520,000	450,625	3,550,000	1,322,788	**6,621,745**	(4,696,745)	1,925,000	**1,718,719,690**	**1.12**
2032	360,500	535,000	418,125	3,565,000	1,154,513	**6,033,138**	(4,263,938)	1,769,200	1,737,368,180	**1.02**
2033	0	540,000	384,688	3,720,000	981,113	**5,625,800**	(3,855,150)	1,770,650	1,756,016,671	**1.01**
2034		540,000	350,938	3,450,000	810,775	**5,151,713**	(3,556,613)	1,595,100	1,774,665,162	**0.90**
2035		555,000	317,188	2,545,000	675,463	**4,092,650**	(2,703,500)	1,389,150	1,793,313,652	**0.77**
2036		560,000	282,500	2,275,000	575,388	**3,692,888**	(2,479,488)	1,213,400	**1,811,962,143**	**0.67**
2037		560,000	247,500	1,100,000	473,350	**2,380,850**	(1,422,750)	958,100	1,830,610,633	**0.52**
2038		570,000	212,500	1,110,000	406,250	**2,298,750**	(1,374,800)	923,950	1,849,259,124	**0.50**
2039		585,000	176,875	1,020,000	341,388	**2,123,263**	(1,316,213)	807,050	1,867,907,615	**0.43**
2040		530,000	140,313	980,000	279,075	**1,929,388**	(1,151,988)	777,400	1,886,556,105	**0.41**
2041		430,000	107,188	700,000	222,125	**1,459,313**	(794,313)	665,000	**1,905,204,596**	**0.35**
2042		310,000	80,313	650,000	179,750	**1,220,063**	(585,063)	635,000	1,923,853,087	**0.33**
2043		320,000	60,938	540,000	143,800	**1,064,738**	(556,738)	508,000	1,942,501,577	**0.26**
2044		215,000	40,938	540,000	111,150	**907,088**	(423,088)	484,000	1,961,150,068	**0.25**
2045		220,000	27,500	430,000	81,800	**759,300**	(396,300)	363,000	1,979,798,558	**0.18**
2046		110,000	13,750	380,000	55,750	**559,500**	(214,500)	345,000	**1,998,447,049**	**0.17**
2047		110,000	6,875	270,000	36,125	**423,000**	(193,000)	230,000	2,017,095,540	**0.11**
2048		0	0	220,000	19,800	**239,800**	(21,800)	218,000	2,035,744,030	**0.11**
2049		0	0	110,000	9,900	**119,900**	(10,900)	109,000	2,054,392,521	**0.05**
2050		0	0	110,000	3,300	**113,300**	(10,300)	103,000	2,073,041,012	**0.05**
2051		0	0	0	0	**0**	0	0		
2052				0	0	**0**	0	0		
TOTAL	62,108,077	12,075,000	11,033,125	61,830,000	39,899,363	**186,945,565**	(129,071,207)	57,874,358		

Current Rates and Customer Information

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

General Rate and Permit Data	Monthly	Annually
Currrent Overnight Parking Permit Fee	$45	$540
Amount paid to private lot owners	$17	$204
Year of last fee increase	2007	
	2010	2011
Permits sold - Village lot/streets	3,598	3621
Permits sold - private lots	1,375	1350
Total	4,973	4,971

Long Range Plan Notes

- Past years' budgets for the parking utility have included estimated costs to purchase software or other technology to automate the parking permit process. Currently the Village is investigating a fee per permit type solution. This would likely result in an increase to the park permit to cover the cost of this additional software. This has not been included in the long range plan at this time.
- Expenses in 2017 decrease as the parking utility's existing advance will be repaid in 2016.
- Approximately $15,000 has been included annually in years 2014 and beyond for future capital expenses to cover future parking lot maintenance.
- The Parking Utility borrowed to fund a portion of a new parking structure currently under construction. The debt service for this borrowing is included in the long range plan. However, no additional permit revenue has been shown at this time.
- $47,250 has been included in 2013 as a capital purchase for one half of the cost of resurfacing the Village Hall/Village Center lot.

Recommended Future Rates

The current utility costs include the cost of 1/3 of a police officer's salary and benefits. The parking utility includes the cost for tracking and distributing parking permits and authorized parkers. Historically, the costs associated with writing and collecting parking tickets have been reported in the General Fund, along with parking ticket revenue. Future changes in how these services are provided may result in the need for review of these rates in the future.

Based on estimated permit sales and expense changes, no permit fee increase is expected at this time.

2013 - 2022 Financial Plan

Parking Utility

	2012 Adopted Budget	2012 Preliminary Projections	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues												
Parking Permit Fees	$ 208,254	$ 201,060	$ 212,285	$ 212,285	$ 212,285	$ 212,285	$ 212,285	$ 212,285	$ 212,285	$ 212,285	$ 212,285	$ 212,285
Other Revenues	13,373	13,493	14,444	14,692	14,786	14,881	15,136	15,233	15,331	15,593	15,693	15,794
Total Revenues	221,627	214,553	226,729	226,977	227,071	227,166	227,421	227,518	227,616	227,878	227,978	228,079
Expenses												
Lot Rental Expenses	$ 18,380	$ 13,131	$ 15,312	$ 15,464	$ 15,618	$ 15,773	$ 15,931	$ 16,089	$ 16,251	$ 16,414	$ 16,579	$ 16,745
Other Expenses	203,403	204,477	211,788	228,473	230,175	232,095	233,824	236,437	239,319	241,944	244,630	247,597
Total Expenses	221,783	217,608	227,100	243,937	245,793	247,868	249,755	252,526	255,570	258,358	261,209	264,342
Net Change in Equity	(156)	(3,055)	(371)	(16,960)	(18,722)	(20,702)	(22,334)	(25,008)	(27,954)	(30,480)	(33,231)	(36,263)
Beginning Equity	813,858	813,858	810,803	810,432	793,471	774,749	754,047	731,713	706,706	678,752	648,273	615,042
Ending Equity	$ 813,702	$ 810,803	$ 810,432	$ 793,471	$ 774,749	$ 754,047	$ 731,713	$ 706,706	$ 678,752	$ 648,273	$ 615,042	$ 578,780
Rate increase included above	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* - The Parking Utility budgets on a full accrual method. The estimated cash position is affected by capital purchases, principal repayment or receipt of bond proceeds and is shown below.

Estimated cash position	$ 160,561	$ 407,662	$ 363,308	$ 354,398	$ 343,487	$ 330,331	$ 331,873	$ 331,294	$ 323,340	$ 313,445	$ 301,403	$ 286,948

Current Rates and Customer Information

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

General Rate Data	Quarterly	Annual
Meter service charge (5/8")	$ 17.70	$71
Plus Volumetric per 100 Cubic Feet	$ 1.85	$7
Last Full Rate Increase	May-12	
Quarterly Bill (2,300 Cubic Feet Usage)	$60	$241
	No. of	Consumption
Five Year Average	Customers	100 Cubic Ft
Residental Customers	3,228	298,710
Commerical Custmers	251	166,062
Public	30	17,623
5 Year Ave	3,509	482,395

Long Range Plan Notes

- The debt payments include an estimated borrowing to become a member of the North Shore Water Commission. As such, the purchased water expenses were decreased beginning in 2014.
- Significant future capital projects included in the 2020 plan are $1,750,000 buy-in for NSWC, $500,000 for meter replacements and upgrade of the meter reading system, and $150,000 bi-annually for water main replacements done with the bi-annual road projects.
- Due to the lack of cash reserves within the water utility, the Village may consider providing an advance to the water to cover short term operating needs. By formalizing this cash deficit into an advance we recognize that another fund is subsidizing their cash flow and provide interest to that fund to compensate. A full recommendation for a payment plan will be completed later this year.

Future Rates

In 2012 the Public Service Commission approved a 29% average water rate increase to be effective on May 15, 2012.

The Village's Water Utility Rates are reviewed and designed by the Public Service Commission (PSC). Rate increase requests can only be made under certain conditions. After a rate increase of more than 3%, the utility must wait until rates have been in place for a full calendar year before another increase could be requested. As such future rate increases must sustain the utility for at least one full year. Since the utility completed an increase in 2012, no increase is included for 2013.

2013 - 2022 Financial Plan

Water Utility

	2012 Adopted Budget	2012 Preliminary Projections	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues												
User Fees	$ 1,418,179	$ 1,385,506	$ 1,461,048	$ 1,504,880	$ 1,685,466	$ 1,685,466	$ 1,736,030	$ 1,736,030	$ 1,788,111	$ 1,788,111	$ 1,841,754	$ 1,841,754
Other Revenues	27,045	21,664	27,065	27,640	27,660	27,681	28,272	28,293	28,314	28,924	28,946	28,968
Total Revenues	1,445,224	1,407,170	1,488,113	1,532,520	1,713,126	1,713,147	1,764,302	1,764,323	1,816,425	1,817,035	1,870,700	1,870,722
Expenses												
Purchase Water	$ 668,242	$ 723,434	$ 674,924	$ 500,000	$ 510,000	$ 520,200	$ 530,604	$ 541,216	$ 552,040	$ 563,081	$ 574,343	$ 585,830
Depreciation	85,100	93,100	86,900	127,900	130,900	136,900	139,900	145,900	145,900	148,900	148,900	151,900
Other Expenses	589,922	612,318	610,084	620,558	631,227	643,467	654,549	665,837	678,766	690,490	702,438	716,099
Interest Expense	48,535	66,989	71,883	128,906	187,502	189,654	192,425	195,710	192,901	186,468	179,209	170,473
Total Expenses	1,391,799	1,495,841	1,443,791	1,377,364	1,459,629	1,490,221	1,517,478	1,548,663	1,569,607	1,588,939	1,604,890	1,624,302
Net Change in Equity	53,425	(88,671)	44,322	155,156	253,497	222,926	246,824	215,660	246,818	228,096	265,810	246,420
Beginning Equity	1,300,542	1,300,542	1,211,871	1,256,193	1,411,348	1,664,845	1,887,771	2,134,595	2,350,255	2,597,074	2,825,170	3,090,980
Ending Equity	$ 1,353,967	$ 1,211,871	$ 1,256,193	$ 1,411,348	$ 1,664,845	$ 1,887,771	$ 2,134,595	$ 2,350,255	$ 2,597,074	$ 2,825,170	$ 3,090,980	$ 3,337,400
Rate increase included above	32.00%	29.00%	0.00%	3.00%	12.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%

* - The Water Utility budgets on a full accrual method, rather than a cash basis. The estimated cash position which is affected by capital purchases, principal repayment or receipt of bond proceeds is shown below.

Estimated cash position	(424,653)	(558,749)	67,197	112,823	179,332	196,376	310,740	381,041	379,781	440,421	498,386	524,572
Recommended Advance	-	750,000	-	-	-	-	-	-	-	-	-	-
Estimated cash with Advance	$ (424,653)	$ 191,251	$ 67,197	$ 112,823	$ 179,332	$ 196,376	$ 310,740	$ 381,041	$ 379,781	$ 440,421	$ 498,386	$ 524,572

Current Rates and Customer Information

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

General Rate Data	Quarterly	Annual
Service charge	$ 22.13	$89
Plus Volumetric per 100 Cubic Feet	$ 2.77	$11
Last Full Rate Increase	May-11	
Quarterly Bill (2,300 Cubic Feet Usage)	$86	$343

Long Range Plan Notes

- The Village has substantial capital investment planned for Sanitary Sewer infrastructure. These are shown on pages 12 - 13 and listed as funded by Sewer fees.
- The Village completed a rate reviewed in April, 2010, just prior to the July 2010 flooding. At that time the Village approved a two phase rate increase, one for 2010 and one to be effective third quarter of 2011. After the flood, the Village began substantial capital re-investment to reduce the possibility of a reoccurrence. $1.6 million was borrowed in 2011 and $4.7 million was borrowed in 2012 for Sanitary Sewer projects. These borrowings result in between $300,000 and $500,000 of additional principal and interest payments each year.

Recommended Future Rates

The Village's Sewer Utility Rates are reviewed and designed by the Village. The Village is required by the Dept of Natural Resources to maintain an equipment replacement fund. The amount required to be maintained in the fund fluctuates annually, and was approximately $225,000 last year. The Village targets cash reserves for this fund to be at approximately one quarter's worth of operating expenses, as customers are billed quarterly for the previous quarter's consumption, while sewer utility vendors are paid monthly. Additionally, capital plan includes an assumption that some future sewer borrowings will be Revenue bond borrowings. These borrowings require that rates be set at a level that operating revenues will cover debt service by 125%. The rates increases shown on the next page try to ensure that all of these rules are followed.

Because the rates were last designed prior to the 2010 flood, the Village will plan to complete a full sewer rate analysis later this year. It is anticipated that the rate increase shown for 2013 would go into effect with consumption beginning February 15, 2013. The table below summarizes the estimated impact of that increase on the average homeowner using 2,300 cubic feet of water each quarter.

Estimated New Rates	Quarterly	Annual
Service charge	$ 32.97	$132
Plus Volumetric per 100 Cubic Feet	$ 4.13	$17
Current Bill (2,300 Cubic Feet Usage)	$86	$343
Bill with estimaed revised rates	$128	$512
Amount of Increase	$42	$168
Percentage Increase	49.00%	49.00%

2013 - 2022 Financial Plan

Sewer Utility

	2012 Adopted Budget	2012 Preliminary Projections	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues												
User Fees	$ 2,030,200	$ 1,698,577	$ 2,066,930	$ 2,149,620	$ 2,181,869	$ 2,421,913	$ 2,458,247	$ 2,495,127	$ 2,582,473	$ 2,582,473	$ 2,595,388	$ 2,608,368
Other Revenues	91,671	95,118	95,160	95,682	95,724	95,766	96,303	96,346	96,389	96,943	96,988	97,033
Total Revenues	2,121,871	1,793,695	2,162,090	2,245,302	2,277,593	2,517,679	2,554,550	2,591,473	2,678,862	2,679,416	2,692,376	2,705,401
Expenses												
Treatment Expense	$ 686,900	$ 754,165	$ 692,285	$ 706,131	$ 720,254	$ 734,659	$ 749,352	$ 764,339	$ 779,626	$ 795,219	$ 811,123	$ 827,345
Depreciation	125,000	132,000	133,002	152,602	178,538	168,271	179,540	169,273	180,542	184,875	181,544	200,477
Other Expenses	609,531	521,697	525,318	532,665	540,149	549,295	557,060	564,967	574,622	582,831	591,192	601,378
Interest Expense	377,261	160,296	350,700	348,797	419,938	602,347	647,258	627,288	606,693	580,343	619,675	589,238
Total Expenses	1,798,692	1,568,158	1,701,305	1,740,195	1,858,879	2,054,572	2,133,210	2,125,867	2,141,483	2,143,268	2,203,534	2,218,438
Net Change in Equity	323,179	225,537	460,785	505,107	418,714	463,107	421,340	465,606	537,379	536,148	488,842	486,963
Beginning Equity	2,384,830	2,384,831	2,610,368	3,071,153	3,576,260	3,994,974	4,458,081	4,879,421	5,345,027	5,882,406	6,418,555	6,907,397
Ending Equity	$ 2,708,009	$ 2,610,368	$ 3,071,153	$ 3,576,260	$ 3,994,974	$ 4,458,081	$ 4,879,421	$ 5,345,027	$ 5,882,406	$ 6,418,555	$ 6,907,397	$ 7,394,360
Rate increase included above	0.00%	0.00%	49.00%	8.00%	3.00%	22.00%	3.00%	3.00%	7.00%	0.00%	1.00%	1.00%

* - The Sewer Utility budgets on a full accrual method, rather than a cash basis. The estimated cash position which is affected by capital purchases, principal repayment or receipt of bond proceeds has also been shown.

Estimated cash position	$ 47,090	$ 47,090	$ 248,823	$ 442,808	$ 497,907	$ 513,916	$ 554,291	$ 563,150	$ 527,503	$ 575,314	$ 661,290	$ 661,997

DNR equipment replacement reserve - minimum required cash balance for equipment $225,000

Cash Target 25% Oper'g Exp		$ 392,100	$ 396,900	$ 420,100	$ 471,600	$ 488,400	$ 489,100	$ 490,200	$ 489,600	$ 505,500	$ 504,500	$ 504,500
Revenue coverage 125% target			125.00%	125.00%	105.00%	100.00%	102.00%	103.00%	117.00%	113.00%	106.00%	105.00%

2013 - 2022 Financial Plan

Storm Utility

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues											
User Fees	$ -	$ 51,758	$ 207,031	$ 465,860	$ 625,091	$ 615,975	$ 833,045	$ 825,909	$ 1,048,865	$ 1,049,569	$ 1,304,583
Bond Proceeds	-	-	1,450,000	2,155,000	2,155,000	-	2,015,000	-	2,150,000	-	2,150,000
Total Revenues	-	51,758	1,657,031	2,620,860	2,780,091	615,975	2,848,045	825,909	3,198,865	1,049,569	3,454,583
Expenses											
Maintenance Expenses	$ -	$ -	$ 25,000	$ 25,500	$ 26,010	$ 26,530	$ 27,061	$ 27,602	$ 28,154	$ 28,717	$ 29,291
Depreciation	-	-	12,500	31,250	50,000	50,000	67,500	67,500	86,250	86,250	105,000
Capital	-	-	1,250,000	1,875,000	1,875,000	-	1,750,000	-	1,875,000	-	1,875,000
Debt Service Reserve Fund	-	-	145,000	215,500	215,000	-	201,500	-	215,000	-	215,000
Debt Service Issue Costs	-	-	55,000	64,500	65,000	-	63,500	-	60,000	-	60,000
Debt Service	-	-	-	140,625	347,188	474,063	466,250	639,375	633,125	810,938	810,938
Total Expenditures	-	-	1,487,500	2,352,375	2,578,198	550,593	2,575,811	734,477	2,897,529	925,905	3,095,229
Net Change in Equity	-	51,758	169,531	268,485	201,893	65,382	272,234	91,432	301,336	123,664	359,354
Beginning Equity	-	-	51,758	221,289	489,774	691,667	757,049	1,029,283	1,120,715	1,422,051	1,545,715
Ending Equity	$ -	$ 51,758	$ 221,289	$ 489,774	$ 691,667	$ 757,049	$ 1,029,283	$ 1,120,715	$ 1,422,051	$ 1,545,715	$ 1,905,068
Using 3,800 REU's											
Estimated fee per household	$ -	$ 13.62	$ 54.48	$ 122.59	$ 164.50	$ 162.10	$ 219.22	$ 217.34	$ 276.02	$ 276.20	$ 343.31
Revenue coverage 125% required			129%	127%	126%	126%	126%	126%	126%	179%	126%

Estimated Average Residential Property Owner Payments

Payment Type	Actual 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Property Tax Bill (Village Portion)	$ 2,084	$ 2,128	$ 2,155	$ 2,213	$ 2,271	$ 2,307	$ 2,327	$ 2,366	$ 2,373	$ 2,403	$ 2,420
Water Bill	241	241	248	278	278	286	286	295	295	304	304
Sewer Bill	343	512	553	569	694	715	737	788	788	796	804
Storm Water Bill	-	14	54	123	164	162	219	217	276	276	343
Sub-total Utility Bill	584	766	855	970	1,137	1,164	1,242	1,300	1,359	1,376	1,451
Total	$ 2,668	$ 2,894	$ 3,010	$ 3,183	$ 3,408	$ 3,471	$ 3,569	$ 3,666	$ 3,732	$ 3,779	$ 3,871
Change from Prior Year		$ 226	$ 116	$ 172	$ 225	$ 63	$ 99	$ 97	$ 66	$ 47	$ 92
% Change from Prior Year		8.46%	4.01%	5.73%	7.07%	1.84%	2.84%	2.73%	1.79%	1.26%	2.44%

Change and percentage change assume that rate increases are in place for the entire calendar year. Most times rate changes are effective mid-year
Property tax amounts shown are based on a $300,000 assessed property.
Water and Sewer bills are based on 2,300 cubic feet of water consumption per quarter.
Storm Water bill is for 1 REU

FINANCIAL POLICY GUIDELINES

Adopted in November, 2006,
Updated January, 2010, August, 2011 and August, 2012

In adopting the original financial management plan, the Board established policies related to debt management and tax rate impact. The Board will review these policy guidelines each time the financial management plan is reviewed.

1. GENERAL FUND UNDESIGNATED AND UNRESERVED FUND BALANCE

The Village shall seek to maintain its unassigned fund balance at a minimum of 30% of total general fund annual revenues. The purpose of the first 25% of this balance is to provide adequate cash flow during the year. Any use of these funds would require a two thirds vote of the Village Board. The additional 5% is to provide the ability of the Village to respond to unforeseeable contingencies and opportunities that may not have been known at the time of budget preparation. Any use of the 5% fund balance referred to above must be replenished during the next budget process. *(It is noted, that as long as "levy limits" remain in place, the ability to replenish these funds will be possible only through cuts in other expenses or the raising of new non-levy revenues.) These uses are subject to approval by the Village Board.

In addition, the use of any amounts in excess of 30%, shall not be made, unless one of the following applies:

A. Non–annually recurring expenses such as reassessments or studies
B. Capital Expenses
C. Expenses which, in the opinion of the Village Board would constitute "an investment in the community" such as:
    1. Investment in a revolving loan program
    2. Investment in technology
    3. Investment in community marketing

EXAMPLES OF OPPORTUNITIES FOR USE OF FUND BALANCE

- $75,000 Annual contribution to Equipment & Roads
- $100,000 Set aside for reserve for Pilot Home Buyers Incentive Program/Home Owners Maintenance Program
- $25,000 Annual Contribution to Marketing Program
- $150,000 Set aside for Technology Upgrades

2. TAX RATE STABILITY

A. Growth Projections and Assumptions

The long range financial plan reviews the impact of property taxes on a $300,000 home. For purposes of calculating this impact, the Village has used the assessed values from the most current year and held that value constant into the future.

For debt capacity planning purposes, the future equalized values projections, assume no economic value increase in 2013 followed by 0.50%, 1.00%, 1.50% for 2014 -2016. Beyond 2016 a discounted straight-line method of 50% of the actual average annual historical growth between 1996 and 2012 will be applied. Adjustments for additional value were made for new construction within the Tax Increment Districts related to estimated future investments be made by the Village at a ratio of $4 of improvement value for every $1 of estimated capital investment.

B. Capital Improvement Financing

The Village shall seek to maintain an equalized tax rate for debt at a level which does not exceed $1.35 / $1,000 of equalized valuation for purposes of financing its defined capital improvement plan for the period 2013 - 2022. Any debt or new projects subsequently authorized by referendum would be in addition to this rate.

C. Operating Expenses & Staffing

The Village will project operating expenses and staffing needs and will integrate the projected impact of these needs with capital financing plans so that the tax rate required to finance both operations and capital can be coordinated and maintained at affordable levels but to avoid a “rollercoaster” effect upon taxpayers going forward. This will require annually reviewing projections and amending the operating and/or capital plan to address changing environmental conditions as part of the annual budget process. It is the Village’s intent to stay within the current state law on levy limitations. In the event that the levy limits are eliminated, the increase in the levy would be evaluated annually within the context of the needs of the Village and this multi-year management plan.

3. PRESERVATION OF GENERAL OBLIGATION BORROWING CAPACITY

It is the Village's philosophy that its general obligation borrowing authority must be protected and conserved. Wisconsin allows municipalities to borrow up to 5% of its Equalized Valuation on a general obligation basis.

The Village of Shorewood has the intention to limit itself to the use of no more than 1.25% of its general obligation debt capacity for capital needs and an additional 1% for financing Tax Incremental projects for a total of 2.25%. This policy would allow the Village to control its direct debt burden while still meeting its capital needs. Based upon the 2012 equalized value of $1,300,467,300 this number would equal $29.26 million, $13.0 million for capital needs and $16.26 million for TID projects.

The Village Board acknowledges that the current long range financial plan includes significant capital infrastructure investments, the size and scope of which cause the Village to exceed its targets for general obligation debt capacity for a period of time. It is the intention of the Village to continue to use these guidelines and to look for ways to decrease debt levels to within these target over the long term.

4. DEBT PAYMENT STRUCTURE/DURATION

A. The Village of Shorewood shall generally amortize its ongoing road maintenance plan with the issuance of general obligation debt with not more than 15 years duration. Exceptions may be considered for unusually costly projects.

B. The financing of Tax Increment District expenses where the debt will be structured to match the projected cash flow of the district. It is also generally the policy of the Village to require development agreements in advance of the issuance of TID debt. The Community Development Authority will make recommendations in this regard.

C. Larger building projects with projected useful lives of 20 or more years may be financed with 20-year General Obligation Bonds.

D. It is also generally the philosophy of the Village to avoid balloon payment structures or significant back loading of the issue where more than 50% of the principal is matured in the last 2 to 3 years of the issue. An exception may be made to accommodate cash flow constraints of tax increment financing.

5. INTERFUND ADVANCES

Interfund advances may be made from time to time to support projects within the Enterprise funds, these advances will be repaid in full based upon an approved arrangement. It is the intent of the Village that the Enterprise funds be self-supported by way of their own operating revenues.

6. MAINTENANCE AND ENHANCEMENT OF CREDIT RATING

Shorewood recognizes that a high quality credit rating is important to achieving the lowest possible cost of debt when debt is used to finance capital needs. In addition, a high quality rating is reflective of sound financial management and prudent operating practices. It is therefore the Village's policy that its current Aa2 credit rating be maintained and that efforts be made where possible to seek to upgrade this rating. To this end the Village is committed to maintaining positive working relationships with the Credit rating agencies and will cooperate with the representatives of such agencies through the provision of information and, when appropriate, through personal presentations to the analysts responsible for review of the Shorewood account.

7. FEES FOR SERVICE

The Village currently utilizes user fees for certain services it provides. Examples are water usage fees and sewerage fees. Due to the State imposed levy limits, the Village may consider expanding this practice of user of fees in lieu of property tax levy to provide revenue to defray the costs of certain services. Other examples of these types of fees would be Storm Water management fees, transportation fees and special assessments. The Village Board would review these fees annually to ensure that they are adequately covering the costs of providing such services.

8. SUMMARY

The Village has developed these policy objectives with the intent of setting forth its philosophy related to fiscal management. The Village Board and staff recognize that circumstances change and that these objectives must be reviewed annually, however it is the intent of the Village of Shorewood to follow these general principals in subsequent years in order to assure the continued improvement of the Village's fiscal integrity. This multi-year financial plan has thus been developed in a manner to be fully consistent with the policy guidelines set forth above.

2013 - 2022 Financial Plan

Assumptions

Revenue Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Charges	0%	**3%**	0%	0%	**3%**	0%	0%	**3%**	0%	0%
Charges - parking	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Charges - sewer	49%	8%	3%	22%	3%	3%	7%	0%	1%	1%
Charges - water	0%	3%	12%	0%	3%	0%	3%	0%	3%	0%
Fines	**3%**	0%	0%	**3%**	0%	0%	**3%**	0%	0%	0%
Intergov't	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Licenses	0%	0%	**3%**	0%	0%	**3%**	0%	0%	**3%**	0%
OFS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Rev	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

Expenditure	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractual	**3%**	0%	0%	**3%**	0%	0%	**3%**	0%	0%	**3%**
Fringe	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Insurance	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
OFU	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Gov't	**1%**	2%	2%	2%	2%	2%	2%	2%	2%	2%
Professional	**3%**	1%	1%	**3%**	1%	1%	**3%**	1%	1%	**3%**
Programming	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Salaries	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Supplies	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

Debt	Based on repayment schedules and long range plan estimated future borrowings
Capital	Based on recurring projects plus long range plan estimated future projects
Depreciation	Based on estimated capital additions.

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General	CISCO WIRELESS ACCESS POINT	2008	1,500	2014	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ -
General	DALITE PROJECTOR/SCREEN	2009	6,959	2016	-	-	-	7,000	-	-	-	-	-	-
General	LG WIDESCREEN HDTV	2009	2,244	2016	-	-	-	2,000	-	-	-	-	-	-
General	Barracuda Backup Server 390	2012	4,150	2016	-	-	-	4,150	-	-	-	-	4,150	-
General	Village Hall Server - Hardware, install & licenses	2012	46,672	2017	-	-	-	-	45,000	-	-	-	-	45,000
General	VILLAGE HALL PHONE SYSTEM	2012	74,313	2022	-	-	-	-	-	-	-	-	-	37,343
General	AUDIO/VIDEO SYSTEM VH COURT ROOM	2013	3,901	2020	-	-	-	-	-	-	-	4,000	-	-
General Total					**-**	**1,500**	**-**	**13,150**	**45,000**	**-**	**1,500**	**4,000**	**4,150**	**82,343**
Sr Center	CHAIRS FOR SENIOR CENTER	2008	3,742	2028	-	-	-	-	-	-	-	-	-	-
Sr Center	Laptop	2010	1,887	2015	-	-	1,887	-	-	-	-	1,887	-	-
Sr Center	Projector/Av Upgrade for VC Meeting Room	2012	2,558	2019	-	-	-	-	-	-	3,550	-	-	-
Sr Center Total					**-**	**-**	**1,887**	**-**	**-**	**-**	**3,550**	**1,887**	**-**	**-**
Manager	HP COMPUTER (CHRIS)	2006	1,258	2017	-	-	-	-	1,214	-	-	-	-	1,214
Manager	HP LASERJET 9050DN	2007	3,788	2013	1,500	-	-	-	-	1,500	-	-	-	-
Manager	Laptop Probook 4510s	2010	1,486	2014	-	1,486	-	-	-	-	1,486	-	-	-
Manager	HP LAPTOP Asst to Manager	2011	1,600	2016	-	-	-	1,600	-	-	-	-	1,600	-
Manager	Furniture Updates		1,500	2013	1,500	-	-	-	-	-	-	-	-	-
Manager Total					**3,000**	**1,486**	**-**	**1,600**	**1,214**	**1,500**	**1,486**	**-**	**1,600**	**1,214**
Cust Serv	HP LASER JET 4300 N PRINTER	2004	1,984	2014	-	1,200	-	-	-	-	1,200	-	-	-
Cust Serv	HP COMPUTER - BACK OFFICE	2008	1,243	2014	-	1,800	-	-	-	-	1,800	-	-	-
Cust Serv	CUSTOMER SERVICE MANAGER OFFICE FURNITUI	2008	4,325	2028	-	-	-	-	-	-	-	-	-	-
Cust Serv	HP COMPUTER - CSR KRECHEL	2009	1,113	2014	-	1,800	-	-	-	-	1,800	-	-	-
Cust Serv	HP COMPUTER, SCANNER, VALIDATOR	2009	2,152	2014	-	2,150	-	-	-	-	2,150	-	-	-
Cust Serv	HP COMPUTER - CSM	2011	1,700	2016	-	-	-	1,900	-	-	-	-	1,900	-
Cust Serv	HP COMPUTER - CSR REPINS	2012	1,700	2017	-	-	-	-	2,100	-	-	-	-	2,100
Cust Serv	HP 600 Series M601n			2014	-	1,100	-	-	-	-	1,100	-	-	-
Cust Serv Total					**-**	**8,050**	**-**	**1,900**	**2,100**	**-**	**8,050**	**-**	**1,900**	**2,100**
Finance	HP4050N LASERJET W/LEGAL TRAY FEED	2000	2,236	2013	2,000	-	-	-	-	2,000	-	-	-	-
Finance	ONLINE CHECK SIGNER	2005	1,745	never	-	-	-	-	-	-	-	-	-	-
Finance	FINANCE DIRECTOR OFFICE FURNITURE W CHAIR	2008	4,143	2028	-	-	-	-	-	-	-	-	-	-
Finance	ASST TO FINANCE DIRECTOR COMPUTER	2012	1,709	2017	-	-	-	-	1,700	-	-	-	-	1,700
Finance	Laptop Finance Director New for Bsa	2012	1,910	2017	-	-	-	-	2,000	-	-	-	-	2,000
Finance	General ledger, cash receipting, UB software	2012	??	2022	-	-	-	-	-	-	-	-	-	40,000
Finance Total					**2,000**	**-**	**-**	**-**	**3,700**	**2,000**	**-**	**-**	**-**	**43,700**
Clerk/T	VOTING MACHINE - insight	1997	5,381	2013	5,500	-	-	-	-	-	-	5,500	-	-
Clerk/T	VOTING MACHINE - insight	1997	5,381	2013	5,500	-	-	-	-	-	-	5,500	-	-
Clerk/T	OPTECH IIIP VOTING MACHINE	1997	5,381	Never	-	-	-	-	-	-	-	-	-	-
Clerk/T	HP CMT TOWER CLERK	2007	1,956	2013	1,350	-	-	-	-	1,350	-	-	-	-
Clerk/T	HP 4250N LASER JET PRINTER CLERK	2008	1,389	2014	-	2,000	-	-	-	-	2,000	-	-	-
Clerk/T	CLERK FURNITURE W CHAIR	2008	5,805	2026	-	-	-	-	-	-	-	-	-	-
Clerk/T	CUBICLES FOR CT OFFICE	2008	11,285	2026	-	-	-	-	-	-	-	-	-	-
Clerk/T	Laptop Probook 4510s	2010	1,486	2015	-	-	1,486	-	-	-	-	1,486	-	-
Clerk/T	VOTING MACHINE - INSIGHT LARGE ELECT	2011	6,000	2026	-	-	-	-	-	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Clerk/T	DEPUTY CLERK / TREASURER COMPUTER	2012	1,709	2017	-	-	-	-	1,700	-	-	-	-	1,700
Clerk/T	VOTING MACHINE - INSIGHT LARGE ELECT	2012	5,381	2019	-	-	-	-	-	-	5,381	-	-	-
Clerk/T Total					**12,350**	**2,000**	**1,486**	**-**	**1,700**	**1,350**	**7,381**	**12,486**	**-**	**1,700**
Planning	PC CONTRACTED	2003	1,743	Never	-	-	-	-	-	-	-	-	-	-
Planning	HP PRINTER 2550	2004	1,000	2013	1,850	-	-	-	-	1,850	-	-	-	-
Planning	PC INSPECTOR 1	2006	1,200	2013	2,150	-	-	-	-	2,150	-	-	-	-
Planning	LAPTOP - BUILDING INSPECTOR	2007	2,240	2013	1,000	-	-	-	-	1,000	-	-	-	-
Planning	LATERAL FILE CABINET	2008	5,854	2028	-	-	-	-	-	-	-	-	-	-
Planning	P&D OFFICE FURNITURE 4 DESKS INSPECTORS	2008	4,247	2028	-	-	-	-	-	-	-	-	-	-
Planning	PC INSPECTOR 2	2009	-	2017	-	-	-	-	2,150	-	-	-	-	2,150
Planning	PC ENFORCEMENT	2010	2,378	2013	2,150	-	-	-	-	2,150	-	-	-	-
Planning	HP PRINTER 6P	2010	1,100	2015	-	-	1,850	-	-	-	-	1,850	-	-
Planning	LAPTOP HP - NEW INSPECTOR	2010	-	2015	-	-	2,000	-	-	-	-	2,000	-	-
Planning	PC ADMINISTRATIVE (Crystal's)	2011	1,600	2016	-	-	-	1,600	-	-	-	-	1,600	-
Planning	PC DEPT ADMINISTRATOR (Ericka's)	2011	1,600	2016	-	-	-	1,600	-	-	-	-	1,600	-
Planning	Tablet- Inspector	2012		2017	-	-	-	-	965	-	-	-	-	965
Planning	P&D ADMIN FURNITURE			Never	-	-	-	-	-	-	-	-	-	-
Planning	2003 DODGE INTREPID GOLD	2003	16,679	PD	-	-	-	-	-	-	-	-	-	-
Planning	2005 crown vic squad 204	2005	18,291	PD	-	-	-	-	-	-	-	-	-	-
Planning	2005 CROWN VIC SQUAD 3 BLACK	2005	20,655	PD	-	-	-	-	-	-	-	-	-	-
Planning Total					**7,150**	**-**	**3,850**	**3,200**	**3,115**	**7,150**	**-**	**3,850**	**3,200**	**3,115**
Assessor	PRINTER 4000T	1998	1,524	2014	-	1,800	-	-	-	-	1,800	-	-	-
Assessor	HP CMT WORKSTATION DPW DIRECTOR	2007	1,894	2014	-	1,500	-	-	-	-	1,500	-	-	-
Assessor	HP COMPUTER/MONITOR	2008	1,150	2014	-	1,500	-	-	-	-	1,500	-	-	-
Assessor Total					**-**	**4,800**	**-**	**-**	**-**	**-**	**4,800**	**-**	**-**	**-**
Court	TIPPS COURT SOFTWARE - updates only	2003	9,410	Never	-	-	-	-	-	-	-	-	-	-
Court	4014n HP printer split with police	2005	1,200	2013	704	-	-	-	-	704	-	-	-	-
Court	HP LAPTOP COURT CLERK	2007	1,254	2015	-	-	1,650	-	-	-	-	1,650	-	-
Court	COURT ROOM CHAIRS	2008	6,098	2028	-	-	-	-	-	-	-	-	-	-
Court	HP COMPUTER	2009	1,354	2014	-	1,750	-	-	-	-	1,750	-	-	-
Court Total					**704**	**1,750**	**1,650**	**-**	**-**	**704**	**1,750**	**1,650**	**-**	**-**
Library	SONY LCD PROJECTOR	2002	3,550	2014	-	3,700	-	-	-	-	-	-	3,700	-
Library	OFFICE DESK/COMPUTER SYSTEM FURNITURE	2002	4,979	2022	-	-	-	-	-	-	-	-	-	5,100
Library	CLUB LOCKERS	2002	13,321	2022	-	-	-	-	-	-	-	-	-	13,400
Library	CUBICLE WORKSTATION SYSTEM	2002	27,571	2022	-	-	-	-	-	-	-	-	-	27,700
Library	SLAT WALL FIXTURE	2002	2,784	2022	-	-	-	-	-	-	-	-	-	2,900
Library	BUILDING COMPUTER CABLE	2002	6,315	Never	-	-	-	-	-	-	-	-	-	-
Library	BUILDINGS COMPUTER CABLE	2002	5,028	Never	-	-	-	-	-	-	-	-	-	-
Library	HANGING SCULPTURE ADULT	2002	6,400	Never	-	-	-	-	-	-	-	-	-	-
Library	MURAL LIBRARY	2002	9,500	Never	-	-	-	-	-	-	-	-	-	-
Library	OUTDOOR SCULPTURE	2002	28,271	Never	-	-	-	-	-	-	-	-	-	-
Library	WALL SCULPTURE CHILDREN	2002	8,500	Never	-	-	-	-	-	-	-	-	-	-
Library	UNICOM INTERCOM SYSTEM	2002	20,964	w/Phones	-	-	-	-	-	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Library	ROLLER SHADE WINDOW COVERING	2003	1,124	2014	-	1,200	-	-	-	-	-	-	-	-
Library	ROLLER SHADE WINDOW COVERING	2003	1,026	2014	-	1,100	-	-	-	-	-	-	-	-
Library	ROLLER SHADE WINDOW COVERING	2003	2,714	2014	-	2,800	-	-	-	-	-	-	-	-
Library	BENCH CH 16 - 2 ITEMS	2003	2,481	2023	-	-	-	-	-	-	-	-	-	-
Library	CD DISPLAY UNIT - 2 UNITS	2003	2,340	2023	-	-	-	-	-	-	-	-	-	-
Library	CD DISPLAY UNIT - 3 UNITS	2003	5,940	2023	-	-	-	-	-	-	-	-	-	-
Library	CHILDRENS TABLE - 2 ITEMS	2003	2,009	2023	-	-	-	-	-	-	-	-	-	-
Library	CONFERENCE TABLE	2003	2,147	2023	-	-	-	-	-	-	-	-	-	-
Library	CONFERENCE TABLE - 2 ITEMS	2003	3,385	2023	-	-	-	-	-	-	-	-	-	-
Library	LOUNGE CHAIR - 2 ITEMS	2003	2,137	2023	-	-	-	-	-	-	-	-	-	-
Library	LOUNGE CHAIR 1A - 18 ITEMS	2003	24,723	2023	-	-	-	-	-	-	-	-	-	-
Library	LOUNGE CHAIR 1B - 6 ITEMS	2003	8,714	2023	-	-	-	-	-	-	-	-	-	-
Library	LOUNGE CHAIR 1C - 9 ITEMS	2003	11,926	2023	-	-	-	-	-	-	-	-	-	-
Library	THREE SEAT SOFA	2003	1,658	2023	-	-	-	-	-	-	-	-	-	-
Library	TWO SEAT SOFA - 2 ITEMS	2003	3,712	2023	-	-	-	-	-	-	-	-	-	-
Library	UPHOLSTERED BENCH - 2	2003	2,205	2023	-	-	-	-	-	-	-	-	-	-
Library	FLAT FILE UNIT	2003	1,813	2023	-	-	-	-	-	-	-	-	-	-
Library	VISUAL BOARD - 2 ITEMS	2003	2,123	2023	-	-	-	-	-	-	-	-	-	-
Library	MEDIA CART/SERVER	2003	1,113	2023	-	-	-	-	-	-	-	-	-	-
Library	SAM SOFTWARE SYSTEM	2003	6,400	Never	-	-	-	-	-	-	-	-	-	-
Library	COMPUTER POWER EDGE W BACK UP SYSTEM	2008	5,102	2014	-	5,200	-	-	-	-	5,200	-	-	-
Library	Dell Inc. PowerEdge 2900 Library Server	2008	3,675	2014	-	3,800	-	-	-	-	3,800	-	-	-
Library	OPTIPLEX 360 MINITOWER	2009	2,175	2014	-	2,300	-	-	-	-	2,300	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	OPTIPLEX 330 MINITOWER	2009	1,387	2014	-	1,500	-	-	-	-	1,500	-	-	-
Library	Data Master People Counter	2010	1,178	2015	-	-	1,300	-	-	-	-	1,300	-	-
Library	HP Elite 7000 Microtower PC	2010	1,045	2015	-	-	1,100	-	-	-	-	1,100	-	-
Library Total					**-**	**30,600**	**2,400**	**-**	**-**	**-**	**21,800**	**2,400**	**3,700**	**49,100**
Police	PUBLIC SAFETY HVAC SYSTEM	1993	3,932	2015	-	-	4,100	-	-	-	-	-	-	-
Police	GARAGE DOOR	1996	2,570	2016	-	-	-	2,800	-	-	-	-	-	-
Police	PRINTER front office - HP 4050NT	2000	1,550	2013	1,500	-	-	1,500	-	-	1,500	-	-	1,500
Police	SERVER UNIT	2001	5,440	2018	-	-	-	-	-	6,187	-	-	-	-
Police	HVAC AIR COMPRESSOR	2001	2,358	2021	-	-	-	-	-	-	-	-	2,600	-
Police	800MHZ PORTABLE RADIOS	2002	25,200	2017	-	-	-	-	60,100	-	-	-	-	-
Police	SPILLMAN SOFTWARE	2003	60,734	2014	-	60,900	-	-	-	-	60,900	-	-	-
Police	AUDIO/VIDEO INTERROGATION ROOMS	2005	5,390	2014	-	12,640	-	-	-	-	-	-	-	-
Police	POLICE SHOTGUNS/5 RIFLES	2005	??	2020	-	-	-	-	-	-	-	7,060	-	-
Police	IN CAR VIDEO SYSTEMS SQ 6	2006	11,780	2013	5,590	-	-	-	5,590	-	-	-	5,590	-
Police	PERSONAL COMPUTER CAPTAIN	2006	2,050	2013	1,813	-	-	-	1,813	-	-	-	1,813	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police	FINGERPRINT ID SYSTEM MORPHUS 1 TOUCH	2006	2,093	2014	-	2,300	-	-	-	-	-	-	2,300	-
Police	INTERROGATION ROOM CIMM WORKSTATION	2006	1,256	2014	-	1,500	-	-	-	1,500	-	-	-	1,500
Police	IN CAR VIDEO CAMERAS SQ 2	2007	16,750	2013	5,590	-	-	-	5,590	-	-	-	5,590	-
Police	SPEED SENTRY TRAILER BUNDLES -2	2007	7,510	2014	-	7,700	-	-	-	-	-	-	7,700	-
Police	IN CAR VIDEO CAMERAS SQ 3	2007	16,750	2014	-	5,800	-	-	-	5,800	-	-	-	5,800
Police	IN CAR VIDEO CAMERAS SQ 10	2007	16,750	2014	-	5,590	-	-	-	5,590	-	-	-	5,590
Police	TASERS W SIGHT	2007	7,200	2018	-	-	-	-	-	7,020	-	-	-	-
Police	FIRING RANGE BACKSTOP	2007	5,000	2022	-	-	-	-	-	-	-	-	-	5,200
Police	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	2013	5,200	-	-	-	5,200	-	-	-	5,200	-
Police	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	2013	5,200	-	-	-	5,200	-	-	-	5,200	-
Police	256 COMPUTER 1238 Cash register	2008	1,507	2014	-	2,000	-	-	-	-	2,000	-	-	-
Police	TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	2014	-	4,750	-	-	-	4,750	-	-	-	4,750
Police	TOUGHBOOK LAPTOP FOR SQAUD	2008	3,724	2014	-	4,700	-	-	-	4,700	-	-	-	4,700
Police	PERSONAL COMPUTER BOOKING SYS	2008	1,231	2014	-	2,000	-	-	-	2,000	-	-	-	2,000
Police	KART PROPERTY ROOM INFO SYSTEM	2008	4,980	2016	-	-	-	5,200	-	-	-	-	5,200	-
Police	BASE SYSTEM LIVESCAN	2008	18,590	2016	-	-	-	18,800	-	-	-	-	-	18,800
Police	Workstation Computer School resource officer	2009	1,500	2013	1,318	-	-	-	1,318	-	-	-	1,318	-
Police	HP COMPAQ COMPUTER Inv 2	2009	1,399	2013	1,318	-	-	-	1,318	-	-	-	1,318	-
Police	PERSONAL COMPUTER CHIEF	2010	2,050	2013	1,803	-	-	-	1,803	-	-	-	1,803	-
Police	Replacement computer INV 1	2010	1,500	2013	1,318	-	-	-	1,318	-	-	-	1,318	-
Police	Personal Computer Dep Chief	2010		2015	-	-	1,300	-	-	-	-	1,300	-	-
Police	PERSONAL COMPUTER TIME	2010	1,310	2016	-	-	-	2,000	-	-	-	-	-	2,000
Police	Alarm System	2010	9,198	2017	-	-	-	-	9,198	-	-	-	-	-
Police	Replacement of SEM shredder	2010	1,500	2017	-	-	-	-	1,500	-	-	-	-	-
Police	Portable Radio Deputy Chief	2010		2020	-	-	-	-	-	-	-	3,723	-	-
Police	Replacement sink cabinet at PD - flood loss	2010	6,500	2030	-	-	-	-	-	-	-	-	-	-
Police	PERSONAL COMPUTER LT	2011	2,050	2015	-	-	2,000	-	-	-	-	2,000	-	-
Police	PERSONAL COMPUTER- SGT	2011	2,050	2015	-	-	2,000	-	-	-	-	2,000	-	-
Police	PERSONAL COMPUTER OFFICER EAST	2011	2,050	2015	-	-	2,000	-	-	-	-	2,000	-	-
Police	PERSONAL COMPUTER OFFICER WEST	2011	2,050	2015	-	-	2,000	-	-	-	-	2,000	-	-
Police	Workstation Computer Clerk	2011	2,050	2015	-	-	2,000	-	-	-	-	2,000	-	-
Police	HP Elite Police Disptach	2011		2016	-	-	-	2,011	-	-	-	-	2,011	-
Police	800MHZ PORTABLE RADIOS	2011		2021	-	-	-	-	-	-	-	-	22,337	-
Police	Mobile Data Video System SQ 4	2011		2021	-	-	-	-	-	-	-	-	10,390	-
Police	POLICE SIDEARMS	2011	9,000	2022	-	-	-	-	-	-	-	-	-	13,454
Police	TOUGHBOOK LAPTOP FOR SQUAD	2012	4,700	2016	-	-	-	4,700	-	-	-	-	4,700	-
Police	HP COMPAQ COMPUTER Secy	2012	1,399	2016	-	-	-	2,000	-	-	-	-	2,000	-
Police	IN CAR VIDEO CAMERAS SQ 5	2012	5,590	2016	-	-	-	5,590	-	-	-	-	5,590	-
Police	PROTECTIVE VESTS	Multiple	na	Annual	-	-	-	-	-	-	-	-	-	-
equipment Total					30,650	109,880	15,400	44,601	99,948	37,547	64,400	22,083	93,978	65,294
Police	HR-12 RADAR UNIT	2001	1,585	2013	2,900	-	-	-	-	-	-	-	2,900	-
Police	HR-12 RADAR UNIT	2001	1,585	2013	2,900	-	-	-	-	-	-	-	2,900	-
Police	HR-12 RADAR UNIT	2001	1,585	2014	-	2,900	-	-	-	-	-	-	-	2,900
Police	HR-12 RADAR UNIT	2001	1,585	2015	-	-	2,900	-	-	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police	LIGHTBAR	2002	3,600	2013	1,990	-	-	-	-	-	1,990	-	-	-
Police	Console new squad	2002	3,600	2013	1,300	-	-	-	-	-	1,300	-	-	-
Police	Rear seat cage new squad	2002	3,600	2013	1,600	-	-	-	-	-	1,600	-	-	-
Police	Console new squad	2002	3,600	2013	1,300	-	-	-	-	-	1,300	-	-	-
Police	Rear seat cage new squad	2002	3,600	2013	1,600	-	-	-	-	-	1,600	-	-	-
Police	MOBILE RADIO UNITS - 10 SQUAD CARS	2004	22,100	2014	-	40,723	-	-	-	-	-	-	-	-
Police	JEEP WRANGLER - Parking Checker VIN -7723	2004	19,507	2016	-	-	-	28,000	-	-	-	-	-	-
Police	Light Bar Jeep Wrangler	2004		2016	-	-	-	1,300	-	-	-	-	-	-
Police	2005 FORD CROWN VIC VIN -2021	2005	20,655	2015	-	-	28,000	-	-	-	-	-	-	-
Police	CROWN VICTORIA VIN -5291	2006	20,531	2013	37,867	-	-	-	37,867	-	-	-	37,867	-
Police	FORD EXPEDITION 2006 VIN - 5933	2006	23,823	2014	-	26,000	-	-	-	26,000	-	-	-	26,000
Police	Light Bar SQ 10	2006		2014	-	1,400	-	-	-	-	-	-	-	1,400
Police	TRUCK VAULT PD SUV FOR VIN-5933	2007	2,158	2014	-	2,500	-	-	-	-	2,500	-	-	-
Police	FORD 500 CHIEFS VEHICLE VIN -0725	2007	18,709	2016	-	-	-	28,000	-	-	-	-	-	-
Police	07 FORD CROWN VIC W LIGHT BAR VIN -2223	2007	21,926	hand down	-	-	-	-	-	-	-	-	-	-
Police	LED LIGHT BAR	2008	1,395	2013	1,990	-	-	-	-	-	-	-	1,990	-
Police	LED LIGHT BAR FOR VIN-6391	2008	1,395	2019	-	-	-	-	-	-	1,300	-	-	-
Police	2009 CROWN VICTORIA VIN - 9433	2009	28,023	2013	37,867	-	-	-	37,867	-	-	-	37,867	-
Police	2011 Crown Victoria	2011		2015	-	-	24,500	-	-	-	-	-	24,500	-
Police	RADAR LASER UNIT	2011	6,170	2021	-	-	-	-	-	-	-	-	4,000	-
Police	POLICE INTERCEPTOR VIN -6392	2012	24,500	2016	-	-	-	24,000	-	-	-	-	24,000	-
Police	HR-12 RADAR UNIT	2012	2,900	2020	-	-	-	-	-	-	-	2,900	-	-
Police	LIBERTY LIGHT BAR	2012	1,300	2020	-	-	-	-	-	-	-	1,300	-	-
Police	2005 FORD CROWN VIC VIN - 2020	2012	20,655	2024	-	-	-	-	-	-	-	-	-	-
vehicle Total					91,314	73,523	55,400	81,300	75,734	26,000	11,590	4,200	136,024	30,300
Police Total					**121,964**	**183,403**	**70,800**	**125,901**	**175,682**	**63,547**	**75,990**	**26,283**	**230,002**	**95,594**
Health	HP COLOR PRINTER - GRANT FROM WAUWATOSA	2003	2,500	**never**	-	-	-	-	-	-	-	-	-	-
Health	PHILLIPS HEARTSTART DIFIBRILLATOR	2005	1,661	**never**	-	-	-	-	-	-	-	-	-	-
Health	AMATEUR RADIO ANTENNA	2008	4,561	**never**	-	-	-	-	-	-	-	-	-	-
Health	ARTIC SERIES REFRIGERATOR	2009	2,338	**never**	-	-	-	-	-	-	-	-	-	-
Health	MOTOROLA PORTABLE RADIOS = 2	2009	7,585	**never**	-	-	-	-	-	-	-	-	-	-
Health	DELL LAPTOP	2009	1,435	**never**	-	-	-	-	-	-	-	-	-	-
Health	HEWLETT PACKARD CMT WORKSTATION	2009	3,017	**never**	-	-	-	-	-	-	-	-	-	-
Health	HEWLETT PACKARD CMT WORKSTATION	2009	3,017	**never**	-	-	-	-	-	-	-	-	-	-
Health	HEWLETT PACKARD CMT WORKSTATION	2009	3,017	**never**	-	-	-	-	-	-	-	-	-	-
Health	HEWLETT PACKARD CMT WORKSTATION -	2009	3,017	**never**	-	-	-	-	-	-	-	-	-	-
Health	HP SCANJET NETWORK SCANNER	2009	1,145	**never**	-	-	-	-	-	-	-	-	-	-
Health	PANASONIC LCD PROJECTION UNIT	2009	1,882	**never**	-	-	-	-	-	-	-	-	-	-
Health	HP Notebook 8540P	2010		**never**	-	-	-	-	-	-	-	-	-	-
Health Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
DPW	YARD WASTE COMPACTOR	1975	15,000	2018	-	-	-	-	-	85,575	-	-	-	-
DPW	SAWDUST COLLECTOR	1980	3,000	2015	-	-	9,407	-	-	-	-	-	-	-
DPW	PIONJAR-AIR HAMMER	1980	2,000	2018	-	-	-	-	-	2,200	-	-	-	-
DPW	GENERATOR/WELDER	1987	1,300	2017	-	-	-	-	2,590	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
DPW	SHOP PRESS	1988	3,850	2014	-	4,100	-	-	-	-	-	-	-	-
DPW	AIR COMPRESSOR (SHOP)	1988	11,296	2018	-	-	-	-	-	11,500	-	-	-	-
DPW	DRILL PRESS (LARGE)	1988	3,450	2018	-	-	-	-	-	8,410	-	-	-	-
DPW	LATHE	1988	4,650	2018	-	-	-	-	-	9,510	-	-	-	-
DPW	PIPE THREADER	1988	2,990	2018	-	-	-	-	-	3,200	-	-	-	-
DPW	20 INCH PLANER	1988	3,900	2028	-	-	-	-	-	-	-	-	-	-
DPW	DRILL PRESS	1988	2,742	2034	-	-	-	-	-	-	-	-	-	-
DPW	BEARING PRESS	1988	1,200	2038	-	-	-	-	-	-	-	-	-	-
DPW	WIRE WELDER	1989	2,600	2018	-	-	-	-	-	5,185	-	-	-	-
DPW	Roscoe Roller	1989	9,700	2020	-	-	-	-	-	-	-	16,020	-	-
DPW	BRAKE LATHE	1991	5,945	2020	-	-	-	-	-	-	-	3,030	-	-
DPW	Western 10' snow plow	1991	w/ truck	never	-	-	-	-	-	-	-	-	-	-
DPW	TIRE CHANGER	1992	3,250	2014	-	5,290	-	-	-	-	-	-	-	-
DPW	TABLE SAW	1992	4,300	2024	-	-	-	-	-	-	-	-	-	-
DPW	SWENSON BOX SALTER	1992	5,989	NEVER	-	-	-	-	-	-	-	-	-	-
DPW	SWENSON BOX SALTER	1992	5,989	NEVER	-	-	-	-	-	-	-	-	-	-
DPW	PUBLIC SAFETY GARAGE DOORS FIRE BAY DOORS	1993	6,711	2018	-	-	-	-	-	6,900	-	-	-	-
DPW	BAND SAW	1993	8,000	2022	-	-	-	-	-	-	-	-	-	4,710
DPW	HAND HELD RADIOS(8)	1994	6,800	2014	-	850	-	-	-	-	-	-	-	-
DPW	ROAD SAW	1994	7,400	Never	-	-	-	-	-	-	-	-	-	-
DPW	PLASMA CUTTER	1995	1,250	2013	1,800	-	-	-	-	-	-	-	-	-
DPW	AIR SYSTEM AIR COMPRESSOR Dri air	1995	3,000	2020	-	-	-	-	-	-	-	4,360	-	-
DPW	SULLAIR COMPRESSOR	1996	13,999	2026	-	-	-	-	-	-	-	-	-	-
DPW	CATERPILLAR 938F WHEEL LOADER	1997	113,792	2017	-	-	-	-	140,267	-	-	-	-	-
DPW	TRUCK HOIST	1998	23,957	2016	-	-	-	31,050	-	-	-	-	-	-
DPW	11" SNOW PLOW	1999	5,045	2013	9,000	-	-	-	-	-	-	-	-	-
DPW	11" SNOW PLOW	1999	5,045	2014	-	6,500	-	-	-	-	-	-	-	-
DPW	SPIN BALANCER	1999	3,564	2014	-	4,470	-	-	-	-	-	-	-	-
DPW	SIGN PLOTTER/CUTTER	2000	1,200	2013	5,200	-	-	-	-	-	-	-	-	-
DPW	#00 POLY MOLDBOARD SNOW PLOW	2000	5,045	2015	-	-	6,500	-	-	-	-	-	-	-
DPW	SIGN CUTTER/FLEX SIGN EQUIPMENT	2000	6,000	2015	-	-	6,200	-	-	-	-	-	-	-
DPW	PRESSURE WASHER ELITE 1003VSWH	2000	2,230	2016	-	-	-	2,400	-	-	-	-	-	-
DPW	#01 WAUSAU HSP3611H PLOW	2001	5,045	2015	-	-	6,500	-	-	-	-	-	-	-
DPW	#102 KUBOTA TRACTOR W/LOADER BUCKET	2001	20,000	2016	-	-	-	39,010	-	-	-	-	-	-
DPW	#2001 BARBER SURFRAKE MODEL 400	2001	22,000	2016	-	-	-	29,719	-	-	-	-	-	-
DPW	READING CLASSIC #35	2002	11,195	2014	-	11,400	-	-	-	-	-	-	-	-
DPW	10 PLOW #46	2002	4,200	2016	-	-	-	4,615	-	-	-	-	-	-
DPW	BACKHOE LOADER #90 JCB 212S	2002	44,687	2022	-	-	-	-	-	-	-	-	-	115,500
DPW	Wausau 9' Snow Plow JCB	2002	w/ truck	never	-	-	-	-	-	-	-	-	-	-
DPW	11" SNOW PLOW WAUSAU (CAT LOADER)	2003	5,045	2015	-	-	6,500	-	-	-	-	-	-	-
DPW	BLACK GOLD FURNACE & BENCH TANK	2003	8,716	2018	-	-	-	-	-	8,200	-	-	-	-
DPW	PLOW BLADE TRUCK #55 or 52?	2004	5,045	2017	-	-	-	-	6,500	-	-	-	-	-
DPW	BANDIT CHIPPER #86	2006	28,800	2016	-	-	-	35,800	-	-	-	-	-	-
DPW	SHARED COMPACTOR SOLID WASTE	2006	41,811	2025	-	-	-	-	-	-	-	-	-	-
DPW	Western Compound V-type plow	2006	w/ truck	never	-	-	-	-	-	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
DPW	ODB LEAF VAC #109	2008	17,867	2028	-	-	-	-	-	-	-	-	-	-
DPW	ODB LEAF VAC #108	2008	17,867	2028	-	-	-	-	-	-	-	-	-	-
DPW	ODB LEAF VAC #110	2008	17,867	2028	-	-	-	-	-	-	-	-	-	-
DPW	3/4HP PUMP	2009	1,110	2019	-	-	-	-	-	-	1,300	-	-	-
DPW	SAND/SALT SPREADER #58	2009	16,000	2021	-	-	-	-	-	-	-	-	19,000	-
DPW	ARBORJET INJECTOR NEEDLE	2009	3,160	2024	-	-	-	-	-	-	-	-	-	-
DPW	UNDERBODY SCRAPER #58	2009	7,546	2029	-	-	-	-	-	-	-	-	-	-
DPW	MT trackless 50' V Plow	2009	w/ truck	never	-	-	-	-	-	-	-	-	-	-
DPW	MT trackless Straight Plow	2009	w/ truck	never	-	-	-	-	-	-	-	-	-	-
DPW	Auto Diagnostic tools	2010	17,490	2017	-	-	-	-	17,500	-	-	-	-	-
DPW	Chipper	2010	36,160	2020	-	-	-	-	-	-	-	36,160	-	-
DPW	OIL Collection Tank	2011	3,000	2021	-	-	-	-	-	-	-	-	3,000	-
DPW	PLOW BLADE TRUCK #30	2011		2023	-	-	-	-	-	-	-	-	-	-
DPW	51' Trackless Snowblower	2011	87,500	2026	-	-	-	-	-	-	-	-	-	-
DPW	Solar Recycling Unit	2011	4,443	2031	-	-	-	-	-	-	-	-	-	-
DPW	Backup generator	2011	45,500	2031	-	-	-	-	-	-	-	-	-	-
DPW	Radios	2012	6,140	2022	-	-	-	-	-	-	-	-	-	15,000
DPW	CARDINAL ELECTRONIC PIT SCALE SHARED	2012	-	2027	-	-	-	-	-	-	-	-	-	-
DPW	STEAM CLEANER (FIXED)	2012	7,000	2037	-	-	-	-	-	-	-	-	-	-
DPW	Jib Boom		unknown	2013	5,500	-	-	-	-	-	-	-	-	-
DPW	Desktop computers		3,000	2013	3,000	-	-	3,000	-	-	-	-	-	-
DPW	STEAM CLEANER (PORTABLE)		1,200	2017	-	-	-	-	2,550	-	-	2,550	-	-
equipment Total					24,500	32,610	35,107	145,594	169,407	140,680	1,300	62,120	22,000	135,210
DPW	Unkown 8'Plow	1970	-	never	-	-	-	-	-	-	-	-	-	-
DPW	#84 SECARD SNOW LOADER	1980	24,000	2015	-	-	60,000	-	-	-	-	-	-	-
DPW	INGERSOL RAND AIR COMPRESSOR	1988	16,000	2018	-	-	-	-	-	18,935	-	-	-	-
DPW	CAT V50 FORKLIFT TRUCK	1989	16,223	2016	-	-	-	29,438	-	-	-	-	-	-
DPW	LODAL EVO #74	1992	100,000	2013	33,000	-	-	-	-	-	-	-	-	-
DPW	GMC LO-PRO #44	1992	30,725	2016	-	-	-	58,217	-	-	-	-	-	-
DPW	WESTERN #20	1992	1,175	never	-	-	-	-	-	-	-	-	-	-
DPW	WESTERN #21	1992	1,175	never	-	-	-	-	-	-	-	-	-	-
DPW	WESTERN #40	1992	2,650	NEVER	-	-	-	-	-	-	-	-	-	-
DPW	V-BOX SALTER SS	1994	6,603	2014	-	10,336	-	-	-	-	-	-	-	-
DPW	RAYCO STUMP CUTTER	1995	24,995	2020	-	-	-	-	-	-	-	36,635	-	-
DPW	HOLDER SIDEWALK CLEANER #89	1996	78,350	Never	-	-	-	-	-	-	-	-	-	-
DPW	Cote 60' V Plow	1996	-	never	-	-	-	-	-	-	-	-	-	-
DPW	WAUSAU 11' straigh plow	1997	-	never	-	-	-	-	-	-	-	-	-	-
DPW	CHEVY C2500 EXT CAB WATERING TRUCK	1998	26,016	NEVER	-	-	-	-	-	-	-	-	-	-
DPW	CHEVY TRUCK #33 WATERING TRUCK	1998	22,964	NEVER	-	-	-	-	-	-	-	-	-	-
DPW	GMC TRUCK MODEL #TC7H042 #54	1999	61,668	2014	-	110,000	-	-	-	-	-	-	-	-
DPW	GMC C6500 Dump TRUCK LOPRO #45	1999	52,207	2016	-	-	-	64,038	-	-	-	-	-	-
DPW	FREIGHTLINER Dump Truck FL70 #46 replace lift l	2000	41,895	2013	40,000	45,000	-	-	-	-	-	-	-	-
DPW	#76 Garbage Truck LODAL EVO 17HXL	2001	133,389	2015	-	-	186,195	-	-	-	-	-	-	-
DPW	#39 CHASSIS FOR FORD F350 2001 MODEL	2001	9,967	2015	-	-	with truck	-	-	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
DPW	#39 FORD F350 2001 MODEL W/UTILITY BODY	2001	18,763	2015	-	-	35,527	-	-	-	-	-	-	-
DPW	2002 ESCAPE	2002	21,325	2013	22,400	-	-	-	-	-	22,400	-	-	-
DPW	WAUSAU #45	2002	4,500	2014	-	4,615	-	-	-	-	-	-	-	-
DPW	WAUSAU	2002	1,800	2015	-	-	1,891	-	-	-	-	-	-	-
DPW	FORD ESCAPE VEHICLE #26	2003	17,188	2014	-	22,400	-	-	-	-	-	22,400	-	-
DPW	2003 EVO LODAL TRUCK #77	2003	132,589	2017	-	-	-	-	186,195	-	-	-	-	-
DPW	4X2 GATOR TRUCK #100	2005	4,882	2015	-	-	12,000	-	-	-	-	-	12,000	-
DPW	GATOR 4X4 TRUCK #200	2005	6,401	2015	-	-	12,000	-	-	-	-	-	12,000	-
DPW	2005 LODAL TRUCK #78	2005	145,455	2019	-	-	-	-	-	-	186,195	-	-	-
DPW	FORD TRUCK #47 W/PLOW TIPPER TOOL BOS	2006	51,696	2018	-	-	-	-	-	56,995	-	-	-	-
DPW	CHEVY 7500 W DUMP BODY #57	2007	77,229	2022	-	-	-	-	-	-	-	-	-	77,229
DPW	VERSALIFT AERIAL #65	2007	130,235	2027	-	-	-	-	-	-	-	-	-	-
DPW	POLICE INTERCEPTOR VIN-6391	2008	22,443	2014	-	22,600	-	-	-	-	-	22,600	-	-
DPW	2008 COLORADO #24	2008	25,654	2018	-	-	-	-	-	23,788	-	-	-	-
DPW	INTERNATIONAL TRUCK 7300SFA 4X2	2008	62,545	2023	-	-	-	-	-	-	-	-	-	-
DPW	DUMP TRUCK #58	2008	33,723	Never	-	-	-	-	-	-	-	-	-	-
DPW	BRACKETS/TAILGATE TRUCK #56	2008	1,969	Never	-	-	-	-	-	-	-	-	-	-
DPW	WESTERN #24	2008	1,000	never	-	-	-	-	-	-	-	-	-	-
DPW	COLORADO 2004 PICK UP BEACH #22	2009	14,775	2016	-	-	-	23,788	-	-	-	-	-	23,788
DPW	MT6 TRACTOR #88	2009	122,578	2029	-	-	-	-	-	-	-	-	-	-
DPW	SAND/SALT SPREADER #59 _NEW 2010	2010	19,000	2021	-	-	-	-	-	-	-	-	19,000	-
DPW	Snowplow #59 International	2010	111,000	2025	-	-	-	-	-	-	-	-	-	-
DPW	Western 7# straight Plow	2010	-	never	-	-	-	-	-	-	-	-	-	-
DPW	Wausau 10' belly plow	2010	-	never	-	-	-	-	-	-	-	-	-	-
DPW	KUBOTA RTV900	2011	11,000	2021	-	-	-	-	-	-	-	-	18,000	-
DPW	2500 Chevy Silverado HD #30	2011		2023	-	-	-	-	-	-	-	-	-	-
DPW	OTTAWA SPOTTER #70 shared	2011	14,750	2026	-	-	-	-	-	-	-	-	-	-
DPW	3500 Silverado HD W/Plow #34	2011	41,820	2026	-	-	-	-	-	-	-	-	-	-
DPW	TYMCO 600 SWEEPER SHARED WITH WFB	2012	118,750	2022	-	-	-	-	-	-	-	-	-	92,647
DPW	#32 FORD F450 2012 Versalift	2012	22,159	2024	-	-	-	-	-	-	-	-	-	-
DPW	Case Loader #94	2012	35,000	2027	-	-	-	-	-	-	-	-	-	-
DPW	Case Loader #96			2013	10,000	-	-	-	-	-	-	-	-	-
vehicle Total					105,400	214,951	307,613	175,481	186,195	99,718	208,595	81,635	61,000	193,664
DPW Total					**129,900**	**247,561**	**342,720**	**321,075**	**355,602**	**240,398**	**209,895**	**143,755**	**83,000**	**328,874**
PARKS	SCHUMAN UPRIGHT PIANO & BENCH	1960	1,000	never	-	-	-	-	-	-	-	-	-	-
PARKS	CEILING LIGHT FIXTURES, WAGON WHEEL, YOLK	1984	4,000	2014	-	4,200	-	-	-	-	-	-	-	-
PARKS	TONKA WALK IN COOLER	1985	2,800	2014	-	3,000	-	-	-	-	-	-	-	-
PARKS	GARLAND OVEN,ELEC EQPTALARM/LIGHTS SWIT	1986	2,200	2014	-	2,400	-	-	-	-	-	-	-	-
PARKS	BEACH PLAY EQUIPMMENT	1988	4,457	2014	-	4,700	-	-	-	-	-	-	-	-
PARKS	BLEACHERS/BENCHES RIVERPARK BALL FIELD	2000	9,059	2020	-	-	-	-	-	-	-	9,300	-	-
PARKS	PERSONALIZED BENCHES FOR VILLAGE	2003	3,320	Never	-	-	-	-	-	-	-	-	-	-
PARKS	PARK BENCHES AND TRASH CANS - OAKLAND	2009	193,655	2029	-	-	-	-	-	-	-	-	-	-
PARKS	PARK BENCHES AND TRASH CANS - CAPITOL	2011	-	2031	-	-	-	-	-	-	-	-	-	-
PARKS Total					**-**	**14,300**	**-**	**-**	**-**	**-**	**-**	**9,300**	**-**	**-**

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Water	Meter Test Bench	1987	2,234	2014	-	15,000	-	-	-	-	-	-	-	-
Water	HYDRAULIC PUMP WATER DEPT	1988	1,300	2014	-	4,000	-	-	-	-	-	-	-	-
Water	Guillotine Pipe Saw (W/Sewer)	1990	2,325	2014	-	8,946	-	-	-	-	-	-	-	-
Water	Leak Detection Equipment	1991	3,770	Never	-	-	-	-	-	-	-	-	-	-
Water	Honda Generator	1995	1,200	2015	-	-	2,048	-	-	-	-	-	-	-
Water	Meter Tester	1996	1,539	2016	-	-	-	1,700	-	-	-	-	-	-
Water	Shop Air Compressor 1/2 & Parts	1996	2,032	2016	-	-	-	2,200	-	-	-	-	-	-
Water	ELECTRIC VALVE TURNER WATER DEPT	1997	3,500	2014	-	5,000	-	-	-	-	-	-	-	-
Water	3" Trash Pump	1998	2,957	2018	-	-	-	-	-	3,200	-	-	-	-
Water	Atwater Park Sprinkler System	1999	9,995	2019	-	-	-	-	-	-	10,200	-	-	-
Water	Build A Box Shield (3342.00 To Swr)	2000	1,500	2020	-	-	-	-	-	-	-	1,700	-	-
Water	Gas Detectors Base Units	2000	1,760	2021	-	-	-	-	-	-	-	-	2,000	-
Water	Air Saw	2000	-	never	-	-	-	-	-	-	-	-	-	-
Water	Village Center Sprinkler System	2002	9,749	2022	-	-	-	-	-	-	-	-	-	9,900
Water	Humble Park Sprinkler System	2006	11,150	2026	-	-	-	-	-	-	-	-	-	-
Water	Pipe Cable Locator	2006	2,485	2026	-	-	-	-	-	-	-	-	-	-
Water	24" Concrete Saw	2007	4,818	2027	-	-	-	-	-	-	-	-	-	-
Water	Metal Detector	2011	1,200	2021	-	-	-	-	-	-	-	-	1,400	-
Water	CH & E DIAPHRAM PUMP	2012	1,500	2024	-	-	-	-	-	-	-	-	-	-
Water	Diaphram Membrane pump	2012	1,428	2022	-	-	-	-	-	-	-	-	-	1,600
equipment Total					-	32,946	2,048	3,900	-	3,200	10,200	1,700	3,400	11,500
Water	Ford F350 Truck #35	2002	31,594	2014	-	35,527	-	-	-	-	35,527	-	-	-
Water	Sterling L75Q1 Dump Truck #55	2004	65,250	2019	-	-	-	-	-	-	110,000	-	-	-
Water	New Holland Skidster Loader 1/2 sewer (#92)	2008	14,990	2028	-	-	-	-	-	-	-	-	-	-
Water	Chevy new #37	2010	33,500	2020	-	-	-	-	-	-	-	33,500	-	-
vehicle Total					-	35,527	-	-	-	-	145,527	33,500	-	-
Water Total					**-**	**68,473**	**2,048**	**3,900**	**-**	**3,200**	**155,727**	**35,200**	**3,400**	**11,500**
Sewer	AIR COMPRESSOR 1/2 INGERSOLL RAND	1996	6,999	2015	-	-	7,200	-	-	-	-	-	-	-
Sewer	TRNCH BOX/SPRDRS (SHEILD)	1997	4,750	Never	-	-	-	-	-	-	-	-	-	-
Sewer	DYNA HOIST	1998	4,556	2014	-	4,800	-	-	-	-	-	-	-	-
Sewer	TRASH PUMP SEWER DEPT	1998	3,150	2023	-	-	-	-	-	-	-	-	-	-
Sewer	TRASH PUMP SEWER DEPT	1998	3,150	2023	-	-	-	-	-	-	-	-	-	-
Sewer	SEWER TELEVISING EQUIP	1999	33,158	2018	-	-	-	-	-	45,000	-	-	-	-
Sewer	BUILD A BOX	2000	3,342	2014	-	3,500	-	-	-	-	-	-	-	-
Sewer	HYDRAULIC SUBMSBLE PUMP	2000	1,500	2015	-	-	1,700	-	-	-	-	-	-	-
Sewer	GAS DETECTION ALARM SYS	2000	3,495	2015	-	-	2,167	-	-	2,167	-	-	2,167	-
Sewer	LATERAL EVAL TV SYS-LEASE	2000	21,550	2019	-	-	-	-	-	-	23,575	-	-	-
Sewer	GAS MONITOR RKI	2001	1,306	2014	-	2,167	-	-	-	-	-	-	-	-
Sewer	LINER SET	2001	6,400	Never	-	-	-	-	-	-	-	-	-	-
Sewer	HYDRAULIC BREAKER JCB	2002	13,500	2022	-	-	-	-	-	-	-	-	-	14,183
Sewer	LATERAL TV CAM	2002	4,590	Never	-	-	-	-	-	-	-	-	-	-
Sewer	Mobil Radios (8) replace 3 per year	2005	800	2014	-	950	-	-	950	-	-	-	-	-
Sewer	HYDRAULIC HAMMER/SKID Loader	2007	8,735	2022	-	-	-	-	-	-	-	-	-	9,172
Sewer	NOZZLES FOR CAMEL	2008	2,401	2023	-	-	-	-	-	-	-	-	-	-

Capital Asset Equipment and Vehicles Inventory

Dept	Description	Year Purchased	Cost	Replace Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Sewer	ROOTCUTTER FOR CAMEL	2008	4,145	2023	-	-	-	-	-	-	-	-	-	-
Sewer	GAS MONITOR/CASE/CHARGER	2011	1,689	2021	-	-	-	-	-	-	-	-	1,900	-
Sewer	GME trench box/shoring/pump	2011	8,000	2061	-	-	-	-	-	-	-	-	-	-
Sewer	Handheld meter readers/software	2012	12,000	2022	-	-	-	-	-	-	-	-	-	12,200
Sewer	CONCRETE MIXER	2012	2,550	2024	-	-	-	-	-	-	-	-	-	-
Sewer	GMC step Van (and overhaul costs) #31	2012	21,413	2032	-	-	-	-	-	-	-	-	-	-
equipment Total					-	11,417	11,067	-	950	47,167	23,575	-	4,067	35,555
Sewer	BACKHOE/LOADER JCB215S #91	2002	105,067	2025	-	-	-	-	-	-	-	-	-	-
Sewer	CAMEL SEWER JET VACUUM #64	2004	184,894	2019	-	-	-	-	-	-	208,839	-	-	-
Sewer	CHEVY DUMP TRUCK #56	2005	70,381	2020	-	-	-	-	-	-	-	110,000	-	-
Sewer	81/2 " V PLOW	2007	4,878	2019	-	-	-	-	-	-	5,100	-	-	-
Sewer	New Holland Skidster Loader 1/2water (#92)	2008	14,990	2028	-	-	-	-	-	-	-	-	-	-
Sewer	TYMCO 600 SWEEPER SHARED WITH WFB	2012	118,750	2022	-	-	-	-	-	-	-	-	-	38,500
vehicle Total					-	-	-	-	-	-	213,939	110,000	-	38,500
Sewer Total					-	11,417	11,067	-	950	47,167	237,514	110,000	4,067	74,055
Grand Total					$ 277,068	$ 575,340	$ 437,908	$ 470,726	$ 589,063	$ 367,016	$ 729,443	$ 350,811	$ 335,019	$ 693,295

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Appendix D

Recast of Old Chart of Accounts to New Chart of Accounts

Overview

This section of the budget is designed to aid the Village Board and Department heads in understanding the new chart structure and meaning, and to allow for tracking of the budget line items as reviewed during budget workshops to the new budget presentation. This appendix includes:

- Narrative explanation of the change.
- Department number listing both in order of the old department numbers and the new department numbers.
- Listing of new account numbers: assets, liabilities and equity, followed by revenues and expenditures/expenses.
- Recast 2013 budget pages showing both the original account number and the new account numbers for ease of tracking the budget totals as reviewed previously.

Background

A well designed chart of accounts is the backbone of any accounting system. In addition to organizing accounting activities it also offers a consistent classification structure for budgeting and financial reporting.

The Village has been using the same chart of accounts for many years. During those years our operations have changed significantly. We no longer have in-house attorney or assessor to name just a few. Our current chart of accounts:

- lacks consistency between departments and funds;
- does not allow for easy reporting of objects, activities or high level summaries; and
- does not easily track to the financial statements or State compliance reports.

We are re-designing our chart of accounts to be able to gather information when requested faster, to decrease the time spent on annual financial reporting and so that everyone has a better understanding of what account to use when.

Our chart of accounts should be designed to do allow the accounting system to easily generate reports for

1. Financial statement preparation
2. State of Wisconsin Form C
3. State of WI Public Service Commission Report (water)
4. Management purposes
5. Activity costing
6. Grant tracking
7. Project tracking

Summary of Changes

Chart of accounts changes – the Village purchased a new accounting system in 2012. Our new system provides the Village with better reporting tools for management purposes, and budgeting and annual financial reporting. In order to use these tools to the fullest, we found that our current chart of accounts: lacked consistency of use between departments, did not allow for easy reporting of objects, activities or high level summaries, and did not easily track to the financial statements or State compliance reports. We will begin using the new chart of accounts in 2013 so it became imperative that our 2013 budget be shown with the new account numbers in order to properly display budget to actual results during 2013. For the most part, this is just a numbering change, meaning that accounts/departments may be ordered differently. But there

changes that are more sweeping. Some of the more significant changes to the Village's chart of accounts are as follows:

- We split the Elections from the Clerk/Treasurer's department and showed it as its own department. This allows for easier detailing of these expenses.

- We grouped the assessor, attorney and boards and commissions as one department titled Other General Administration, as they no longer function as standalone operational departments.

- Previously electric, gas and water utilities for the Village Hall were allocated to each department located within that building based on an estimate of square footage used. We have found, in addition to being a time consuming allocation process, this did not provide us with information that we would use to make decisions. So we have created a department called Village Hall Shared to report these utility costs. This will also allow us to better understand the costs of the building and as we embark on any energy conservation efforts, to more easily track that effect.

- The Building electrical department was combined with Building Maintenance.

- The Combined Collections department was included in the Refuse Disposal department.

- The department called Fringe benefits within Public Works was combined (for now) with Public Works Administration. In the future the benefits will be allocated to each department within Public Works along with the salaries. For example when an employee reports time spent on winter operations, their benefits will be charged to Winter operations as well as their salaries.

- There are some revenue accounts which are not truly revenue (example: public works labor charged to police department). I have shown these as decreases to public works related expense accounts instead of revenue accounts.

- The allocation of bulk purchased office supplies was previously reported in the office supply for each department. This allocation amount was moved to a separate account. Added to this account is the allocation for telephone and network maintenance costs like antivirus. The latter had been reported in the Telephone account and in the data processing account respectively. The purpose for making this change was to group the allocated office related costs into one account. Previously allocated costs and department purchases had been co-mingled making it more difficult for departments to budget.

Detailed Changes

Account Structure

Our old account numbers were broken into 4 segments, a 3digit number representing the fund, a 2 digit number representing the function, a 3 digit number representing the department and a 4 digit number for the account number. The first digit in the account number (the last four digits of the whole thing) represented what type of account number it was: 1 = Assets, 2 = liabilities, 3 = equity, 4 = revenues and 5 = expenditures/expenses. These put together can be thought of as:

Old Structure
FFF - ff – DDD – AAAA Meant: Fund – Function – Department – Account

Example
100-10-100-5311

Appendix D

Recast of Old Chart of Accounts to New Chart of Accounts

Meant:
100 = General Fund, 10 = General Government, 100 = Village Board and 5311 = Office Supplies
Further the 5 in 5311, indicated this was an expenditure/expense account.

In many case the function did not provide a lot of meaning separately from the department number, i.e. the Village Board is always general government. Additionally the account numbers did not always allow for space between accounts to allow for future additions. The new account structure incorporates some of the old method, but makes a change for these two ideas, in essence building the function into the department number and increasing the number of digits available for the account. The new account structure can be thought of as:

New Structure
FFF – DDDD – AAAAA Means: Fund – Department – Account

Example
100-1100-53100

Means: 100 = General Fund, 1100 = Village Board and 53100 = Office Supplies
Further the 5 in 53100, indicated this was an expenditure/expense account.

Renumbering

In addition to the overall structure of the account number, we determined that some funds, departments and accounts could be re-ordered to allow us to report more easily. The State provides recommendations/guidelines on the ordering of all three segments. We have tried to incorporate those guidelines into our new chart of accounts as they seem to well represent the ways we operate. This does result in some changes to the numbering used for funds, departments and accounts.

Funds

Funds were re-ordered by fund type so that:

- General Fund still 100
- All special revenue funds = 200
- Debt Service Fund = 300
- Capital Projects Funds = 400's (400 General Capital, 410 TID 1, 430 TID 3, 440 TID 4)
- Utilities = 600's (600 Parking, 610 Water, 620 Sewer)
- Trust /Agency Funds = 800's (800 Tax)
- Pooled Cash = 900 (used for investment reconciliation)

Old and New Fund Numbers

Old Fund No.	New Fund No.	Fund Name
100	100	General Fund
101	240	Police Special
102	300	Debt Service Fund
103	400	General Capital Projects
104	410	TID No. 1 Capital
106	200	Library
107	210	Senior Services
109	220	Marketing Shorewood
110	430	TID No. 3 Capital
111	230	Shorewood Today
112	440	TID No. 4 Capital
200	600	Parking Utility
201	610	Water Utility
202	620	Sewer Utility
300	800	Tax Agency Fund
none	900	Cash Fund

Departments

In some cases, if we used a Fund to track something, we did not give that activity a Department number. For example, there was no department created for TID's, so when accounts were added to these funds, the account might have used the planning department, or the clerk's department or the manager's department. We have added several new department numbers so that when we run Village-wide reports, you still know what activity they were for. Departments were re-ordered to follow the State and are based on these guidelines:

- 1000's – General Government
- 2000's – Public Safety
- 3000's – Public Works
- 4000's – Health and Seniors
- 5000's – Culture and Recreation
- 6000's – Economic Development
- 7000's – Allocations
- 8000's – Debt Service
- 9000's – Other Financing Sources/Uses

The next several pages show the old department numbers and names matched up with the new department numbers and names. We have presented a schedule ordered both by the old numbers and one in the new department number sequence.

Those scheduled are followed by the new chart of accounts template categories for assets, liabilities, equity, revenues and expenditure/expenses and then by the recast 2013 budget pages.

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Departments - in Old Department Number Order

Old Dept No.	Old Dept Name	New Dept No.	New Department Name
10-100	VILLAGE BOARD	1100	Board
10-110	VILLAGE MANAGER	1410	Manager
10-112	CUSTOMER SERVICE	1430	Customer Service
10-115	FINANCE	1510	Finance
10-120	CLERK-TREASURER	1420	Clerk
10-130	PLANNING AND DEVELOPMENT	2400	Planning and Development
10-140	ASSESSOR	1900	Other General Admin
10-160	BOARDS & COMMISSIONS	1900	Other General Admin
10-170	VILLAGE ATTORNEY	1900	Other General Admin
10-180	MUNICIPAL COURT	1200	Court
20-200	LIBRARY	5110	Library
30-300	POLICE DEPARTMENT	2100	Police
30-310	FIRE DEPARTMENT	2900	Other Public Safety
30-320	OTHER PUBLIC SAFETY	2900	Other Public Safety
40-400	HEALTH DEPARTMENT	4000	Health
50-100	VILLAGE BOARD	3210	Bldg Maint - Village Hall
50-500	DPW ADMINISTRATION	3100	Public Works Admin.
50-510	MUNICIPAL GARAGE	3300	Municipal Garage
50-520	BUILDING MAINTENANCE	3230	Bldg Maint - Public Works
50-521	BUILDING ELECTRIC	3230	Bldg Maint - Public Works
50-522	HUBBARD LODGE	3230	Bldg Maint - Public Works
50-530	COMBINED COLLECTIONS	3510	Refuse Disposal
50-532	YARD WASTE	3530	Yard Waste / Leaf
50-533	RECYCLING	3520	Recycling
50-534	REFUSE DISPOSAL	3510	Refuse Disposal
50-540	TRAFFIC DEVICE	3440	Street Signals
50-541	STREET LIGHTING	3430	Street Lights
50-542	STREET & ALLEY	3410	Street and Alley
50-543	SIDEWALK MAINTENANCE	3470	Sidewalks
50-544	STREET MARKING	3450	Street Signs
50-545	STREET SWEEPING	3420	Street Sweeping
50-546	WINTER MAINTENANCE	3460	Winter
50-547	FORESTRY	3610	Forestry
50-548	PARKS & BEAUTIFICATION	3620	Parks and Beautification
50-550	DPW FRINGE BENEFITS	3100	Public Works Administration
50-560	WATER-ADMINISTRATION	3710	Water Administration
50-561	WATER-MAINTENANCE/STRUCTURES	3720	Maint Structures
50-562	WATER-MAINTENANCE/MAINS	3730	Maint Mains
50-563	WATER-MAINTENANCE/SERVICES	3740	Maint Services
50-564	WATER-MAINTENANCE/METERS	3750	Maint Meters
50-565	WATER-MAINTENANCE/HYDRANTS	3760	Maint Hydrants
50-566	WATER-MAINTENANCE/MISC-PLANT	3770	Maint Misc Plan
50-567	WATER-CUSTOMER ACCOUNTS	3780	Customer Accounts
50-568	WATER-FRINGE BENEFITS	3710	Water Administration
50-569	WATER UTILITY	3790	Other Water

50-570	SEWER-ADMINISTRATION	3810	Sewer Administration
50-571	SEWER-MAINTENANCE SEWER	3820	Sewer Maintenance
50-572	SEWER-MAINTENANCE METER	3820	Sewer Maintenance
50-573	SEWER-CATCH BASIN REHAB	3830	Storm Maintenance
50-574	SEWER-CUSTOMER ACCOUNTS	3880	Customer Accounts
50-575	SEWER-FRINGE BENEFITS	3810	Sewer Administration
50-576	SEWER UTILITY	3890	Other Sewer
50-577	SEWER-GLRI-GRANT	3891	Sewer Grants
50-578	MMSD GRANT PRIVATE PROP	3891	Sewer Grants
50-579	MMSD GRANT STORMWATER BMP	3891	Sewer Grants
50-580	PARKING	3900	Parking
60-600	VILLAGE CENTER	5140	Village Center
60-610	VILLAGE CELEBRATIONS	5300	Village Celebrations
60-620	ATWATER BEACH	5200	Atwater Beach and Park
70-700	CONTINGENT	9000	Other Financing Sources/Uses
81-130	PLANNING AND DEVELOPMENT	6600	TID Administration
81-801	CAPITOL DRIVE	6650	TID Projects
81-802	OAKLAND AVENUE	6650	TID Projects
81-803	WALGREENS	6650	TID Projects
81-820	PUBLIC PLACES & ENTRANCES	6650	TID Projects
81-825	VILLAGE ENTRANCES	6650	TID Projects
81-830	OAKLEAF TRAIL	6650	TID Projects
81-840	PARKING	6650	TID Projects
82-110	VILLAGE MANAGER	6600	TID Administration
82-120	CLERK-TREASURER	6600	TID Administration
82-130	PLANNING AND DEVELOPMENT	6600	TID Administration
85-850	FA+çADE PROGRAM < $50,000	6650	TID Projects
85-851	FA+çADE PROGRAM LARGE	6650	TID Projects
85-855	SPECIFIC SITE DEVELOPMENT SUPP	6650	TID Projects
85-858	BUSINESS LOAN PROGRAMS	6600	TID Administration
New		4600	Senior Services
New		5111	Adult Materials
New		5700	Capital Related
New		8000	Debt Service
New		5112	Childrens Materials
New		6700	Marketing
New		1910	Shorewood Today
New		3220	Bldg Maint - Police
New		3240	Bldg Maint - Village Center
New		7300	Public Safety Shared
New		1421	Elections
New		3400	Streets
New		7000	Shared Expenses
New		7100	Village Hall Shared
New		7200	Village Center Shared
New		5113	Young Adult Materials

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Departments - in New Department Number Order

Old Dept No.	Old Dept Name	New Dept No.	New Department Name
		General Government	
10-100	VILLAGE BOARD	1100	Board
10-180	MUNICIPAL COURT	1200	Court
10-110	VILLAGE MANAGER	1410	Manager
10-120	CLERK-TREASURER	1420	Clerk
New		1421	Elections
10-112	CUSTOMER SERVICE	1430	Customer Service
10-115	FINANCE	1510	Finance
10-140	ASSESSOR	1900	Other General Admin
10-160	BOARDS & COMMISSIONS	1900	Other General Admin
10-170	VILLAGE ATTORNEY	1900	Other General Admin
New		1910	Shorewood Today
		Public Safety	
30-300	POLICE DEPARTMENT	2100	Police
10-130	PLANNING AND DEVELOPMENT	2400	Planning and Development
30-310	FIRE DEPARTMENT	2900	Other Public Safety
30-320	OTHER PUBLIC SAFETY	2900	Other Public Safety
		Public Works	
50-500	DPW ADMINISTRATION	3100	Public Works Admin.
50-550	DPW FRINGE BENEFITS	3100	Public Works Administration
50-100	VILLAGE BOARD	3210	Bldg Maint - Village Hall
New		3220	Bldg Maint - Police
50-520	BUILDING MAINTENANCE	3230	Bldg Maint - Public Works
50-521	BUILDING ELECTRIC	3230	Bldg Maint - Public Works
50-522	HUBBARD LODGE	3230	Bldg Maint - Public Works
New		3240	Bldg Maint - Village Center
50-510	MUNICIPAL GARAGE	3300	Municipal Garage
New		3400	Streets
50-542	STREET & ALLEY	3410	Street and Alley
50-545	STREET SWEEPING	3420	Street Sweeping
50-541	STREET LIGHTING	3430	Street Lights
50-540	TRAFFIC DEVICE	3440	Street Signals
50-544	STREET MARKING	3450	Street Signs
50-546	WINTER MAINTENANCE	3460	Winter
50-543	SIDEWALK MAINTENANCE	3470	Sidewalks
50-530	COMBINED COLLECTIONS	3510	Refuse Disposal
50-534	REFUSE DISPOSAL	3510	Refuse Disposal
50-533	RECYCLING	3520	Recycling
50-532	YARD WASTE	3530	Yard Waste / Leaf
50-547	FORESTRY	3610	Forestry
50-548	PARKS & BEAUTIFICATION	3620	Parks and Beautification
		Public Works - Water	
50-560	WATER-ADMINISTRATION	3710	Water Administration
50-568	WATER-FRINGE BENEFITS	3710	Water Administration
50-561	WATER-MAINTENANCE/STRUCTURES	3720	Maint Structures

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Departments - in New Department Number Order

Old Dept No.	Old Dept Name	New Dept No.	New Department Name
50-562	WATER-MAINTENANCE/MAINS	3730	Maint Mains
50-563	WATER-MAINTENANCE/SERVICES	3740	Maint Services
50-564	WATER-MAINTENANCE/METERS	3750	Maint Meters
50-565	WATER-MAINTENANCE/HYDRANTS	3760	Maint Hydrants
50-566	WATER-MAINTENANCE/MISC-PLANT	3770	Maint Misc Plan
50-567	WATER-CUSTOMER ACCOUNTS	3780	Customer Accounts
50-569	WATER UTILITY	3790	Other Water
		Public Works - Sewer	
50-570	SEWER-ADMINISTRATION	3810	Sewer Administration
50-575	SEWER-FRINGE BENEFITS	3810	Sewer Administration
50-571	SEWER-MAINTENANCE SEWER	3820	Sewer Maintenance
50-572	SEWER-MAINTENANCE METER	3820	Sewer Maintenance
50-573	SEWER-CATCH BASIN REHAB	3830	Storm Maintenance
50-574	SEWER-CUSTOMER ACCOUNTS	3880	Customer Accounts
50-576	SEWER UTILITY	3890	Other Sewer
50-577	SEWER-GLRI-GRANT	3891	Sewer Grants
50-578	MMSD GRANT PRIVATE PROP	3891	Sewer Grants
50-579	MMSD GRANT STORMWATER BMP	3891	Sewer Grants
		Public Works - Parking	
50-580	PARKING	3900	Parking
		Health and Human Services	
40-400	HEALTH DEPARTMENT	4000	Health
New		4600	Senior Services
		Culture and Recreation	
20-200	LIBRARY	5110	Library
New		5111	Adult Materials
New		5112	Childrens Materials
New		5113	Young Adult Materials
60-600	VILLAGE CENTER	5140	Village Center
60-620	ATWATER BEACH	5200	Atwater Beach and Park
60-610	VILLAGE CELEBRATIONS	5300	Village Celebrations
		Capital	
New		5700	Capital Related
		Economic Development	
81-130	PLANNING AND DEVELOPMENT	6600	TID Administration
82-110	VILLAGE MANAGER	6600	TID Administration
82-120	CLERK-TREASURER	6600	TID Administration
82-130	PLANNING AND DEVELOPMENT	6600	TID Administration
85-858	BUSINESS LOAN PROGRAMS	6600	TID Administration
81-801	CAPITOL DRIVE	6650	TID Projects
81-802	OAKLAND AVENUE	6650	TID Projects
81-803	WALGREENS	6650	TID Projects
81-820	PUBLIC PLACES & ENTRANCES	6650	TID Projects
81-825	VILLAGE ENTRANCES	6650	TID Projects
81-830	OAKLEAF TRAIL	6650	TID Projects

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Departments - in New Department Number Order

Old Dept No.	Old Dept Name	New Dept No.	New Department Name
81-840	PARKING	6650	TID Projects
85-850	FA+çADE PROGRAM < $50,000	6650	TID Projects
85-851	FA+çADE PROGRAM LARGE	6650	TID Projects
85-855	SPECIFIC SITE DEVELOPMENT SUPP	6650	TID Projects
New		6700	Marketing
		Allocated	
New		7000	Shared Expenses
New		7100	Village Hall Shared
New		7200	Village Center Shared
New		7300	Public Safety Shared
		Debt	
New		8000	Debt Service
		Other financing	
70-700	CONTINGENT	9000	Other Financing Sources/Uses

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

New Balance Sheet Accounts Used

Category	Account No.	Account Name
Assets and Deferred Outflows 1xxxx		
Cash & Investments 11xxx		
	11000	Equity In Pooled Cash
	11100	North Shore Bank Checking
	11110	North Shore Bank Payroll
	11120	North Shore Bank Sweep
	11130	North Shore Bank Savings
	11140	LGIP
	11150	North Shore Bank Auermiller
	11160	First Bank - Escrow
	11170	Us Bank - Escrow
	11180	BMO Money Market
	11700	Morgan Stanley
	11710	BMO Investments
	11800	Petty Cash
	11900	Cash Held By Funds
Taxes Receivable 12xxx		
	12000	Taxes Receivable
	12100	Due From Tax Roll
	12300	Del PPT Current Year
	12305	Previous Years' Del PPT
	12310	Allowance for Uncollectible PPT
Accounts Receivable 13xxx		
	13100	Customer AR
	13110	Utility Receivables
	13300	Accrued Interest Receivable
	13800	Other Receivables
	13810	Retiree Health Receivables
Due from Other Gov'ts 14xxx		
	14000	Due From Other Gov'ts
Inventory/Prepaids 15xxx		
	15100	Inventory
	15200	Prepaids
Interfund advances 16xxx		
	16000	Advances To Other Funds
Long-term Receivables 17xxx		
	17000	Long-Term Loans Receivable
	17110	NLP - Down Pymt Loans
	17120	NLP - Exterior Maintenance Loans
	17130	NLP - Duplex Conversion Loans
	17140	NLP - Attic Improv Loans
Capital Assets 18xxx		
Non-depreciable assets 181xx		
	18110	Land

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New Balance Sheet Accounts Used

Category	Account No.	Account Name
Assets and Deferred Outflows 1xxxx		
Cash & Investments 11xxx		
	18120	Right Of Way
	18130	Artwork
	18190	CIP
Intangibles 182xx		
A/D related categories 18x9x	18200	Intangible Assets
	18290	Amortization On Intangibles
Equipment 183xx		
A/D related categories 18x9x	18300	Equipment
	18390	Depreciation On Equipment
Other improvements 184xx		
A/D related categories 18x9x	18400	Other Improvements
	18490	A/D Other Improvements
Buildings 185xx		
A/D related categories 18x9x	18500	Buildings
	18590	A/D On Buildings
Infrastructure - general 186xx		
A/D related categories 18x9x	18600	General Infrastructure
	18690	A/D General Infrastructure
Sewer infrastructure 187xx		
A/D related categories 18x9x	18700	Sewer Infrastructure
	18790	A/D Sewer
Water infrastructure 188xx		
	18800	T&D Structures
	18805	T&D Mains
	18810	Services
	18815	Meters
	18820	Hydrants
	18825	T&D Misc Plant
	18830	Office Furniture
	18835	Computer Equipment
	18840	Transportation Equipment
	18845	Tools & Shop Equipment
	18850	Mains - CIAC
	18855	Hydrants - CIAC
Water A/D 189xx		
	18900	A/D T&D Structures
	18905	A/D T&D Mains
	18910	A/D Services
	18915	A/D Meters
	18920	A/D Hydrants
	18925	A/D T&D Misc Plant
	18930	A/D Office Furniture
	18935	A/D Computer Equipment

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New Balance Sheet Accounts Used

Category	Account No.	Account Name
Assets and Deferred Outflows 1xxxx		
Cash & Investments 11xxx		
	18940	A/D Transportation Equipment
	18945	A/D Tools & Shop Equipment
	18950	A/D Mains - Ciac
	18955	A/D Hydrants - Ciac
Deferred Outflows 19xxx		
	19000	Other Assets And Deferred Outflows

Liabilities and Deferred Inflows 2xxxx		
Short term liabilities 21xxx		
Accounts Payable 21xxx		
	21100	Accounts Payable
Refunds 212xx		
	21200	Over Payments
Payroll related 215xx		
	21500	Accrued Payroll
	21510	Taxes on Accrued Payroll
	21511	Federal Taxes Payable
	21512	State Taxes Payable
	21513	FICA Taxes Payable
	21514	Medicare Taxes Payable
	21520	Wisconsin Retirement Payable
	21530	Health Insurance Payable
	21531	Dental Insurance Payable
	21532	Life Insurance Payable
	21532	Life Insurance Payable
	21540	Charitable Contributions Payable
	21550	Union Dues Payable
	21560	Flexible Spending Payable
	21570	Deferred Comp Payable
	21580	Garnishments Payable
	21590	Disability Insurance Payable
	21591	AFLAC Payable
Accrued interest 216xx		
	21600	Accrued Interest Payable
Accrued vacation 218xx		
	21800	Accrued Vacation
Deposits 23xxx		
	23000	Deposits
	23100	Prepaid Parking Fees
	23200	Plan Deposits
Due to Other Gov'ts 24xxx		

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Recast of Old Chart of Accounts to New Chart of Accounts

New Balance Sheet Accounts Used

Category	Account No.	Account Name
Assets and Deferred Outflows 1xxxx		
Cash & Investments 11xxx		
	24000	Due to Other Gov'ts
	24100	Due to MADACC
	24200	Court Installment
	24200	Due to State
	24210	Sales Tax Payable
	24300	Due to Milwaukee County
	24510	Due to MATC
	24520	Due to MMSD
	24600	Due to Shorewood School
	24700	Due to BID
Interfund Liabilities 25xxx		
	25100	Due to General Fund
	25600	Due to Utilities
Long term advances 26xxx		
	26000	Advances from Other Funds
Long Term Obligations 28xxx		
	28100	General Obligation Debt
	28620	Accrued Compensated Absences
	28630	Other Post Employment Benefits
	28800	Unamortized Premiums/Discounts
	28900	PSC Regulatory Liability
Deferred Inflows 29xxx		
	29100	Deferred Inflows - Taxes
	29200	Deferred Inflows - Other

Equity 3xxxx	
31000	Fund Balance
33000	Net Position

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Recast of Old Chart of Accounts to New Chart of Accounts

New Revenue Accounts Used

Category	Account No.	Account Name
Taxes 41xxx		
	41110	Property Taxes
	41120	TID Increment
	41300	PILOT - Water
	41310	PILOT - Parking
	41800	Interest & Penalties On Taxes
Special Assmts 42xxx		
	42000	Special Assmts
Intergovernmental 43xxx		
Federal 432xx		
	43210	Federal Public Safety Grants
	43220	Federal Equitable Sharing
	43230	Federal Sanitation Grants
	43240	Federal Health Grants
	43280	Community Dev Block Grants
	43290	Other Federal Grants
State 433xx		
	43410	State Shared Revenue
	43411	Expenditure Restraint
	43420	Fire Insuranace
	43430	Exempt Computer Aid
	43520	State Public Safety Grants
	43530	State Transportation Aids
	43540	Recycling Grant
	43550	State DOT Grants
	43560	State Training Grants
	43590	Other State Grants
	43610	Payments For Municipal Services
Local 437xx		
	43720	Local Library Aids
	43730	Local Sanitation Aids
	43790	Other Local Aids
Licenses & permits 44xxx		
Business & Occupational Licenses 441xx		
	44110	Liquor Licenses (Class)
	44111	Operators Licenses
	44120	Village Licenses
	44130	Weights and Measures
	44140	Cable Fees - Time Warner
	44141	Cable Fees - AT&T
Non Business 442xx		
	44200	Pet Licenses
	44201	Rebate MADACC

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Recast of Old Chart of Accounts to New Chart of Accounts

New Revenue Accounts Used

Category	Account No.	Account Name
	44210	Bicycle and Other Licenses
Building 443xx		
	44310	Building Permits
	44320	Electrical Permits
	44330	Plumbing Permits
	44340	HVAC Permits
Zoning 444xx		
	44400	Code Compliance Fees
Other 449xx		
	44900	Security Alarm Permits
Fines 45xxx		
	45110	Court Costs
	45120	Court Fines
	45130	Court Terms
	45170	Unallocated Citations
	45200	Parking Fines
	45210	Parking Ticket Fee
	45220	Vehicle Suspension Fee
Public Charges for Services 46xxx		
	46100	Open Records
	46105	Blueprints
	46110	NSF Charges
	46120	Advertising Fees
	46200	False Alarm Fees
	46210	Warrant Fees
	46290	Bike Safety
Parking 463xx		
Muni Owned lots 4630x		
	46300	Village Hall Lot
	46301	North Municipal Lot
	46302	River Park Lot
	46303	Menlo Blvd Lot
	46304	Hubbard Park Lot
	46305	Metspec Oakland Daytime
	46306	Metspec Oakland Nightime
	46310	Atwater School Lot
Business owned we plow 4631x		
	46311	Lake Bluff School Lot
	46312	Feerick Lot
	46313	North Shore Bank Bldg Lot
	46314	TCF Bank Lot
	46315	High School East Lot
	46320	Ogden Lot
	46321	Einstein Bagel Lot

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Recast of Old Chart of Accounts to New Chart of Accounts

New Revenue Accounts Used

Category	Account No.	Account Name
Business owned they plow 4632x		
	46322	Ullrich Lot
	46323	AB Data Lot
On-street 4633x		
	46330	Oakland Ave - Y
	46331	Wilson - W
	46332	E Capitol Dr - X
	46332	E Capitol Dr - X
	46333	N Oakland Ave - Z
	46333	N Oakland Ave - Z
	46334	Shorewood Blvd - L
	46334	Shorewood Blvd - L
	46335	Bumper - H
	46336	W Capitol Dr - T
	46337	High School West
	46338	E Capitol Lot
	46350	Daytime Permits
Daytime street 4635x		
	46351	RCA daytime
Other parking revenues 4639x		
	46390	Overnight Parking Permission
	46391	Replacement Permits
	46392	Waiting List Admin Fee
Public works fees 464xx		
	46420	Recycling Rebate
	46430	Special Collection Fees
	46431	Disposal Fee
	46432	Additional Kart Service
	46433	Kart Sales
Utility Fees 4645x		
	46450	Utility Charges - Residential
	46451	Utility Charges - Commercial
	46452	Utility Charges - Public Authority
	46453	Utility Charges - Multifamily
	46454	Utility Charges - Irrigation
	46455	Utility Charges - Unmetered
	46456	Public Fire Protection
	46457	Private Fire Protection
Health/Human service fees 465xx, 466xx		
	46500	Health Fees
	46600	Senior Programming Fees
Culture fees 467xx		
	46710	Library Fines
Economic development fees 468xx		

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Recast of Old Chart of Accounts to New Chart of Accounts

New Revenue Accounts Used

Category	Account No.	Account Name
	46850	Loan Application Fees
Other fees 469xx		
	46900	Other Charges for Service
Intergovernmental Charges 47xxx		
Charges to Other Local Governments 473xx		
	47300	Charges for Service - School
	47310	Charges for Service - Whitefish Bay
	47320	Charges for Service - BID
	47390	Charges for Service - Other Gov'Ts
Charges to Local Dept's 474xx		
	47400	Interdepartmental Charge Parking
	47410	Interdepartmental Charge Water
	47420	Interdepartmental Charge Sewer
	47440	Equipment Rental Water
	47450	Equipment Rental Sewer
	47900	Other Intergovernmental Charges
Misc revenues 48xxx		
	48100	Interest Income
	48110	Interest on Loans/Advances
	48120	Interest on Taxes
	48150	Insurance Dividend
	48200	Rental Income
	48300	Late Payment Penalty
	48500	Donations
	48510	Friends Donations
	48520	Benjamin Fund Contributions
	48700	Contributed Capital
	48900	Miscellanous Revenue
Other Financing Sources 49xxx		
	49100	Transfers from General Fund
	49200	Transfers from Special Rev.
	49300	Transfers from Debt Service
	49400	Transfers from Capital Projects
	49401	Transfers from TID #1
	49403	Transfers from TID #3
	49500	Transfers from Utilities
	49700	Property Sales
	49800	Proceeds of Long-Term Debt
	49810	Premiums on Long-Term Debt
	49820	Proceeds of Refunding Debt
	49900	Surplus Applied
	49901	PSC Amortization of Reg Liab

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Recast of Old Chart of Accounts to New Chart of Accounts

New Expenditure Accounts Used

Category	Account No.	Account Name
Personal Services 51xxx		
Salary/Wages 511xx		
	51100	Salaries and Wages
	51110	Civilian Salaries
	51120	Special Collection Wages
	51130	Holiday Pay
	51140	Auto Allowance
	51150	Retiree Sick Leave Payout
	51160	Opt Out Ins
	51170	Tool Allowance
Overtime 512xx		
	51200	Overtime Wages
	51210	Court Attendance OT
	51220	Civilian OT
	51230	Training OT
Benefits 513xx		
	51300	Health Insurance
	51305	Dental Insurance
	51310	Social Security and Medicare
	51315	Wisconsin Retirement System
	51320	Life Insurance
	51325	Flexible Benefit Contribution
	51330	Uniform Expense
	51335	Insurance Trust
	51340	Retiree Health Contribution
	51345	Employee Sick Leave Bank
	51350	Education Reimb
	51355	Other Benefits
Professional education 519xx		
	51900	Professional Education
Other Service Providers 52xxx		
Professional services 521xx		
	52100	Professional Fees
	52110	Professional Fees Enginerering
	52120	Professional Fees Legal
	52130	Professional Fees Financial
	52140	Professional Fees Technology
	52150	Professional Fees Assessment
	52160	Professional Fees Specific Dev.
Utilities 522xx		
	52200	Electric
	52210	Gas

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Recast of Old Chart of Accounts to New Chart of Accounts

New Expenditure Accounts Used

Category	Account No.	Account Name
	52220	Water
	52230	Phone and Internet
Intergovtal services 523xx		
	52300	Other Intergov'tal pymts
	52310	North Shore Fire
	52320	MMSD Sewer
	52330	School District Related
Other services 529xx		
	52900	Cleaning and Pest Control
	52910	Software Purch/Maint
	52920	Surveys/Studies & Plans
	52930	Credit Card Fees
	52940	Landscaping Contracts
	52950	Disposal Contracts
	52990	Other Service Contracts & Fees
Supplies and Misc 53xxx		
Office expenses 531xx		
	53100	Office Supplies
	53101	Shared Office Costs (EE Based)
	53110	Computer Supplies
	53120	Copy & Print Costs
	53121	Shared Copy Costs (Allocated)
	53130	Postage/Mailings
	53131	Shared Postage Costs (Allocated)
	53140	Communications/Publications
	53150	Job Posting/Testing/Hiring
Memberships & subscriptions 532xx		
	53200	Memberships & Subscriptions
Repairs/Maintenance 533xx, 534xx		
	53300	Repairs and Maintenance
	53400	Vehicle Maintenance
	53410	Fuel and Oil
	53420	Radio Expense
Dept Specific Supplies 535xx		
	53500	Dept/Program Supplies
	53510	Landscape/Forestry Plantings
	53520	Salt Contract
Library materials 537xx		
	53710	Reference Continuations
	53720	Periodicals
	53730	Materials
	53740	DVD's

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Recast of Old Chart of Accounts to New Chart of Accounts

New Expenditure Accounts Used

Category	Account No.	Account Name
	53750	Audiobooks
	53760	ebooks
	53770	Music
Misc 539xx		
	53900	Miscellaneous Expenses
	53990	Contingency
Programming 54xxx		
General programming 541xx		
	54000	Programming
	54100	Sustainability/Conservation
	54110	Fourth Of July
	54120	Other Special Events
	54130	Awards/Recog
	54140	Shorewood Connects
	54150	Safety Expenses
	54160	Hubbard Lodge/ River Club
	54170	Welcoming Neighbors
Police programming 542xx		
	54200	Federal Equitable Sharing
	54210	Training Grant Expenses
	54220	Citizens Police Academy
	54230	Bike Safety Program
	54240	Highway Safety Grant Expenses
	54290	Other Public Safety Grant Expenses
Parking lot expenses 543xx		
	54310	Atwater School Lot
	54311	Lake Bluff School Lot
	54312	Feerick Lot
	54313	North Shore Bank Bldg Lot
	54314	TCF Bank Lot
	54315	High School East Lot
	54320	Ogden Lot
	54321	Einstein Bagel Lot
	54322	Ullrich Lot
	54323	AB Data Lot
	54390	Other Parking Lot Rentals
Health/Human Services programming 544xx		
	54400	Health Grant Expenses
	54510	Auermiller Expenses
Econ Dev programming 546xx		
	54600	BID contributions
	54610	Developer Subsidies

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Recast of Old Chart of Accounts to New Chart of Accounts

New Expenditure Accounts Used

Category	Account No.	Account Name
	54620	Loan Program Expenses
	54630	Façade Program
	54640	Marketing/Advertising
	54690	Other Economic Dev Activities
Utility specific 547xx		
	54700	Payments In Lieu Of Taxes
	54710	Depreciation
	54711	PSC Depreciation on CIAC
	54720	PSC assessment
	54721	PSC rate costs
	54730	Hydrant Rental
	54740	Water Testing
	54900	Other Grant/Donation Exp
Insurances 55xxx		
	55100	Liability & Property Insurance
	55110	Workers Comp
	55120	Unemployment
Capital 56xxx		
Equipment & Maintenance 561xx		
	56110	Computer/Printer Equip
	56120	Other Technology
	56130	Equipment/Furniture
Building Improvements 562xx		
	56200	Building Improvements
Infrastructure 563xx		
	56310	Regular Maintenance
	56320	Large Construction Projects
	56321	Professional Fees Construction
	56360	Streetscape (Lights,Signs,Benches)
Vehicles 564xx		
	56400	Vehicles
Land Improvements 565xx		
	56500	Land Improvements
	56600	Utility Infastructure
	56900	Other Capital Related
Cost allocations 57xxx		
	57410	Administrative Charges
	57420	Equipment Usage
	57430	Building Usage
	57900	Expenditures Charged To Others
Debt 58xxx		
	58100	Principal

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Recast of Old Chart of Accounts to New Chart of Accounts

New Expenditure Accounts Used

Category	Account No.	Account Name
	58200	Interest
	58900	Other Finance Charges
Other Financing 59xxx		
	59100	Transfers to General Fund
	59200	Transfers to Special Rev.
	59300	Transfers to Debt Service
	59400	Transfers to Capital Projects
	59401	Transfers to TID No. 1
	59404	Transfers to TID No. 4
	59500	Transfers to Utilities
	59800	Payment to Refunding Bonds Escrow

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Village Board - 100

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-10-100-4110	General Property Taxes	Board	100-1100-41110	Property Taxes	$ 7,521,390	$ 7,715,999	$ 7,874,719	$ 7,874,719	$ 7,985,022
100-10-100-4110	TIF Levy Tax adjustment	Board	100-1100-41110	Property Taxes	-	-	(1,460,298)	(1,460,298)	1,460,298
100-10-100-4111	State-Exempt Computer	Board	100-1100-43430	Exempt Computer Aid	1,375	1,980	1,248	1,344	2,300
100-10-100-4115	State Property Tax Payment	Board	100-1100-43610	Payments For Municipal Services	814	767	718	767	700
100-10-100-4117	Water Payment In Lieu Of Tax	Board	100-1100-41300	PILOT - Water	64,801	76,032	90,000	72,500	90,000
100-10-100-4119	Parking Lieu Of Tax	Board	100-1100-41310	PILOT - Parking	32,365	33,997	34,000	33,000	34,000
Total Village Board Revenues					$ 7,620,745	$ 7,828,775	$ 6,540,387	$ 6,522,032	$ 9,572,320
	Expenditures								
100-10-100-5111	Village Board Salaries	Board	100-1100-51100	Salaries and Wages	$ 7,319	$ 7,314	$ 7,300	$ 7,300	$ 7,300
100-10-100-5211	Social Security	Board	100-1100-51310	Social Security and Medicare	521	558	558	558	558
100-10-100-5227	Workers Comp	Board	100-1100-55110	Workers Comp	13	40	33	33	33
100-10-100-5311	Office Supplies	Board	100-1100-53100	Office Supplies	284	126	364	150	355
100-10-100-5317	Legal Notices-Doc Fees	Board	100-1100-53140	Communications/Publications	859	761	700	700	750
100-10-100-5319	Communications	Board	100-1100-53140	Communications/Publications	4,844	8,373	6,000	8,000	7,700
100-10-100-5320	League Assessments & PPF	Board	100-1100-53200	Memberships & Subscriptions	4,918	5,001	4,849	5,000	5,300
100-10-100-5511	Electric	Village Hall Shared	100-7100-52200	Electric	2,458	2,611	3,010	2,880	3,070
100-10-100-5513	Gas	Village Hall Shared	100-7100-52210	Gas	1,525	1,491	1,440	1,583	1,469
100-10-100-5515	Water	Village Hall Shared	100-7100-52220	Water	241	290	332	286	364
100-10-100-5521	Telephone	Board	100-1100-53101	Shared Office Costs (EE Based)	698	678	675	670	795
100-10-100-5621	Coventions and Seminars	Board	100-1100-51900	Professional Education	341	401	300	550	550
100-10-100-5633	Professional Services	Board	100-1100-52920	Surveys/Studies & Plans	-	-	-	-	7,000
100-10-100-5651	General Liability Ins	Board	100-1100-55100	Liability & Property Insurance	265	189	106	110	106
100-10-100-5768	Miscellaneous Expense	Board	100-1100-53900	Miscellaneous Expenses	295	326	375	375	450
Total Village Board Expenditures					$ 24,581	$ 28,159	$ 26,042	$ 28,195	$ 35,800

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Village Manager - 110

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-10-110-4210	State Shared Revenue	Manager	100-1410-43410	State Shared Revenue	$ 331,526	$ 332,098	$ 253,702	$ 253,702	$ 253,225
100-10-110-4211	Expenditure Restraint Program	Manager	100-1410-43411	Expenditure Restraint	275,909	251,934	290,720	290,720	202,525
100-10-110-4311	Miscellaneous Revenue	Manager	100-1410-48900	Miscellanous Revenue	458	1,316	3,242	2,000	2,000
100-10-110-4315	Cable Tv Franchise	Manager	100-1410-44140	Cable Fees - Time Warner	135,730	138,887	138,800	135,000	137,000
100-10-110-4327	At&T Franchise Line Fees	Manager	100-1410-44141	Cable Fees - AT&T	33,602	32,063	34,200	30,000	32,000
100-10-110-4710	Investment Earnings	Manager	100-1410-48100	Interest Income	152,659	129,009	133,000	150,000	135,000
100-10-110-4737	Insurance Proceeds	Manager	100-1410-48150	Insurance Dividend	21,269	8,565	-	7,000	7,000
Total Village Manager Revenues					$ 951,153	$ 893,872	$ 853,664	$ 868,422	$ 768,750
	Expenditures								
100-10-110-5111	Salaries	Manager	100-1410-51100	Salaries and Wages	$ 95,350	$ 92,460	$ 95,260	$ 98,284	$ 96,691
100-10-110-5140	IT Contract	Manager	100-1410-52140	Professional Fees Technology	21,455	21,581	22,520	22,573	30,081
100-10-110-5141	Contractual	Manager	100-1410-52900	Cleaning and Pest Control	14,316	14,316	15,522	15,639	15,522
100-10-110-5143	Auto Allowance	Manager	100-1410-51140	Auto Allowance	1,500	1,500	1,500	1,500	1,500
100-10-110-5211	Social Security	Manager	100-1410-51310	Social Security and Medicare	7,342	6,380	6,520	7,603	7,396
100-10-110-5213	WI Retirement	Manager	100-1410-51315	Wisconsin Retirement System	11,823	8,971	5,620	5,863	6,430
100-10-110-5221	Life Insurance	Manager	100-1410-51320	Life Insurance	296	253	252	261	264
100-10-110-5223	Health Insurance	Manager	100-1410-51300	Health Insurance	22,865	20,920	18,348	18,508	18,694
100-10-110-5225	Dental Insurance	Manager	100-1410-51305	Dental Insurance	278	344	277	277	277
100-10-110-5226	Flex Benefit Contribution	Manager	100-1410-51325	Flexible Benefit Contribution	705	796	684	668	672
100-10-110-5227	Workers Comp	Manager	100-1410-55110	Workers Comp	273	354	506	506	498
100-10-110-5311	Office Supplies	Manager	100-1410-53100	Office Supplies	2,250	1,948	2,158	2,343	1,996
100-10-110-5313	Duplicating	Manager	100-1410-53121	Shared Copy Costs (Allocated)	719	1,281	1,520	1,762	1,776
100-10-110-5315	Postage	Manager	100-1410-53131	Shared Postage Costs (Allocated)	1,069	809	976	805	1,089
100-10-110-5321	Subscriptions	Manager	100-1410-53200	Memberships & Subscriptions	285	14	200	400	400
100-10-110-5323	Professional Memberships	Manager	100-1410-53200	Memberships & Subscriptions	1,410	2,678	2,214	2,300	2,400
100-10-110-5362	Data Processing	Manager	100-1410-53101	Shared Office Costs (EE Based)	144	594	700	1,133	1,298
100-10-110-5511	Electric	Village Hall Shared	100-7100-52200	Electric	1,812	1,925	2,220	2,124	2,264
100-10-110-5513	Gas	Village Hall Shared	100-7100-52210	Gas	965	1,100	1,062	1,168	1,084
100-10-110-5515	Water	Village Hall Shared	100-7100-52220	Water	178	214	245	211	269
100-10-110-5521	Telephone	Manager	100-1410-53101	Shared Office Costs (EE Based)	842	911	901	893	1,060
100-10-110-5612	EAP Program	Manager	100-1410-52990	Other Service Contracts & Fees	500	-	-	1,000	500
100-10-110-5621	Coventions and Seminars	Manager	100-1410-51900	Professional Education	3,355	3,712	3,600	3,875	3,700
100-10-110-5623	Training Expense	Manager	100-1410-51900	Professional Education	6,626	5,461	4,000	6,750	5,000
100-10-110-5651	General Liability Ins	Manager	100-1410-55100	Liability & Property Insurance	50,735	48,862	52,120	49,241	53,518

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Village Manager - 110

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
100-10-110-5741	Int Exp - Cap lease	Manager	100-1410-58200	Interest	1,996	428	-	-	-
100-10-110-5742	Prin - Cap Lease	Manager	100-1410-58100	Principal	26,575	18,435	-	-	-
100-10-110-5768	Sustainability/Conservation	Manager	100-1410-54100	Sustainability/Conservation	644	1,027	2,987	2,000	1,500
Newhh	Resident Mediation	Manager	100-1410-54000	Programming	-	-	-	-	1,000
100-10-110-5017	Contingency/ Merit Pay	Manager	100-1410-53990	Contingency	-	-	1,200	3,500	5,000
Total Village Manager Expenditures					$ 276,308	$ 257,274	$ 243,112	$ 251,187	$ 261,879

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Customer Service Department - 112

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	YTD 6/30	Projected	Budget	Budget
	Expenditures									
100-10-112-5111	Customer Service wages	Customer Service	100-1430-51100	Salaries and Wages	$ 77,429	$ 72,427	$ 36,121	$ 72,242	$ 74,139	$ 69,755
100-10-112-5211	Social Security	Customer Service	100-1430-51310	Social Security and Medicare	5,107	4,726	2,348	5,527	5,672	5,337
100-10-112-5213	WI Retirement	Customer Service	100-1430-51315	Wisconsin Retirement System	8,590	6,884	3,265	4,262	4,373	4,639
100-10-112-5221	Life Insurance	Customer Service	100-1430-51320	Life Insurance	251	241	151	267	272	257
100-10-112-5223	Health Insurance	Customer Service	100-1430-51300	Health Insurance	34,769	31,524	17,327	29,337	28,815	27,063
100-10-112-5225	Dental Insurance	Customer Service	100-1430-51305	Dental Insurance	1,465	1,290	645	1,296	1,294	1,210
100-10-112-5226	Flex Benefit Contribution	Customer Service	100-1430-51325	Flexible Benefit Contribution	87	249	104	188	102	141
100-10-112-5227	Workers Comp	Customer Service	100-1430-55110	Workers Comp	259	279	281	377	378	356
100-10-112-5311	Office supplies	Customer Service	100-1430-53100	Office Supplies	3,233	1,297	753	1,000	1,150	1,027
100-10-112-5313	Duplicating	Customer Service	100-1430-53121	Shared Copy Costs (Allocated)	1,032	976	607	830	614	1,139
100-10-112-5315	Postage	Customer Service	100-1430-53131	Shared Postage Costs (Allocated)	2,120	47	25	62	250	183
100-10-112-5321	Subscriptions	Customer Service	100-1430-53200	Memberships & Subscriptions	253	253	253	253	253	260
100-10-112-5323	Professional Memberships	Customer Service	100-1430-53200	Memberships & Subscriptions	45	-	-	-	100	100
100-10-112-5362	Data processing	Customer Service	100-1430-53110	Computer Supplies	94	573	388	850	1,368	1,061
100-10-112-5511	Electric Expense	Village Hall Shared	100-7100-52200	Electric	1,470	1,103	499	1,272	1,217	1,297
100-10-112-5513	Gas and Heat Expense	Village Hall Shared	100-7100-52210	Gas	782	630	326	609	669	621
100-10-112-5515	Water Expense	Village Hall Shared	100-7100-52220	Water	145	122	93	140	121	154
100-10-112-5521	Telephone	Customer Service	100-1430-53101	Shared Office Costs (EE Based)	879	724	292	714	708	840
100-10-112-5621	Coventions and Seminars	Customer Service	100-1430-51900	Professional Education	219	220	289	489	773	525
100-10-112-5625	Credit card expense - GF	Customer Service	100-1430-52930	Credit Card Fees	1,004	1,125	449	1,200	1,000	1,100
100-10-112-5651	General Liability Ins	Customer Service	100-1430-55100	Liability & Property Insurance	810	805	462	605	625	528
Total Customer Service Expenditures					$ 140,043	$ 125,495	$ 64,678	$ 121,520	$ 123,893	$ 117,593

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Finance Department - 115

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-10-115-4311	Miscellaneous Revenue	Finance	100-1510-48900	Miscellanous Revenue	$ 2,543	$ 16,207	$ 900	$ 500	$ 500
100-10-115-4341	Security Alarm Permits	Finance	100-1510-44900	Security Alarm Permits	2,460	3,420	2,700	2,500	2,700
100-10-115-4410	Interdept'al charge - Water	Finance	100-1510-47410	Interdepartmental Charge Water	4,920	13,181	9,163	13,181	9,163
100-10-115-4414	Interdept'al charge - Sewer	Finance	100-1510-47420	Interdepartmental Charge Sewer	5,280	13,022	9,105	13,022	9,105
100-10-115-4415	Interdept'al charge - Parking	Finance	100-1510-47400	Interdepartmental Charge Parking	-	9,871	7,925	9,871	7,925
100-10-115-4711	Late Payment Penalty	Finance	100-1510-48300	Late Payment Penalty	1,989	675	1,800	1,200	1,900
Total Finance Revenues					$ 17,192	$ 56,376	$ 31,593	$ 40,274	$ 31,293
	Expenditures								
100-10-115-5111	Finance wages	Finance	100-1510-51100	Salaries and Wages	$ 69,511	$ 71,184	$ 71,126	$ 71,981	$ 72,251
100-10-115-5141	Contracted Services	Finance	100-1510-52990	Other Service Contracts & Fees	1,225	-	1,225	1,325	-
100-10-115-5211	Social Security	Finance	100-1510-51310	Social Security and Medicare	4,453	4,549	5,441	5,506	5,527
100-10-115-5213	WI Retirement	Finance	100-1510-51315	Wisconsin Retirement System	7,157	6,629	4,196	4,247	4,804
100-10-115-5221	Life Insurance	Finance	100-1510-51320	Life Insurance	91	89	105	98	116
100-10-115-5223	Health Insurance	Finance	100-1510-51300	Health Insurance	20,265	22,860	21,096	21,312	22,391
100-10-115-5225	Dental Insurance	Finance	100-1510-51305	Dental Insurance	831	879	888	886	922
100-10-115-5226	Flex Benefit Contribution	Finance	100-1510-51325	Flexible Benefit Contribution	56	273	95	85	96
100-10-115-5227	Workers Comp	Finance	100-1510-55110	Workers Comp	221	269	368	368	368
100-10-115-5311	Office supplies	Finance	100-1510-53100	Office Supplies	1,524	1,342	2,819	3,139	3,216
100-10-115-5313	Duplicating	Finance	100-1510-53121	Shared Copy Costs (Allocated)	592	2,072	1,630	1,317	2,064
100-10-115-5315	Postage	Finance	100-1510-53131	Shared Postage Costs (Allocated)	1,253	104	126	191	140
100-10-115-5321	Subscriptions	Finance	100-1510-53200	Memberships & Subscriptions	102	214	159	250	-
100-10-115-5323	Professional Memberships	Finance	100-1510-53200	Memberships & Subscriptions	930	737	1,059	1,050	860
100-10-115-5362	Data processing	Finance	100-1510-52910	Software Purch/Maint	14,747	1,522	930	8,037	9,849
100-10-115-5511	Electric	Village Hall Shared	100-7100-52200	Electric	1,166	1,238	1,428	1,366	1,456
100-10-115-5513	Gas	Village Hall Shared	100-7100-52210	Gas	620	707	683	751	697
100-10-115-5515	Water	Village Hall Shared	100-7100-52220	Water	115	137	158	136	173
100-10-115-5521	Telephone	Finance	100-1510-53101	Shared Office Costs (EE Based)	597	605	599	594	705
100-10-115-5611	Auditing	Finance	100-1510-52130	Professional Fees Financial	15,324	12,677	12,676	13,900	12,000
100-10-115-5621	Coventions and Seminars	Finance	100-1510-51900	Professional Education	1,930	2,085	1,475	3,845	3,865
100-10-115-5651	General Liability Ins	Finance	100-1510-55100	Liability & Property Insurance	961	861	812	838	640
100-10-115-5735	Write-offs - Del PPT	Finance	100-1510-53900	Miscellaneous Expenses	44,174	2,705	2,500	4,000	4,000
100-10-115-5736	Actuarial Services OPEB	Finance	100-1510-52100	Professional Fees	-	2,900	-	-	-
Total Finance Expenditures					$ 187,845	$ 136,638	$ 131,594	$ 145,222	$ 146,140

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Clerk/Treasurer's Office - 120

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-10-120-4311	Miscellaneous Revenue	Clerk	100-1420-48900	Miscellanous Revenue	$ 2,631	$ 5,310	$ 2,440	$ 2,440	$ 2,400
100-10-120-4316	Real Estate Status Report	Clerk	100-1420-46900	Other Charges for Service	665	570	600	300	300
100-10-120-4331	Bicycle Licenses	Clerk	100-1420-44210	Bicycle and Other Licenses	350	370	475	250	250
100-10-120-4332	Beverage Licenses	Clerk	100-1420-44110	Liquor Licenses (Class)	16,197	18,322	28,000	16,000	20,340
100-10-120-4333	Village Licenses	Clerk	100-1420-44120	Village Licenses	3,098	13,907	4,600	4,000	4,200
100-10-120-4334	Cat License Fees	Clerk	100-1420-44200	Pet Licenses	957	961	890	1,100	650
100-10-120-4335	Dog License Fees	Clerk	100-1420-44200	Pet Licenses	5,003	4,415	4,400	4,500	4,200
100-10-120-4336	Extra Pet Permit Fee	Clerk	100-1420-44200	Pet Licenses	90	30	75	100	60
100-10-120-4713	Rebate Madacc	Clerk	100-1420-44201	Rebate MADACC	300	275	325	350	325
100-10-120-4714	Late Pet License Fee	Clerk	100-1420-44200	Pet Licenses	195	309	264	250	250
100-10-120-4715	Weights And Measures	Clerk	100-1420-44130	Weights and Measures	2,997	3,181	3,150	3,150	3,150
Total Clerk/Treasurer Revenues					$ 32,483	$ 47,650	$ 45,219	$ 32,440	$ 36,125

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Clerk/Treasurer's Office - 120

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Expenditures								
100-10-120-5111	Clerk Treasurer salary	Clerk	100-1420-51100	Salaries and Wages	$ 103,680	$ 103,740	$ 103,444	$ 103,459	$ 105,009
100-10-120-5141	Contracted Services	Clerk	100-1420-52990	Other Service Contracts & Fees	35	-	-	-	-
100-10-120-5211	Social Security	Clerk	100-1420-51310	Social Security and Medicare	7,354	7,235	7,913	7,914	8,034
100-10-120-5213	WI Retirement	Clerk	100-1420-51315	Wisconsin Retirement System	11,307	9,658	6,103	6,104	6,983
100-10-120-5221	Life Insurance	Clerk	100-1420-51320	Life Insurance	303	330	324	342	350
100-10-120-5223	Health Insurance	Clerk	100-1420-51300	Health Insurance	42,809	40,580	36,972	36,968	37,336
100-10-120-5225	Dental Insurance	Clerk	100-1420-51305	Dental Insurance	891	840	840	840	840
100-10-120-5226	Flex Benefit Contribution	Clerk	100-1420-51325	Flexible Benefit Contribution	839	1,086	835	845	856
100-10-120-5227	Workers Comp	Clerk	100-1420-55110	Workers Comp	337	388	533	533	540
100-10-120-5311	Office supplies	Clerk	100-1420-53100	Office Supplies	2,800	2,793	2,580	2,953	3,316
100-10-120-5313	Duplicating	Clerk	100-1420-53121	Shared Copy Costs (Allocated)	628	567	743	572	770
100-10-120-5315	Postage	Clerk	100-1420-53131	Shared Postage Costs (Allocated)	3,275	3,902	5,750	6,461	7,010
100-10-120-5321	Subscriptions	Clerk	100-1420-53200	Memberships & Subscriptions	85	31	50	100	75
100-10-120-5323	Professional Memberships	Clerk	100-1420-53200	Memberships & Subscriptions	385	255	650	700	700
100-10-120-5362	Data processing	Clerk	100-1420-53110	Computer Supplies	276	15,145	17,000	17,263	12,459
100-10-120-5390	Election expenses	Clerk	100-1420-53500	Dept/Program Supplies	16,905	21,370	48,500	48,564	24,530
100-10-120-5511	Electric	Village Hall Shared	100-7100-52200	Electric	1,470	1,561	1,800	1,722	1,836
100-10-120-5513	Gas	Village Hall Shared	100-7100-52210	Gas	782	892	861	947	879
100-10-120-5515	Water	Village Hall Shared	100-7100-52220	Water	145	173	199	171	218
100-10-120-5521	Telephone	Clerk	100-1420-53101	Shared Office Costs (EE Based)	527	611	601	596	707
100-10-120-5621	Coventions and Seminars	Clerk	100-1420-51900	Professional Education	2,732	2,610	3,000	3,290	3,290
100-10-120-5651	General Liability Ins	Clerk	100-1420-55100	Liability & Property Insurance	1,042	1,328	951	980	903
100-10-120-5711	Weights & measures	Clerk	100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	3,000	2,800
100-10-120-5713	Humane shelter	Clerk	100-1420-54000	Programming	14,133	12,750	12,000	12,800	12,000
100-10-120-5735	Misc expense	Clerk	100-1420-53900	Miscellaneous Expenses	4,221	642	-	-	-
Total Clerk/Treasurer's Office Expenditures					$ 219,761	$ 231,287	$ 254,449	$ 257,124	$ 231,441

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Planning and Development Department - 130

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-10-130-4311	Miscellaneous Revenue	Planning and Development	100-2400-48900	Miscellanous Revenue	$ 3,154	$ 4,271	$ 6,000	$ 3,000	$ 4,000
100-10-130-4342	Building Permits & Licenses	Planning and Development	100-2400-44310	Building Permits	121,558	122,685	160,000	130,000	139,000
100-10-130-4343	Code Compliance Fees	Planning and Development	100-2400-44400	Code Compliance Fees	18,065	19,350	20,000	20,000	19,500
100-10-130-4344	Dcd Inspection Fees (now split)	Planning and Development	100-2400-44320	Electrical Permits	127,971	45,654	-	-	-
100-10-130-4344	Electrical Fees	Planning and Development	100-2400-44320	Electrical Permits	-	320	49,000	49,000	49,000
100-10-130-4345	Blueprint Revenue	Planning and Development	100-2400-46105	Blueprints	-	-	473	-	350
100-10-130-4347	HVAC Fees	Planning and Development	100-2400-44340	HVAC Permits	-	16,048	19,000	18,000	17,500
100-10-130-4348	Plumbing Fees	Planning and Development	100-2400-44330	Plumbing Permits	-	41,856	39,000	50,000	40,000
Total Planning and Development Revenues					$ 270,748	$ 250,184	$ 293,473	$ 270,000	$ 269,350
	Expenditures								
100-10-130-5111	P&D wages	Planning and Development	100-2400-51100	Salaries and Wages	$ 193,426	$ 208,640	$ 232,552	$ 239,045	$ 240,616
100-10-130-5141	Contracted Services	Planning and Development	100-2400-52990	Other Service Contracts & Fees	99,577	89,767	3,500	12,340	5,000
	Sub-total				293,003	298,407	236,052	251,385	245,616
100-10-130-5143	Auto Allowance	Planning and Development	100-2400-51140	Auto Allowance	1,500	1,500	1,500	1,500	1,500
100-10-130-5211	Social Security	Planning and Development	100-2400-51310	Social Security and Medicare	14,740	15,636	17,790	18,373	18,406
100-10-130-5213	WI Retirement	Planning and Development	100-2400-51315	Wisconsin Retirement System	22,425	19,426	13,721	14,082	16,001
100-10-130-5221	Life Insurance	Planning and Development	100-2400-51320	Life Insurance	412	418	393	428	331
100-10-130-5222	Opt Out Insurance	Planning and Development	100-2400-51160	Opt Out Ins	5,750	6,000	8,500	5,250	8,250
100-10-130-5223	Health Insurance	Planning and Development	100-2400-51300	Health Insurance	45,880	43,915	38,373	60,603	40,804
100-10-130-5225	Dental Insurance	Planning and Development	100-2400-51305	Dental Insurance	1,171	1,820	2,520	2,520	2,520
100-10-130-5226	Flex Benefit Contribution	Planning and Development	100-2400-51325	Flexible Benefit Contribution	2,845	2,703	1,875	1,774	869
100-10-130-5227	Workers Comp	Planning and Development	100-2400-55110	Workers Comp	6,147	10,919	11,176	11,191	11,065
100-10-130-5311	Office supplies	Planning and Development	100-2400-53100	Office Supplies	4,561	5,138	4,100	4,476	3,900
100-10-130-5313	Duplicating	Planning and Development	100-2400-53121	Shared Copy Costs (Allocated)	1,374	2,438	1,928	1,669	2,065
100-10-130-5315	Postage	Planning and Development	100-2400-53131	Shared Postage Costs (Allocated)	3,186	2,643	2,337	2,584	2,606
100-10-130-5321	Subscriptions	Planning and Development	100-2400-53200	Memberships & Subscriptions	-	522	500	1,088	795
100-10-130-5323	Professional Memberships	Planning and Development	100-2400-53200	Memberships & Subscriptions	475	825	925	840	970
100-10-130-5362	Data processing	Planning and Development	100-2400-53110	Computer Supplies	968	1,191	2,715	2,788	4,155
100-10-130-5511	Electric	Village Hall Shared	100-7100-52200	Electric	3,169	3,366	3,881	3,714	3,958
100-10-130-5513	Gas	Village Hall Shared	100-7100-52210	Gas	1,687	1,923	1,857	2,041	1,895
100-10-130-5515	Water	Village Hall Shared	100-7100-52220	Water	312	373	428	369	470
100-10-130-5521	Telephone	Planning and Development	100-2400-52230	Phone and Internet	2,019	2,697	3,700	3,519	3,971
100-10-130-5621	Coventions and Seminars	Planning and Development	100-2400-51900	Professional Education	2,643	1,275	2,125	4,525	4,560
100-10-130-5623	Training Expense	Planning and Development	100-2400-51900	Professional Education	30	604	400	400	400

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Planning and Development Department - 130

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
100-10-130-5624	Printing Expenses	Planning and Development	100-2400-53120	Copy & Print Costs	914	1,560	1,710	1,350	1,525
100-10-130-5633	Professional services	Planning and Development	100-2400-52100	Professional Fees	823	705	1,750	1,100	1,400
100-10-130-5646	NLP Administrative fees	Planning and Development	100-2400-54620	Loan Program Expenses	3,152	2,598	1,725	2,975	2,650
100-10-130-5651	General Liability Ins	Planning and Development	100-2400-55100	Liability & Property Insurance	2,371	2,381	1,810	1,867	1,700
100-10-130-5768	Miscellaneous expense	Planning and Development	100-2400-53900	Miscellaneous Expenses	-	113	-	-	-
Total Planning and Dev. Expenditures					$ 421,557	$ 431,096	$ 363,791	$ 402,411	$ 382,382

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Assessor's Office - 140

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	YTD 6/30	Projected	Budget	Budget
	Expenditures									
100-10-140-5141	Contracted services	Other General Admin	100-1900-52150	Professional Fees Assessment	$ 46,300	$ 46,300	$ 23,150	$ 46,300	$ 46,300	$ 46,300
100-10-140-5311	Office supplies	Other General Admin	100-1900-53100	Office Supplies	1,291	-	-	-	-	-
100-10-140-5313	Duplicating	Other General Admin	100-1900-53121	Shared Copy Costs (Allocated)	382	7	-	-	-	-
100-10-140-5315	Postage	Other General Admin	100-1900-53131	Shared Postage Costs (Allocated)	819	101	112	122	147	136
100-10-140-5362	Data processing	Other General Admin	100-1900-53110	Computer Supplies	457	3,137	1,095	1,095	1,492	3,249
100-10-140-5511	Electric	Village Hall Shared	100-7100-52200	Electric	999	1,061	481	1,224	1,171	1,248
100-10-140-5513	Gas	Village Hall Shared	100-7100-52210	Gas	532	606	314	586	644	597
100-10-140-5515	Water	Village Hall Shared	100-7100-52220	Water	98	118	90	135	116	148
100-10-140-5521	Telephone	Other General Admin	100-1900-53101	Shared Office Costs (EE Based)	421	456	184	450	447	530
100-10-140-5651	General Liability Ins	Other General Admin	100-1900-55100	Liability & Property Insurance	493	299	171	224	231	208
Total Assessor's Office Expenditures					$ 51,792	$ 52,085	$ 25,597	$ 50,136	$ 50,548	$ 52,416

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Boards and Commissions - 160

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Expenditures								
100-10-160-5651	General Liability Ins	Other General Admin	100-1900-55100	Liability & Property Insurance	$ 51	$ 33	$ 22	$ 23	$ 16
100-10-160-5723	Recruitment	Other General Admin	100-1900-53150	Job Posting/Testing/Hiring	959	-	3,200	750	2,000
100-10-160-5725	Police Commission	Other General Admin	100-1900-53150	Job Posting/Testing/Hiring	2,821	1,602	4,790	3,000	3,000
100-10-160-5728	Conservation Comm	Other General Admin	100-1900-54100	Sustainability/Conservation	1,138	994	-	-	-
100-10-160-5729	Board of Appeals	Other General Admin	100-1900-53140	Communications/Publications	96	119	120	200	200
100-10-160-5731	Board of Review	Other General Admin	100-1900-53140	Communications/Publications	127	50	200	500	200
Total Boards and Commissions Exp's					$ 5,192	$ 2,798	$ 8,332	$ 4,473	$ 5,416

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Village Attorney - 170

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Expenditures								
100-10-170-5633	Profess serv - contracts	Other General Admin	100-1900-52120	Professional Fees Legal	$ 111,824	$ 117,653	$ 113,200	$ 110,000	$ 108,500
100-10-170-5651	General Liability Ins	Other General Admin	100-1900-55100	Liability & Property Insurance	657	628	486	502	462
Total Village Attorney Expenditures					$ 112,481	$ 118,281	$ 113,686	$ 110,502	$ 108,962

Expenditure Request Detail - Village Attorney

100-10-170-5633 - Professional Services

General counsel	$ 96,000
Labor negotiations	10,000
Other legal fees	2,500
Total for account - Mod	108,500

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Municipal Cout - 180

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Expenditures								
100-10-180-5111	Salaries	Court	100-1200-51100	Salaries and Wages	$ 45,430	$ 49,780	$ 48,942	$ 49,025	$ 49,691
100-10-180-5112	Overtime	Court	100-1200-51200	Overtime Wages	880	806	1,324	3,043	2,089
100-10-180-5211	Social Security	Court	100-1200-51310	Social Security and Medicare	3,471	4,284	3,744	3,983	3,961
100-10-180-5213	WI Retirement	Court	100-1200-51315	Wisconsin Retirement System	4,715	4,056	2,888	2,773	3,464
100-10-180-5221	Life Insurance	Court	100-1200-51320	Life Insurance	74	92	89	97	101
100-10-180-5223	Health Insurance	Court	100-1200-51300	Health Insurance	23,042	22,079	20,208	20,201	21,156
100-10-180-5225	Dental Insurance	Court	100-1200-51305	Dental Insurance	891	840	840	840	840
100-10-180-5227	Workers Comp	Court	100-1200-55110	Workers Comp	167	195	252	252	256
100-10-180-5311	Office supplies	Court	100-1200-53100	Office Supplies	997	778	1,125	1,388	1,388
100-10-180-5315	Postage	Court	100-1200-53131	Shared Postage Costs (Allocated)	707	1,127	2,311	3,597	3,100
100-10-180-5321	Subscriptions	Court	100-1200-53200	Memberships & Subscriptions	-	-	-	50	-
100-10-180-5323	Professional Memberships	Court	100-1200-53200	Memberships & Subscriptions	140	140	140	150	150
100-10-180-5362	Data Processing	Court	100-1200-52910	Software Purch/Maint	-	3,862	4,058	4,070	4,789
100-10-180-5365	Interpreting/Transcript	Court	100-1200-52990	Other Service Contracts & Fees	80	445	200	350	350
100-10-180-5384	Housing prisoners	Court	100-1200-52300	Other Intergov'tal pymts	1,096	1,582	580	3,000	1,750
100-10-180-5511	Electric	Village Hall Shared	100-7100-52200	Electric	1,321	1,403	1,618	1,548	1,650
100-10-180-5513	Gas	Village Hall Shared	100-7100-52210	Gas	704	802	774	851	790
100-10-180-5515	Water	Village Hall Shared	100-7100-52220	Water	130	156	179	154	196
100-10-180-5521	Telephone	Court	100-1200-53101	Shared Office Costs (EE Based)	211	230	225	223	265
100-10-180-5621	Coventions and Seminars	Court	100-1200-51900	Professional Education	1,272	1,401	1,730	1,710	1,780
100-10-180-5651	General Liability Ins	Court	100-1200-55100	Liability & Property Insurance	596	591	372	383	362
Total Municipal Court Expenditures					$ 85,924	$ 94,649	$ 91,599	$ 97,688	$ 98,128

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Police Department - 300

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-30-300-4311	Miscellaneous Revenue	Police	100-2100-48900	Miscellanous Revenue	$ 19,275	$ 1,976	$ 2,452	$ 2,250	$ 2,650
100-30-300-4510	Penalty Assessments	Police	100-2100-48900	Miscellanous Revenue	855	(183)	-	1,000	-
100-30-300-4511	Court Costs	Police	100-2100-45110	Court Costs	29,657	28,255	32,850	34,290	35,560
100-30-300-4512	Court Fines And Bail	Police	100-2100-45120	Court Fines	93,319	78,919	101,000	127,000	127,000
100-30-300-4513	Parking Fines	Police	100-2100-45200	Parking Fines	317,400	352,432	361,705	360,255	362,500
100-30-300-4514	Court Terms	Police	100-2100-45130	Court Terms	6,243	13,145	10,490	5,000	6,500
100-30-300-4515	Jail Assessments	Police	100-2100-45130	Court Terms	(589)	(335)	-	-	-
100-30-300-4517	Parking Ticket Admin Fee	Police	100-2100-45210	Parking Ticket Fee	16,367	18,820	19,400	19,025	19,025
100-30-300-4518	Street Night Parking	Police	100-2100-46390	Overnight Parking Permission	18,965	21,640	25,017	26,400	26,400
100-30-300-4520	False Alarm Chg Revenue	Police	100-2100-46200	False Alarm Fees	4,406	6,888	5,850	6,700	5,850
100-30-300-4521	Warrant Revenue	Police	100-2100-46210	Warrant Fees	-	-	-	-	-
100-30-300-4818	Miscellaneous Labor Revenue	Police	100-2100-47400	Interdepartmental Charge Parking	37,199	31,713	28,538	31,966	32,925
100-30-300-4853	Grants/Donations	Police	100-2100-48500	Donations	-	200	-	1,500	-
100-30-300-4865	Vehicle Suspension Prog	Police	100-2100-45220	Vehicle Suspension Fee	8,673	9,410	10,000	-	11,000
Total Police Revenues					$ 551,770	$ 562,880	$ 597,302	$ 615,386	$ 629,410
	Expenditures								
100-30-300-5111	Police officer salaries	Police	100-2100-51100	Salaries and Wages	$ 1,639,171	$ 1,613,080	$ 1,642,724	$ 1,732,735	$ 1,751,874
100-30-300-5116	Police civilian salaries	Police	100-2100-51110	Civilian Salaries	232,925	242,860	241,102	249,776	251,580
100-30-300-5121	Officer overtime	Police	100-2100-51200	Overtime Wages	81,793	132,494	87,950	96,099	96,491
100-30-300-5122	Officer court attend	Police	100-2100-51200	Overtime Wages	5,986	10,645	10,500	8,670	9,063
100-30-300-5123	Civilian overtime	Police	100-2100-51220	Civilian OT	2,267	4,420	2,450	2,404	2,408
100-30-300-5127	Training overtime	Police	100-2100-51200	Overtime Wages	4,535	7,086	6,000	6,044	6,437
100-30-300-5131	Officer holiday pay	Police	100-2100-51130	Holiday Pay	91,365	81,524	87,450	90,550	91,459
100-30-300-5136	Unemployment Comp	Police	100-2100-55120	Unemployment	10,000	3,868	-	-	-
100-30-300-5141	Contracted services	Police	100-2100-52900	Cleaning and Pest Control	7,891	8,198	8,350	8,517	7,717
100-30-300-5211	Social Security	Police	100-2100-51310	Social Security and Medicare	153,761	155,064	158,980	167,248	169,016
100-30-300-5213	WI Retirement	Police	100-2100-51315	Wisconsin Retirement System	394,774	418,689	426,026	429,988	420,941
100-30-300-5220	Insurance Trust	Police	100-2100-51335	Insurance Trust	2,200	1,960	2,013	2,113	2,040
100-30-300-5221	Life insurance	Police	100-2100-51320	Life Insurance	3,121	3,150	3,120	3,397	3,298

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Police Department - 300

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
100-30-300-5222	Opt Out Insurance	Police	100-2100-51160	Opt Out Ins	18,000	17,000	18,000	18,000	18,000
100-30-300-5223	Health Insurance	Police	100-2100-51300	Health Insurance	473,529	450,181	421,468	452,492	441,084
100-30-300-5225	Dental Insurance	Police	100-2100-51305	Dental Insurance	21,537	21,039	20,094	21,012	20,052
100-30-300-5226	Flex Benefit Contribution	Police	100-2100-51325	Flexible Benefit Contribution	3,294	5,517	3,988	3,651	3,741
100-30-300-5227	Workers Comp	Police	100-2100-55110	Workers Comp	66,676	78,244	95,769	96,530	100,399
100-30-300-5235	PD/FD employ pension	Police	100-2100-51355	Other Benefits	17,887	15,621	12,527	17,887	12,528
100-30-300-5237	Retiree health insurance	Police	100-2100-51340	Retiree Health Contribution	41,090	24,908	55,051	45,723	67,994
100-30-300-5315	Postage	Police	100-2100-53131	Shared Postage Costs (Allocated)	3,560	6,666	7,433	5,507	8,287
100-30-300-5321	Subscriptions	Police	100-2100-53200	Memberships & Subscriptions	282	237	467	480	480
100-30-300-5323	Professional Memberships	Police	100-2100-53200	Memberships & Subscriptions	660	602	765	765	800
100-30-300-5325	Uniform expense	Police	100-2100-51330	Uniform Expense	17,826	9,606	16,881	16,375	16,375
100-30-300-5333	Vehicle maintenance	Police	100-2100-53400	Vehicle Maintenance	22,024	19,853	20,668	18,000	20,000
100-30-300-5335	Fuel & Oil	Police	100-2100-53410	Fuel and Oil	42,117	51,723	52,250	56,250	56,250
100-30-300-5339	Department supplies	Police	100-2100-53500	Dept/Program Supplies	27,577	22,488	28,983	31,892	32,500
100-30-300-5362	Data processing	Police	100-2100-52910	Software Purch/Maint	11,187	14,719	18,000	18,127	20,865
100-30-300-5381	Crime prev supplies	Police	100-2100-53500	Dept/Program Supplies	1,632	2,597	2,600	3,000	3,000
100-30-300-5382	Auxiliary police	Police	100-2100-53500	Dept/Program Supplies	-	175	175	300	300
100-30-300-5383	Teletype expense	Police	100-2100-52910	Software Purch/Maint	2,182	2,204	2,193	2,400	2,300
100-30-300-5431	Vehicle Suspension Program	Police	100-2100-52300	Other Intergov'tal pymts	8,000	10,500	10,000	-	12,500
100-30-300-5511	Electric	Police	100-2100-52200	Electric	10,714	11,426	11,255	10,156	10,359
100-30-300-5513	Gas	Police	100-2100-52210	Gas	7,068	7,103	11,112	11,549	11,780
100-30-300-5515	Water	Police	100-2100-52220	Water	444	570	1,038	615	800
100-30-300-5521	Telephone	Police	100-2100-52230	Phone and Internet	8,642	8,178	8,118	11,000	11,000
100-30-300-5523	Radio	Police	100-2100-53420	Radio Expense	3,336	1,646	672	2,925	2,750
100-30-300-5622	Education reimb	Police	100-2100-51350	Education Reimb	-	-	450	1,500	1,500
100-30-300-5623	Training-spec train	Police	100-2100-51900	Professional Education	6,080	10,145	12,750	13,500	13,500
100-30-300-5651	General Liability Ins	Police	100-2100-55100	Liability & Property Insurance	42,447	40,647	38,787	38,293	38,395
100-30-300-5768	Misc expense	Police	100-2100-53900	Miscellaneous Expenses	11,255	6,958	-	-	-
Total Police Department Expenditures					$ 3,498,835	$ 3,523,591	$ 3,548,159	$ 3,695,470	$ 3,739,863

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Other Public Safety & Health - 310/320/400

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-30-310-4212	Fire Insurance Premium	Other Public Safety	100-2900-43420	Fire Insuranace	$ 45,977	$ 45,953	$ 49,583	$ 45,950	$ 49,580
	Expenditures								
100-30-310-5235	FD prior service pension	Other Public Safety	100-2900-51355	Other Benefits	$ 94,725	$ 65,613	$ 49,904	$ 75,312	$ 49,904
100-30-310-5720	North Shore Fire Dept	Other Public Safety	100-2900-52310	North Shore Fire	1,928,443	1,984,897	1,988,527	2,004,889	2,011,867
100-30-320-5714	Hydrant Rental	Other Public Safety	100-2900-54730	Hydrant Rental	243,281	249,667	273,249	250,579	279,989
100-30-320-5718	Joint dispatch	Other Public Safety	100-2900-52300	Other Intergov'tal pymts	312,696	313,196	380,000	305,000	310,735
100-30-320-5719	School crossing guards	Other Public Safety	100-2900-52990	Other Service Contracts & Fees	68,073	68,078	65,068	65,068	64,486
Total Other Public Safety Expenditures					$ 2,647,218	$ 2,681,451	$ 2,756,748	$ 2,700,848	$ 2,716,981

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Health Department - 400

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-40-400-4311	Miscellaneous Revenue	Health	100-4000-48900	Miscellanous Revenue	$ 900	$ 900	$ 14,754	$ 14,754	$ 15,784
100-40-400-4330	Whitefish Bay Contract	Health	100-4000-47310	Charges for Service - Whitefish Bay	66,941	67,615	-	-	-
100-40-400-4329	Immunization Fees	Health	100-4000-46500	Health Fees	-	8,749	-	-	-
100-40-400-4853	Grants/Donations	Health	100-4000-47310	Charges for Service - Whitefish Bay	8,079	-	-	-	-
Total Health Revenues					$ 75,920	$ 77,264	$ 14,754	$ 14,754	$ 15,784
	Expenditures								
100-40-400-5111	Health Wages	Health	100-4000-51100	Salaries and Wages	$ 106,259	$ 127,740	$ 1,966	$ -	$ -
100-40-400-5141	Health Contractual	Health	100-4000-52300	Other Intergov'tal pymts	2,241	19,129	130,680	128,400	130,721
100-40-400-5143	Auto allowance/Mileage		inactive		1,311	1,323	-	-	-
100-40-400-5211	Social Security	Health	100-4000-51310	Social Security and Medicare	9,921	10,018	875	-	-
100-40-400-5213	WI Retirement	Health	100-4000-51315	Wisconsin Retirement System	12,086	10,052	22	-	-
100-40-400-5221	Life Insurance		inactive		828	289	25	-	-
100-40-400-5222	Opt Out Insurance		inactive		-	4,250	-	-	-
100-40-400-5223	Health Insurance		inactive		30,372	14,218	-	-	-
100-40-400-5225	Dental Insurance		inactive		290	-	-	-	-
100-40-400-5226	Flex Benefit Contribution		inactive		1,586	2,385	-	-	-
100-40-400-5227	Workers Comp		inactive		3,365	600	-	-	-
100-40-400-5237	Retiree Health	Health	100-4000-51340	Retiree Health Contribution	11,658	8,894	18,662	18,753	8,484
100-40-400-5311	Office supplies	Health	100-4000-53101	Shared Office Costs (EE Based)	1,940	1,884	1,355	3,845	1,382
100-40-400-5313	Duplicating	Health	100-4000-53121	Shared Copy Costs (Allocated)	791	816	1,141	840	1,044
100-40-400-5315	Postage	Health	100-4000-53131	Shared Postage Costs (Allocated)	1,830	593	715	596	797
100-40-400-5321	Subscriptions		inactive		150	45	-	-	-
100-40-400-5323	Professional Memberships		inactive		630	795	-	-	-
100-40-400-5340	Immo/Environmental Supplies		inactive		524	6,535	-	-	-
100-40-400-5362	Data processing	Health	100-4000-53101	Shared Office Costs (EE Based)	2,022	348	320	367	367
100-40-400-5511	Electric	Health	100-4000-52200	Electric	4,189	4,293	4,547	4,301	4,638
100-40-400-5513	Gas	Health	100-4000-52210	Gas	1,324	1,227	1,246	1,384	1,418
100-40-400-5515	Water	Health	100-4000-52220	Water	133	153	190	149	211
100-40-400-5521	Telephone	Health	100-4000-53101	Shared Office Costs (EE Based)	2,252	2,606	1,576	1,564	1,855
100-40-400-5621	Coventions and Seminars		inactive		6,675	4,450	-	-	-
100-40-400-5635	Rat Abatement Contract		inactive		1,620	1,905	-	-	-
100-40-400-5651	General Liability Ins	Health	100-4000-55100	Liability & Property Insurance	1,999	1,937	1,750	1,708	1,751
Total Health Department Expenditures					$ 205,996	$ 226,485	$ 165,070	$ 161,907	$ 152,668

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Department of Public Works - 500's

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-50-500-4311	Miscellaneous Revenue	Public Works Admin.	100-3100-48900	Miscellanous Revenue	$ -	$ 1,123	$ 6,700	$ -	$ -
100-50-500-4813	Overhead On Job Orders	Public Works Admin.	100-3100-48900	Miscellanous Revenue	305	430	1,500	500	1,500
100-50-510-4410	Water Equip/Office Rental	Public Works Admin.	100-3100-47440	Equipment Rental Water	16,986	19,313	24,500	35,640	23,450
100-50-510-4414	Sewer Equip/Office Rental	Public Works Admin.	100-3100-47450	Equipment Rental Sewer	9,445	21,969	26,000	28,740	23,450
100-50-510-4814	State Gas Tax Rebates	Public Works Admin.	100-3100-48900	Miscellanous Revenue	1,717	1,892	1,500	1,500	1,500
100-50-510-4816	School Garage Services Labor	Public Works Admin.	100-3100-47300	Charges for Service - School	53	140	-	-	-
100-50-510-4817	Pol Dep Garage Services Labor	Municipal Garage	100-3300-57900	Expenditures Charged To Others	3,097	3,157	4,000	3,000	3,500
100-50-530-4815	Snow plowing of parking lots	Winter	100-3460-57900	Expenditures Charged To Others	-	10,780	10,780	10,780	10,780
100-50-533-4311	Material Sales	Public Works Admin.	100-3100-46420	Recycling Rebate	50,411	67,547	54,000	30,000	47,500
100-50-533-4366	Recycling Grant	Public Works Admin.	100-3100-43540	Recycling Grant	81,609	52,762	52,813	52,762	52,762
100-50-534-4360	Rd Wage Reimb Wfb	Public Works Admin.	100-3100-47310	Charges for Service - Whitefish Bay	11,249	11,249	2,500	2,500	2,500
100-50-534-4363	Special Collection Fees	Public Works Admin.	100-3100-46430	Special Collection Fees	10,190	9,695	5,000	10,950	8,000
100-50-534-4364	Disposal Fees	Public Works Admin.	100-3100-46431	Disposal Fee	3,604	1,715	2,010	3,250	2,500
100-50-534-4365	Extra Kart Charge	Public Works Admin.	100-3100-46432	Additional Kart Service	9,351	7,456	4,000	1,500	1,500
100-50-534-4635	Kart purchases	Public Works Admin.	100-3100-46433	Kart Sales	-	-	2,200	3,900	3,900
100-50-542-4213	State Highway Aids	Public Works Admin.	100-3100-43530	State Transportation Aids	321,486	333,019	301,974	280,165	343,998
100-50-547-4815	FEMA Grant		inactive		33,017	13,213	-	-	-
100-50-548-4420	Hubbard Lodge Rent	Public Works Admin.	100-3100-48200	Rental Income	12,000	25,000	26,000	26,000	27,040
Total Public Works Revenues					$ 564,520	$ 580,460	$ 525,477	$ 491,187	$ 553,880
	Expenditures								
	Administration								
100-50-500-5111	DPW Salaries	Public Works Admin.	100-3100-51100	Salaries and Wages	$ 130,591	$ 137,826	$ 120,148	$ 108,358	$ 106,636
100-50-500-5143	Auto Allowance	Public Works Admin.	100-3100-51140	Auto Allowance	1,758	615	654	1,800	1,800
100-50-500-5227	Workers Comp	Public Works Admin.	100-3100-55110	Workers Comp	29,497	40,232	53,111	53,880	54,185
100-50-500-5311	Office Supplies	Public Works Admin.	100-3100-53100	Office Supplies	1,534	1,284	2,000	2,000	2,500
100-50-500-5313	Duplicating	Public Works Admin.	100-3100-53120	Copy & Print Costs	1,307	1,200	974	1,200	1,200
100-50-500-5315	Postage	Public Works Admin.	100-3100-53131	Shared Postage Costs (Allocated)	2,474	1,025	1,236	872	1,378
100-50-500-5323	Professional Memberships	Public Works Admin.	100-3100-53200	Memberships & Subscriptions	504	516	532	550	552
100-50-500-5325	Uniform Expense	Public Works Admin.	100-3100-51330	Uniform Expense	6,475	6,197	5,360	5,360	5,360
100-50-500-5362	Data Processing	Public Works Admin.	100-3100-53101	Shared Office Costs (EE Based)	398	785	639	733	1,991
100-50-500-5521	Telephone	Public Works Admin.	100-3100-52230	Phone and Internet	9,856	9,285	9,100	13,077	7,909
100-50-500-5621	Conventions & Seminars	Public Works Admin.	100-3100-51900	Professional Education	2,572	2,103	3,750	3,000	3,000
100-50-500-5623	Training & Sub Abuse Testing	Public Works Admin.	100-3100-54150	Safety Expenses	4,379	3,925	4,000	5,000	5,000
100-50-500-5651	General Liability Ins	Public Works Admin.	100-3100-55100	Liability & Property Insurance	16,877	17,870	14,392	14,396	14,218

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Department of Public Works - 500's

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
100-50-500-5768	Miscellaneous expense	Public Works Admin.	100-3100-53900	Miscellaneous Expenses	-	1,212	-	-	-
Total Administration Expenditures					208,222	224,075	215,896	210,226	205,729
	Municipal Garage								
100-50-510-5115	Garage Labor	Municipal Garage	100-3300-51100	Salaries and Wages	102,190	110,598	123,660	104,456	105,664
100-50-510-5333	Garage Equip/Supplies	Municipal Garage	100-3300-53400	Vehicle Maintenance	56,642	53,378	56,000	56,000	56,000
100-50-510-5335	Fuel & Oil	Municipal Garage	100-3300-53410	Fuel and Oil	81,514	92,316	85,000	111,538	111,538
100-50-510-5337	Tools Expense	Municipal Garage	100-3300-51170	Tool Allowance	2,440	2,600	2,400	2,400	2,400
100-50-510-5339	Department Supplies	Bldg Maint - Public Works	100-3230-53500	Dept/Program Supplies	8,183	7,611	7,000	7,000	7,000
100-50-510-5511	Electric	Municipal Garage	100-3300-52200	Electric	17,725	18,537	15,536	17,343	17,690
100-50-510-5513	Gas	Municipal Garage	100-3300-52210	Gas	10,226	9,553	9,444	12,100	12,342
100-50-510-5515	Water	Municipal Garage	100-3300-52220	Water	1,187	1,358	1,796	1,728	2,246
Total Municipal Garage Expenditures					280,107	295,951	300,836	312,565	314,880
	Building Maintenance								
100-50-520-5115	General Maint Labor	Bldg Maint - Public Works	100-3230-51100	Salaries and Wages	104,322	95,648	80,010	103,268	103,637
100-50-520-5337	Building Maint. Tools	Bldg Maint - Public Works	100-3230-53500	Dept/Program Supplies	21	1,057	800	600	600
100-50-520-5339	Department Supplies	Bldg Maint - Public Works	100-3230-53500	Dept/Program Supplies	39,527	44,488	46,075	46,075	46,535
Total Building Maintenance Expenditures					143,870	141,193	126,885	149,943	150,772
	Building Electric								
100-50-521-5115	Building Electric Labor	Bldg Maint - Public Works	100-3230-51100	Salaries and Wages	2,331	1,243	5,100	2,627	2,042
100-50-521-5339	Department Supplies	Bldg Maint - Public Works	100-3230-53500	Dept/Program Supplies	-	88	750	900	900
Total Building Electric Expenditures					2,331	1,331	5,850	3,527	2,942
	Hubbard Lodge								
100-50-522-5339	Hubbard Lodge Supplies	Bldg Maint - Public Works	100-3230-54160	Hubbard Lodge/ River Club	1,577	2,908	1,600	2,290	2,300
100-50-522-5814	River Club Build Maint.	Bldg Maint - Public Works	100-3230-54160	Hubbard Lodge/ River Club	346	-	-	700	700
Total Hubbard Lodge Expenditures					1,923	2,908	1,600	2,990	3,000
	Combined Collections								
100-50-530-5113	Special Collection Labor	Refuse Disposal	100-3510-51120	Special Collection Wages	10,395	8,514	2,918	12,162	11,701
100-50-530-5115	Solid Waste Coll Labor	Refuse Disposal	100-3510-51100	Salaries and Wages	116,050	134,773	107,302	133,841	138,098
100-50-530-5339	Department Supplies	Refuse Disposal	100-3510-53500	Dept/Program Supplies	6,606	1,755	128	400	400
Total Combined Collections Expenditures					133,051	145,042	110,348	146,403	150,199

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Department of Public Works - 500's

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Yard Waste/Leaf Collection								
100-50-532-5115	Yard Waste Coll Labor	Yard Waste / Leaf	100-3530-51100	Salaries and Wages	16,450	20,298	18,000	4,895	5,175
100-50-532-5118	Brush Coll Labor	Yard Waste / Leaf	100-3530-51100	Salaries and Wages	5,758	7,281	5,100	5,049	5,126
100-50-532-5119	Leaf Collection Labor	Yard Waste / Leaf	100-3530-51120	Special Collection Wages	34,627	27,890	42,400	42,413	44,944
100-50-532-5339	Department Supplies	Yard Waste / Leaf	100-3530-53500	Dept/Program Supplies	722	695	1,000	1,000	1,000
Total Yard Waste/Leaf Collection Expenditures					57,557	56,164	66,500	53,357	56,245
	Recycling								
100-50-533-5115	Recycling Labor Wages	Recycling	100-3520-51100	Salaries and Wages	2,283	3,063	2,366	3,249	3,298
100-50-533-5339	Department Supplies	Recycling	100-3520-53500	Dept/Program Supplies	2,950	9,020	4,775	4,775	4,850
100-50-533-5663	Curbside Recy Contract	Recycling	100-3520-52950	Disposal Contracts	152,642	156,480	138,328	174,125	157,608
Total Recycling Expenditures					157,875	168,563	145,469	182,149	165,756
	Refuse Disposal								
100-50-534-5115	Compactor Labor Wages	Refuse Disposal	100-3510-51100	Salaries and Wages	2,589	4,528	2,366	3,249	3,298
100-50-534-5339	Department Supplies	Refuse Disposal	100-3510-53500	Dept/Program Supplies	627	3,310	6,070	5,000	5,000
100-50-534-5663	Disposal Contract	Refuse Disposal	100-3510-52950	Disposal Contracts	159,751	178,218	159,000	164,219	156,217
100-50-534-5664	Yard Waste Disposal	Yard Waste / Leaf	100-3530-52950	Disposal Contracts	6,783	3,238	12,500	12,500	23,436
Total Refuse Disposal Expenditures					169,750	189,294	179,936	184,968	187,951
	Traffic Devices								
100-50-540-5115	Traffic Device Labor	Street Signals	100-3440-51100	Salaries and Wages	690	3,665	4,040	1,413	1,790
100-50-540-5339	Department Supplies	Street Signals	100-3440-53500	Dept/Program Supplies	4,987	4,158	10,404	7,000	7,000
100-50-540-5511	Electric	Street Signals	100-3440-52200	Electric	17,064	14,733	15,286	23,232	15,592
Total Traffic Devices Expenditures					22,741	22,556	29,730	31,645	24,382
	Street Lighting								
100-50-541-5115	Street Light Labor	Street Lights	100-3430-51100	Salaries and Wages	35,251	49,603	61,806	45,409	53,163
100-50-541-5339	Department Supplies	Street Lights	100-3430-53500	Dept/Program Supplies	11,401	2,652	12,000	14,200	14,200
100-50-541-5511	Electric	Street Lights	100-3430-52200	Electric	60,011	77,613	78,090	74,300	79,652
Total Street Lighting Expenditures					106,663	129,868	151,896	133,909	147,015
	Street & Alley								
100-50-542-5115	Street Alley Labor	Street and Alley	100-3410-51100	Salaries and Wages	44,403	48,770	55,312	47,466	47,360
100-50-542-5339	Department Supplies	Street and Alley	100-3410-53500	Dept/Program Supplies	9,572	15,523	8,600	12,000	12,000
Total Street & Alley Expenditures					53,975	64,293	63,912	59,466	59,360

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Department of Public Works - 500's

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Signage								
100-50-544-5115	Street/lane mark labor	Street Signs	100-3450-51100	Salaries and Wages	7,005	10,030	6,454	9,578	9,662
100-50-544-5339	Department Supplies	Street Signs	100-3450-53500	Dept/Program Supplies	5,995	4,595	4,800	5,000	5,000
Total Signage Expenditures					13,000	14,625	11,254	14,578	14,662
	Street Sweeping								
100-50-545-5115	Street sweeping labor	Street Sweeping	100-3420-51100	Salaries and Wages	4,863	7,290	10,972	6,916	5,791
100-50-545-5339	Department Supplies	Street Sweeping	100-3420-53500	Dept/Program Supplies	3,148	4,942	2,200	2,500	3,050
Total Street Sweeping Expenditures					8,011	12,232	13,172	9,416	8,841
	Winter Maintenance								
100-50-546-5115	Winter Maint Labor	Winter	100-3460-51100	Salaries and Wages	36,912	71,334	33,870	66,255	70,946
100-50-546-5141	Contracted Serivces	Winter	100-3460-51100	Salaries and Wages	-	-	-	-	-
100-50-546-5339	Department Supplies	Winter	100-3460-53500	Dept/Program Supplies	3,482	5,550	5,000	5,000	6,800
100-50-546-5670	Salt Contract	Winter	100-3460-53520	Salt Contract	38,967	31,142	51,420	51,420	40,618
Total Winter Maintenance Expenditures					79,361	108,026	90,290	122,675	118,364
	Forestry								
100-50-547-5115	Forestry Labor	Forestry	100-3610-51100	Salaries and Wages	107,593	117,850	121,000	106,769	116,262
100-50-547-5339	Department Supplies	Forestry	100-3610-53500	Dept/Program Supplies	8,976	10,328	8,500	8,500	8,500
100-50-547-5666	Reforestation	Forestry	100-3610-53510	Landscape/Forestry Plantings	6,995	10,524	9,000	9,990	12,150
Total Forestry Expenditures					123,564	138,702	138,500	125,259	136,912
	Parks & Beautification								
100-50-548-5115	Park Maintenance Labor	Parks and Beautification	100-3620-51100	Salaries and Wages	56,350	41,357	44,110	81,794	80,608
100-50-548-5128	Grant Support-Beach	Parks and Beautification	100-3620-51100	Salaries and Wages	15,614	-	-	-	-
100-50-548-5338	Flowers	Parks and Beautification	100-3620-53510	Landscape/Forestry Plantings	2,836	3,540	3,000	3,000	3,000
100-50-548-5339	Department Supplies	Parks and Beautification	100-3620-53500	Dept/Program Supplies	4,906	3,890	5,600	4,000	4,500
100-50-548-5372	Shrub/Landscaping Maintenanc	Parks and Beautification	100-3620-52990	Other Service Contracts & Fees	390	-	-	-	20,000
100-50-548-5511	Electric	Parks and Beautification	100-3620-52200	Electric	2,365	2,352	2,436	1,934	2,436
100-50-548-5513	Gas	Parks and Beautification	100-3620-52210	Gas	1,868	1,696	2,299	1,829	2,299
100-50-548-5515	Water	Parks and Beautification	100-3620-52220	Water	6,206	5,797	8,483	9,178	13,131
100-50-548-5667	Sprinkler System Rehab	Parks and Beautification	100-3620-53300	Repairs and Maintenance	-	-	-	1,000	1,000
100-50-548-5669	Natural Lawn Maintenance	Parks and Beautification	100-3620-52940	Landscaping Contracts	44,331	46,382	43,500	43,500	47,500
Total Parks & Beautification Expenditures					134,866	105,014	109,428	146,235	174,474

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Department of Public Works - 500's

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Fringe Benefits								
100-50-550-5133	Unemployment	Public Works Administration	100-3100-55120	Unemployment	10,315	-	7,676	7,176	3,346
100-50-550-5211	Social Security	Public Works Administration	100-3100-51310	Social Security and Medicare	63,472	64,281	63,718	68,962	70,013
100-50-550-5213	WI Retirement	Public Works Administration	100-3100-51315	Wisconsin Retirement System	96,444	79,314	49,142	51,409	58,616
100-50-550-5221	Life insurance	Public Works Administration	100-3100-51320	Life Insurance	3,295	3,387	3,524	3,462	3,382
100-50-550-5222	Opt Out Insurance	Public Works Administration	100-3100-51160	Opt Out Ins	8,000	7,650	7,650	7,500	7,344
100-50-550-5223	Health Insurance	Public Works Administration	100-3100-51300	Health Insurance	235,944	253,900	222,774	220,222	223,332
100-50-550-5225	Dental Insurance	Public Works Administration	100-3100-51305	Dental Insurance	10,854	10,126	8,554	9,404	9,379
100-50-550-5226	Flex Benefit Contribution	Public Works Administration	100-3100-51325	Flexible Benefit Contribution	1,580	2,512	2,288	769	1,782
100-50-550-5228	Dental Opt Out Insurance	Public Works Administration	100-3100-51160	Opt Out Ins	840	840	840	840	840
100-50-550-5237	Retiree Health	Public Works Administration	100-3100-51340	Retiree Health Contribution	8,499	-	17,245	20,000	43,721
Total Fringe Benefits Expenditures					439,243	422,010	383,411	389,744	421,755
Total Public Works Expenditures					$ 2,136,110	$ 2,241,847	$ 2,144,913	$ 2,279,055	$ 2,343,239

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Village Center - 600

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Expenditures								
100-60-600-5141	Contracted Services	Village Center	100-5140-52900	Cleaning and Pest Control	$ 1,594	$ 1,433	$ 1,588	$ 2,983	$ 2,119
100-60-600-5339	Department Supplies	Village Center	100-5140-53900	Miscellaneous Expenses	340	514	193	567	597
100-60-600-5511	Electric	Village Center	100-5140-52200	Electric	2,923	2,995	3,172	3,001	3,236
100-60-600-5513	Gas	Village Center	100-5140-52210	Gas	924	856	870	966	989
100-60-600-5515	Water	Village Center	100-5140-52220	Water	93	106	132	104	147
100-60-600-5651	General Liability Ins	Village Center	100-5140-55100	Liability & Property Insurance	44	51	24	26	24
Total Village Center Expenditures					$ 5,918	$ 5,955	$ 5,979	$ 7,647	$ 7,112

Expenditure Request Detail - Village Center

100-60-600-5141 - Contracted Services	
Shared allocation of cleaning services, includes pest control	$ 1,619
Additional floor cleaning	250
General repairs and maintenance	250
Total for account - Mod	2,119
100-60-600-5339 - Department Supplies	
Shared allocation of bathroom and general supplies	197
Scheduling software	400
Total for account - Mod	597

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Village Celebrations - 610

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Revenues								
100-60-610-4853	Grants/Donations	Village Celebrations	100-5300-48500	Donations	$ 3,719	$ 13,633	$ 14,500	$ -	$ 14,500
	Expenditures								
100-60-610-5115	Celebrations labor	Village Celebrations	100-5300-51100	Salaries and Wages	$ 9,421	$ 14,215	$ 18,222	$ 9,817	$ 7,010
100-60-610-5339	Department Supplies	Village Celebrations	100-5300-53900	Miscellaneous Expenses	3,540	2,941	3,000	3,200	3,200
100-60-610-5366	July 4th Celebrations	Village Celebrations	100-5300-54110	Fourth Of July	9,619	20,358	20,000	5,500	20,000
100-60-610-5367	Public Art Awareness	Village Celebrations	100-5300-54120	Other Special Events	-	-	-	-	2,500
100-60-610-5367	National Night Out	Village Celebrations	100-5300-54120	Other Special Events	300	8	-	1,500	-
100-60-610-5368	Awards & Recognition	Village Celebrations	100-5300-54130	Awards/Recog	5,304	4,492	4,500	5,000	5,000
100-60-610-5651	General Liability Ins	Village Celebrations	100-5300-55100	Liability & Property Insurance	126	438	139	126	144
Total Village Celebrations Expenditures					$ 28,310	$ 42,452	$ 45,861	$ 25,143	$ 37,854

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Atwater Beach - 620

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Expenditures								
100-60-620-5115	Beach Labor Wages	Atwater Beach and Park	100-5200-51100	Salaries and Wages	$ -	$ 234	$ 9,980	$ 12,400	$ 14,901
100-60-620-5141	Contracted Services	Atwater Beach and Park	100-5200-52300	Other Intergov'tal pymts	-	-	12,523	13,500	18,893
100-60-620-5114	Landscaping Maint/Atwater	Atwater Beach and Park	100-5200-51100	Salaries and Wages	-	-	7,500	15,000	15,000
100-60-620-5339	Department Supplies	Atwater Beach and Park	100-5200-53900	Miscellaneous Expenses	161	1,385	1,811	1,775	1,800
100-60-620-5511	Electric Expense	Atwater Beach and Park	100-5200-52200	Electric	1,602	1,638	1,600	2,100	1,700
100-60-620-5651	General Liability Ins	Atwater Beach and Park	100-5200-55100	Liability & Property Insurance	-	11	8	8	10
Total Atwater Beach Expenditures					$ 1,763	$ 3,268	$ 33,422	$ 44,783	$ 52,304

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

General Fund Revenues and Expenditures
Other Financing Sources and Uses - 700

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
	Other Financing Sources								
100-70-700-4011	Transfer From Special Funds	Other Financing Sources/Uses	100-9000-49200	Transfers from Special Rev.	$ 19,999	$ 32,043	$ 14,886	$ -	$ -
100-70-700-4015	Transfer From Library	Other Financing Sources/Uses	100-9000-49200	Transfers from Special Rev.	6,591	6,600	6,600	6,600	-
100-70-700-4026	TIF adjustment Loan proceeds **	Other Financing Sources/Uses	100-9000-49800	Proceeds of Long-Term Debt	-	-	-	1,460,298	-
100-70-700-4025	Surplus Applied - Health	Other Financing Sources/Uses	100-9000-49900	Surplus Applied	-	-	-	18,753	8,484
100-70-700-4023	Surplus Applied	Other Financing Sources/Uses	100-9000-49900	Surplus Applied	-	-	-	77,555	94,000
Total Other Financing Sources					$ 26,590	$ 38,643	$ 21,486	$ 1,563,206	$ 102,484
	Other Financing Uses								
100-70-700-5010	Transfer to Debt Service	Other Financing Sources/Uses	100-9000-59300	Transfers to Debt Service	$ 31,592	$ -	$ -	$ -	$ -
100-70-700-5011	Transfer to Shorewood Today	Other Financing Sources/Uses	100-9000-59200	Transfers to Special Rev.	4,500	-	-	-	-
100-70-700-5013	Transfer to Capital Projects	Other Financing Sources/Uses	100-9000-59400	Transfers to Capital Projects	165,908	176,160	96,227	77,555	93,000
100-70-700-5018	Transfer to Sewer	Other Financing Sources/Uses	100-9000-59200	Transfers to Special Rev.	-	12,708	-	-	-
Total Other Financing Uses Expenditures					$ 202,000	$ 188,868	$ 96,227	$ 77,555	$ 93,000

** Note: This was for the amount that the Village decreased our 2012 tax levy by, in order to address the assessment error in the TID.
The Village will use fund balance in the General Fund in 2012, then this amount will be restored to fund balance in 2013.

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Police Special Funds

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
101-30-300-4834	Sale Of Pers Property Proceeds	Other Financing Sources/Uses	240-9000-49700	Property Sales	$ -	$ -	$ -	$ 520	$ -
101-30-300-4855	Bike Safety Revenue	Police	240-2100-46290	Bike Safety	489	727	819	650	750
101-30-300-4865	Vehicle Suspension Prog Rev	Police	240-2100-45220	Vehicle Suspension Fee	8,673	9,410	-	10,500	-
101-30-300-4867	Crime Misc	Police	240-2100-43220	Federal Equitable Sharing	-	-	4,270	-	-
101-30-300-4884	Dot Highway Safety	Police	240-2100-43550	State DOT Grants	-	2,515	3,597	-	-
101-30-300-4887	Doj Training Reimbursment	Police	240-2100-43560	State Training Grants	8,940	4,500	3,680	3,630	3,680
101-70-700-4023	Surplus Applied	Other Financing Sources/Uses	240-9000-49900	Surplus Applied	-	-	-	14,850	-
Total Revenue					18,102	17,152	12,366	30,150	4,430
Expenditures									
101-30-300-5431	Vehicle Suspension Program	Police	240-2100-52300	Other Intergov'tal pymts	8,000	10,500	-	10,500	-
101-30-300-5432	Citizens Pd Academy	Police	240-2100-54220	Citizens Police Academy	411	-	347	250	200
101-30-300-5434	Dare Program	Police	240-2100-54290	Other Public Safety Grant Expenses	-	-	-	-	
101-30-300-5435	Bicycle Safety Program	Police	240-2100-54230	Bike Safety Program	-	7,090	205	650	550
101-30-300-5436	Fed Equitable Sharing	Police	240-2100-54200	Federal Equitable Sharing	-	2,813	-	11,640	-
101-30-300-5439	Doj Training Reimbursement	Police	240-2100-54210	Training Grant Expenses	6,390	5,388	3,680	3,630	3,680
101-30-300-5884	Dot Highway Safety	Police	240-2100-54240	Highway Safety Grant Expenses	-	2,515	4,270	1,000	-
101-30-300-5889	Justice Assistance Grant Prog	Police	240-2100-54290	Other Public Safety Grant Expenses	3,040	3,206	2,480	2,480	-
101-70-700-5000	Transfer To General Fund	Other Financing Sources/Uses	240-9000-59100	Transfers to General Fund	-	-	-	-	-
Total Expenditures					17,841	31,512	10,982	30,150	4,430
Net Change in Fund Balance					261	(14,360)	1,384	-	-
Beginning Fund Balance					20,595	20,856	6,496	6,496	7,880
Less: Surplus Applied					-	-	-	(14,850)	-
Ending Fund Balance					$ 20,856	$ 6,496	$ 7,880	$ (8,354)	$ 7,880

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Debt Service Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
102-10-120-4110	General Property Taxes	Debt Service	300-8000-41110	Property Taxes	$ 1,137,994	$ 1,137,994	$ 1,258,424	$ 1,258,424	$ 1,004,692
102-10-120-4710	Investment Earnings	Debt Service	300-8000-48100	Interest Income	2,379	1,187	2,400	1,000	1,000
102-10-120-4720	Bond Proceeds	Other Financing Sources/Uses	300-9000-49800	Proceeds of Long-Term Debt	1,679,329	2,495,000	-	-	-
102-10-120-4730	Premium on Long Term Debt	Other Financing Sources/Uses	300-9000-49810	Premiums on Long-Term Debt	-	74,200	-	-	-
102-10-120-4735	Surplus applied	Other Financing Sources/Uses	300-9000-49900	Surplus Applied	-	-	-	10,000	34,365
102-10-120-4812	BAB Rebate	Debt Service	300-8000-43290	Other Federal Grants	25,481	53,960	53,664	53,664	52,818
102-70-700-4013	Transfer from Capital Projects	Other Financing Sources/Uses	300-9000-49400	Transfers from Capital Projects	31,592	-	35,365	-	377,314
102-70-700-4014	Transfer From Tif	Other Financing Sources/Uses	300-9000-49401	Transfers from TID #1	685,364	823,959	1,231,585	1,065,936	1,486,002
Total Revenue					3,562,139	4,586,300	2,581,437	2,389,024	2,956,191
Expenditures									
102-10-120-5741	Interest Expense	Debt Service	300-8000-58200	Interest	802,987	823,222	991,929	826,280	1,078,295
102-10-120-5742	Principal Retirement	Debt Service	300-8000-58100	Principal	2,729,493	1,187,620	1,562,744	1,562,744	1,877,896
102-10-120-5743	Issuance Costs/Finance Chgs	Debt Service	300-8000-58900	Other Finance Charges	27,382	43,601	-	-	-
102-10-120-5748	Payment on debt refunding	Debt Service	300-8000-59800	Payment to Refunding Bonds Esc	-	2,521,049	-	-	-
Total Expenditures					3,559,862	4,575,492	2,554,673	2,389,024	2,956,191
Net Change in Fund Balance					2,277	10,808	26,764	-	-
Beginning Fund Balance					5,536	7,812	18,620	18,620	45,385
Surplus Applied					-	-	-	(10,000)	(34,365)
Ending Fund Balance					$ 7,812	$ 18,620	$ 45,385	$ 8,620	$ 11,020

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Capital Projects Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
103-10-120-4110	General property tax	Capital Related	400-5700-41110	Property Taxes	$ 320,737	$ 406,418	$ 301,303	$ 301,303	$ 251,292
103-10-120-4110	Capital levy for debt transfer	Capital Related	400-5700-41110	Property Taxes	-	-	-	-	377,314
103-10-120-4213	State Highway Aids	Capital Related	400-5700-43530	State Transportation Aids	321,486	333,019	301,974	280,165	343,998
103-10-120-4610	Sidewalk/Alley assessment	Capital Related	400-5700-42000	Special Assmts	59,798	52,777	-	-	65,000
103-10-120-4710	Investment earning	Capital Related	400-5700-48100	Interest Income	-	6,736	5,000	-	5,000
103-10-120-4720	Bond proceeds	Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	3,895,000	3,055,000	1,740,000	-
103-10-120-4730	Bond premium	Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	39,480	54,879	-	-
103-10-120-4735	Reserves (CPF)	Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	2,000,178	1,086,570
103-10-120-4737	Insurance Proceeds	Capital Related	400-5700-48900	Miscellanous Revenue	213,685	93,734	27,828	-	-
103-10-120-4781	CDBG	Capital Related	400-5700-43280	Community Dev Block Grants	-	10,585	47,476	-	-
103-30-300-4833	Rev From DOJ Tres	Capital Related	400-5700-43210	Federal Public Safety Grants	2,017	663	-	-	900
103-50-510-4834	Equip sales/proceeds	Other Financing Sources/Uses	400-9000-49700	Property Sales	7,876	3,142	23,000	-	6,500
103-50-542-4836	Local Road Improv Grant	Capital Related	400-5700-43590	Other State Grants	-	-	40,000	-	-
103-50-500-4853	Grants/Donations	Capital Related	400-5700-43730	Local Sanitation Aids	46,792	62,793	-	-	300,000
103-70-700-4000	Trans from GF	Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	165,908	176,160	96,227	77,555	93,000
	Transfer from Utilities			Transfer from Utilities	-	-	98,500	98,500	47,250
Total Revenue					1,138,299	5,080,507	4,051,187	4,497,701	2,576,824
Expenditures									
General Government									
103-10-100-5922	Codification	Board	400-1100-52910	Software Purch/Maint	3,553	4,562	5,000	3,000	3,000
103-10-110-5318	Long Range Planning	Manager	400-1410-52920	Surveys/Studies & Plans	4,459	-	-	-	-
103-10-110-5911	Building Improvements	Manager	400-1410-56200	Building Improvements	23,214	2,993	2,500	38,000	35,500
Newu		Board	400-1100-56360	Streetscape (Lights,Signs,Benches)					
103-10-110-5921		Manager	400-1410-56130	Equipment/Furniture					
103-10-110-5923	Data Processing Equipment	Manager	400-1410-56110	Computer/Printer Equip	104	1,561	-	-	1,500
103-10-110-5924	Technology-Request	Manager	400-1410-56120	Other Technology	1,460	2,500	40,000	-	10,000
103-10-110-5931	Gis Technology	Manager	400-1410-52910	Software Purch/Maint	9,732	7,155	20,600	35,600	10,000
103-10-110-5932	Web Upgrade	Manager	400-1410-52910	Software Purch/Maint	816	1,000	1,000	5,000	5,500
103-10-110-5941	Other Study	Manager	400-1410-52920	Surveys/Studies & Plans	20,981	9,323	7,988	-	-
103-10-110-5981	Park Plan	Manager	400-1410-52920	Surveys/Studies & Plans	24,405	-	-	-	-
103-10-112-5923	Data Processing Equipment	Customer Service	400-1430-56110	Computer/Printer Equip	-	1,588	-	-	-
103-10-115-5923	Data Processing Equipment	Finance	400-1510-56120	Other Technology	954	1,898	117,755	100,000	42,000
103-10-120-5390	Election Expense	Elections	400-1421-56130	Equipment/Furniture	-	4,988	4,950	6,000	11,000
103-10-120-5743	Issuance Costs/Fin Chgs	Debt Service	400-8000-58900	Other Finance Charges	-	67,984	36,679	-	-
103-10-120-5923	Data Processing Equipment	Clerk	400-1420-56110	Computer/Printer Equip	844	-	-	-	1,350
103-10-130-5923	Data Processing Equipment	Planning and Development	400-2400-56110	Computer/Printer Equip	5,029	4,742	7,027	9,008	5,850
103-10-180-5923	Data Processing Equipment	Court	400-1200-56110	Computer/Printer Equip	3,749	-	3,705	3,705	704
Total General Government					99,300	110,294	247,204	200,313	126,404
Public Safety									
103-30-300-5911	Building Improvements	Police	400-2100-56200	Building Improvements	2,795	316	2,000	2,000	2,000

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Capital Projects Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
103-30-300-5921	Office Equipment	Police	400-2100-56130	Equipment/Furniture	2,000	1,750	1,750	1,750	1,750
103-30-300-5923	Data Processing Equipment	Police	400-2100-56110	Computer/Printer Equip	6,406	8,700	-	-	8,264
103-30-300-5927	Vehicles	Police	400-2100-56400	Vehicles	-	40,123	44,000	42,475	99,314
103-30-300-5929	Other Equipment	Police	400-2100-56130	Equipment/Furniture	11,598	26,116	9,570	50,243	44,223
103-30-300-5941	Other Study	Police	400-2100-52920	Surveys/Studies & Plans	-	-	6,850	6,850	-
103-30-310-5720	North Shore Fire Consolidation	Other Public Safety	400-2900-52310	North Shore Fire	98,122	94,308	94,669	94,669	94,353
103-30-310-5929	Other Equipment	Other Public Safety	400-2900-52310	North Shore Fire	69,331	70,780	69,402	138,999	69,597
103-30-320-5111	Salaries			Salaries	36,601	-	-	-	-
103-30-320-5718	Joint Dispatch Center	Other Public Safety	400-2900-52300	Other Intergov'tal pymts	-	179,191	179,191	-	50,000
103-30-320-5768	Miscellaneous Expense			Miscellaneous Expense	262,263	28,853	-	-	-
103-30-320-5918	Building Improvements			Building Improvements	4,524	94,975	-	-	-
Total Public Safety					493,640	545,112	407,432	336,986	369,501
Public Works									
103-50-100-5911	Building Improvements	Bldg Maint - Village Hall	400-3210-56200	Building Improvements	-	-	83,389	81,325	62,850
103-50-500-5911	Building Improvements	Bldg Maint - Public Works	400-3230-56200	Building Improvements	-	-	-	-	8,000
103-50-500-5915	Land Improvements	Bldg Maint - Public Works	400-3230-56500	Land Improvements	-	-	-	-	-
103-50-500-5923	Data Processing Equipment	Public Works Admin.	400-3100-56110	Computer/Printer Equip	1,585	-	-	-	8,200
103-50-510-5633	Professional Fees			Professional Fees	12,373	-	-	-	-
103-50-510-5925	Mechanical Equipment			Mechanical Equipment	17,490	-	-	-	-
103-50-520-5911	Building Improvements	Bldg Maint - Public Works	400-3230-56200	Building Improvements	247,464	84,151	47,040	47,000	-
103-50-534-5927	Vehicles	Public Works Admin.	400-3100-56400	Vehicles	-	97,478	225,731	229,000	105,400
103-50-534-5929	Other Equipment	Public Works Admin.	400-3100-56130	Equipment/Furniture	16,998	16,600	53,939	52,000	16,300
103-50-542-5652	Street Resurfacing	Street and Alley	400-3410-56310	Regular Maintenance	25,853	30,782	104,785	310,000	325,000
103-50-542-5655	Alley Improvements	Street and Alley	400-3410-56310	Regular Maintenance	-	47,626	-	-	-
103-50-542-5656	Wilson Dr Road Proj	Street and Alley	400-3410-56320	Large Construction Projects	10,281	-	-	-	-
103-50-542-5657	Bi-Annual Road Program	Street and Alley	400-3410-56320	Large Construction Projects	-	2,314,783	1,937,444	2,691,077	-
103-50-542-5933	Reserved For Future Road Prog	Street and Alley	400-3410-56321	Professional Fees Construction	-	61,193	81,000	-	375,000
103-50-543-5654	Sidewalk Replacement	Sidewalks	400-3470-56310	Regular Maintenance	524	85,768	-	-	75,000
103-50-546-5929	Other Equipment			Other Equipment	137,515	-	-	-	-
103-50-547-5915	Land Improvements	Parks and Beautification	400-3620-56500	Land Improvements	29,749	1,432,308	28,000	55,000	12,450
103-50-547-5929	Other Equipment			Other Equipment	36,160	-	-	-	-
103-50-547-5937	Emerald Ash	Forestry	400-3610-52940	Landscaping Contracts	19,532	-	-	30,000	20,000
103-50-548-5915	Land Improvements	Atwater Beach and Park	400-5200-56500	Land Improvements	9,719	3,002	-	-	-
Total Public Works					565,243	4,173,691	2,561,328	3,495,402	1,008,200
Sewer/Storm									
103-50-577-5790	Other Capital Projects	Storm Maintenance	400-3830-56600	Utility Infastructure	-	-	712,112	465,000	694,500
Transfers									
zzz1	Transfer to Debt Service	Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	-	-	35,365	-	377,314
Total Expenditures					1,158,183	4,829,097	3,963,441	4,497,701	2,575,919
Net Change in Fund Balance					(19,884)	251,410	87,746	-	905

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Capital Projects Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance					799,385	779,501	1,030,911	1,030,911	1,118,657
Surplus Applied					-	-	-	(2,000,178)	(1,086,570)
Ending Fund Balance					$ 779,501	$ 1,030,911	$ 1,118,657	$ (969,267)	$ 32,992
Fund Balance Assigned for future purposes:									
Village Hall Upgrade							9,000		
Signage							25,000		
Squad Radios							40,723		
Parking lot BMP's							47,250		
2013 Ladder Truck							69,597		
Future road maintenance							200,000		
Engineering for the 2014 Road Program							375,000		
EAB treatment							20,000		
2013 later rehab project (net of MMSD funding)							300,000		
Total Allocated for Future Projects							1,086,570		
Remaining Unallocated							**32,087**		
Possible FEMA funding							176,500		
Unallocated if FEMA rec'd							208,587		

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Capital Projects Fund
2013 Detailed Capital Projects Status Report

Account Number	Account Name / Project Name	Dept	Account Number	Account Name / Project Name	Tax/Interest	State Aids	Assessments Grants and Other	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	2013 Total Budget
103-10-100-5922	**Web Codification**	Board	400-1100-52910	**Software Purch/Maint**								
	Annual update fee			Annual update fee	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000
103-10-110-5911	**Building improvements**	Manager	400-1410-56200	**Building Improvements**								
	Village Hall Upgrade			Village Hall Upgrade	-	-	-	-	-	9,000	-	9,000
	Village Wide Signage			Village Wide Signage	-	-	-	-	-	25,000	-	25,000
		#N/A	#N/A	**#N/A**								
	General Office Furniture			General Office Furniture	1,500	-	-	-	-	-	-	1,500
	Total Building Improvements			Total Building Improvements	1,500	-	-	-	-	34,000	-	35,500
103-10-110-5923	**Data Processing**	Manager	400-1410-56110	**Computer/Printer Equip**								
	Hp Printer Replacement			Hp Printer Replacement	1,500	-	-	-	-	-	-	1,500
103-10-110-5924	**Technology Request**	Manager	400-1410-56120	**Other Technology**								
	Technology Plan Implementation			Technology Plan Implementation	-	-	-	-	-	-	10,000	10,000
103-10-110-5931	**GIS - Technology**	Manager	400-1410-52910	**Software Purch/Maint**								
	Annual GIS updates/support			Annual GIS updates/support	10,000	-	-	-	-	-	-	10,000
103-10-110-5932	**Website Support**	Manager	400-1410-52910	**Software Purch/Maint**								
	Website hosting fee and upgrades			Website hosting fee and upgrades	5,500	-	-	-	-	-	-	5,500
	Total Village Manager			Total Village Manager	18,500	-	-	-	-	34,000	10,000	62,500
103-10-115-5923	**Data Processing**	Finance	400-1510-56120	**Other Technology**								
	General ledger installment			General ledger installment	40,000	-	-	-	-	-	-	40,000
	Check printer / software			Check printer / software	2,000	-	-	-	-	-	-	2,000
	Total Finance			Total Finance	42,000	-	-	-	-	-	-	42,000
103-10-120-5390	**Election expense**	Elections	400-1421-56130	**Equipment/Furniture**								
	Voting machines			Voting machines	11,000	-	-	-	-	-	-	11,000
103-10-120-5923	**Data Processing**	Clerk	400-1420-56110	**Computer/Printer Equip**								
	HPCMT Tower/Setup Dep Clerk			HPCMT Tower/Setup Dep Clerk	1,350	-	-	-	-	-	-	1,350
	Total Clerk/Treasurer			Total Clerk/Treasurer	12,350	-	-	-	-	-	-	12,350
103-10-130-5923	**Data Processing**	Planning and Developmen	400-2400-56110	**Computer/Printer Equip**								
	Replacement Computer (2)			Replacement Computer (2)	3,000	-	-	-	-	-	-	3,000
	Replacement Laptop			Replacement Laptop	1,000	-	-	-	-	-	-	1,000
	Replacement Printer			Replacement Printer	1,850	-	-	-	-	-	-	1,850
	Total Planning & Development			Total Planning & Development	5,850	-	-	-	-	-	-	5,850
103-10-180-5923	**Data Processing**	Court	400-1200-56110	**Computer/Printer Equip**								
	Replacement Printer			Replacement Printer	704	-	-	-	-	-	-	704
	Total Court			Total Court	704	-	-	-	-	-	-	704
103-30-300-5911	**Bldg improv & maint**	Police	400-2100-56200	**Building Improvements**								
	General building maintenance			General building maintenance	2,000	-	-	-	-	-	-	2,000
103-30-300-5921	**Office equipment**	Police	400-2100-56130	**Equipment/Furniture**								
	Small office equipment			Small office equipment	1,750	-	-	-	-	-	-	1,750
103-30-300-5923	**Data processing equip**	Police	400-2100-56110	**Computer/Printer Equip**								
	Computer hardware			Computer hardware	8,264	-	-	-	-	-	-	8,264
103-30-300-5927	**Vehicles**	Police	400-2100-56400	**Vehicles**								
	Fully equipped squads			Fully equipped squads	13,690	79,124	6,500	-	-	-	-	99,314

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Capital Projects Fund
2013 Detailed Capital Projects Status Report

Account Number	Account Name / Project Name	Dept	Account Number	Account Name / Project Name	Tax/Interest	State Aids	Assessments Grants and Other	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	2013 Total Budget
103-30-300-5929	**Other equipment**	Police	400-2100-56130	**Equipment/Furniture**								
	Ballistic vests			Ballistic vests	2,600	-	900	-	-	-	-	3,500
	Squad Radios			Squad Radios	-	-	-	-	-	40,723	-	40,723
	Total Other Equipment			Total Other Equipment	2,600	-	900	-	-	40,723	-	44,223
	Total Police			Total Police	28,304	79,124	7,400	-	-	40,723	-	155,551
103-30-310-5720	**North Shore Fire-Debt serv**	Other Public Safety	400-2900-52310	**North Shore Fire**								
	Annual Capital Charges			Annual Capital Charges	94,353	-	-	-	-	-	-	94,353
103-30-310-5929	**Fire Capital equipment**	Other Public Safety	400-2900-52310	**North Shore Fire**								
	2013 Ladder Truck			2013 Ladder Truck	-	-	-	-	-	69,597	-	69,597
	Total Fire			Total Fire	94,353	-	-	-	-	69,597	-	163,950
103-30-320-5718	**Joint Dispatch Center**	Other Public Safety	400-2900-52300	**Other Intergov'tal pymts**								
	Computer Aided Dispatch			Computer Aided Dispatch	-	-	-	-	-	-	50,000	50,000
103-50-100-5911	**Build improv - Village Hall**	Bldg Maint - Village Hall	400-3210-56200	**Building Improvements**								
	Ceiling Tile Replacment			Ceiling Tile Replacment	12,000	-	-	-	-	-	-	12,000
	Light Fixture Replacement			Light Fixture Replacement	7,500	-	-	-	-	-	-	7,500
	Masonry Repair Program			Masonry Repair Program	15,000	-	-	-	-	-	-	15,000
	Columns			Columns	12,000	-	-	-	-	-	-	12,000
	Exterior Door Replacement			Exterior Door Replacement	6,350	-	-	-	-	-	-	6,350
	Total Building Improve - Village Hall			Total Building Improve - Village Hall	52,850	-	-	-	-	-	-	52,850
103-50-100-5911	**Build improv - Police Station**	Bldg Maint - Village Hall	400-3210-56200	**Building Improvements**								
	Window Replacement			Window Replacement	10,000	-	-	-	-	-	-	10,000
	Total Building Improve - Police Station			Total Building Improve - Police Station	10,000	-	-	-	-	-	-	10,000
103-50-500-5911	**Build improv - Public Works**	Bldg Maint - Public Works	400-3230-56200	**Building Improvements**								
	Garage Roof			Garage Roof	8,000	-	-	-	-	-	-	8,000
	Total Building Improve - Public Works			Total Building Improve - Public Works	8,000	-	-	-	-	-	-	8,000
103-50-500-5915	**Land Imprv - Public Works**	Bldg Maint - Public Works	400-3230-56500	**Land Improvements**								
	Dpw Yard Excavating/grading			Dpw Yard Excavating/grading	-	-	-	-	-	-	-	-
103-50-500-5923	**Data Processing**	Public Works Admin.	400-3100-56110	**Computer/Printer Equip**								
	Sign Software/Plotter			Sign Software/Plotter	5,200	-	-	-	-	-	-	5,200
	Desktop Computers			Desktop Computers	3,000	-	-	-	-	-	-	3,000
	Total Data Processing			Total Data Processing	8,200	-	-	-	-	-	-	8,200
103-50-534-5927	**Vehicles**	Public Works Admin.	400-3100-56400	**Vehicles**								
	Hook Lift #46			Hook Lift #46	-	40,000	-	-	-	-	-	40,000
	Case Shared #96			Case Shared #96	-	10,000	-	-	-	-	-	10,000
	Lodal EVO #74			Lodal EVO #74	-	-	-	-	-	-	33,000	33,000
	Ford Escape #25			Ford Escape #25	-	22,400	-	-	-	-	-	22,400
	Total Vehicles			Total Vehicles	-	72,400	-	-	-	-	33,000	105,400
103-50-534-5929	**Other equipment**	Public Works Admin.	400-3100-56130	**Equipment/Furniture**								
	Jib Boom			Jib Boom	5,500	-	-	-	-	-	-	5,500
	Plasma Cutter			Plasma Cutter	1,800	-	-	-	-	-	-	1,800
	Fleet Plow 11' Straight Line			Fleet Plow 11' Straight Line	9,000	-	-	-	-	-	-	9,000

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Capital Projects Fund
2013 Detailed Capital Projects Status Report

Account Number	Account Name / Project Name	Dept	Account Number	Account Name / Project Name	Tax/Interest	State Aids	Assessments Grants and Other	Bond Proceeds	Utility and TID	Capital Project Reserves	Transfer from General	2013 Total Budget
	Total Other Equipment			Total Other Equipment	16,300	-	-	-	-	-	-	16,300
103-50-542-5652	**Street resurfacing**	Street and Alley	400-3410-56310	**Regular Maintenance**								
	Street marking/Crosswalk repairs			Street marking/Crosswalk repairs	-	25,000	-	-	-	-	-	25,000
	Contracted Road Maintainance			Contracted Road Maintainance	-	75,000	-	-	-	-	-	75,000
	2012 Road Maintenance			2012 Road Maintenance	-	25,000	-	-	-	200,000	-	225,000
	Total Street Resurfacing			Total Street Resurfacing	-	125,000	-	-	-	200,000	-	325,000
103-50-542-5933	**Reserved for Future Road Proj**	Street and Alley	400-3410-56321	**Professional Fees Construction**								
	Oakland Ave Roads			Oakland Ave Roads	-	-	-	-	-	100,000	-	100,000
	Maryland Roads			Maryland Roads	-	-	-	-	-	125,000	-	125,000
	Engineering for 2014 Road			Engineering for 2014 Road	-	-	-	-	-	150,000	-	150,000
	Total 2013 Future Road Projects			Total 2013 Future Road Projects	-	-	-	-	-	375,000	-	375,000
103-50-543-5654	**SideWalk Replacement**	Sidewalks	400-3470-56310	**Regular Maintenance**								
	Sidewalk Replacement 2013			Sidewalk Replacement 2013	-	10,000	65,000	-	-	-	-	75,000
103-50-547-5915	**Land Improvements**	Parks and Beautification	400-3620-56500	**Land Improvements**								
	Signage for River Park/Atwater			Signage for River Park/Atwater	-	950	-	-	-	-	-	950
	Landscaping Atwater Park			Landscaping Atwater Park	4,000	-	-	-	-	-	-	4,000
	Irrigation Systems Upgrades			Irrigation Systems Upgrades	-	7,500	-	-	-	-	-	7,500
	Total Land Improvements			Total Land Improvements	4,000	8,450	-	-	-	-	-	12,450
103-50-547-5937	**Emerald Ash Borer Protection**	Forestry	400-3610-52940	**Landscaping Contracts**								
	EAB treatments			EAB treatments	-	-	-	-	-	20,000	-	20,000
103-50-577-5790	**Other Capital Projects**	Storm Maintenance	400-3830-56600	**Utility Infastructure**								
	Parking Lot BMP's			Parking Lot BMP's	-	-			47,250	47,250	-	94,500
	Lateral Replacements PPII			Lateral Replacements PPII	-	-	300,000	-	-	300,000	-	600,000
	Total Other Capital Projects			Total Other Capital Projects	-	-	300,000	-	47,250	347,250	-	694,500
	Total Public Works			Total Public Works	36,500	215,850	365,000	-	47,250	942,250	33,000	1,639,850
	Total			Total	$ 304,411	$ 294,974	$ 372,400	$ -	$ 47,250	$ 1,086,570	$ 93,000	$ 2,198,605

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

TID No. 1 Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
104-10-110-4950	Business Dev Loan App Fees	TID Administration	410-6600-46850	Loan Application Fees	$ 600	$ 4,605	$ 300	$ 300	$ 300
104-10-120-4110	General Property Taxes	TID Administration	410-6600-41120	TID Increment	1,196,375	1,361,260	3,239,651	1,361,260	70,364
104-10-120-4111	State-Exempt Computer	TID Administration	410-6600-43430	Exempt Computer Aid	45,084	45,335	25,177	24,500	25,000
104-10-120-4710	Investment Earnings	TID Administration	410-6600-48100	Interest Income	34,267	17,151	24,183	5,000	15,000
104-10-120-4720	Bond Proceeds	Other Financing Sources/Uses	410-9000-49800	Proceeds of Long-Term Debt	6,300,064	-	1,010,000	-	-
104-10-120-4730	Premium on Bonds	Other Financing Sources/Uses	410-9000-49810	Premiums on Long-Term Debt	-	-	18,143	-	-
104-10-120-4735	Surplus Applied	Other Financing Sources/Uses	410-9000-49900	Surplus Applied	-	-	-	94,983	1,221,613
104-70-700-4013	Transfer From Other Funds	Other Financing Sources/Uses	410-9000-49900	Surplus Applied	400,000	161,890	-	-	-
Total Revenue					7,976,390	1,590,241	4,317,454	1,486,043	1,332,277
Expenditures									
104-82-110-5227	Workers Compensation	TID Administration	410-6600-55110	Workers Comp	576	813	417	418	568
104-82-110-5651	General Liability	TID Administration	410-6600-55100	Liability & Property Insurance	7,988	8,047	24,138	24,888	15,338
104-82-120-5040	Administrative Expense	TID Administration	410-6600-51100	Salaries and Wages	51,959	65,466	86,088	62,484	59,303
				plus all benefit a/c's					
104-82-120-5311	Office Supplies	TID Administration	410-6600-53100	Office Supplies	29	135	150	100	200
104-82-120-5611	Auditing Expense	TID Administration	410-6600-52130	Professional Fees Financial	4,582	2,214	5,975	7,300	3,300
104-82-120-5621	Conventions And Seminars	TID Administration	410-6600-51900	Professional Education	1,199	1,401	100	1,500	1,500
104-82-120-5633	Professional Fees	TID Administration	410-6600-52100	Professional Fees	6,897	19,780	8,000	7,500	10,000
104-82-120-5743	Issuance Costs/Fin Chgs	TID Administration	410-6600-58900	Other Finance Charges	132,832	650	12,427	300	600
104-82-120-5768	Miscellaneous Expense	TID Administration	410-6600-53900	Miscellaneous Expenses	2,436	319	150	500	500
104-82-130-5975	Bus Recruit/Incentive Prog	TID Administration	410-6600-54690	Other Economic Dev Activities	8,969	356	-	-	-
104-82-130-5993	Communications/Printing	TID Administration	410-6600-53140	Communications/Publications	187	2,855	-	-	-
104-82-130-5994	Developer Recruitment	TID Administration	410-6600-54690	Other Economic Dev Activities	5,700	-	-	6,000	-
104-82-130-5995	Senior Housing Survey	TID Administration	410-6600-52920	Surveys/Studies & Plans	7,220	-	-	-	-
			DEPT 700 CONTINGENT						
104-70-700-5010	Transfer To Debt Service	Other Financing Sources/Uses	410-9000-59300	Transfers to Debt Service	679,491	811,521	1,038,053	1,038,053	1,228,468
104-70-700-5013	Transfer To Cpf	Other Financing Sources/Uses	410-9000-59400	Transfers to Capital Projects	-	20,000	-	-	-
104-70-700-5013	Transfer To TIF #4	Other Financing Sources/Uses	410-9000-59400	Transfers to Capital Projects	-	-	90,000	-	-
104-70-700-5016	Trans To Marketing	Other Financing Sources/Uses	410-9000-59200	Transfers to Special Rev.	10,000	-	10,000	10,000	10,000
			DEPT 801 CAPITOL DRIVE						
104-81-801-5115	Dept Labor Wages	TID Administration	410-6600-51100	Salaries and Wages	106,848	-	-	-	-
104-81-801-8011	Construction	TID Projects	410-6650-56320	Large Construction Projects	78,724	8,407	-	-	-
104-81-801-8012	Streetscape	TID Projects	410-6650-56320	Large Construction Projects	2,517,302	581,450	-	-	-
104-81-801-8013	Engineering	TID Projects	410-6650-56321	Professional Fees Construction	58,476	13,241	-	-	-
104-81-801-8014	Other Professional	TID Projects	410-6650-56321	Professional Fees Construction	1,126	328	84	-	-
			DEPT 802 OAKLAND AVENUE						
104-81-802-8021	Hardscape	TID Projects	410-6650-56360	Streetscape (Lights,Signs,Benches)	15,829	-	-	-	-
104-81-802-8022	Softscape	TID Projects	410-6650-56360	Streetscape (Lights,Signs,Benches)	-	2,880	-	-	-
			DEPT 803 WALGREENS						
104-81-803-8014	Other Professional	TID Projects	410-6650-52160	Professional Fees Specific Dev.	31,705	-	-	-	-
			DEPT 820 PUBLIC PLACES						
104-81-820-8202	Athletic Field Landscaping		inactive		49,942	-	-	-	-
104-81-820-8203	North Shore Bank Plaza	TID Projects	410-6650-54630	Façade Program	-	5,794	-	-	-
104-81-820-8205	Atwater Plaza	TID Projects	410-6650-52330	School District Related	3,375	-	-	-	-

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

TID No. 1 Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
			DEPT 830 OAKLEAF TRAIL						
104-81-830-8011	Construction	TID Projects	410-6650-56320	Large Construction Projects	162,350	31,233	-	-	-
			DEPT 850 FAÇADE PROGRAM < $50,000						
104-85-850-8500	Small Façade Loans	TID Projects	410-6650-54630	Façade Program	150,000	160,000	-	150,000	-
			DEPT 851 FAÇADE PROGRAM LARGE						
104-85-851-8510	Façade Prog Admin	TID Projects	410-6650-54630	Façade Program	8,000	175,000	150,000	175,000	-
104-85-851-8517	Other Façade Grants	TID Projects	410-6650-54630	Façade Program	-	10,600	-	-	-
104-85-851-8515	Façade Prog City Market	TID Projects	410-6650-54630	Façade Program	-	76,500	-	-	-
104-85-851-8516	North Shore Bank Building	TID Projects	410-6650-54630	Façade Program	6,000	184,000	-	-	-
			DEPT 855 SPECIFIC SITE DEVELOPMENT SUPP						
104-85-855-8551	Devmt Support Ravenna	TID Projects	410-6650-52160	Professional Fees Specific Dev.	2,940	1,007,630	7,500	-	-
104-85-855-8552	Devmt Sup Mobil Station	TID Projects	410-6650-52160	Professional Fees Specific Dev.	1,400,200	3,045	-	-	-
104-85-855-8553	Devmt Sup Pick N' Save	TID Projects	410-6650-52160	Professional Fees Specific Dev.	-	563	12,000	-	-
104-85-855-8554	Devmt Sup Katz Block	TID Projects	410-6650-52160	Professional Fees Specific Dev.	31,895	-	990,000	-	-
			DEPT 858 BUSINESS LOAN PROGRAMS						
104-85-858-8581	Loan Program Expenses	TID Administration	410-6600-54620	Loan Program Expenses	34,130	7,975	5,000	2,000	2,500
Total Expenditures					5,578,907	3,202,203	2,440,082	1,486,043	1,332,277
Net Change in Fund Balance					2,397,483	(1,611,962)	1,877,372	-	-
Beginning Fund Balance					1,348,783	3,746,266	2,134,304	2,134,304	4,011,676
Less: Surplus Applied					-	-	-	(94,983)	(1,221,613)
Ending Fund Balance					$ 3,746,266	$ 2,134,304	$ 4,011,676	$ 2,039,321	$ 2,790,063
Estimated 2013 tax levy set aside - from assessment error							(1,460,298)		
Amount available for future debt service and projects							2,551,378		

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Library Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
106-20-200-4110	General Property Taxes	Library	200-5110-41110	Property Taxes	$ 784,205	$ 784,205	$ 784,205	$ 784,205	$ 784,205
106-20-200-4312	Library Fines And Fees	Library	200-5110-46710	Library Fines	53,703	55,416	52,000	55,000	55,000
106-20-200-4318	Friends Revenue	Library	200-5110-48510	Friends Donations	7,419	4,160	5,680	4,600	5,200
106-20-200-4735	Surplus Applied	Other Financing Sources/Uses	200-9000-49900	Surplus Applied	-	-	-	-	-
106-20-200-4739	Reciprocal Borrowing	Library	200-5110-43720	Local Library Aids	66,971	72,965	80,228	79,876	83,898
Total Operating Revenue					912,298	916,746	922,113	923,681	928,303
106-20-200-4710	Investment Earnings	Library	200-5110-48100	Interest Income	440	243	120	-	-
106-20-200-4861	Library Gift Revenue	Library	200-5110-48500	Donations	4,815	3,468	2,000	1,000	1,000
Total Non-Operating Revenue					5,255	3,711	2,120	1,000	1,000
Total Library Revenue					917,553	920,457	924,233	924,681	929,303
Expenditures									
106-20-200-5111	Salaries	Library	200-5110-51100	Salaries and Wages	440,737	477,508	442,000	488,026	485,435
106-20-200-5141	Contracted Services	Library	200-5110-52900	Cleaning and Pest Control	18,182	18,648	20,374	21,002	21,742
new - split from Contracted services		Library	200-5110-52990	Other service contracts & fees					
106-20-200-5211	Social Security	Library	200-5110-51310	Social Security and Medicare	32,515	34,948	34,000	37,336	37,136
106-20-200-5213	WI Retirement	Library	200-5110-51315	Wisconsin Retirement System	46,036	40,698	28,000	26,344	30,378
106-20-200-5221	Life Insurance	Library	200-5110-51320	Life Insurance	1,045	1,047	1,074	1,074	1,121
106-20-200-5223	Health Insurance	Library	200-5110-51300	Health Insurance	97,596	89,789	75,000	85,180	89,590
106-20-200-5225	Dental Insurance	Library	200-5110-51305	Dental Insurance	2,426	2,624	2,500	2,604	4,032
106-20-200-5226	Flex Benefit Contribution	Library	200-5110-51325	Flexible Benefit Contribution	5,114	6,714	5,900	5,712	4,362
106-20-200-5227	Workers Comp	Library	200-5110-55110	Workers Comp	1,484	1,814	3,700	2,515	2,502
106-20-200-5311	Office Supplies	Library	200-5110-53100	Office Supplies	6,320	6,249	2,479	6,386	5,828
new - split from office supplies		Library	200-5110-57100	Shared office costs (EE based)					
106-20-200-5313	Duplicating Expense	Library	200-5110-53120	Copy & Print Costs	1,891	2,608	4,200	4,682	5,191
new - from duplicating		Library	200-5110-57300	Shared copy costs (allocated)					
106-20-200-5315	Postage Expense	Library	200-5110-53130	Postage/Mailings	4,339	1,667	2,000	2,564	2,944
new - from postage		Library	200-5110-57400	Shared postage costs (allocated)					
106-20-200-5323	Professional Memberships	Library	200-5110-53200	Memberships & Subscriptions	959	1,026	1,000	1,291	1,540
106-20-200-5339	Department Supplies	Library	200-5110-53500	Dept/Program Supplies	11,406	9,870	8,700	9,600	8,480
106-20-200-5342	Programming	Library	200-5110-54000	Programming	6,826	6,923	6,900	6,900	7,200
106-20-200-5343	Adult Materials	Adult Materials	200-5111-53730	Materials	23,036	24,196	23,000	23,000	25,000
106-20-200-5344	Juvenile Materials	Childrens Materials	200-5112-53730	Materials	13,590	15,649	21,400	21,400	21,400
106-20-200-5345	Reference Continuations	Library	200-5110-53710	Reference Continuations	13,961	13,535	13,000	13,047	9,336
106-20-200-5346	A/V Materials	Library	200-5110-53740	DVD's	25,085	22,590	30,000	30,000	31,398
new		Adult Materials	200-5111-53740	DVD's					

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Library Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
new		Childrens Materials	200-5112-53740	DVD's					
new		Young Adult Materials	200-5113-53740	DVD's					
new		Adult Materials	200-5111-53750	Audiobooks					
new		Childrens Materials	200-5112-53750	Audiobooks					
new		Young Adult Materials	200-5113-53750	Audiobooks					
new		Childrens Materials	200-5112-53760	ebooks					
new		Adult Materials	200-5111-53760	ebooks					
new		Young Adult Materials	200-5113-53760	ebooks					
106-20-200-5347	Periodicals	Library	200-5110-53720	Periodicals	5,438	7,668	6,696	6,919	6,965
106-20-200-5348	Young Adults	Young Adult Materials	200-5113-53730	Materials	6,077	6,350	7,500	7,500	7,500
106-20-200-5362	Data Processing	Library	200-5110-52300	Other Intergov'tal pymts	14,075	14,046	22,084	20,298	20,464
106-20-200-5511	Electric Expense	Library	200-5110-52200	Electric	37,508	38,439	40,710	38,511	41,525
106-20-200-5513	Gas And Heat Expense	Library	200-5110-52210	Gas	11,853	10,982	11,159	12,395	12,692
106-20-200-5515	Water Expense	Library	200-5110-52220	Water	1,192	1,366	1,699	1,331	1,887
106-20-200-5521	Telephone Expense	Library	200-5110-53101	Shared Office Costs (EE Based)	3,161	3,393	3,377	3,351	3,974
106-20-200-5633	Professional Fees	Library	200-5110-52100	Professional Fees	3,651	4,521	5,000	5,000	2,000
106-20-200-5650	Continuing Education	Library	200-5110-51900	Professional Education	4,409	2,824	3,000	3,295	2,295
106-20-200-5651	Insurance Expense	Library	200-5110-55100	Liability & Property Insurance	9,930	9,620	9,088	9,088	9,327
106-20-200-5681	Community projects	Library	200-5110-54000	Programming	8,559	11,095	14,489	14,489	16,166
106-20-200-5923	Data Processing Equip	Library	200-5110-52910	Software Purch/Maint	7,837	5,032	7,780	7,241	4,893
new - split from Data processing equipment			200-5110-53110	Computer supplies					
106-70-700-5000	Transfer To General Fund	Other Financing Sources/Uses	200-9000-59100	Transfers to General Fund	6,591	6,600	-	6,600	-
Total Operating Expenditures					872,829	900,039	857,809	924,681	924,303
Non-Operating Expenditures									
106-20-200-5420	Library Gifts/ Copy Fees	Library	200-5110-54900	Other Grant/Donation Exp	5,730	3,883	2,151	-	1,000
106-20-200-5422	Auermiller Bequest Fund	Library	200-5110-54510	Auermiller Expenses	9,619	7,322	4,000	-	4,000
106-70-700-5011	Transfer from Auermiller		inactive		-	-	-	-	-
Total Non-Operating Expenditures					15,349	11,205	6,151	-	5,000
Capital Expenditures									
106-20-200-5929	Other Equipment	Library	200-5110-56130	Equipment/Furniture	-	-	149,130	-	-
Total Library Expenditures					888,178	911,244	1,013,090	924,681	929,303
Net Change in Fund Balance					29,375	9,213	(88,857)	-	-
Beginning Fund Balance					217,705	247,080	256,293	256,293	167,436
Less: Budgeted Surplus Applied					-	-	-	-	-
Ending Fund Balance					$ 247,080	$ 256,293	$ 167,436	$ 256,293	$ 167,436

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Elder Services Fund

Account Number	Account Name	New Dept	New GL #	New AC Name	2010 Actual	2011 Actual	2012 Projected	2012 Adopted Budget	2013 Adopted Budget
Revenues									
107-10-110-4110	General Property Taxes	Senior Services	210-4600-41110	Property Taxes	$ 84,283	$ 81,246	$ 85,396	$ 85,396	$ 86,578
107-10-110-4311	Miscellaneous Rev.	Senior Services	210-4600-46600	Senior Programming Fees	38,491	34,339	32,587	38,968	35,344
107-10-110-4781	Cdbg Revenue	Senior Services	210-4600-43280	Community Dev Block Grants	10,000	11,550	12,310	9,242	10,000
107-10-110-4783	Benjamin Fund	Senior Services	210-4600-48520	Benjamin Fund Contributions	29,556	28,614	29,791	28,489	32,322
107-10-110-4853	Grants/Donations	Senior Services	210-4600-48500	Donations	1,608	1,645	2,445	-	-
Total Revenue					163,938	157,394	162,529	162,095	164,244
Expenditures									
107-10-110-5111	Salaries	Senior Services	210-4600-51100	Salaries and Wages	43,670	44,605	45,502	44,816	50,981
107-10-110-5141	Contracted Services	Senior Services	210-4600-52900	Cleaning and Pest Control	2,151	2,000	2,223	2,461	2,267
107-10-110-5211	Social Security	Senior Services	210-4600-51310	Social Security and Medicare	3,041	3,013	3,481	3,428	3,900
107-10-110-5213	WRS	Senior Services	210-4600-51315	Wisconsin Retirement System	4,777	4,169	3,354	2,651	3,025
107-10-110-5221	Life Insurance	Senior Services	210-4600-51320	Life Insurance	94	94	117	93	97
107-10-110-5223	Health Insurance	Senior Services	210-4600-51300	Health Insurance	20,951	19,879	18,198	18,181	18,362
107-10-110-5225	Dental Insurance	Senior Services	210-4600-51305	Dental Insurance	-	-	-	756	-
107-10-110-5226	Flexible Benefit	Senior Services	210-4600-51325	Flexible Benefit Contribution	823	964	852	81	843
107-10-110-5227	Workers Comp.	Senior Services	210-4600-55110	Workers Comp	1,964	168	231	231	262
107-10-110-5311	Office Supplies	Senior Services	210-4600-53100	Office Supplies	3,050	1,119	1,142	1,364	1,136
107-10-110-5313	Duplicating Expense	Senior Services	210-4600-53121	Shared Copy Costs (Allocated)	275	262	418	269	383
107-10-110-5315	Postage Expense	Senior Services	210-4600-53131	Shared Postage Costs (Allocated)	4,284	4,785	5,772	7,787	6,435
107-10-110-5321	Subscriptions	Senior Services	210-4600-53200	Memberships & Subscriptions	-	-	-	-	-
107-10-110-5323	Professional Mem.	Senior Services	210-4600-53200	Memberships & Subscriptions	385	335	555	435	405
107-10-110-5342	Programming	Senior Services	210-4600-54000	Programming	32,564	31,933	27,144	32,740	27,750
107-10-110-5361	Donations Expenditures	Senior Services	210-4600-54900	Other Grant/Donation Exp	649	648	2,445	-	-
107-10-110-5362	Data Processing		220-4600-57100	included in Shared Office costs	14	216	160	183	498
107-10-110-5363	Program Supplies	Senior Services	210-4600-53500	Dept/Program Supplies	1,223	1,385	1,945	1,500	2,325
107-10-110-5364	Meals Program	Senior Services	210-4600-52990	Other Service Contracts & Fees	15,015	12,829	14,710	15,701	15,630
107-10-110-5369	Conn Caring Comm.	Senior Services	210-4600-54140	Shorewood Connects	7,110	5,335	7,165	7,165	7,415
107-10-110-5416	CDBG Grant	Senior Services	210-4600-54900	Other Grant/Donation Exp	-	2,310	2,310	-	-
107-10-110-5511	Electric Expense	Senior Services	210-4600-52200	Electric	4,092	4,193	4,441	4,201	4,530
107-10-110-5513	Gas And Heat Expense	Senior Services	210-4600-52210	Gas	1,293	1,198	1,217	1,352	1,385
107-10-110-5515	Water Expense	Senior Services	210-4600-52220	Water	130	149	185	145	206

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Elder Services Fund

Account Number	Account Name	New Dept	New GL #	New AC Name	2010 Actual	2011 Actual	2012 Projected	2012 Adopted Budget	2013 Adopted Budget
107-10-110-5521	Telephone Expense	Senior Services	210-4600-53101	Shared Office Costs (EE Based)	474	234	225	223	265
107-10-110-5621	Conventions	Senior Services	210-4600-51900	Professional Education	1,609	845	2,363	2,598	2,598
107-10-110-5633	Professional Fees	Senior Services	210-4600-52100	Professional Fees	8,686	10,421	10,700	11,440	11,148
107-10-110-5651	Insurance Expense	Senior Services	210-4600-55100	Liability & Property Insurance	2,302	2,268	2,409	2,294	2,398
Total Expenditures					160,626	155,357	159,264	162,095	164,244
Net Change in Fund Balance					3,312	2,037	3,265	-	-
Beginning Fund Balance					(4,043)	(4,043)	(2,006)	(2,006)	1,259
Less: Surplus Applied					-	-	-	-	-
Ending Fund Balance					$ (731)	$ (2,006)	$ 1,259	$ (2,006)	$ 1,259

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Marketing Fund - 109

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
109-10-110-4110	General Property Taxes	Marketing	220-6700-41110	Property Taxes	$ 30,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
109-10-110-4853	Grants/Donations	Marketing	220-6700-48500	Donations	4,475	6,425	38,200	-	29,000
109-10-110-4857	Other Mktg Receivables	Marketing	220-6700-47300	Charges for Service - School	35,000	15,000	15,000	15,000	20,000
new			220-6700-47320	Charges for service - BID					
109-70-700-4014	Transfer From Tif	Other Financing S	220-9000-49401	Transfers from TID #1	10,000	20,000	10,000	10,000	10,000
Total Revenue					79,475	76,425	98,200	60,000	94,000
Expenditures									
109-10-110-5313	Duplicating Expense	Marketing	220-6700-53120	Copy & Print Costs	84	2,093	2,800	582	2,500
109-10-110-5314	Photography	Marketing	220-6700-52990	Other Service Contracts & Fees	-	250	500	1,000	1,000
109-10-110-5315	Postage Expense	Marketing	220-6700-53131	Shared Postage Costs (Allocated)	495	346	418	418	-
109-10-11-5316	Video Production	Marketing	220-6700-54690	Other Economic Dev Activities	-	600	3,498	-	-
109-10-110-5322	Advertising	Marketing	220-6700-54640	Marketing/Advertising	1,000	13,567	22,600	22,000	12,000
109-10-110-5339	Department Supplies	Marketing	220-6700-53500	Dept/Program Supplies	144	-	-	1,300	700
109-10-110-5633	Professional Fees	Marketing	220-6700-52100	Professional Fees	18,834	13,285	19,000	19,000	20,000
109-10-110-5735	Write off	Marketing	220-6700-53900	Miscellaneous Expenses	-	20,000	-	-	-
109-10-110-5768	Miscellaneous Expense	Marketing	220-6700-53900	Miscellaneous Expenses	210	825	1,300	-	-
109-10-110-5932	Web Upgrade	Marketing	220-6700-56120	Other Technology	6,440	8,880	4,200	5,000	6,000
109-10-110-5960	Special Events	Marketing	220-6700-54120	Other Special Events	9,972	11,100	38,301	4,200	38,300
zzz3	Welcoming Neighbors	Marketing	220-6700-54170	Welcoming Neighbors	-	-	-	-	5,000
109-10-110-5973	Web Enhancements	Marketing	220-6700-52910	Software Purch/Maint	4,280	2,035	-	-	-
109-10-110-5993	Communications/Printing	Marketing	220-6700-53140	Communications/Publications	51,661	2,922	1,500	2,000	4,000
109-70-700-5011	Transfer To Srf	Other Financing S	220-9000-59200	Transfers to Special Rev.	5,250	4,500	4,500	4,500	4,500
109-70-700-5014	Transfer To Tif	Other Financing S	220-9000-59400	Transfers to Capital Projects	-	-	-	-	-
Total Expenditures					98,370	80,403	98,617	60,000	94,000
Net Change in Fund Balance					(18,895)	(3,978)	(417)	-	-
Beginning Fund Balance					28,499	9,604	5,626	5,626	5,209
Surplus Applied					-	-	-	-	-
Ending Fund Balance					$ 9,604	$ 5,626	$ 5,209	$ 5,626	$ 5,209

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

TID No. 3 Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
110-10-110-4710	Investment Earnings	TID Administration	430-6600-48100	Interest Income	$ 1,929	$ -	$ -	$ -	$ -
110-10-120-4111	State-Exempt Computer	TID Administration	430-6600-43430	Exempt Computer Aid	14,740	30,000	18,615	18,100	18,600
110-10-120-4720	Bond Proceeds	Other Financing Sources/Uses	430-9000-49800	Proceeds of Long-Term Debt	482,161	-	-	-	-
110-10-120-4735	Surplus Applied	Other Financing Sources/Uses	430-9000-49900	Surplus Applied	-	-	-	10,383	12,944
Total Revenue					498,830	30,000	18,615	28,483	31,544
Expenditures									
110-10-130-5040	Administrative expense	TID Administration	430-6600-51100	Salaries and Wages	150	-	-	-	-
110-10-110-5633	Professional Fees	TID Projects	430-6650-52120	Professional Fees Legal	394	-	-	720	-
110-10-130-5641	Prof Fees Hubbard Park Parking	TID Projects	430-6650-52110	Professional Fees Enginerering	-	-	-	1,750	-
110-10-130-5651	General Liability	TID Projects	430-6650-52110	Professional Fees Enginerering	-	-	-	-	154
110-10-130-5768	Miscellaneous Expense	TID Administration	430-6600-53900	Miscellaneous Expenses	255	162	150	150	-
110-10-130-5993	Communications/Printing		inactive		-	-	-	-	-
110-81-820-8207	Milwaukee River Bluff Restora	TID Projects	430-6650-56500	Land Improvements	2,110	-	-	-	-
110-82-120-5611	Auditing expense	TID Administration	430-6600-52130	Professional Fees Financial	59	415	422	600	600
110-82-120-5743	Issuance Costs/Finance Chg	Debt Service	430-8000-58900	Other Finance Charges	8,382	-	-	-	-
110-70-700-5010	Transfer to Debt Service	Other Financing Sources/Uses	430-9000-59300	Transfers to Debt Service	5,873	12,438	27,883	27,883	30,790
110-70-700-5014	Transfer to TID No. 1	Other Financing Sources/Uses	430-9000-59401	Transfers to TID No. 1	400,000	100,540	-	-	-
110-85-855-5915	Building Demolition	TID Projects	430-6650-56500	Land Improvements	-	69,121	-	-	-
110-85-855-8555	Dev Sup Milwaukee River Site	TID Projects	430-6650-52160	Professional Fees Specific Dev.	55,076	1,077	150	-	-
Total Expenditures					472,299	183,753	28,605	31,103	31,544
Net Change in Fund Balance					26,531	(153,753)	(9,990)	(2,620)	-
Beginning Fund Balance					(82,591)	(56,060)	(209,813)	(209,813)	(219,803)
Less: Surplus Applied					-	-	-	(10,383)	(12,944)
Ending Fund Balance					$ (56,060)	$ (209,813)	$ (219,803)	$ (222,816)	$ (232,747)

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Shorewood Today Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
111-10-100-4110	General Property Taxes	Shorewood Today	230-1910-41110	Property Taxes	$ -	$ 4,500	$ 4,500	$ 4,500	$ 4,500
111-10-100-4785	Magazine advertisments	Shorewood Today	230-1910-46120	Advertising Fees	29,462	33,090	36,859	33,390	37,630
111-10-100-4786	Shorewood School District	Shorewood Today	230-1910-47300	Charges for Service - School	4,500	4,740	4,860	4,500	4,980
111-10-100-4788	Shorewood BID	Shorewood Today	230-1910-47320	Charges for Service - BID	4,500	4,500	4,500	4,500	4,500
111-70-700-4011	Transfer From Marketing	Other Financing Sources/Uses	230-9000-49200	Transfers from Special Rev.	5,250	4,500	4,500	4,500	4,500
Total Revenue					43,712	51,330	55,219	51,390	56,110
Expenditures									
111-10-100-5312	Printing	Shorewood Today	230-1910-53120	Copy & Print Costs	30,101	30,076	33,203	28,400	34,300
111-10-100-5315	Distribution and Postage	Shorewood Today	230-1910-53130	Postage/Mailings	7,867	7,013	7,391	8,127	8,410
111-10-100-5633	Professional Fees	Shorewood Today	230-1910-52100	Professional Fees	11,400	12,988	13,800	11,750	13,400
Total Expenditures					49,368	50,077	54,394	48,277	56,110
Net Change in Fund Balance					(5,656)	1,253	825	3,113	-
Beginning Fund Balance					(11)	(5,667)	(4,414)	(4,414)	(3,589)
Less: Surplus Applied					-	-	-	-	-
Ending Fund Balance					$ (5,667)	$ (4,414)	$ (3,589)	$ (1,301)	$ (3,589)

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

TID No. 4 Fund

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
112-10-120-4311	Miscellaneous Revenues	TID Administration	440-6600-48900	Miscellanous Revenue	$ -	$ -	$ 80,000	$ -	$ -
	General Property Taxes				-	-	-	-	-
112-10-112-4710	Investment Earning	TID Administration	440-6600-48100	Interest Income	-	-	8,000	4,000	4,000
112-10-120-4709	Loan interest income	TID Administration	440-6600-48110	Interest on Loans/Advances	-	-	76,278	-	104,412
112-10-120-4720	Bond Proceeds	Other Financing Sources/Uses	440-9000-49800	Proceeds of Long-Term Debt	-	-	8,155,000	-	-
112-10-120-4730	Premium on long term debt	Other Financing Sources/Uses	440-9000-49810	Premiums on Long-Term Debt	-	-	47,976	-	-
	Surplus Applied	Other Financing Sources/Uses	440-9000-49900	Surplus Applied	-	-	-	15,000	4,260,141
	Transfer from TID #1	Other Financing Sources/Uses	440-9000-49401	Transfers from TID #1	-	-	90,000	-	-
Total Revenue					-	-	8,457,254	19,000	4,368,553
Expenditures									
	Administrative Expense	TID Administration	440-6600-51100	Salaries and wages	$ -	$ -	$ 8,775	$ 15,000	$ 5,558
112-82-120-5611	Auditing fees	TID Administration	440-6600-52130	Professional Fees Financial	-	-	184	-	800
112-10-110-5633	Professional fees	TID Projects	440-6650-52160	Professional Fees Specific Dev.	-	206,792	68,744	-	5,000
	General Liability	TID Administration	440-6600-55100	General liab. & prop. insurance	-	-	-	-	451
	TIF Grant	TID Projects	440-6600-54610	Developer subsidies	-	-	-	-	4,130,000
112-10-120-5743	Issuance costs/fin charges	Debt Service	440-8000-58900	Other Finance Charges	-	-	213,609	-	-
112-10-120-5768	Miscellaneous expenses	TID Administration	440-6600-53900	Miscellaneous Expenses	-	1,151	6,041	-	-
112-70-700-5010	Transfer to Debt Service	Other Financing Sources/Uses	440-9000-59300	Transfers to Debt Service	-	-	165,649	-	226,744
112-70-700-5014	Transfer to TIF	Other Financing Sources/Uses	440-9000-59401	Transfers to TID No. 1	-	61,350	-	-	-
Total Expenditures					-	269,293	463,002	15,000	4,368,553
Net Change in Fund Balance					-	(269,293)	7,994,252	4,000	-
Beginning Fund Balance					-	-	(269,293)	(269,293)	7,724,959
Less: Surplus Applied					-	-	-	-	(4,260,141)
Ending Fund Balance					$ -	$ (269,293)	$ 7,724,959	$ (265,293)	$ 3,464,818

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Parking Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
Parking Lot Rentals									
200-50-580-4371	River Park Lot	Parking	River Park Lot	600-3900-46302	$ 24,076	$ 24,480	$ 23,813	$ 23,155	$ 25,566
200-50-580-4372	Menlo Blvd Lot	Parking	Menlo Blvd Lot	600-3900-46303	12,698	8,991	8,692	10,190	10,226
200-50-580-4373	North Municipal Lot	Parking	North Municipal Lot	600-3900-46301	26,079	26,079	25,712	26,077	26,077
200-50-580-4374	Hubbard Park Lot	Parking	Hubbard Park Lot	600-3900-46304	3,579	2,727	2,082	2,557	2,557
200-50-580-4376	Village Center Lot	Parking	Village Hall Lot	600-3900-46300	28,550	28,723	29,000	26,735	28,634
200-50-580-4380	AB Data/ Legion Post	Parking	AB Data Lot	600-3900-46323	5,838	3,878	3,433	4,785	4,602
200-50-580-4381	Einstein Bagel Lot	Parking	Einstein Bagel Lot	600-3900-46321	7,244	6,072	2,922	6,501	3,579
200-50-580-4382	East Capital Lot	Parking	E Capitol Lot	600-3900-46338	2,557	2,131	438	2,703	-
200-50-580-4384	Ullrich Parking Lot	Parking	Ullrich Lot	600-3900-46322	1,811	3,068	1,193	2,995	2,557
200-50-580-4389	Met Spec Oakland Day	Parking	Metspec Oakland Daytime	600-3900-46305	3,835	3,836	1,364	3,835	2,727
200-50-580-4390	Lake Bluff School Lot	Parking	Lake Bluff School Lot	600-3900-46311	2,408	1,939	2,484	1,790	2,557
200-50-580-4391	Atwater School Lot	Parking	Atwater School Lot	600-3900-46310	5,390	5,348	5,040	5,953	6,647
200-50-580-4392	High School West Lot	Parking	High School West	600-3900-46337	2,770	2,557	3,944	4,018	2,557
200-50-580-4393	High School East Lot	Parking	High School East Lot	600-3900-46315	4,581	4,879	2,118	6,026	2,557
200-50-580-4394	NS Bank Parking Lot	Parking	North Shore Bank Bldg Lot	600-3900-46313	9,204	9,119	9,569	8,765	9,204
200-50-580-4395	TCF Lot	Parking	TCF Bank Lot	600-3900-46314	6,562	7,393	7,451	7,085	7,073
200-50-580-4396	Ogden Lot	Parking	Ogden Lot	600-3900-46320	8,565	7,116	3,835	6,866	4,602
200-50-580-4397	Feerick Lot	Parking	Feerick Lot	600-3900-46312	4,218	6,051	3,835	5,698	4,602
200-50-580-4398	Metspec Oakland Night	Parking	Metspec Oakland Nightime	600-3900-46306	2,557	2,557	2,557	2,557	2,557
200-50-580-4399	Onstreet Oakland - Y	Parking	Oakland Ave - Y	600-3900-46330	25,909	25,185	28,561	24,397	25,566
200-50-580-4424	On Street W Capitol - T	Parking	W Capitol Dr - T	600-3900-46336	2,088	2,727	2,776	3,141	3,068
200-50-580-4425	On Street Wilson - W	Parking	Wilson - W	600-3900-46331	4,858	5,114	6,209	4,237	6,136
200-50-580-4426	On Street E Capitol - X	Parking	E Capitol Dr - X	600-3900-46332	4,879	7,798	10,007	9,277	9,204
200-50-580-4427	On Street N Oakland - Z	Parking	N Oakland Ave - Z	600-3900-46333	5,369	6,946	8,985	6,209	10,226
200-50-580-4429	On Street Shwd Blvd -H	Parking	Bumper - H	600-3900-46335	-	2,389	3,725	2,045	4,091
200-50-580-4431	On Street Bumper - L	Parking	Shorewood Blvd - L	600-3900-46334	-	774	1,315	657	5,113
Total Lot Revenues					205,625	207,877	201,060	208,254	212,285
Other Revenues									
200-50-580-4311	Miscellaneous Revenues	Parking	Miscellanous Revenue	600-3900-48900	80	102	120	120	120
200-50-580-4369	RCA Daytime	Parking	RCA daytime	600-3900-46351	-	2,013	1,213	1,000	2,370
200-50-580-4370	Waiting List Fee	Parking	Waiting List Admin Fee	600-3900-46392	284	530	250	250	250
200-50-580-4375	Daytime Parking	Parking	Daytime Permits	600-3900-46350	2,685	2,690	2,320	2,700	2,320
200-50-580-4379	Replacement Permits	Parking	Replacement Permits	600-3900-46391	242	232	190	200	190

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Parking Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
200-50-580-4710	Investment Earnings	Parking	Interest Income	600-3900-48100	6,675	8,459	9,400	9,103	9,162
200-50-580-4735	Surplus Applied	Parking	Surplus Applied	600-3900-49900	-	-	-	156	1,336
Total Other Revenues					9,966	14,026	13,493	13,529	15,748
Total Revenue					215,591	221,903	214,553	221,783	228,033
Expenditures									
Parking Lot Rental Expense									
200-50-580-5821	AB Data Lot Rent	Parking	AB Data Lot	600-3900-54323	$ 2,329	$ 1,547	$ 1,370	$ 1,904	$ 1,836
200-50-580-5822	Einstein Bagel Lot	Parking	Einstein Bagel Lot	600-3900-54321	2,890	2,423	1,166	2,601	1,428
200-50-580-5824	Tcf Bank	Parking	TCF Bank Lot	600-3900-54314	1,848	2,082	2,119	1,992	1,992
200-50-580-5825	Ullrich Parking Lot Rent	Parking	Ullrich Lot	600-3900-54322	723	1,207	476	1,190	1,020
200-50-580-5826	Lake Bluff Lot Rent	Parking	Lake Bluff School Lot	600-3900-54311	678	546	699	504	720
200-50-580-5827	Atwater Lot Rent	Parking	Atwater School Lot	600-3900-54310	1,518	1,506	1,399	1,680	1,872
200-50-580-5829	HS East Lot Rent	Parking	High School East Lot	600-3900-54315	1,290	1,374	597	1,692	720
200-50-580-5830	NS Bank Lot Rent	Parking	North Shore Bank Bldg Lot	600-3900-54313	2,592	2,556	2,695	2,472	2,592
200-50-580-5833	Ogden Lot Rent	Parking	Ogden Lot	600-3900-54320	3,409	2,839	1,530	2,737	1,836
200-50-580-5834	Feerick Lot Rent	Parking	Feerick Lot	600-3900-54312	1,188	1,704	1,080	1,608	1,296
Total Lot Rental Expenses					18,465	17,784	13,131	18,380	15,312
Other Parking Expenses									
200-50-580-5111	Salaries	Parking	Salaries and Wages	600-3900-51100	69,363	63,325	68,432	68,432	70,330
200-50-580-5140	IT Network Support	Parking	Professional Fees Technology	600-3900-52140	749	1,909	2,012	1,929	2,196
200-50-580-5211	Social Security	Parking	Social Security and Medicare	600-3900-51310	5,227	4,589	5,235	5,235	5,381
200-50-580-5213	Wisconsin Retirement	Parking	Wisconsin Retirement System	600-3900-51315	9,522	7,623	4,888	4,888	4,679
200-50-580-5221	Life Insurance	Parking	Life Insurance	600-3900-51320	134	140	179	179	185
200-50-580-5222	Opt Out Insurance	Parking	Opt Out Ins	600-3900-51160	-	-	-	-	150
200-50-580-5223	Health Insurance	Parking	Health Insurance	600-3900-51300	28,217	25,370	24,644	24,644	24,450
200-50-580-5225	Dental Insurance	Parking	Dental Insurance	600-3900-51305	1,130	1,687	1,318	1,318	1,133
200-50-580-5226	Flexible Ben Contr	Parking	Flexible Benefit Contribution	600-3900-51325	124	263	121	121	129
200-50-580-5227	Workers Compensation	Parking	Workers Comp	600-3900-55110	908	1,439	2,192	1,434	2,198
200-50-580-5237	Retiree Health	Parking	Retiree Health Contribution	600-3900-51340	-	-	1,221	-	1,221
200-50-580-5311	Office Supplies	Parking	Dept/Program Supplies	600-3900-53500	3,600	5,473	6,300	6,300	6,175
allocation goes here			Shared office costs (EE based)	600-3900-57100					
200-50-580-5313	Duplicating Expense	Parking	Shared Copy Costs (Allocated)	600-3900-53121	439	694	447	418	409

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Parking Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
200-50-580-5315	Postage Expense	Parking	Shared Postage Costs (Allocated)	600-3900-53131	659	999	1,100	1,100	2,443
200-50-580-5362	Data Processing	Parking	Shared Office Costs (EE Based)	600-3900-53101	439	87	90	92	249
200-50-580-5460	Snow plowing	Parking	Administrative Charges	600-3900-57410	-	10,780	10,780	10,780	10,780
200-50-580-5511	Electric Expense	Parking	Electric	600-3900-52200	183	458	528	505	538
200-50-580-5513	Gas And Heat Expense	Parking	Gas	600-3900-52210	195	262	275	278	258
200-50-580-5515	Water Expense	Parking	Water	600-3900-52220	27	51	75	50	64
200-50-580-5521	Telephone Expense	Parking	Shared Office Costs (EE Based)	600-3900-53101	198	230	256	223	265
200-50-580-5611	Auditing Expense	Parking	Professional Fees Financial	600-3900-52130	5,210	4,100	4,097	5,200	5,300
200-50-580-5625	Credit Card Expense	Parking	Credit Card Fees	600-3900-52930	1,004	1,125	1,078	1,200	1,200
200-50-580-5651	Insurance Expense	Parking	Liability & Property Insurance	600-3900-55100	1,963	1,704	883	911	830
200-50-580-5737	Payment Lieu Of Tax	Parking	Payments In Lieu Of Taxes	600-3900-54700	32,365	33,997	34,000	33,000	34,000
200-50-580-5739	Signage	Parking	Dept/Program Supplies	600-3900-53500	-	29,774	2,500	2,500	2,525
200-50-580-5741	Interest Expense	Parking	Interest	600-3900-58200	4,520	3,885	5,544	3,217	8,108
200-50-580-5832	Office Rental	Parking	Building Usage	600-3900-57430	-	9,871	7,925	9,871	7,925
200-50-580-5943	Other Capital Expenses	Parking	Other Capital Related	600-3900-56900	-	1,158	-	-	-
200-50-580-5970	Depreciation Expense	Parking	Depreciation	600-3900-54710	19,578	19,578	19,600	19,578	19,600
Total Other Parking Expenses					185,754	230,571	205,720	203,403	212,721
Total Expenses					204,219	248,355	218,851	221,783	228,033
Net Change in Net Assets					11,372	(26,452)	(4,298)	-	-
Beginning Net Assets					828,941	840,312	813,860	813,860	809,562
Less: Surplus Applied					-	-	-	(156)	(1,336)
Ending Net Assets					$ 840,312	$ 813,860	$ 809,562	$ 813,704	$ 808,226

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Water Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
201-50-560-4023	Surplus Applied		inactive		$ -	$ -	$ -	$ -	$ -
201-50-560-4250	Amort Of Psc Reg Liab	Water Administration	610-3710-49901	PSC Amortization of Reg Liab	6,545	6,545	6,545	6,545	6,545
201-50-560-4311	Miscellaneous Revenue	Water Administration	610-3710-48900	Miscellanous Revenue	1,613	13,545	619	2,000	1,000
201-50-560-4350	Water Sales-Comm	Water Administration	610-3710-46451	Utility Charges - Commercial	242,875	257,464	302,459	333,000	340,910
201-50-560-4351	Water Sales-Res	Water Administration	610-3710-46450	Utility Charges - Residential	564,372	603,421	732,700	775,000	782,563
201-50-560-4353	Water Sales-Public Aut	Water Administration	610-3710-46452	Utility Charges - Public Authority	29,146	34,785	44,390	39,600	39,586
201-50-560-4354	Public Fire Protection	Water Administration	610-3710-46456	Public Fire Protection	243,281	249,667	273,249	250,579	279,989
201-50-560-4355	Private Fire Protection	Water Administration	610-3710-46457	Private Fire Protection	21,720	17,088	18,000	20,000	18,000
201-50-560-4410	Equipment Rental	Water Administration	610-3710-47440	Equipment Rental Water	7,670	7,111	5,500	8,000	7,000
201-50-560-4414	Equipment Rental	Water Administration	610-3710-47450	Equipment Rental Sewer	372	544	500	500	500
201-50-560-4710	Investment Earnings	Water Administration	610-3710-48100	Interest Income	346	77	-	-	-
201-50-560-4711	Late Payment Penalty	Water Administration	610-3710-48300	Late Payment Penalty	13,173	15,332	14,000	10,000	14,000
201-50-560-4000	Transfer from TID No. 1		inactive		108,464	239,685	-	-	-
201-50-560-4820	Contributed Capital	Water Administration	610-3710-48700	Contributed Capital	11,886	7,183	-	-	-
Total Revenue					1,251,463	1,452,447	1,397,962	1,445,224	1,490,093
Expenditures									
			DEPT 560 WATER-ADMINISTRATION						
201-50-560-5111	Salaries	Water Administration	610-3710-51100	Salaries and Wages	40,147	41,739	48,976	44,114	44,083
201-50-560-5140	IT Network Support Contract	Water Administration	610-3710-52140	Professional Fees Technology	2,543	3,981	3,275	4,103	5,311
201-50-560-5227	Workers Compensation	Water Administration	610-3710-55110	Workers Comp	11,191	13,794	13,933	13,951	13,906
201-50-560-5311	Office Supplies	Water Administration	610-3710-53100	Office Supplies	4,652	3,213	3,500	4,130	3,021
201-50-560-5313	Duplicating Expense	Water Administration	610-3710-53121	Shared Copy Costs (Allocated)	1,476	1,839	1,244	1,037	301
201-50-560-5315	Postage Expense		inactives		7	482	-	-	-
201-50-560-5323	Professional Memberships	Water Administration	610-3710-53200	Memberships & Subscriptions	606	535	600	750	374
201-50-560-5325	Uniform Expense	Water Administration	610-3710-51330	Uniform Expense	861	991	1,200	1,200	1,200
201-50-560-5351	Purchased Water Milw	Water Administration	610-3710-52300	Other Intergov'tal pymts	591,639	681,860	735,200	668,242	690,300
201-50-560-5362	Data Processing	Water Administration	610-3710-52910	Software Purch/Maint	6,775	20,111	9,628	13,273	12,262
Newfff		Water Administration	610-3710-57410	Administrative Charges					
201-50-560-5521	Telephone	Water Administration	610-3710-52230	Phone and Internet	-	230	225	1,700	1,465
Newggg		Water Administration	610-3710-53101	Shared Office Costs (EE Based)					
201-50-560-5611	Auditing Expense	Water Administration	610-3710-52130	Professional Fees Financial	7,192	5,322	4,770	6,600	6,600
201-50-560-5621	Conventions And Seminars	Water Administration	610-3710-51900	Professional Education	1,578	1,816	1,800	950	2,100
201-50-560-5623	Training Expense	Water Administration	610-3710-54150	Safety Expenses	1,439	1,724	1,800	2,970	2,980
201-50-560-5625	Credit Card Expense	Water Administration	610-3710-52930	Credit Card Fees	2,200	2,963	3,200	2,700	3,500
201-50-560-5633	Professional Fees	Water Administration	610-3710-52100	Professional Fees	22,149	15,804	32,850	32,850	3,400
201-50-560-5637	Psc Annual Assessment	Water Administration	610-3710-54720	PSC assessment	1,334	1,252	1,300	1,400	1,400

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Water Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
201-50-560-5638	Psc Hearing	Water Administration	610-3710-54721	PSC rate costs	-	163	3,018	2,800	-
201-50-560-5651	Insurance Expense	Water Administration	610-3710-55100	Liability & Property Insurance	7,063	9,960	5,879	6,004	5,496
201-50-560-5737	Payment Lieu Of Tax	Water Administration	610-3710-54700	Payments In Lieu Of Taxes	60,237	71,234	85,000	64,000	85,000
201-50-560-5768	Miscellaneous Expense	Water Administration	610-3710-53900	Miscellaneous Expenses	862	1,123	1,200	500	-
201-50-560-5831	Shop Rental	Water Administration	610-3710-57430	Building Usage	2,000	-	-	-	-
201-50-560-5832	Office Rental	Water Administration	610-3710-57430	Building Usage	5,000	13,542	21,449	18,740	23,449
201-50-560-5970	Depreciation Expense	Water Administration	610-3710-54710	Depreciation	71,189	83,573	86,000	78,000	88,000
201-50-560-5971	Dep Exp-Contrib Asset	Water Administration	610-3710-54711	PSC Depreciation on CIAC	7,139	7,173	7,100	7,100	7,100
			DEPT 561 WATER-MAINTENANCE/STRUCTURES						
201-50-561-5640	Water/Sewer Repair & Parts	Maint Structures	610-3720-53500	Dept/Program Supplies	1,627	(426)	500	1,500	300
			DEPT 562 WATER-MAINTENANCE/MAINS						
201-50-562-5115	Dept Labor Wages	Maint Mains	610-3730-51100	Salaries and Wages	123,875	126,753	148,662	139,637	135,886
201-50-562-5640	Water/Sewer Repair & Parts	Maint Mains	610-3730-53500	Dept/Program Supplies	18,277	24,026	30,000	26,000	26,000
201-50-562-5811	Vehicle Rental	Maint Mains	610-3730-57420	Equipment Usage	6,958	1,358	7,898	7,000	8,000
			DEPT 563 WATER-MAINTENANCE/SERVICES						
201-50-563-5115	Dept Labor Wages	Maint Services	610-3740-51100	Salaries and Wages	7,630	13,488	24,238	10,922	11,329
201-50-563-5640	Water/Sewer Repair & Parts	Maint Services	610-3740-53500	Dept/Program Supplies	10,133	7,527	7,828	10,700	10,700
201-50-563-5811	Vehicle Rental	Maint Services	610-3740-57420	Equipment Usage	939	398	1,528	2,000	1,000
			DEPT 564 WATER-MAINTENANCE/METERS						
201-50-564-5115	Dept Labor Wages	Maint Meters	610-3750-51100	Salaries and Wages	3,404	1,590	996	6,904	5,692
201-50-564-5640	Water/Sewer Repair & Parts	Maint Meters	610-3750-53500	Dept/Program Supplies	3,060	763	-	3,000	3,000
201-50-564-5811	Vehicle Rental	Maint Meters	610-3750-57420	Equipment Usage	199	(15)	50	250	250
			DEPT 565 WATER-MAINTENANCE/HYDRANTS						
201-50-565-5115	Dept Labor Wages	Maint Hydrants	610-3760-51100	Salaries and Wages	6,952	1,557	288	6,322	5,059
201-50-565-5640	Water/Sewer Repair & Parts	Maint Hydrants	610-3760-53500	Dept/Program Supplies	-	253	-	1,600	100
201-50-565-5811	Vehicle Rental	Maint Hydrants	610-3760-57420	Equipment Usage	101	-	-	100	100
			DEPT 566 WATER-MAINTENANCE/MISC-PLANT						
201-50-566-5115	Dept Labor Wages	Maint Misc Plan	610-3770-51100	Salaries and Wages	3,594	5,900	1,212	10,455	10,761
201-50-566-5333	Vehicle Maintenance	Maint Misc Plan	610-3770-53400	Vehicle Maintenance	6,044	4,462	1,272	2,400	2,400
201-50-566-5640	Water/Sewer Repair & Parts	Maint Misc Plan	610-3770-53500	Dept/Program Supplies	-	1,151	-	2,000	1,500
201-50-566-5811	Vehicle Rental	Maint Misc Plan	610-3770-57420	Equipment Usage	56	16	36	125	75
			DEPT 567 WATER-CUSTOMER ACCOUNTS						
201-50-567-5111	Salaries	Customer Accounts	610-3780-51100	Salaries and Wages	28,491	27,488	34,652	26,828	28,140
201-50-567-5315	Postage Expense	Customer Accounts	610-3780-53130	Postage/Mailings	1,748	2,009	582	2,188	16,649
			610-3780-57400	Shared postage costs (allocated)					
201-50-567-5811	Vehicle Rental	Customer Accounts	610-3780-57420	Equipment Usage	464	-	-	400	100
			DEPT 568 WATER-FRINGE BENEFITS						
201-50-568-5136	Unemployment	Water Administration	610-3710-55120	Unemployment	-	-	2,800	-	2,800

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Water Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
201-50-568-5145	OPEB EXPENSE	Water Administration	610-3710-51355	Other Benefits	-	9,205	9,205	-	9,205
201-50-568-5211	Social Security	Water Administration	610-3710-51310	Social Security and Medicare	15,252	16,044	18,754	18,754	18,433
201-50-568-5213	Wisconsin Retirement Fund	Water Administration	610-3710-51315	Wisconsin Retirement System	20,642	18,840	11,166	14,462	16,024
201-50-568-5221	Life Insurance	Water Administration	610-3710-51320	Life Insurance	455	527	648	664	658
201-50-568-5222	Opt Out Insurance	Water Administration	610-3710-51160	Opt Out Ins	375	450	450	450	450
201-50-568-5223	Health Insurance	Water Administration	610-3710-51300	Health Insurance	74,856	57,762	58,032	61,758	61,834
201-50-568-5225	Dental Insurance	Water Administration	610-3710-51305	Dental Insurance	2,679	2,619	2,644	2,623	2,568
201-50-568-5226	Flexible Benefit Cont	Water Administration	610-3710-51325	Flexible Benefit Contribution	302	628	330	608	629
	Retiree Health	Water Administration	610-3790-51340	Village retiree health contribution	-	-	10,681	-	10,681
split with retiree health		Water Administration	610-3790-51345	Employee sick leave bank					
			DEPT 569 WATER UTILITY				-		-
201-50-569-5740	Amort Of Bond Disc	Other Water	610-3790-58900	Other Finance Charges	1,430	2,041	2,600	1,430	3,000
201-50-569-5741	Interest Expense	Other Water	610-3790-58200	Interest	42,426	40,641	53,014	47,105	56,770
201-50-569-5744	Main additions	Other Water	610-3790-56600	Utility Infastructure	-	-	-	-	-
201-50-569-5924	Technology-Request	Other Water	610-3790-56120	Other Technology	195	-	-	-	-
201-50-569-5926	Leak Detection	Other Water	610-3790-56310	Regular Maintenance	2,270	7,591	6,500	6,500	6,500
201-50-569-5941	Other Study	Other Water	610-3790-52920	Surveys/Studies & Plans	6,400	-	-	-	-
Total Expenses					1,240,113	1,359,070	1,509,713	1,391,799	1,457,841
Net Change in Equity					11,350	93,377	(111,751)	53,425	32,252
Beginning Net Assets					1,195,815	1,207,165	1,300,542	1,300,542	1,188,791
Less: Surplus Applied					-	-	-	-	-
Ending Net Assets					$ 1,207,165	$ 1,300,542	$ 1,188,791	$ 1,353,967	$ 1,221,043

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Sewer Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
Revenues									
202-50-570-4000	Transfers in	Other Financing Sources/Us	620-9000-49100	Transfers from General Fund	$ -	$ 984,153	$ -	$ -	$ -
202-50-570-4023	Surplus Applied	Other Financing Sources/Us	620-9000-49900	Surplus Applied	-	-	-	226,854	-
202-50-570-4311	Miscellaneous Revenue	Sewer Administration	620-3810-48900	Miscellanous Revenue	5,910	1,209	2,758	-	2,500
202-50-570-4350	Commercial Sales	Sewer Administration	620-3810-46451	Utility Charges - Commercial	299,587	427,955	552,820	607,000	590,150
202-50-570-4351	Residential Sales	Sewer Administration	620-3810-46450	Utility Charges - Residential	687,538	983,443	998,064	1,357,000	1,365,000
202-50-570-4353	Public Authority	Sewer Administration	620-3810-46452	Utility Charges - Public Authority	30,912	46,349	51,760	65,700	63,800
202-50-570-4359	Industrial Flat	Sewer Administration	620-3810-46455	Utility Charges - Unmetered	384	430	210	500	500
202-50-570-4710	Investment Earnings	Sewer Administration	620-3810-48100	Interest Income	1,928	3,153	1,360	671	560
202-50-570-4711	Late Payment Penalty	Sewer Administration	620-3810-48300	Late Payment Penalty	19,788	29,131	16,000	16,000	20,000
202-50-570-4820	Contributed Capital	Sewer Administration	620-3810-48700	Contributed Capital	-	1,573,805	275,000	-	-
202-50-578-4717	GLRI and MMSD Grants	Sewer Administration	620-3810-43730	Local Sanitation Aids	-	158,800	75,000	75,000	-
202-70-700-4000	Transfers in	Other Financing Sources/Us	620-9000-49100	Transfers from General Fund	-	12,708	-	-	-
Total Revenue					1,046,047	4,221,136	1,972,972	2,348,725	2,042,510
Expenditures									
			DEPT 570 SEWER-ADMINISTRATION						
202-50-570-5111	Salaries	Sewer Administration	620-3810-51100	Salaries and Wages	54,762	51,527	53,486	54,480	54,731
202-50-570-5140	It Network Support Contrac	Sewer Administration	620-3810-52140	Professional Fees Technology	3,453	4,129	4,965	4,259	6,211
202-50-570-5227	Workers Compensation	Sewer Administration	620-3810-55110	Workers Comp	6,941	8,438	11,048	11,063	11,426
202-50-570-5311	Office Supplies	Sewer Administration	620-3810-53100	Office Supplies	2,478	4,121	2,330	2,330	2,861
		Sewer Administration	620-3810-57100	Shared office costs (EE based)					
202-50-570-5313	Duplicating Expense	Sewer Administration	620-3810-53121	Shared Copy Costs (Allocated)	1,307	1,131	1,244	221	301
202-50-570-5315	Postage Expense		inactive		600	3,211	-	-	-
202-50-570-5323	Professional Memberships	Sewer Administration	620-3810-53200	Memberships & Subscriptions	-	-	160	250	187
202-50-570-5325	Uniform Expense	Sewer Administration	620-3810-51330	Uniform Expense	874	1,169	1,200	1,200	1,200
202-50-570-5339	Department Supplies	Sewer Administration	620-3810-53500	Dept/Program Supplies	536	-	-	-	-
202-50-570-5355	Mmsd Sewer Charges	Sewer Administration	620-3810-52320	MMSD Sewer	645,290	661,541	683,734	670,000	670,000
202-50-570-5356	Mmsd Hazzardous Waste Cl	Sewer Administration	620-3810-52300	Other Intergov'tal pymts	16,272	16,787	15,431	16,900	16,900
202-50-570-5362	Data Processing	Sewer Administration	620-3810-52910	Software Purch/Maint	6,865	19,967	9,570	13,114	12,204
		Sewer Administration	620-3810-57410	Administrative charges					
			620-3810-57100	Shared office costs (EE based)					
202-50-570-5521	Telephone	Sewer Administration	620-3810-52230	Phone and Internet	-	230	1,500	1,223	1,465
			620-3810-57100	Shared office costs (EE based)					
202-50-570-5611	Auditing Expense	Sewer Administration	620-3810-52130	Professional Fees Financial	6,837	5,555	4,179	6,700	6,700
202-50-570-5621	Conventions And Seminars	Sewer Administration	620-3810-51900	Professional Education	-	-	200	500	1,450
202-50-570-5623	Training Expense	Sewer Administration	620-3810-54150	Safety Expenses	1,334	1,082	1,000	3,225	3,090
202-50-570-5625	Credit Card Expense	Sewer Administration	620-3810-52930	Credit Card Fees	2,200	2,963	3,200	3,500	3,500

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Sewer Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
202-50-570-5633	Professional Fees	Sewer Administration	620-3810-52100	Professional Fees	1,800	8,985	24,000	24,000	5,000
202-50-570-5651	Insurance Expense	Sewer Administration	620-3810-55100	Liability & Property Insurance	9,442	9,922	6,200	6,335	17,959
202-50-570-5737	Payment Lieu Of Tax	Sewer Administration	620-3810-54700	Payments In Lieu Of Taxes	4,564	4,798	5,000	4,750	5,000
202-50-570-5831	Shop Rental	Sewer Administration	620-3810-57430	Building Usage	2,000	-	-	-	-
202-50-570-5832	Office Rental	Sewer Administration	620-3810-57430	Building Usage	5,125	13,527	21,449	28,740	23,450
202-50-570-5970	Depreciation Expense	Sewer Administration	620-3810-54710	Depreciation	111,921	128,042	132,000	125,000	135,000
			DEPT 571 SEWER-MAINTENANCE SEWER						
202-50-571-5115	Dept Labor Wages	Sewer Maintenance	620-3820-51100	Salaries and Wages	80,117	81,143	62,400	104,098	100,764
202-50-571-5333	Vehicle Maintenance	Sewer Maintenance	620-3820-53400	Vehicle Maintenance	8,619	4,046	4,396	6,600	6,600
202-50-571-5374	Sewer Televising	Sewer Maintenance	620-3820-52990	Other Service Contracts & Fees	2,148	575	-	27,500	27,500
202-50-571-5640	Water/Sewer Repair & Parts	Sewer Maintenance	620-3820-53500	Dept/Program Supplies	22,311	13,925	16,958	24,700	24,700
202-50-571-5811	Vehicle Rental	Sewer Maintenance	620-3820-57420	Equipment Usage	6,398	1,318	3,014	7,000	7,000
			DEPT 572 SEWER-MAINTENANCE METER						
202-50-572-5115	Dept Labor Wages	Sewer Maintenance	620-3820-57420	Equipment Usage	4,964	2,395	2,400	5,000	2,500
202-50-572-5640	Water/Sewer Repair & Parts	Sewer Maintenance	620-3820-57420	Equipment Usage	10,613	7,827	7,800	7,700	7,700
			DEPT 573 SEWER-CATCH BASIN REHAB						
202-50-573-5115	Dept Labor Wages	Storm Maintenance	620-3830-51100	Salaries and Wages	33,132	32,673	21,202	26,744	29,270
202-50-573-5339	Department Supplies	Storm Maintenance	620-3830-53500	Dept/Program Supplies	-	-	-	1,100	200
202-50-573-5640	Water/Sewer Repair & Parts	Storm Maintenance	620-3830-53500	Dept/Program Supplies	17,098	16,973	12,338	30,000	30,000
202-50-573-5811	Vehicle Rental	Storm Maintenance	620-3830-57420	Equipment Usage	3,419	2,455	3,492	4,000	4,000
			DEPT 574 SEWER-CUSTOMER ACCOUNTS						
202-50-574-5111	Salaries	Customer Accounts	620-3880-51100	Salaries and Wages	25,015	20,156	20,034	21,368	21,568
202-50-574-5315	Postage Expense	Customer Accounts	620-3880-53131	Shared Postage Costs (Allocated)	1,755	1,855	2,400	2,400	16,838
		Customer Accounts	620-3880-53130	Postage/mailings					
			DEPT 575 SEWER-FRINGE BENEFITS						
202-50-575-5136	Unemployment	Sewer Administration	620-3810-51100	Salaries and Wages	-	-	300	-	100
202-50-575-5145	OPEB EXPENSE	Sewer Administration	620-3810-51355	Other Benefits	-	9,205	9,205	-	9,205
202-50-575-5211	Social Security	Sewer Administration	620-3810-51310	Social Security and Medicare	14,479	16,451	16,080	15,809	15,785
202-50-575-5213	Wisconsin Retirement Fund	Sewer Administration	620-3810-51315	Wisconsin Retirement System	20,786	19,151	11,554	12,194	13,721
202-50-575-5221	Life Insurance	Sewer Administration	620-3810-51320	Life Insurance	436	544	650	510	523
202-50-575-5222	Opt Out Insurance	Sewer Administration	620-3810-51160	Opt Out Ins	625	750	750	750	750
202-50-575-5223	Health Insurance	Sewer Administration	620-3810-51300	Health Insurance	61,338	67,285	61,944	62,291	61,413
202-50-575-5225	Dental Insurance	Sewer Administration	620-3810-51305	Dental Insurance	2,572	2,777	2,832	2,330	2,312
202-50-575-5226	Flexible Benefit Contributio	Sewer Administration	620-3810-51325	Flexible Benefit Contribution	324	658	360	701	695
	Retiree Health	Sewer Administration	620-3810-51340	Village retiree health contribution	-	-	2,250	-	5,242
		Sewer Administration	620-3810-51345	Employee sick leave bank					
			DEPT 576 SEWER UTILITY						
202-50-576-5633	Professional Fees	Other Sewer	620-3890-56321	Professional Fees Construction	7,426	27,731	5,000	-	5,000

Appendix D
Recast of Old Chart of Accounts to New Chart of Accounts

Sewer Utility

Old Account No. / Name		New Dept/ Account No. / Name			2010	2011	2012	2012 Adopted	2013 Adopted
Account Number	Account Name	Dept	Account Number	Account Name	Actual	Actual	Projected	Budget	Budget
202-50-576-5640	Water/Sewer Repair & Parts	Other Sewer	620-3890-56310	Regular Maintenance	5,922	-	157	550,000	-
202-50-576-5740	Intexp - Amort Of Bond Dis	Other Sewer	620-3890-58900	Other Finance Charges	1,346	3,108	3,500	1,346	3,500
202-50-576-5741	Interest Expense	Other Sewer	620-3890-58200	Interest	58,990	78,680	160,296	377,261	203,775
202-50-576-5751	Basin 1 Facility Plan	Other Sewer	620-3890-56600	Utility Infastructure	-	30,843	-	-	-
202-50-576-5752	Basin 6 Facility Plan	Other Sewer	620-3890-56600	Utility Infastructure	-	36,559	-	-	-
202-50-576-5753	SE Combined Facility Plan	Other Sewer	620-3890-56600	Utility Infastructure	-	42,577	-	-	-
202-50-576-5754	NE Combined Facility Plan	Other Sewer	620-3890-56600	Utility Infastructure	-	32,628	-	-	-
202-50-576-5756	Cobined Area South	Other Sewer	620-3890-56600	Utility Infastructure	-	-	-	-	-
202-50-576-5759	Basin 6 Phase 1	Other Sewer	620-3890-56600	Utility Infastructure	-	-	-	-	-
202-50-576-5760	Jarvis-Richfield	Other Sewer	620-3890-56600	Utility Infastructure	-	-	-	-	-
202-50-576-5762	Eng Basin 1 Projects	Other Sewer	620-3890-56600	Utility Infastructure	-	-	-	-	-
202-50-576-5924	Technology-Request	Other Sewer	620-3890-56120	Other Technology	-	38	-	4,500	7,950
202-50-576-5927	Vehicles	Other Sewer	620-3890-56400	Vehicles	-	-	-	-	-
202-50-576-5928	Storm Water Mng	Other Sewer	620-3890-52920	Surveys/Studies & Plans	-	36,326	-	-	-
			DEPT 577 SEWER-CSP-MMSD						
202-50-577-5115	Wages	Sewer Grants	620-3891-51100	Salaries and Wages	-	2,119	-	-	-
202-50-577-5640	Water/Sewer Repair & Parts	Sewer Grants	620-3891-53500	Dept/Program Supplies	-	-	-	-	-
202-50-577-5708	GLRI Grant	Sewer Grants	620-3891-54900	Other Grant/Donation Exp	-	116,780	-	-	-
202-50-578-5710	MMSD Grant	Sewer Grants	620-3891-54900	Other Grant/Donation Exp	39,946	23,474	5,796	75,000	-
inactive	Transfer to Capital Projects				-	-	-	-	-
Total Expenditures					1,314,380	1,680,150	1,419,004	2,348,692	1,587,246
Net Change in Net Assets					(268,333)	2,540,986	553,968	33	455,264
Beginning Net Assets					3,042,623	2,774,290	5,315,276	5,315,276	5,869,244
Less: Surplus Applied					-	-	-	-	-
Ending Net Assets					$ 2,774,290	$ 5,315,276	$ 5,869,244	$ 5,315,309	$ 6,324,508