



2014 Budget

Village of Shorewood, Wisconsin





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2014 Budget

Budget Message



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

FROM: Chris Swartz, Village Manager

DATE: November 18, 2013

SUBJECT: 2014 Annual Budget

It is my privilege to present to you the Village of Shorewood Budget for the Fiscal Year beginning January 1, 2014. The annual budget document is the policy document that communicates the financial initiatives of the Village for the next year. The budget is prepared each year with the support and hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

The 2014 budget process continued to bring challenges and opportunities. The Village has significant capital and infrastructure maintenance needs which must be balanced with operational improvements. Staff, with the direction of the Village Board the has continued to look for ways to “right-size” our local government, in order to provide the right mix of services for our residents while maintaining a sustainable improved infrastructure. . In some cases this means contracting with other municipalities for operational efficiencies and cost savings, and in other cases it results in bringing services back in-house to provide excellent customer service. Staff has evaluated several of our annual service contracts and has found ways via competitive bids or service modifications to lower annual costs. We believe that reviewing how we offer our services and looking for ways to improve our services is an integral part of our everyday jobs.

On September 9th of 2013, staff provided you with a financial plan. The plan is reviewed prior to the annual budget process because it’s helpful to understanding the long-term consequences of annual decision making. This year’s long-range plan included years 2014 through 2023. During the long range planning discussions we review the impact of the State’s property tax levy limits on both the current budget and future budgets, as well as on the long-term debt service and capital needs of the Village. The long-range financial plan showed that the continuation of levy limits will impact funding of program and services. The Village plans to update its 2006 and 2009 vision plan for completion during the winter of 2014. During the budget process, it is imperative that we review the 2014 budget with an eye toward the future, to assure the vision of the residents of Shorewood is realized. The 2014 budget has maintained or exceeded service levels, programs and projects that reflect the Vision that the Village Board adopted in 2006 and 2009.



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 2014 budget:

- Responsibility for conducting a welcoming neighbors program was moved from the Marketing Fund's budget to the Village Manager's budget. The amount allocated for this program was also increased from \$5,000 to \$7,000.
- Budget allocation for a public art event and fundraiser was maintained at \$2,500 due to the success of the Plein Air event in 2013.
- Funding for Sustainability / Conservation was reduced from \$1,500 to \$1,000 in the Village Manager's budget.
- Funding for Professional fees was increased by \$1,000 in the Finance Department to assist with financial statement preparations.
- Funding for Attwater Park miscellaneous expenses was increased by \$1,000 to provide for improvements in the public restroom facilities.
- Funding for Spector Field improvements was reduced from \$10,000 to \$5,000 with the anticipation that fundraising efforts will be able to raise any remaining funds necessary for this project.

During the months of September and October the also Village received final state aid, health insurance, Wisconsin Retirement System contribution amounts, revised the 2013 projections, and updated 2014 budget request amounts based on this additional information. The changes made during the budget workshop sessions and revised information resulted in an overall increase of 0.97% for the 2014 budget.

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.

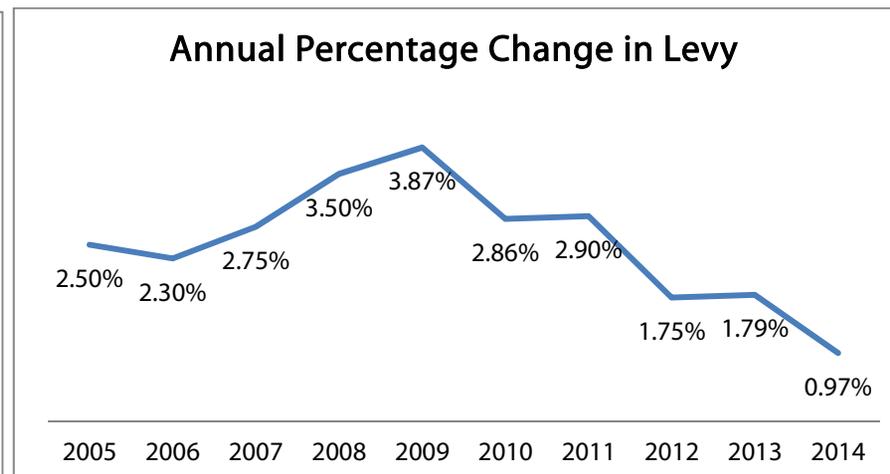
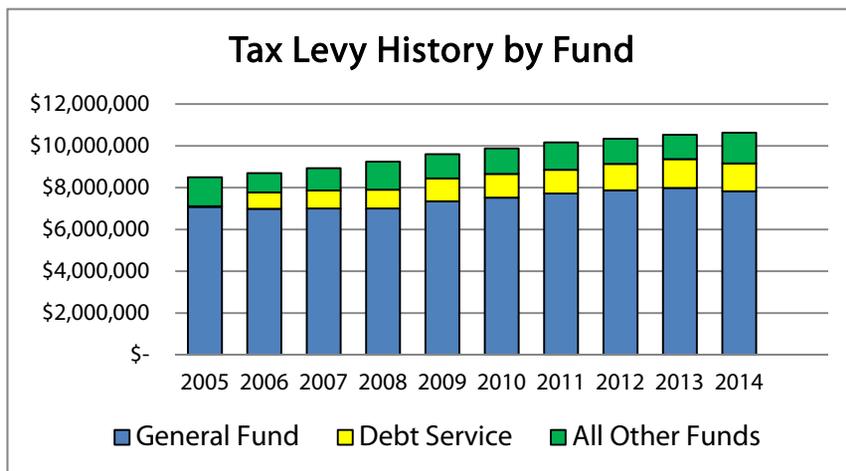
To adjust for this error, the Village lowered our 2012 General Fund tax levy by \$1,460,298. The 2013 budget then restored our tax levy to its normal level and recoups the \$1,460,298 that the Village gave up in 2012. Because the Village adjusted the General Fund Levy in the opposite direction of the 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 1.64%, or \$146,626, over the prior year tax levy. The debt service levy decreased by 3.33%, or \$45,976, from the prior year for a total adopted tax levy increase of 0.97%, or \$100,650. The proposed increase would increase the Village portion of a property tax bill for a \$300,000 home by \$16 over last year. (This excludes the effect of the adjustment for the valuation error discussed above.)
- The tax levy decrease for debt service was due to limited capital needs in 2013. Due to projected infrastructure projects in 2014, the 2015 debt service levy is expected to rise a minimum of 4.5%
- The tax levy for the Library fund was increased by \$11,779 to offset a 14% increase in the cost of healthcare in 2014.
- The Senior Services fund increased slightly due to less funding from the Benjamin Trust Fund.
- The Shorewood Today fund had a \$600 increase due to increased printing costs.
- The Capital Fund levy is up 114% to \$539,960 in order to complete the planned projects for 2014. Onetime revenue increases in State Aids made the increases in the 2014 capital project possible without major impacts on the overall property tax levy.





Budget Highlights – Expenditures

- Levy Limits. As discussed as part of the Village’s long-range financial plan, the levy limit law provides that municipalities cannot increase their annual levy for operating costs, except for an amount equal to their growth in new construction, and an amount equal to their decrease in pre-2005 debt. The latter amount can be instituted in a lump sum, or spread over a period determined by the Village Board. Staff has recommended that allowable usable amount be spread over 5 years, which is estimated a 1% annually through 2019. Based on the Village long-range plan goals and the 2013 new construction factor, the budget recommends an operating levy increase of 1.64% for 2014
- Departmental Expenditures for the General Fund. Departmental budget generally were less than inflation. The 1.7% increase in budgeted expenditures from 2013 includes an extraordinary projected increase in health insurance of approximately 14%. Overall departments kept their increase static. In addition to health insurance premium increases, departmental salaries generally increased by 2%. Retirement contribution increased from 6.7% of salary to 7% of salaries as mandated by the Wisconsin Retirement fund. Commercial insurance also rose over inflation from 2013 due to premium increases in Workers Compensation, General liability and property insurance. In addition, specific budget highlight of notes include:
 - The Village’s other funds also did not experience significant changes in the 2014 budget. After four years in a row of no increases, the tax levy for the library increased \$11,779 or 1.5% due primarily due to increased health care costs. The Senior Services fund budget increased slightly due to less funding from the Benjamin Trust Fund. The Marketing fund tax levy decreased by \$5,000 as the welcoming neighbors program was moved from the Marketing Fund’s budget to the Village Manager’s budget, and the Shorewood Today Funds’ tax levy increased by \$600.
 - The Village’s 2014 budget included the following employee salary and benefit changes:
 - The Police department labor contract calls for in a 2% wage increase in 2014. At the same time most protective service employees’ contribution to Wisconsin Retirement System (WRS) increased from 2.0% to 4.5% of total wages. The overall WRS rates for protected service employees however, decreased from 23.0% to 17.56% of total wages. This was largely due to a decrease in the duty disability portion of these fees which are specific to each municipality.
 - The 2014 budget also includes a wage increase of 2% for most other municipal staff. The General employee WRS rates increased from 13.3% to 14.0% of total wages in 2014. This cost increase is shared equally between the Village and employees.
 - The Village’s overall health insurance premiums increased approximately 14% from 2013.



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

- The table illustrates that 22% of our employees will be eligible for retirement in 2014 and 45% will be eligible in the next ten years. This is important both due to the potential cost of benefit funding and due to the future potential loss of institutional knowledge. Not every employee will retire as of their minimum eligibility date; however the Village has begun monitoring these potential costs on an annual basis.
- On average, the Village 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. Given the significant cost of a retirement accompanied with the large number of potential retirees in the future the Village added funding for three retirees to the 2014 budget. 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 2014 budget are:

- \$40,000 for the final installment payment for the 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.
- \$40,000 to upgrade the signage for the Village Hall, Police and Library buildings, as well as the installation of a new Hubbard Park sign
- \$43,000 of additional funds to upgrade the police squad radios in order to remain compliant with Milwaukee County’s dispatching and communications process. This requirement may occur in 2014 or in future years. These funds will be held in reserve if not needed in 2014.
- \$65,335 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.

2014 Budget

Budget Message



- \$240,427 in fire department funding for the Village's annual contribution towards debt taken out for fire assets (\$92,137) and the Village's share of the three year cost of a new ladder truck
- \$121,500 for the purchase of a public work automobile (\$23,500) and a heavy lift truck cab and chassis (\$98,000).
- \$50,000 for the replacement of the Department of Public Works garage roof.
- \$2.1 million for road reconstruction and maintenance projects in 2014. This will be primarily fund though bonding.
- \$860,000 for stormwater improvements in Basin 6.
- \$1.3 million for sanitary sewer improvements in Basin 6
- \$419,000 in water system improvements.
- \$75,000 to partially fund the Attwater Park South boardwalk extension.

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

Sincerely,

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

M. Chris Swartz
Village Manager



For the 2013 Budget the Village of Shorewood, Wisconsin received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award. In order to receive this award the Village had to satisfy nationally recognized guidelines for effective budget presentation.

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

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



Members of the Village Board

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

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

Administrators

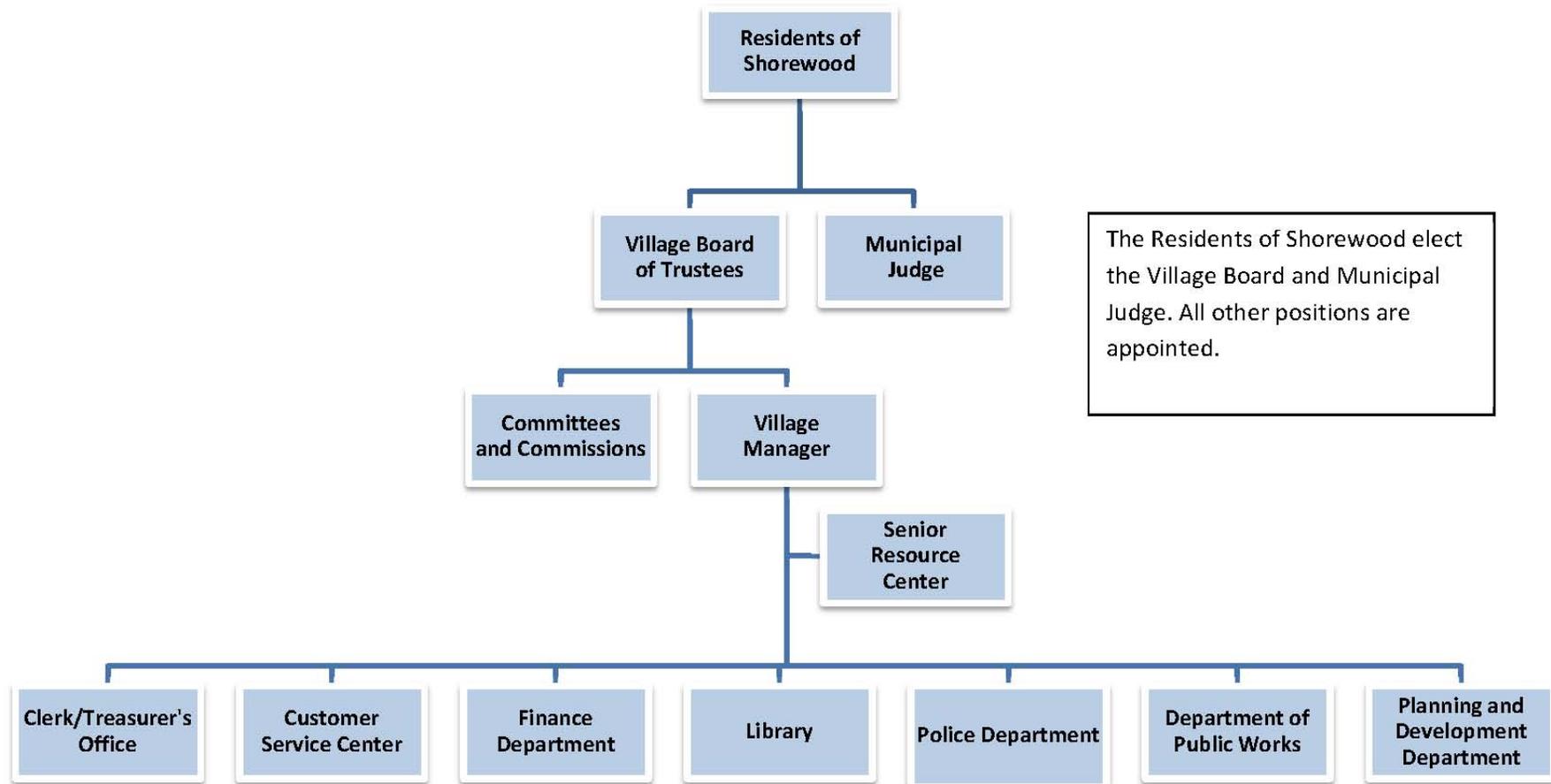
M. Chris Swartz
David Banaszynski
Leeann Butschlick
Beth Carey
Diane DeWindt-Hall
Sherry Grant, WCMC, CMC
Peter Cahill
Ericka Lang
Paul Wasemiller
Mark Emanuelson, CPFO

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



Village Organizational Chart

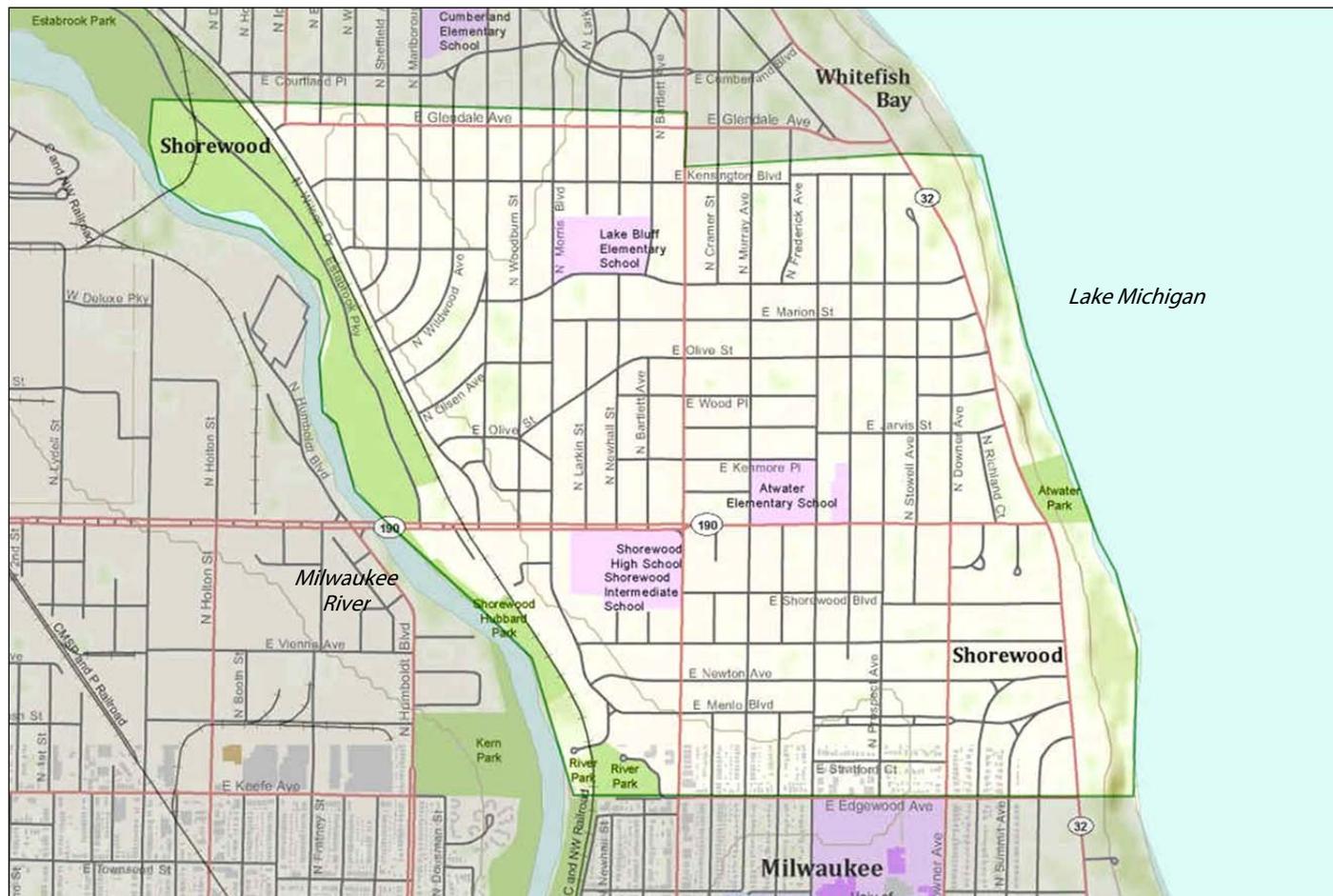
The Village is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Manager, who is responsible for the day to day operation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





Location

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



Village of Shorewood, Wisconsin boundaries. Source: ESRI



Community Demographic and Statistical Overview

<p>Date Incorporated: August, 1900 Area in Square Miles: 1.6 sq. mi. Population: 13,162</p> <p>Population by Gender:</p> <ul style="list-style-type: none"> ▪ Male: 46.8% ▪ Female: 53.2% <p>Number of housing units (%):</p> <ul style="list-style-type: none"> ▪ Owner-occupied: 46.9% ▪ Renter-occupied: 53.1% <p>Population by Race:</p> <ul style="list-style-type: none"> ▪ White: 85.8% ▪ Black: 2.9% ▪ American Indian: 0.2% ▪ Asian/Pacific Islander: 5.6% ▪ Hispanic: 3.4% ▪ Two +/-Other: 2.1% 	<p>Population by Age:</p> <ul style="list-style-type: none"> ▪ 0-4 years: 5.0% ▪ 5-9 years: 4.9% ▪ 10-14 years: 5.9% ▪ 15-19 years: 5.3% ▪ 20-24 years: 11.1% ▪ 25-34 years: 15.2% ▪ 35-44 years: 12.8% ▪ 45-54 years: 13.4% ▪ 55-64 years: 13.2% ▪ 65-74 years: 6.6% ▪ 75-84 years: 4.4% ▪ 85+ years: 2.0% <p>Community Recreation:</p> <ul style="list-style-type: none"> ▪ Acres of Parkland: 63 ▪ Number of Village Parks: 4 ▪ Number of County Parks: 1 	<p>Employed Population 16+ by Industry:</p> <ul style="list-style-type: none"> ▪ Construction: 1.7% ▪ Manufacturing: 6.6% ▪ Wholesale Trade: 2.2% ▪ Retail Trade: 9.8% ▪ Transportation/Utilities: 1.9% ▪ Information: 3.2% ▪ Finance/Insurance/Real Estate: 9.8% ▪ Services: 63.6% ▪ Public Administration: 1.2% <p>Personal Income</p> <ul style="list-style-type: none"> ▪ Median household income: \$61,408 ▪ Average household income: \$79,489 ▪ Per capita income: \$38,824 <p>Source: 2010 Census, ESRI (2009), http://www.esri.com</p>
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Major Taxpayers

Taxpayer	Type of Property / Business	2011 Assessed Value	% of Total Value
Estabrook Homes	Apartments	\$15,200,000	1.03%
Eastmore Real Estate/Sobczak LLC	Commercial	\$12,712,500	0.86%
Katz Properties	Commercial	\$12,053,100	0.81%
River Park Development	Commercial	\$11,046,000	0.75%
Fountain View	Apartments	\$8,100,000	0.55%
Exchequer LLC	Commercial/Mix	\$7,500,000	0.51%
Oakland Ave Properties LP	Commercial	\$6,018,200	0.41%
Blankstein Enterprises	Commercial	\$6,008,900	0.41%
Shoreline Properties	Commercial	\$5,936,100	0.40%
Wisconsin Robinson Family	Commercial	\$4,529,300	0.31%
Total 2013 Assessed Value		\$1,481,542,200	100%

Largest Employers

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





History

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

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



Shorewood Train Station (1920s era)



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

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

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



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

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

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

Government



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



Vision 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	Actual 2012	Projected 2013	Target 2014
Financial Measures					
Tax levy per capita	740	771	785	798	802
Bond rating	Aa3	Aa2	Aa2	Aa2	Aa2
Annual change in General Fund expenditures	1.09%	-1.61%	-1.90%	3.50%	1.80%
General Fund expenditures vs. original budget () = over	131,132	207,306	275,378	150,000	0
General Fund budget spent	99.0%	98.0%	97.4%	98.6%	100.0%
General Fund - fund balance as a % of revenues	49.7%	53.8%	49.5%	49.8%	50.0%
Estimated investment earnings over State Pool	67,442	45,350	60,732	36,791	50,000
Water return on rate base	-3.9%	-5.1%	0.9%	1.5%	6.0%
Service Efficiency					
% of tax bills processed at North Shore Bank	N/A	N/A	5.74%	7.00%	10.00%
Labor hours per ton of refuse collected	N/A	0.85	0.93	0.80	0.75
Percentage of water lost	21%	20%	24%	27%	10%

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.



2014 Initiatives

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 Clerk/Treasurer to obtain Treasurer's certification;
- Continue to work with Milwaukee County to develop uniform voting equipment while reducing programming costs;
- Provide education and training to the Deputy Clerk as it pertains to payroll processing and benefit administration.
- Certify debts owed to the Village with the Department of Revenue
- Look at options to incarceration at the House of Corrections
- Work with Police Department to "lean" the current process and develop new processes to pay for parking.
- Continue to work with MCFLS, other libraries, and state consortia to cooperate on the delivery of library services to reduce costs
- Pursue partnership with UW Milwaukee School of Information Studies
- Monitor the future of reciprocal borrowing funds from MCFLS and fight to preserve these funds as dedicated RB fund in the MCFLS budget
- Work with other local agencies to pursue grant opportunities
- Perform a 360° Evaluation of the Village Manager.
- Begin to implement Village Vision Plan Action Plan.
- Revise management strategic plan after Vision Plan is adopted.
- Bid the assessor's contract including a bid for reassessment.
- Continue to update accounting Procedures and financial Policies manual.
- Win Budget award from GFOA for a fourth year in a row.
- Fully implement on-line permitting process for collecting fees, issuing permits and permit follow up.
- Evaluate new permit system in supporting paperless processes for records management and for active permits.
- Complete oversight of GIS provider change and improved utilization of all users.
- Begin DPW department reorganization with focus on improving efficiencies.
- Undertake audit of garbage service provision prior to 2015 Waste Management contract expiration.
- Continue to provide affordable senior programming and trips
- Will continue to promote free home safety assessments for residents
- Continue to work cooperatively with north shore senior groups to develop joint programs and trips



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	Actual 2012	Projected 2013	Target 2014
Demographics					
Equalized value per capita	114,254	109,106	107,735	98,602	100,000
Population	13,350	13,177	13,174	13,189	13,250
Population change percentage	0.07%	1.30%	-0.02%	0.11%	0.46%
Number of school aged children	2,238	2,309	2,299	2,414	2,500
Public school enrollment	1,935	2,010	2,026	2,059	2,100
Private school enrollment	314	331	357	355	400
Housing					
Building improvement values (\$1,000's)	N/A	13,368	47,446	9,905	26,000
No. of building permits	N/A	663	606	671	650
No. of inspections on all permits	N/A	3,916	3,562	4,278	4,000
Single family home - ave days on market	N/A	132	149	87	N/A
Single family homes sold	N/A	90	121	129	N/A
Duplexes - ave days on market to sale	N/A	200	104	105	N/A
Duplexes sold	N/A	22	25	34	N/A
Participants in loan program	N/A	25	26	27	N/A
Difference in improvement to loan value	N/A	N/A	83%	110%	N/A
No. of property enforcement orders	N/A	136	156	97	N/A
Property enforcement orders closed	N/A	82%	72%	60%	N/A

2014 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	Actual 2012	Projected 2013	Target 2014
Marketing/Development					
Visits on marketing website	N/A	N/A	3,680	\$ 7,094	\$ 5,000
Retail vacancies	N/A	7%	5%	9%	0%
Office vacancies	N/A	10%	12%	11%	0%
Community Interaction					
Police labor hours for community events	N/A	N/A	84	139	150
Attendance at senior programs	7,115	6,840	4,434	7,200	7,000
Block party permits issued	32	45	42	48	50
New residents contacted and welcomed	N/A	N/A	155	135	150
Library program attendance	9,139	7,318	8,053	7,725	7,500
Public Safety					
Police community event attendance	N/A	N/A	12	12	50
Problem Oriented Policing (POP) issues resolved	N/A	N/A	30	30	25
Hours on foot/bike patrol	N/A	N/A	150/125	150/150	150/150
Percent of crimes cleared	N/A	N/A	28%	27%	25%
Business/school checks/vacation checks completed	N/A	N/A	309	1,300	1,825
Crimes reported	432	355	408	410	400
Accidents reported	242	202	225	211	200
Citations issued	2,149	2,497	2,300	2,281	2,400



2014 Initiatives

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

- Update the village website to include “Frequently Asked Questions.”
- Complete the redesign and reorganization of the Customer Service Desk to provide a more pleasant experience for visitors;
- Increase training for new and current employees regarding Customer Service brand;
- Work with Welcome New Neighbor Program Director to warmly welcome new residents to the Shorewood community
- Continue developing skills and knowledge to move toward the goal of a “one-stop shopping” experience for our customers.
- Continue use of social media and web site to improve resident’s awareness and use of library services
- Complete reorganization of collections to provide better access for the public
- Continue to incorporate self-service options as appropriate while maintaining excellent customer service
- Cross train staff to improve customer service and eliminate service reduction when a staff member is absent or on vacation
- Continue to support and grow the Welcome Neighbors program.
- Update Central District Master Plan including parking study within commercial districts.
- Increase the neighborhood watch program and start a business watch for 2014
- Support numerous community celebrations through traffic control, refuse/recycling clean-up and general beautification.
- Support neighborhood block parties through supply, delivery and collection of barricades.
- Provide spring and fall yard clean up days for older adult residents
- Seek opportunities to increase intergenerational programming
- Work with other community groups to increase offerings and promote community connections



D. Protect and enhance property values

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

Measurements and Indicators for this Vision Element					
	Actual	Actual	Actual	Projected	Target
Measurements	2010	2011	2012	2013	2014
Infrastructure					
Feet of sewer pipe cleaned & inspected	N/A	1,241	6,013	12,000	31,000
Number manholes inspected/repaired	N/A	251	190	22	212
Basement backups from Village sewers	903	-	-	-	-
Sanitary sewer overflows	2	-	-	-	-
Lineal feet pavement replaced	N/A	7,185	13,130	-	10,350
Square feet concrete sidewalk installed	N/A	12,664	-	41,665	-
Economic Development					
\$ of spending on economic development	2,214,459	13,949,576	3,896,170	1,940,000	5,850,000

2014 Initiatives

- Implement recommendations from 2013 Neighborhood Assessment Project and recommend necessary code amendments.
- Administer Basin 6 Phase II Sewer Improvement Project.
- Administer 2014 Road Reconstruction Program ("Murray Project").
- Administer proposed water main relay projects (3700 block Oakland and DPW Yard proposed).
- Update written operations and maintenance plan for utility infrastructure.



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	Actual 2012	Projected 2013	Target 2014
Village Communications					
Manager's Memo subscribers	N/A	N/A	1,010	1,108	1,200
Manager's Memo ave. open	N/A	N/A	4,834	4,804	4,850
Facebook Likes	N/A	N/A	944	1,097	1,200
Twitter Followers	N/A	N/A	509	588	650
Website hits	N/A	N/A	154,719	127,393	145,000
No. of Nixle messages	N/A	N/A	24	30	24
Community Involvement					
Committee volunteer applications	N/A	N/A	7	18	N/A
No. of Committee vacancies	N/A	N/A	4	3	N/A
Voter turnout	37.4%	45.3%	46.4%	22.5%	50.0%
Visitors to the Library	209,689	185,258	187,202	203,373	200,000



2014 Initiatives

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

- Continue to 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.
- Assist the Police Department in collection of unpaid fines
- Redesigned website, which will improve usability for residents.
- Continued operational transparency by increasing the use of social media tools by the entire organization.
- Continue to improve the annual budget documents by incorporating feedback from GFOA reviewers through the budget award program.
- The Village will continue to provide the additional disclosure in our financial document, while not required, make the document a Comprehensive Annual Financial Report (CAFR) and incorporate GFOA's feedback into the 2013 CAFR.
- Participate in National Night Out
- Seek opportunities to sponsor a Shorewood community event
- Sponsor entertainment at 4th of July celebration
- Continue to seek opportunities to work with community groups to increase neighborhood connections
- Promote Shorewood events through SRC newsletter



F. Protect and enhance our environment

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

Measurements and Indicators for this Vision Element					
Measurements	Actual 2010	Actual 2011	Actual 2012	Projected 2013	Target 2014
Gas and fuel consumption in gallons	37,491	36,969	18,105	22,578	21,141
Annual paper purchases by number of cases	N/A	120	84	85	80
Percentage of recycling in refuse collected	N/A	43%	39%	35%	40%
lbs. of sediment removed/ cleaned from catch basins annually	N/A	122,000	50,000	101,040	100,000
Electric consumption - Village buildings					
Police in kWh	N/A	194,680	200,120	158,633	150,000
Public Works in kWh	N/A	19,847	18,498	23,592	20,000
Village Hall kWh	N/A	111,640	137,360	129,531	125,000
Village Center kWh	N/A	439,500	531,200	523,800	520,000

2014 Initiatives

- Implement paperless board packet program.
- Implement several recommendations of the Sustainability Action Plan.
- Continue to seek opportunities to reduce waste at SRC events



Budget Risks to Achieving Vision 2015 Priorities:

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

Future Opportunities for Achieving Vision 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 2014 column does not reflect actual adopted 2014 budgeted amounts. The Village's financial policy guidelines are including within those pages.

2014 Budget

Budget Process



The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Board provide general guidelines to department heads to serve as parameters for compiling their operating budget requests. In June the Finance department compiles worksheets to be used for each department's budget requests. The prior two years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In August the Finance Department then receives and consolidates the budget requests. The Village Manager and Finance Director meet with each department to review the budget requests. At the second Village Board meeting in September, the Village Manager presents the 2014 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.

2014 Budget

Budget Calendar



<u>Date</u>	<u>Step</u>
June 21	Budget Documents and Memo to Department Heads Distributed
June 29	Long Range Borrowing Plan reviewed and projects updated by Department Heads
July 26	Long Range Borrowing Plan updated by consultants completed
August 2	Deadline for Department Heads to submit Capital Requests to Finance Office
August 16	Deadline for Department Heads to submit Operating Requests to Finance Office
August 27	Long Range Planning Meeting Held
August 30	Deadline for Department Heads to submit Narrative files to Finance Office
August 26 – September 6	Village Manager and Departmental review of Departmental Budget requests
September 9 – 12	Printing of Village Manager’s Recommended Budget
September 16	Distribution of Village Manager’s Recommended Budget to Village Board
September 30 – October 25	Village Board budget review sessions
October 5	Public Hearing Notice turned in to the North Shore NOW
October 28	Publication of Public Hearing Notice for the 2014 Annual Budget - statutory publication 15 days prior to public hearing
November 18	Public Hearing on 2014 Annual Budget / Proposed Village Board adoption of Budget



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

RESOLUTION NO. 2013 - 14

A Resolution Adopting the 2014 Budget and Authorizing the
2013 General Property Tax Levy Against All Taxable
Property in the Village of Shorewood

WHEREAS, the Village Board did hold, on the 18th day of November, 2013, a public hearing on the proposed budget for the Village of Shorewood for the calendar year 2014; 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 18th day of November, 2013, 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:

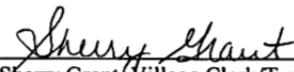
1. That the 2014 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved; and
2. That there is hereby levied and assessed upon all the taxable property, real and personal, in the Village of Shorewood, Milwaukee County, Wisconsin, for the current year, 2013, as follows: General Fund \$7,827,198, Debt Service Fund \$1,336,030, Capital Projects Fund total \$539,960, Library Fund \$795,984, Elder Services Fund \$96,481, Shorewood Today Fund \$5,100 and Marketing Fund \$30,000;

PASSED AND ADOPTED by the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, this the 18th day of November, 2013.



Guy Johnson, Village President

Countersigned:



Sherry Grant, Village Clerk/Treasurer



VILLAGE OF SHOREWOOD NOTICE OF PUBLIC HEARING PROPOSED 2014 BUDGET							
Notice is hereby given that the Village Board of the Village of Shorewood will hold a PUBLIC HEARING on Monday, November 18, 2013 at 7:30 p.m. in the Court/Council Room at Shorewood Village Hall, 3930 N. Murray Avenue, Shorewood, Wisconsin, to consider the proposed 2014 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 10th day of October, 2013.							
					M. Chris Swartz Village Manager		
		2012	9/30/2013	2013	2013	2014	Budget to
General Fund		Actual	Year to date	Projected	Adopted Budget	Proposed Budget	Budget % Change
Revenues							
Taxes		\$ 6,548,252	\$ 9,445,320	\$ 9,579,151	\$ 9,569,320	\$ 7,956,369	-16.86%
Intergovernmental		919,284	565,322	866,899	855,328	1,052,178	23.01%
Licenses and Permits		573,123	360,374	513,329	467,425	499,675	6.90%
Fines, Forfeitures and Penalties		518,088	386,496	555,085	561,585	572,235	1.90%
Charges for Services		124,242	246,458	464,698	188,868	343,479	81.86%
Other Revenues		278,214	218,906	267,097	282,722	267,027	-5.55%
Other Financing Sources		44,021	-	102,484	102,484	33,000	-67.80%
Total Revenues		9,005,224	11,169,992	12,348,743	12,024,732	10,723,963	-10.82%
Expenditures							
General Government		1,041,277	698,698	992,054	1,037,295	1,062,199	2.40%
Public Safety		6,650,742	5,203,582	6,724,090	6,832,903	6,826,620	-0.09%
Health		2,153,527	1,657,039	2,352,456	2,328,959	2,542,521	9.17%
Public Works		164,234	108,632	154,646	152,668	147,068	-3.67%
Culture and Recreation		87,161	79,300	101,441	97,270	112,555	15.71%
Other Financing Uses		87,344	60,237	153,235	93,000	33,000	-64.52%
Total Expenditures		10,184,285	7,807,488	10,477,922	10,542,095	10,723,963	1.73%
Net Change in Fund Balance		(1,179,061)	3,362,504	1,870,821	1,482,637	0	
Beginning Fund Balance		5,633,813	4,454,752	4,454,752	4,454,752	6,223,089	
Less: Surplus Applied		-	-	(102,484)	(102,484)	(33,000)	
Ending Fund Balance		\$ 4,454,752	\$ 7,817,256	\$ 6,223,089	\$ 5,834,905	\$ 6,190,089	

2014 Budget

Notice of Public Hearing

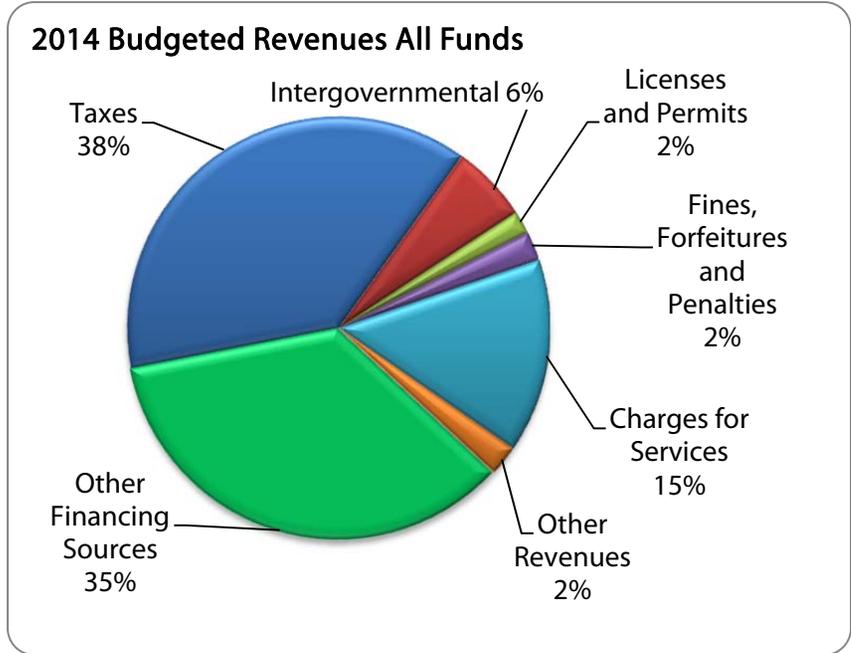


Other Funds	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Debt Service	
Total Revenues	\$ 10,723,963	\$ 4,380	\$ 920,710	\$ 165,292	\$ 65,000	\$ 59,530	\$ 2,972,393	
Total Expenditures	10,723,963	4,380	932,489	168,548	65,380	59,732	2,972,393	
Net Change in Equity **	0	-	(11,779)	(3,256)	(380)	(202)	-	
Beginning Equity	6,223,089	21,906	164,894	(1,640)	11,590	3,194	75,915	
Less: Surplus Applied	(33,000)	-	-	(500)	-	-	-	Continued
Ending Equity	\$ 6,190,089	\$ 21,906	\$ 153,115	\$ (5,396)	\$ 11,210	\$ 2,992	\$ 75,915	below
	Capital Projects	TID No. 1	TID No. 3	TID No. 4	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Total Revenues	\$ 5,877,685	\$ 36,192	\$ 31,544	\$ 104,412	\$ 225,052	\$ 1,465,936	\$ 3,484,492	\$ 26,136,581
Total Expenditures	5,877,685	1,511,288	37,852	308,466	249,679	1,988,354	2,980,746	27,880,955
Net Change in Equity	-	(1,475,096)	(6,308)	(204,054)	(24,627)	(522,418)	503,746	(1,744,374)
Beginning Equity	567,995	3,083,473	(249,440)	7,364,363	551,675	1,168,165	6,102,397	25,087,576
Less: Surplus Applied	(101,521)	-	(12,944)	-	-	-	-	(147,965)
Ending Equity	\$ 466,474	\$ 1,608,377	\$ (268,692)	\$ 7,160,309	\$ 527,048	\$ 645,747	\$ 6,606,143	\$ 23,195,237
Property Tax Summary By Fund								
		2012 Adopted Budget	2013 Adopted Budget	2014 Proposed Budget	Budget to Budget % Change			
General Fund		\$ 7,874,719	\$ 7,985,022	\$ 7,818,698	-2.08%			
Assessment Error		(1,460,298)	1,460,298	-	0.00%			
Net General Fund		6,414,421	9,445,320	7,818,698	-17.22%			
Debt Service Fund		1,258,424	1,004,692	1,336,030	32.98%			
Capital Projects Fund		301,303	628,606	561,460	-10.68%			
Library Fund		784,205	784,205	784,205	0.00%			
Elder Services Fund		85,396	86,578	91,760	5.99%			
Shorewood Today Fund		4,500	4,500	5,100	0.00%			
Marketing Fund		35,000	35,000	35,000	0.00%			
Village Tax Levy		\$ 8,883,249	\$ 11,988,901	\$ 10,632,253	-11.32%			
Excluding Assessment Error		\$ 10,343,547	\$ 10,528,603	\$ 10,632,253	0.98%			



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

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



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

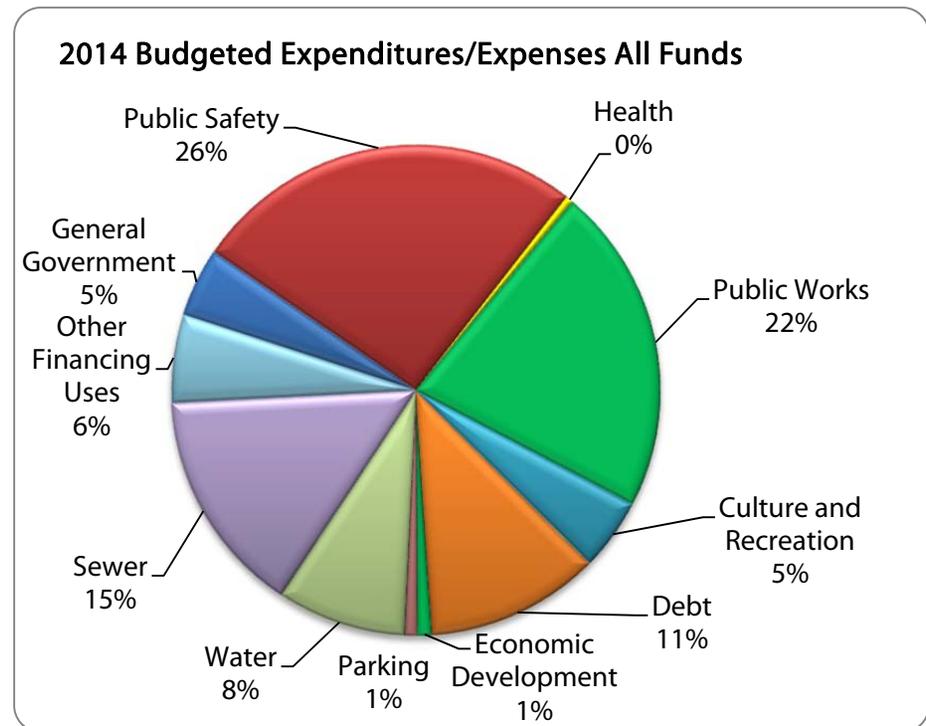
Expenditure/expense functions include:

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



- 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 reflect 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.

2014 Budget

Budget Summary - All Funds 2011 Actual - 2014 Budget

	2011 Actual	2012 Actual	9/30/2013 Year to date	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg 13 Budget to 14 Budget	% Chg 13 Projected to 14 Budget
Revenues									
Taxes	\$ 11,636,651	\$ 12,256,731	\$ 12,061,129	\$ 12,170,721	\$ 12,183,265	\$ 10,768,424	\$ 10,768,424	-11.6%	-11.5%
Intergovernmental	1,706,301	1,813,044	1,023,179	1,443,928	1,424,447	1,667,398	1,667,398	17.1%	15.5%
Licenses and Permits	458,632	573,123	360,374	498,968	467,425	499,675	499,675	6.9%	0.1%
Fines, Forfeitures and Penalties	556,063	568,665	418,534	523,165	616,585	628,235	628,235	1.9%	20.1%
Charges for Services	3,302,021	3,627,149	2,925,996	4,152,552	4,061,735	4,217,729	4,217,729	3.8%	1.6%
Other Revenues	2,135,719	1,617,444	373,320	1,038,019	828,598	651,371	651,371	-21.4%	-37.2%
Other Financing Sources	8,982,248	13,851,457	1,741,177	8,250,862	8,738,370	9,935,304	9,935,304	13.7%	20.4%
Total Revenues	28,777,635	34,307,613	18,903,709	28,078,215	28,320,425	28,368,136	28,368,136	0.2%	1.0%
Expenditures by Function									
General Government	1,089,896	1,249,972	775,218	1,040,955	1,157,849	1,270,779	1,270,779	9.8%	22.1%
Public Safety	7,211,843	7,084,883	5,624,008	7,069,213	7,212,684	7,275,293	7,275,293	0.9%	2.9%
Public Works	6,401,602	4,333,032	2,260,401	3,438,293	3,337,159	6,035,009	6,035,009	80.8%	75.5%
Health	226,483	164,234	108,847	144,233	152,668	147,068	147,068	-3.7%	2.0%
Culture and Recreation	1,237,655	1,408,702	928,475	1,299,937	1,336,427	1,329,222	1,329,222	-0.5%	2.3%
Debt	4,768,596	2,799,749	2,911,133	3,243,637	3,223,836	3,216,768	3,216,768	-0.2%	-0.8%
Economic Development	2,668,749	1,327,251	204,277	399,550	4,245,772	269,323	269,323	-93.7%	-32.6%
Parking	248,354	520,842	108,875	193,180	228,033	249,679	249,679	9.5%	29.2%
Water	1,316,388	1,429,909	866,801	1,392,445	1,398,071	2,388,412	2,388,412	70.8%	71.5%
Sewer	1,598,361	3,063,266	894,877	1,733,842	2,074,471	4,154,183	4,154,183	100.3%	139.6%
Other Financing Uses	1,193,627	1,387,914	1,736,808	2,073,898	1,960,816	1,626,383	1,626,383	-17.1%	-21.6%
Total Expenditures	27,961,554	24,769,754	16,419,720	22,029,184	26,327,786	27,962,119	27,962,119	6.2%	26.9%
Net Change in Equity	816,081	9,537,859	2,483,989	6,049,031	1,992,639	406,017	406,017		
Beginning Equity	14,710,804	15,917,181	25,520,775	25,520,775	25,520,775	29,049,779	29,049,779		
Less: Surplus Applied	(283,263)	60,687	-	(2,523,867)	(6,707,259)	(1,863,898)	(1,863,898)		
Ending Equity	\$ 15,243,622	\$ 25,515,727	\$ 28,004,764	\$ 29,045,939	\$ 20,806,155	\$ 27,591,898	\$ 27,591,898		



Revenues

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

Revenue Stream	Summary of Significant Revenues				
	2011 Actual	2012 Actual	2013 Projected	2013 Budget	2014 Budget
Taxes					
Property Taxes	\$ 10,165,359	\$ 8,883,249	\$ 11,988,901	\$ 11,988,901	\$ 10,650,000
TIF Levy Tax Adjustment	-	1,460,298	(1,460,298)	(1,460,298)	-
Total Property Taxes	<u>10,165,359</u>	<u>10,343,547</u>	<u>10,528,603</u>	<u>10,528,603</u>	<u>10,630,753</u>
Tax Incremental Revenue	1,361,260	3,239,650	72,228	71,117	-
PILOT	102,500	124,000	133,381	124,000	147,671
Intergovernmental Revenues					
State Shared Revenues	332,595	253,702	253,225	253,225	253,502
Expenditure Restraint Prog	251,437	290,720	202,525	202,525	400,178
Transportation Aids	666,040	603,948	688,071	687,996	785,053
Charges for Services					
Parking charges	221,801	214,433	224,028	226,577	217,765
Water charges	1,170,080	1,376,798	1,447,369	1,468,548	1,455,936
Sewer charges	1,458,177	1,602,854	1,959,900	2,019,450	2,095,500
Total	<u>\$ 15,729,249</u>	<u>\$ 18,049,652</u>	<u>\$ 15,509,330</u>	<u>\$ 15,582,041</u>	<u>\$ 15,986,358</u>
All revenues - excluding Other					
Financing Sources	<u>\$ 17,154,905</u>	<u>\$ 19,813,256</u>	<u>\$ 19,289,146</u>	<u>\$ 18,644,925</u>	<u>\$ 18,432,832</u>
Significant Revenues as a % of Total	91.69%	91.10%	80.40%	83.57%	86.73%

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 2013 tax levy is set by December, 2013. It is prorated to individual property tax bills based on the assessed value on January 1, 2013. Property tax payments for the 2013 levy are due in full by January 31, 2014 and are recognized as revenue in the 2014 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 2012 levy as it related to the assessment error.

Levy Year	2010	2011	2012	2013
Revenue Year	2011	2012	2013	2014
Tax Levy Allowed	\$ 10,668,983	\$ 10,464,051	\$ 10,935,295	\$ 11,478,836
Special one year adjustment for assessment error	-	-	1,460,298	-
Maximum Tax Levy	\$ 10,668,983	\$ 10,464,051	\$ 12,395,593	\$ 11,478,836
Base Taxes Levied	10,165,359	10,343,547	10,528,603	10,630,753
Assessment Error Adjustment	-	(1,460,298)	1,460,298	-
Total Actual Levy	10,165,359	8,883,249	11,988,901	10,630,753
Tax Levy Allowed Not Used	\$ 503,624	\$ 1,580,802	\$ 406,692	\$ 848,083

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.

2014 Budget

Property Tax Levy by Fund
2005 Actual - 2014 Budget

Tax Levy	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Proposed Budget	% Chg Budget '13 to '14
General Fund	\$ 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	\$ 7,827,198	-1.98%
TIF Levy Tax Adjustment	-	-	-	-	-	-	-	(1,460,298)	1,460,298	-	-100.00%
Net General Fund Levy	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	7,827,198	-17.13%
Debt Service Fund	32,162	782,048	857,410	903,484	1,098,343	1,137,994	1,137,994	1,258,424	1,004,692	1,336,030	-3.33%
Capital levy for debt transfer	-	-	-	-	-	-	-	-	377,314	-	
Gen. Capital Projects	652,100	172,586	299,624	487,771	291,583	320,737	406,418	301,303	251,292	539,960	114.87%
Library Fund	672,640	702,146	714,856	754,860	768,828	784,205	784,205	784,205	784,205	795,984	1.50%
Elder Services Fund	59,569	46,579	57,861	69,309	70,334	84,283	81,246	85,396	86,578	96,481	11.44%
Shorewood Today	2,500	-	-	-	-	-	4,500	4,500	4,500	5,100	13.33%
Marketing Fund	-	-	-	30,000	30,000	30,000	35,000	35,000	35,000	30,000	-14.29%
Total Village Tax Levy	\$ 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	\$ 10,630,753	-11.33%
Tax Levy Excluding TID Adjustment								\$ 10,343,547	\$ 10,528,603	\$ 10,630,753	0.97%
% Change for Operations	-2.53%	-0.88%	0.43%	0.88%	3.89%	2.15%	2.04%	1.60%	1.08%	-1.33%	
% Change for Debt	-0.39%	8.82%	0.87%	0.52%	2.11%	0.41%	0.00%	1.18%	1.19%	-0.44%	
% Change for Capital	5.42%	-5.64%	1.46%	2.11%	-2.12%	0.30%	0.87%	-1.03%	-0.48%	2.74%	
Total % Change	2.50%	2.30%	2.75%	3.50%	3.87%	2.86%	2.90%	1.75%	1.79%	0.97%	
Assessed Value (in thousands)	\$ 963,616	\$ 983,091	\$ 990,042	\$ 1,493,767	\$ 1,500,407	\$ 1,503,438	\$ 1,489,050	\$ 1,488,713	\$ 1,478,051	\$ 1,481,542	0.24%
Village Only Assessed											
Rate per \$1,000	8.818413	8.842943	9.022622	6.189328	6.400677	6.570678	6.826742	6.947979	7.123302	7.175465	0.73%

2014 Budget

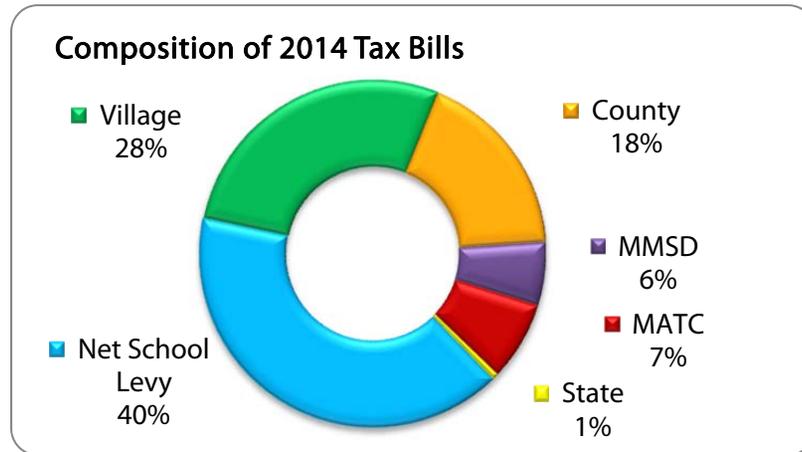
Impact of Village Property Tax Increase on a \$300,000 Home

Notes	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars \$\$	Difference From Proposed Budget	Total Assessed Value	Village Mill Rate	Assessed Value	Village Portion of Tax Bill	Tax Bill Change
2013 Actual	0.00%	\$ 10,528,603	\$ -	\$ -	1,478,051,000	7.12330	300,000	\$ 2,137	\$ -
	0.50%	10,581,246	52,643	52,643	1,481,532,500	7.14210	300,000	2,143	6
Adopted	0.97%	10,630,753	102,150	102,150	1,481,532,500	7.17551	300,000	2,153	16
	1.50%	10,686,532	157,929	157,929	1,481,532,500	7.21316	300,000	2,164	27
	2.00%	10,739,175	210,572	210,572	1,481,532,500	7.24869	300,000	2,175	38
	2.25%	10,765,497	236,894	236,894	1,481,532,500	7.26646	300,000	2,180	43
	2.50%	10,791,818	263,215	263,215	1,481,532,500	7.28423	300,000	2,185	48
	2.75%	10,818,140	289,537	289,537	1,481,532,500	7.30199	300,000	2,191	54
	3.00%	10,844,461	315,858	315,858	1,481,532,500	7.31976	300,000	2,196	59
	3.50%	10,897,104	368,501	368,501	1,481,532,500	7.35529	300,000	2,207	70
	4.00%	10,949,747	421,144	421,144	1,481,532,500	7.39082	300,000	2,217	80
	4.50%	11,002,390	473,787	473,787	1,481,532,500	7.42636	300,000	2,228	91
	5.00%	11,055,033	526,430	526,430	1,481,532,500	7.46189	300,000	2,239	102

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



Other Taxing Units



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

The graph on the left shows the makeup of a property tax bill within the Village for 2013 levy (revenue in fiscal year 2014).

Assessed and Equalized Values

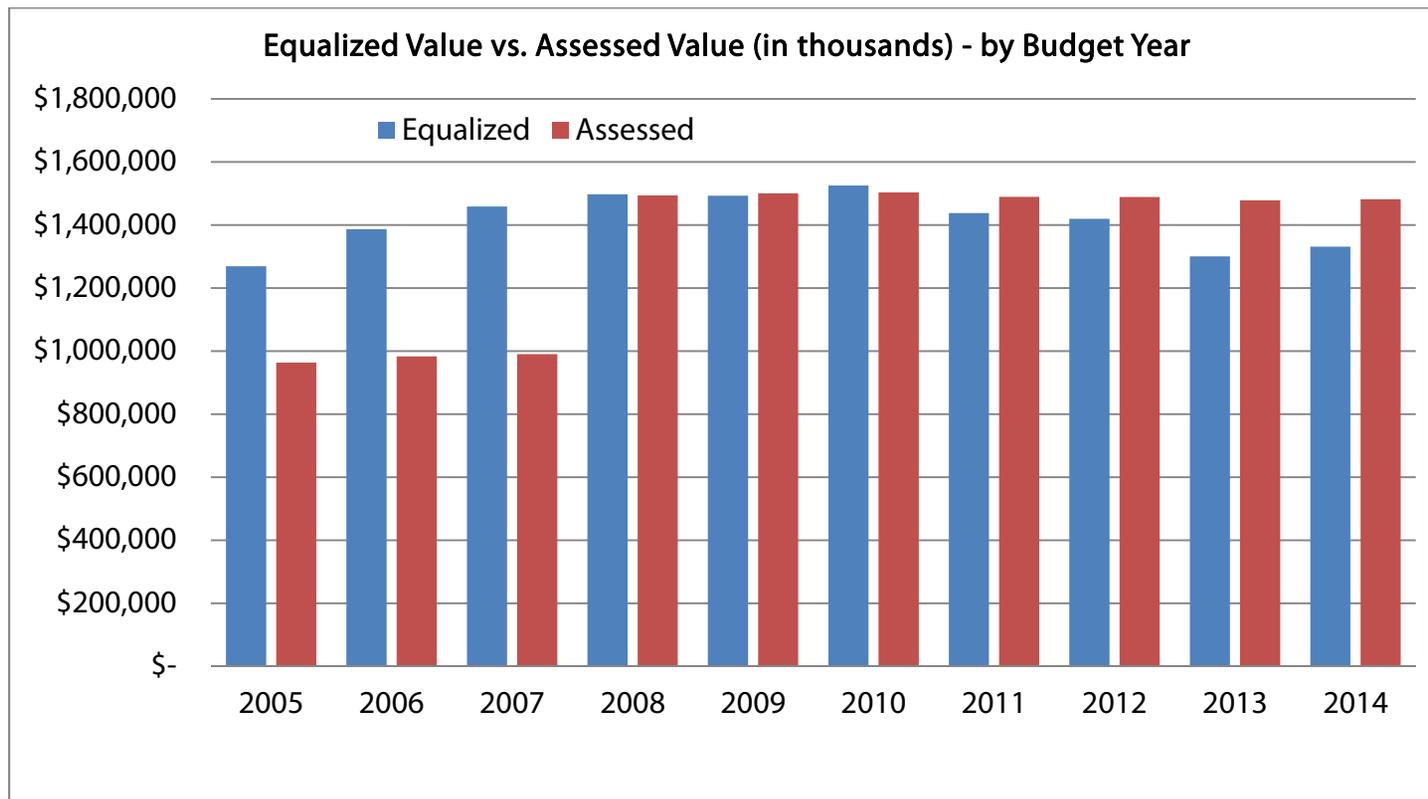
In order to understand how individual tax bills are determined it is important we discuss the concepts of assessed value and equalized values. Equalized value is the market value of all taxable property within the municipality as determined by the State of Wisconsin. The State’s Department of Revenue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

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

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



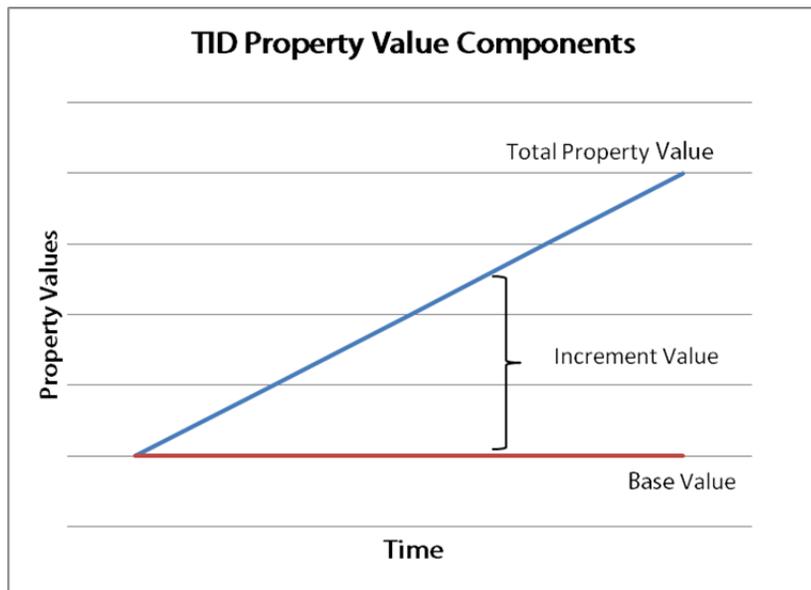
The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The Equalize tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax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





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.

2014 Budget

Property Tax History - All Taxing Units
2005 Actual - 2014 Budget

Taxing Body	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Proposed Budget	Change	% Chg
Shorewood School	\$ 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	\$ 18,432,416	\$ 418,484	2.32%
Whitefish Bay School	-	-	-	-	-	-	4,795	34,340	32,231	35,213	2,982	9.25%
School Levy Credit	(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)	(2,904,650)	11,958	-0.41%
Net School Levy	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	15,562,980	433,424	2.86%
Village *	8,804,177	9,084,361	9,349,142	9,717,203	9,952,752	10,184,923	10,518,068	11,105,602	10,528,603	10,670,548	141,945	1.35%
Milwaukee County	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	6,828,052	267,014	4.07%
MMSD	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	2,266,389	147,493	6.96%
MATC	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	2,831,238	76,588	2.78%
State	253,848	260,144	256,147	254,071	253,300	258,851	243,984	240,865	220,697	225,857	5,160	2.34%
Total	\$ 32,522,674	\$ 32,665,522	\$ 33,427,470	\$ 35,046,408	\$ 35,404,457	\$ 37,035,725	\$ 37,867,812	\$ 39,882,511	\$ 37,313,439	\$ 38,385,063	1,071,624	2.87%
TID revenue in above	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	145,375	73,146	
Value in thousands)												
Equalized Value	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	1,330,875	30,408	2.14%
Equalized Tax Rate	25.623785	23.553843	22.917431	23.409125	23.720321	24.281110	26.339401	27.071173	28.692332	28.841968	0.15	0.55%
Assessed Value	963,616	983,091	990,042	1,493,767	1,500,407	1,503,438	1,489,050	1,488,713	1,478,051	1,481,542	3,491	0.23%
Assessed Tax Rate	33.750650	33.227371	33.763706	23.461757	23.596574	24.634016	25.430856	25.809013	25.245028	25.908856	0.66	2.57%
Tax Bill on a												
\$300,000 Home **	\$ 10,125	\$ 9,968	\$ 10,129	\$ 7,039	\$ 7,079	\$ 7,390	\$ 7,629	\$ 7,743	\$ 7,574	\$ 7,773	199	2.57%

* Displayed net of TID adjustment in 2012 and 2013

** does not include lottery or first dollar credits



Payments in Lieu of Taxes (PILOT)

Public water utilities within Wisconsin are assessed payments in lieu of taxes (PILOT) as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the Utility's plant, including infrastructure, and inventory value at the beginning of the year. This value is then multiplied by the current year's assessment ratio and by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State statutes. The 2014 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 2013.

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 2014 estimate provided by the State is \$253,502, which is similar to the 2013 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 (\$5.00 per \$1,000 assessed value) and
- the General Fund's budget cannot increase more than inflation plus a growth factor. The inflation factor equals the average percentage change in the US consumer price index for all urban consumers determined by the US Department of Labor for the twelve month period from October 1 to September 30, of the year prior to the budget year. The floor for inflation is 0%. The growth factor is established based on new construction within the municipality.

2014 Budget

Revenue Overview



If a municipality meets these criteria they are eligible to receive the Expenditure Restrain Payment in the following year (thus the 2014 budget determines eligibility for the payment in 2015). The Village believes our 2014 budget is in compliance with this program for receipt of the 2015 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 increased our tax levy in 2013 to recover the funds not levied in 2012 due to the assessment error, our tax rate increased which led to an increase in our 2014 Expenditure Restraint Program aids. We received notification in mid-September that the 2013 payment would be \$400,178 which was an increase of \$109,458 or 37.7% from the 2012 levels. Because this increase was artificially created due to the special circumstances of the 2012 assessment error and the subsequent 2013 levy correction, the village anticipates that in 2015 this amount will return to normal levels.

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. 2013- 2014 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 2014 the Village will receive \$785,053, an increase of \$97,057 or 14.1% over 2013. Because this is dependent somewhat on the Village's spending on road construction the Village has dedicated a minimum of 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	1999 Actual	2004 Actual	2009 Actual	2014 Budget
General Fund Revenues	\$ 8,577,410	\$ 9,544,637	\$ 10,035,033	\$ 10,732,463
State Shared Revenues	<u>527,558</u>	<u>370,040</u>	<u>369,617</u>	<u>253,502</u>
% of Total Revenue	6.2%	3.9%	3.7%	2.4%
Expenditure Restraint	<u>444,598</u>	<u>290,245</u>	<u>273,111</u>	<u>400,178</u>
% of Total Revenue	5.2%	3.0%	2.7%	3.7%
Transportation Aids	<u>462,562</u>	<u>521,342</u>	<u>566,074</u>	<u>785,053</u>
% of Total Revenue	5.4%	5.5%	5.6%	7.3%



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	2010	2011	2012	2013 Projected	2014 Budget
State	General	State-Exempt Computer	\$ 1,375	\$ 1,980	\$ 1,248	\$ 2,321	\$ 2,000
State	General	State Property Tax Payment	814	767	718	-	-
State	General	State Shared Revenue	331,526	332,098	253,702	253,225	253,502
State	General	Expenditure Restraint Program	275,909	251,934	290,720	202,525	400,178
State	General	Fire Insurance Premium	45,977	45,953	49,583	46,292	49,500
State	General	Recycling Grant	81,609	52,762	52,813	52,762	52,762
State	General	State Highway Aids	321,486	333,019	301,974	343,998	361,448
State	Police Special	State Training Grants	8,940	4,500	3,680	4,000	3,680
State	Police Special	State DOT Grants	-	2,515	3,597	5,009	-
State	Capital Projects	State Highway Aids	321,486	333,019	301,974	343,998	423,605
State	Capital Projects	Local Road Improv Grant	-	-	40,000	-	-
State	TID No. 1	State-Exempt Computer	45,084	45,335	25,177	22,958	23,100
State	TID No. 3	State-Exempt Computer	14,740	30,000	18,615	13,256	18,600
Total State Provided Revenues			<u>\$ 1,448,946</u>	<u>\$ 1,433,882</u>	<u>\$ 1,343,801</u>	<u>\$ 1,290,344</u>	<u>\$ 1,588,375</u>
State Revenues as a % of Total Revenues			8.45%	7.97%	7.38%	7.51%	8.62%

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.

2014 Budget

Revenue Overview



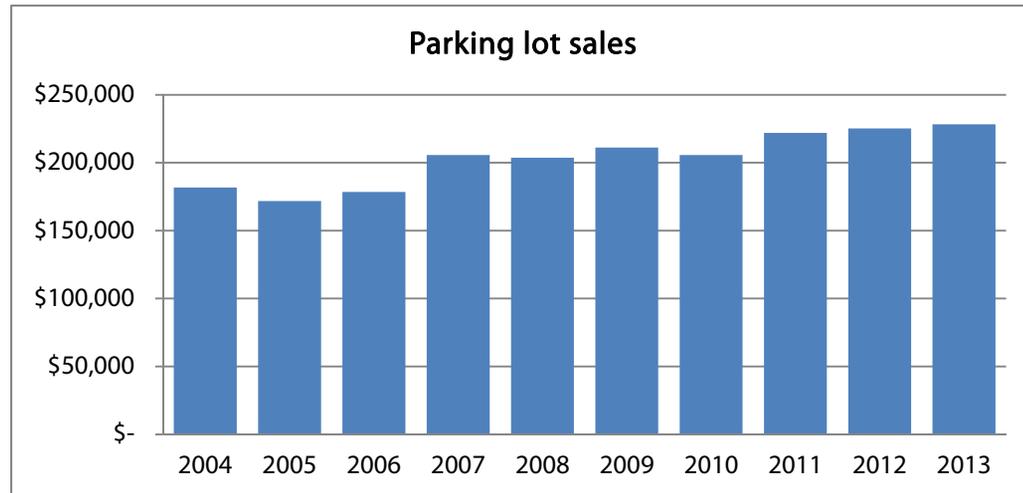
Not all of the Village's intergovernmental revenues are derived from the State. Some are passed through other local entities and others are federally funded. The table below lists the intergovernmental revenues received from other sources.

Sources and Significance of Intergovernmental Revenues - Federal and Local							
Source	Fund	Description	2010	2011	2012	2013 Projected	2014 Budget
Fed/Local	Elder Services	CDBG Revenue	10,000	11,550	12,310	10,613	10,000
Fed/Local	Sewer	GLRI and MMSD Grants	-	158,800	182,696	460,000	128,000
Federal	Capital Projects	Federal Public Safety Grants	2,017	663	3,000	600	-
Fed/Local	Capital Projects	CDBG Revenue	-	10,585	-	30,030	-
Federal	Debt Service	BAB Rebate	25,481	53,960	53,664	47,251	47,080
Federal	General	FEMA Grant	33,017	13,213	-	-	-
Federal	Police Special	Federal Equitable Sharing	-	-	4,270	5,805	-
Local	Library	Local Library Aids	<u>66,971</u>	<u>72,965</u>	<u>80,228</u>	<u>84,151</u>	<u>71,705</u>
Total Other Intergovernmental Revenues			<u>\$ 137,486</u>	<u>\$ 321,736</u>	<u>\$ 336,168</u>	<u>\$ 638,450</u>	<u>\$ 256,785</u>
Other Revenues as a % of Total Revenues			0.80%	1.79%	1.85%	3.71%	1.39%



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	2011	2012	2013	2014
	Actual	Actual	Actual	Actual	Budget
Parking Permit Revenue	\$ 205,626	\$ 221,903	\$ 225,238	\$ 228,309	\$ 225,052
Change from Previous	(5,498)	16,277	3,335	3,071	(3,257)
% Change	-2.60%	7.92%	1.50%	1.36%	-1.43%



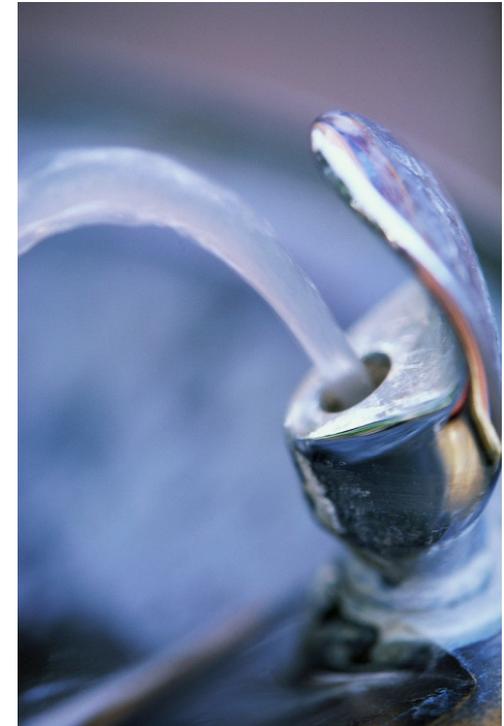
Water Utility Charges for Services

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 adjacent table 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	City of Cudahy	242.27	226.32	468.59
3	Village of Brown Deer	299.20	214.80	514.00
4	Greendale	334.00	\$ 193.04	527.04
5	City of Greenfield	306.59	234.08	540.67
6	City of Wauwatosa	285.16	256.16	541.32
7	City of Oak Creek	271.67	273.52	545.19
8	City of Mequon	269.00	285.20	554.20
9	City of Glendale	289.90	268.88	558.78
10	Shorewood	343.36	241.00	584.36
11	South Milwaukee	365.20	241.00	606.20
12	Village of Whitefish Bay	338.59	287.96	626.55
13	Village of Bayside	394.00	285.20	679.20
14	Fox Point	348.04	351.52	699.56
15	City of Brookfield	502.47	234.36	736.83
16	City of West Allis	492.60	251.40	744.00
17	City of Cedarburg	492.87	278.56	771.43
18	City of Franklin	380.67	403.40	784.07
19	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.

2014 Budget

Expenditures by Object - All Funds
2011 Actual - 2014 Budget

	2011 Actual	2012 Actual	9/30/2013 Year to date	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg 2013 Budget to Propd '14	% Chg Projected to Propd '14	Object as a % of the Total
Expenditures by Object										
Salaries and Wages	\$ 4,829,152	\$ 4,715,544	\$ 3,425,310	\$ 4,832,303	\$ 5,006,453	\$ 5,173,556	\$ 5,173,556	3.3%	7.1%	18.5%
Fringe Benefits	2,454,327	2,297,001	1,621,012	2,225,490	2,370,480	2,361,171	2,361,171	-0.4%	6.1%	8.4%
Other Governments	3,942,538	4,205,032	3,205,577	4,117,319	4,151,269	4,200,199	4,200,199	1.2%	2.0%	15.0%
Contractual Payments	683,789	851,209	509,187	800,464	634,563	1,268,406	1,268,406	99.9%	58.5%	4.5%
Supplies & Office	344,305	320,345	202,289	253,156	394,720	352,318	352,318	-10.7%	39.2%	1.3%
Supplies - Maintenance	237,109	290,655	260,826	329,034	326,623	325,450	325,450	-0.4%	-1.1%	1.2%
Supplies - Vehicle	224,267	182,655	145,208	187,291	252,038	195,001	195,001	-22.6%	4.1%	0.7%
Utilities	254,298	263,362	153,337	218,238	252,692	244,186	244,186	-3.4%	11.9%	0.9%
Professional Fees	320,442	306,910	186,073	267,218	292,266	358,518	358,518	22.7%	34.2%	1.3%
Insurance	319,706	367,257	371,900	371,930	369,746	400,524	400,524	8.3%	7.7%	1.4%
Programming	490,757	539,403	242,189	467,314	483,371	457,631	457,631	-5.3%	-2.1%	1.6%
Sub-total Operating	14,100,690	14,339,373	10,322,908	14,069,758	14,534,221	15,336,960	15,336,960	5.5%	9.0%	54.8%
Debt Service	4,791,344	3,095,263	2,921,264	3,252,394	3,231,944	3,223,794	3,223,794	-0.3%	-0.9%	11.5%
Capital	5,947,440	5,035,695	1,341,536	2,343,350	2,453,305	7,664,982	7,664,982	212.4%	227.1%	27.4%
Economic Development	1,908,453	859,600	88,928	234,555	4,137,500	100,000	100,000	-97.6%	-57.4%	0.4%
Other Financing Uses	1,213,627	1,439,823	1,736,808	2,083,898	1,970,816	1,636,383	1,636,383	-17.0%	-21.5%	5.9%
Total Expenditures	\$ 27,961,554	\$ 24,769,754	\$16,411,444	\$ 21,983,955	\$ 26,327,786	\$ 27,962,119	\$ 27,962,119	6.2%	27.2%	100.0%
Total Salaries and Benefits	\$ 7,283,479	\$ 7,012,545	\$ 5,046,322	\$ 7,057,793	\$ 7,376,933	\$ 7,534,727	\$ 7,534,727	2.1%	6.8%	
Salaries and Benefits as a % of Operating	51.7%	48.9%	48.9%	50.2%	50.8%	49.1%	49.1%			
Salaries and Benefits as a % of Total Expenditures	26.0%	28.3%	30.7%	32.1%	28.0%	26.9%	26.9%			

2014 Budget

Expenditure Overview



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

Salaries and Benefits

The 2014 budget includes no significant changes in staffing compared to 2013. The Public Works budget assigns anticipated salary and benefit costs to the various service component areas based on a 3 year historical average, however no new positions or significant changes in positions are included in the 2014 budget. The Library staffing mix was changed slightly to reflect actual hours worked by part-time employees.

Historically, the Village has had three represented labor groups, as well as non-represented employees. Due to the new State of Wisconsin regulations, non-protected service employees may continue to bargain as a union. Bargaining for these unions is limited to base wages. These unions include the public works and library union. Although these contracts ended in 2012, wage increases have been budgeted for these employees at the same level as general, unrepresented employees in 2014, which includes a 2.0% raise.

The contract for the police union employees expires at the end of 2014. The contract for 2014 provided a 2.0% wage increase for police which was offset by an increase of 2.5% in police employee contributions towards their Wisconsin Retirement contribution.

The Village received a 14% increase in health premiums. All employees, excluding police protected, currently contribute 12% towards toward the monthly premium. The Wisconsin Retirement System annually provides new mandatory contribution rates. In 2014, the overall WRS rate for protected service employees dropped significantly due to a reduction in the duty disability component of the required contribution. A brief history of the rates for each employee class is shown below:

Employee and Village Contribution Rates (as a % of salary) to Wisconsin Retirement System												
	2010		2011(Jan-Jun)		2011 - (Jul-Dec)		2012		2013		2014	
	Employee Pays	Village Pays	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%	7.00%	7.00%
Police Protected	0.00%	20.70%	0.00%	21.30%	0.00%	21.30%	1.00%	20.50%	2.00%	21.00%	4.50%	13.06%

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

2014 Budget

Summary of Full Time Equivalent - Positions Authorized 1994 - 2014

Department	1994	1998	2005	2006	2007	2008	2009	2010	2011	2012	2013	Budgeted Positions 2014
Village Manager	2.20	2.50	2.80	2.80	3.75	1.50	1.50	1.50	1.80	2.00	2.00	2.00
Customer Service	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	-	-	-	-	-	2.44	2.44	1.94	1.94	2.00	2.00	2.00
Clerk/Treasurer	5.25	5.19	4.77	4.86	4.86	1.50	1.50	2.00	2.00	2.00	2.00	2.00
Planning and Development	6.50	6.00	3.50	2.50	2.50	4.50	4.50	4.50	5.50	5.00	5.00	5.00
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	32.50	32.00	32.00	32.00	32.00	32.00	31.90	31.90	31.80	31.80
Fire	21.50	-	-	-	-	-	-	-	-	-	-	-
Health	3.25	3.33	2.59	2.59	2.59	2.59	2.59	2.59	2.81	-	-	-
Public Works	24.08	24.25	22.53	22.49	22.49	22.39	22.39	22.39	22.39	21.85	21.85	21.85
Library	8.87	9.25	11.25	11.50	11.50	11.50	11.50	11.50	13.46	13.46	13.25	13.25
Senior Resource Center	-	0.75	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.10	1.10
Total Full Time Equivalents	104.00	83.27	81.84	80.64	81.59	83.32	83.32	83.32	86.70	83.11	83.00	83.00
Change from previous		(2.25)	(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	2011	2012	2013 Projected	2013 Budget	2014 Budget
North Shore Fire Dept	2,150,582	2,150,582	1,988,526	2,008,216	2,040,468
Annualized % Chg	2.61%	0.00%	-7.54%	0.99%	1.61%
Joint dispatch	313,196	313,196	393,326	302,586	307,962
Annualized % Chg	0.16%	0.00%	25.58%	-23.07%	1.78%
North Shore Health Dept	-	-	128,405	128,405	130,721
Annualized % Chg	0.00%	0.00%	0.00%	0.00%	1.80%
Milw Water Works	681,860	681,860	712,947	701,500	716,962
Annualized % Chg	15.25%	0.00%	4.56%	-1.61%	2.20%
Milw Metro Sewer	678,328	678,328	656,411	641,000	664,350
Annualized % Chg	2.53%	0.00%	-3.23%	-2.35%	3.64%



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					
	2011	2012	2013 Projected	2013 Budget	2014 Budget
Recurring Costs:					
Code updates	\$ 4,562	\$ 5,000	\$ 4,000	\$ 3,000	\$ 3,000
GIS maintenance	7,155	17,870	13,970	10,000	13,500
Various computer replacements	18,239	4,227	15,906	22,668	12,125
Website hosting and support	900	900	900	1,000	1,000
Police Building Maintenance	316	1,932	1,000	2,000	2,000
Police Small Equipment	1,750	11,320	4,250	5,250	4,850
Fire Department Capital	165,088	164,071	163,490	163,950	148,290
Annual road maintenance	<u>30,782</u>	<u>34,785</u>	<u>295,317</u>	<u>325,000</u>	<u>231,805</u>
Total Recurring	<u>228,792</u>	<u>240,105</u>	<u>498,833</u>	<u>532,868</u>	<u>416,570</u>
One-time capital purchases	<u>5,724,612</u>	<u>4,056,159</u>	<u>3,429,243</u>	<u>1,688,974</u>	<u>5,538,665</u>
Total Capital Expenditures	<u>\$ 5,953,404</u>	<u>\$ 4,296,264</u>	<u>\$ 3,928,076</u>	<u>\$ 2,221,842</u>	<u>\$ 5,955,235</u>

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



Description of Funds and Accounting Structure

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

2014 Budget



Description of Funds and Accounting Structure

The Village reports the following major governmental funds:

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

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

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

- 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



Description of Funds and Accounting Structure

The Village reports the following non-major governmental funds:

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

- Library Fund
- Senior Services Fund
- Marketing 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 also present the budget for each fund at a summary level. The remainder of the document is organized by fund and then by department within each fund.

2014 Budget

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

Governmental Funds Types

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

Proprietary Funds Types

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

Nonmajor Funds	
Enterprise Funds None	Internal Service Funds None

2014 Budget

Budget Summary - All Funds
2014 Adopted Budget

(continued)

	General Fund	Police Special	Library	Elder Services	Marketing	Shorewood Today	Debt Service	Capital Projects
Revenues								
Taxes	\$ 7,964,869	\$ -	\$ 795,984	\$ 96,481	\$ 30,000	\$ 5,100	\$ 1,336,030	\$ 539,960
Intergovernmental	1,069,628	3,680	71,705	10,000	-	-	47,080	423,605
Licenses and Permits	499,675	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	572,235	-	56,000	-	-	-	-	-
Charges for Services	343,479	-	-	35,519	20,000	49,530	-	-
Other Revenues	249,577	700	4,700	28,603	-	-	1,000	208,000
Other Financing Sources	33,000	-	4,100	-	10,000	5,100	1,588,283	4,783,670
Total Revenues	10,732,463	4,380	932,489	170,603	60,000	59,730	2,972,393	5,955,235
Expenditures by Function								
General Government	1,069,699	-	-	-	-	-	-	201,080
Public Safety	6,826,620	4,380	-	-	-	-	-	444,293
Public Works	2,542,521	-	-	-	-	-	-	3,492,488
Health	147,068	-	-	-	-	-	-	-
Culture and Recreation	113,555	-	932,489	168,548	54,900	59,730	-	-
Debt	-	-	-	-	-	-	2,972,393	-
Economic Development	-	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	452,382
Sewer	-	-	-	-	-	-	-	1,364,992
Other Financing Uses	33,000	-	-	-	5,100	-	-	-
Total Expenditures	10,732,463	4,380	932,489	168,548	60,000	59,730	2,972,393	5,955,235
Net Change in Equity	-	-	-	2,055	-	-	-	-
Beginning Equity	6,120,044	20,862	174,040	5,512	15,145	3,194	3,675,825	1,157,321
Less: Surplus Applied	(33,000)	-	(4,100)	-	-	-	-	(123,021)
Ending Equity	\$ 6,087,044	\$ 20,862	\$ 169,940	\$ 7,567	\$ 15,145	\$ 3,194	\$ 3,675,825	\$ 1,034,300

2014 Budget

Budget Summary - All Funds
2014 Adopted Budget

(concluded)

	TID No. 1	TID No. 3	TID No. 4	Parking Utility	Water Utility	Sewer Utility	Total All Funds
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,768,424
Intergovernmental	23,100	18,600	-	-	-	-	1,667,398
Licenses and Permits	-	-	-	-	-	-	499,675
Fines, Forfeitures and Penalties	-	-	-	-	-	-	628,235
Charges for Services	-	-	-	217,765	1,455,936	2,095,500	4,217,729
Other Revenues	13,092	-	104,412	7,287	10,000	24,000	651,371
Other Financing Sources	1,475,096	-	204,054	24,627	452,382	1,354,992	9,935,304
Total Revenues	1,511,288	18,600	308,466	249,679	1,918,318	3,474,492	28,368,136
Expenditures by Function							
General Government	-	-	-	-	-	-	1,270,779
Public Safety	-	-	-	-	-	-	7,275,293
Public Works	-	-	-	-	-	-	6,035,009
Health	-	-	-	-	-	-	147,068
Culture and Recreation	-	-	-	-	-	-	1,329,222
Debt	-	-	-	-	52,324	192,051	3,216,768
Economic Development	261,951	650	6,722	-	-	-	269,323
Parking	-	-	-	249,679	-	-	249,679
Water	-	-	-	-	1,936,030	-	2,388,412
Sewer	-	-	-	-	-	2,789,191	4,154,183
Other Financing Uses	1,249,337	37,202	301,744	-	-	-	1,626,383
Total Expenditures	1,511,288	37,852	308,466	249,679	1,988,354	2,981,242	27,962,119
Net Change in Equity	-	(19,252)	-	-	(70,036)	493,250	406,017
Beginning Equity	2,905,652	(219,844)	7,508,041	554,596	1,204,389	5,925,002	29,049,779
Less: Surplus Applied	(1,475,096)	-	(204,054)	(24,627)	-	-	(1,863,898)
Ending Equity	\$ 1,430,556	\$ (239,096)	\$ 7,303,987	\$ 529,969	\$ 1,134,353	\$ 6,418,252	\$ 27,591,898



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 2014.

Fund	Beginning		
	Equity	Equity Change	Change %
Capital Projects	1,157,321	(123,021)	-10.6%
TID No. 1	2,905,652	(1,475,096)	-50.8%

- Capital Projects – In 2014 \$123,021 prior fund balances will be applied to fund the 2013 capital projects which are not to be completed until 2014.
- TID No. 1 – Due to an assessment error, the TID levy in 2012 was overstated. The State corrects this error by decreasing the TID values in 2013 and 2014, resulting in the TID using the excess funds that were collected in 2012 to finance 2014 debt service and project needs.

2014 Budget

Budget Summary – All Funds



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

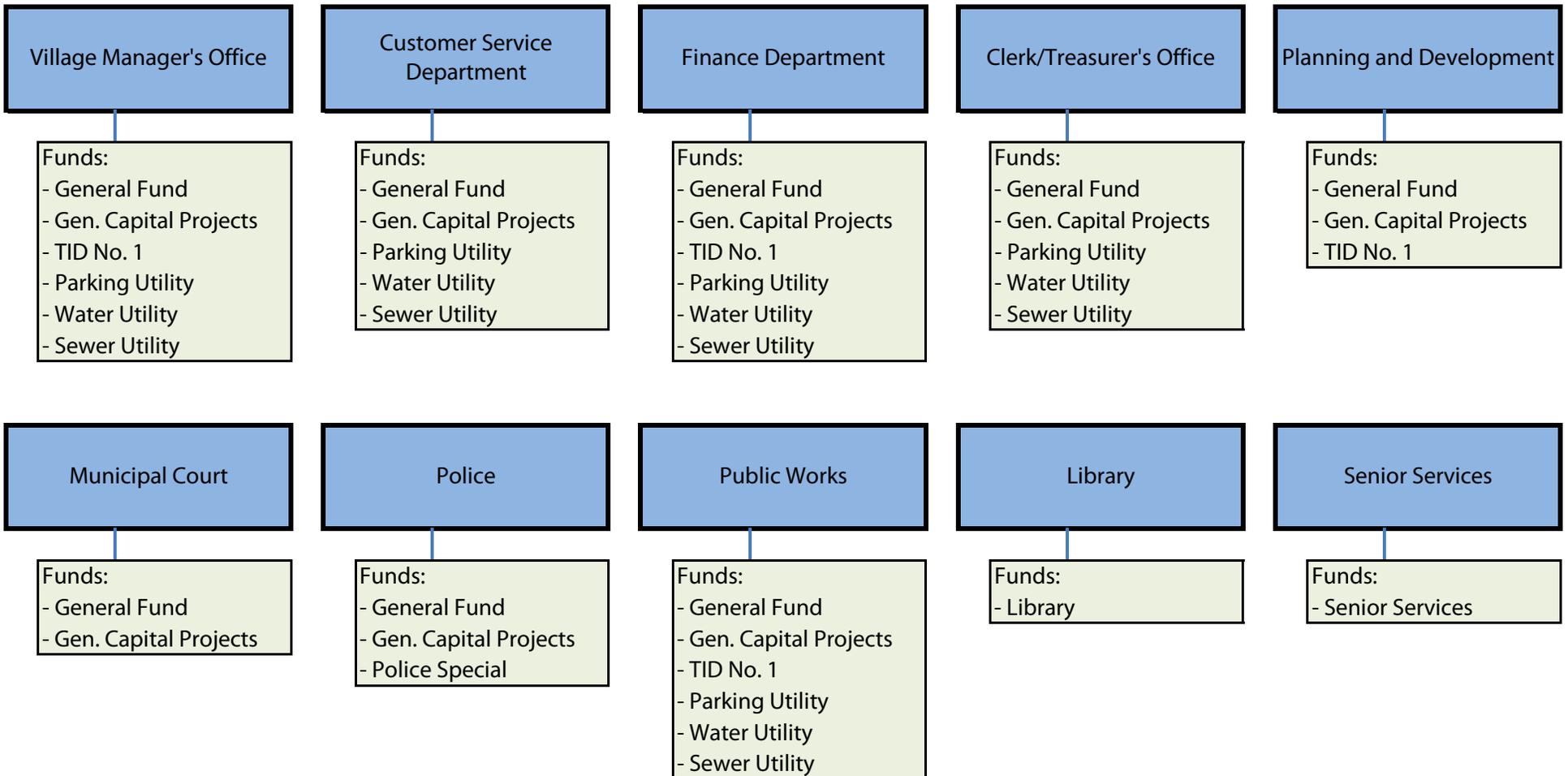
All funds are additionally overseen by the Village Board.

2014 Budget

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 operations 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.



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2014 Budget

General Fund



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

This section of the budget is organized as follows:

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

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

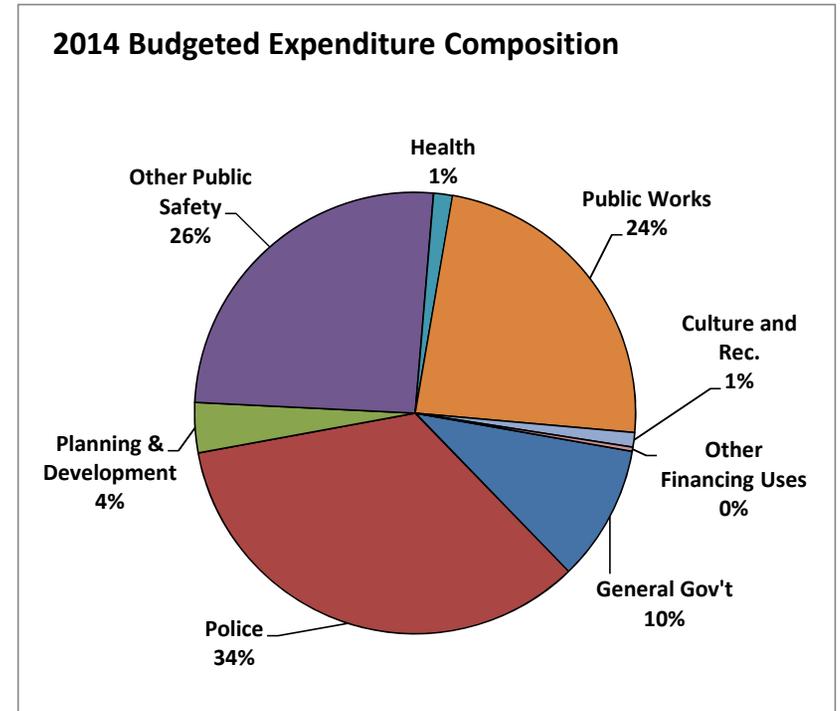
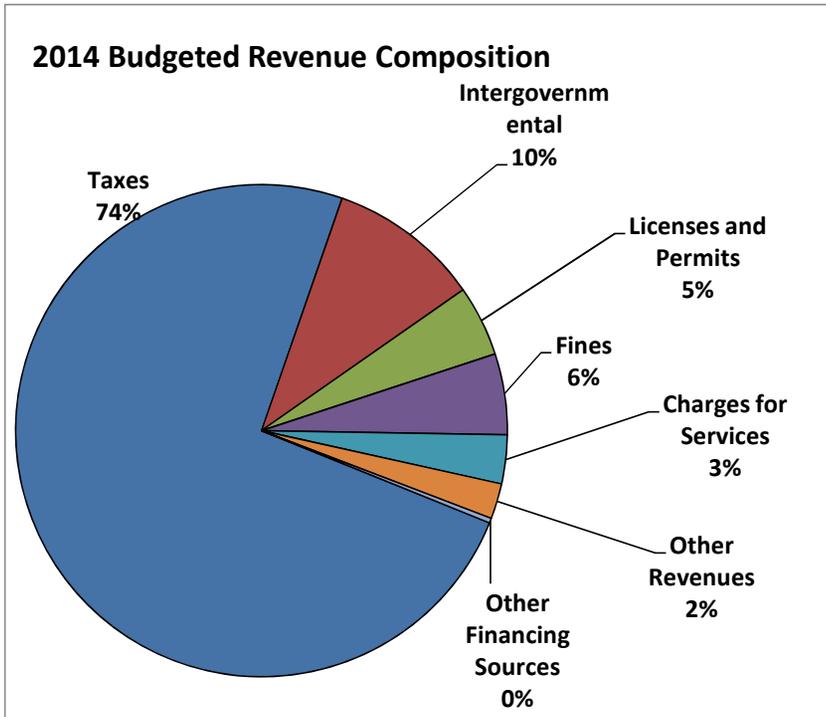
2014 Budget

General Fund Summary

	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
Revenues									
Taxes	\$ 7,826,028	\$ 6,548,252	\$ 9,445,320	\$ 9,591,265	\$ 9,569,320	\$ 7,964,869	\$ 7,964,869	-16.8%	-17.0%
Intergovernmental	982,409	919,284	565,322	875,209	855,328	1,069,628	1,069,628	25.1%	22.2%
Licenses and Permits	458,632	573,123	360,374	498,968	467,425	499,675	499,675	6.9%	0.1%
Fines	491,237	518,088	380,144	471,247	561,585	572,235	572,235	1.9%	21.4%
Charges for Services	315,976	124,242	246,343	342,479	188,868	343,479	343,479	81.9%	0.3%
Other Revenues	259,418	278,214	223,087	305,410	284,186	249,577	249,577	-12.2%	-18.3%
Other Financing Sources	38,643	44,021	-	102,484	102,484	33,000	33,000	-67.8%	-67.8%
Total Revenues	10,372,343	9,005,224	11,220,590	12,187,062	12,029,196	10,732,463	10,732,463	-10.8%	-11.9%
Expenditures									
General Government	1,052,328	1,041,277	692,970	975,863	1,064,098	1,069,699	1,069,699	0.5%	9.6%
Public Safety	6,630,477	6,650,742	5,216,981	6,657,524	6,832,903	6,826,620	6,826,620	-0.1%	2.5%
Public Works	2,227,910	2,153,527	1,649,101	2,360,875	2,328,959	2,542,521	2,542,521	9.2%	7.7%
Health	226,483	164,234	108,847	144,233	152,668	147,068	147,068	-3.7%	2.0%
Culture and Recreation	51,675	87,161	78,512	121,791	97,270	113,555	113,555	16.7%	-6.8%
Other Financing Uses	196,678	87,344	60,237	153,235	93,000	33,000	33,000	-64.5%	-78.5%
Total Expenditures	10,385,551	10,184,285	7,806,648	10,413,522	10,568,898	10,732,463	10,732,463	1.5%	3.1%
Net Change in Fund Balance	(13,208)	(1,179,061)	3,413,942	1,773,540	1,460,298	-	-		
Adjustment for Assessment Error	-	1,460,298	-	(1,460,298)	(1,460,298)	-	-		
Change in Fund Balance Excluding Error	(13,208)	281,237	3,413,942	313,242	-	-	-		
Beginning Fund Balance	4,973,462	5,633,813	4,454,752	4,454,752	4,454,752	6,125,808	6,125,808		
Less: Surplus Applied	-	-	-	(102,484)	(102,484)	(33,000)	(33,000)		
Ending Fund Balance	\$ 5,633,813	\$ 4,454,752	\$ 7,868,694	\$ 6,125,808	\$ 5,812,566	\$ 6,092,808	\$ 6,092,808		
Fund Balance Components:									
Committed for Health purposes				111,176			118,264		
Assigned for plant sale, green bag, village directory				11,259			10,259		
Assigned for Neighborhood Loan Program				329,446			326,756		
Assigned for future retirement costs (est residual from 2013)				-			20,000		
Estimated nonspendable - prepaids and long term receivables				1,444,800			1,393,326		
Estimated Unassigned				4,229,127			4,224,203		
Total Fund Balance - excluding assessment error				\$ 6,125,808			\$ 6,092,808		
Unassigned as a % of Revenues				34.70%			39.36%		

2014 Budget

General Fund Summary Revenue and Expenditure Compositions



2014 Budget

General Fund
Revenue Summary by Department

Department	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
General Government									
1100 - Village Board	\$ 7,828,775	\$ 6,550,218	\$ 9,447,641	\$ 9,593,586	\$ 9,572,320	\$ 7,966,869	\$ 7,966,869	-16.8%	-17.0%
1410 - Village Manager	893,872	846,456	379,567	729,864	768,750	935,880	935,880	21.7%	28.2%
1420 - Clerk/Treasurer	47,649	46,951	29,810	35,685	36,125	36,315	36,315	0.5%	1.8%
1421- Elections	-	8,582	-	-	-	-	-	0.0%	0.0%
1510 - Finance	56,376	4,603	4,326	5,702	31,293	4,940	4,940	-84.2%	-13.4%
Total General Government	8,826,672	7,456,810	9,861,344	10,364,837	10,408,488	8,944,004	8,944,004	-14.1%	-13.7%
Public Safety / Other Protective Services									
2100 - Police	553,471	546,225	406,051	504,940	629,410	606,385	606,385	-3.7%	20.1%
2400 - Planning and Development	250,184	363,846	249,999	304,709	269,350	301,500	301,500	11.9%	-1.1%
2900 - Other Public Safety	45,953	49,583	46,292	46,292	49,580	49,500	49,500	-0.2%	6.9%
Total Public Safety	849,608	959,654	702,342	855,941	948,340	957,385	957,385	1.0%	11.9%
3000's - Public Works									
3000's - Public Works	566,523	511,512	579,341	772,010	539,600	769,007	769,007	42.5%	-0.4%
4000 - Health									
4000 - Health	77,264	14,754	14,320	14,320	14,320	14,567	14,567	1.7%	1.7%
5300 - Celebrations									
5300 - Celebrations	13,633	18,473	63,243	77,592	14,500	14,500	14,500	0.0%	-81.3%
9000 - Other Financing Uses									
9000 - Other Financing Uses	38,643	44,021	-	102,484	102,484	33,000	33,000	-67.8%	-67.8%
Total Revenues	\$ 10,372,343	\$ 9,005,224	\$ 11,220,590	\$ 12,187,184	\$ 12,027,732	\$ 10,732,463	\$ 10,732,463	-10.8%	-11.9%

2014 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
1100 - Village Board										
100-1100-41110	Property Taxes	\$ 7,715,999	\$ 7,874,719	\$ 7,985,022	\$ 7,985,022	\$ 7,985,022	\$ 7,827,198	\$ 7,827,198	-2.0%	-2.0%
100-1100-41110	Property Taxes - assessment error	-	(1,460,298)	1,460,298	1,460,298	1,460,298	-	-	-100.0%	-100.0%
100-1100-41300	PILOT - Water	76,032	97,423	-	109,369	90,000	101,271	101,271	12.5%	-7.4%
100-1100-41310	PILOT - Parking	33,997	36,408	-	36,576	34,000	36,400	36,400	7.1%	-0.5%
100-1100-43430	Exempt Computer Aid	1,980	1,248	2,321	2,321	2,300	2,000	2,000	-13.0%	-13.8%
100-1100-43610	Payments For Municipal Services	767	718	-	-	700	-	-	-100.0%	0.0%
Total 1100 - Village Board Revenues		7,828,775	6,550,218	9,447,641	9,593,586	9,572,320	7,966,869	7,966,869	-16.8%	-17.0%
1410 - Village Manager										
100-1410-43410	State Shared Revenue	332,098	254,016	37,984	254,305	253,225	253,502	253,502	0.1%	-0.3%
100-1410-43411	Expenditure Restraint	251,934	290,721	202,526	202,526	202,525	400,178	400,178	97.6%	97.6%
100-1410-44140	Cable Fees - Time Warner	138,887	136,899	66,955	128,450	137,000	137,000	137,000	0.0%	6.7%
100-1410-44141	Cable Fees - AT&T	32,063	37,080	21,462	39,597	32,000	37,000	37,000	15.6%	-6.6%
100-1410-48100	Interest Income	129,009	124,035	5,978	32,000	89,100	55,000	55,000	-38.3%	71.9%
100-1410-48110	Interest on Loans/Advances	-	-	3,076	31,400	18,400	16,700	16,700	-9.2%	-46.8%
100-1410-48120	Interest on Taxes	-	-	28,545	28,545	27,500	27,500	27,500	0.0%	-3.7%
100-1410-48150	Insurance Dividend	8,565	-	11,301	11,301	7,000	7,000	7,000	0.0%	-38.1%
100-1410-48900	Miscellaneous Revenue	1,316	3,705	1,740	1,740	2,000	2,000	2,000	0.0%	14.9%
Total 1410 - Village Manager Revenues		893,872	846,456	379,567	729,864	768,750	935,880	935,880	21.7%	28.2%
1420 - Clerk/Treasurer										
100-1420-44110	Liquor Licenses (Class)	18,322	29,570	13,630	14,070	20,340	12,500	12,500	-38.5%	-11.2%
100-1420-44111	Operators Licenses	-	-	4,320	4,880	-	7,110	7,110	0.0%	45.7%
100-1420-44120	Village Licenses	13,907	4,387	4,244	4,266	4,200	4,340	4,340	3.3%	1.7%
100-1420-44130	Weights and Measures	3,181	3,325	-	3,397	3,150	3,250	3,250	3.2%	-4.3%
100-1420-44200	Pet Licenses	5,714	5,937	4,353	4,965	5,160	5,400	5,400	4.7%	8.8%
100-1420-44201	Rebate MADACC	275	175	175	250	325	325	325	0.0%	30.0%
100-1420-44210	Bicycle and Other Licenses	370	490	310	320	250	250	250	0.0%	-21.9%
100-1420-46900	Other Charges for Service	570	640	570	725	300	500	500	66.7%	-31.0%
100-1420-48900	Miscellaneous Revenue	5,310	2,427	2,208	2,812	2,400	2,640	2,640	10.0%	-6.1%
Total 1420 - Clerk/Treasurer Revenues		47,649	46,951	29,810	35,685	36,125	36,315	36,315	0.5%	1.8%
1421 - Elections										
100-1421-48900	Other Local Aids	-	8,582	-	-	-	-	-	0.0%	0.0%
Total 1421 - Elections Revenues		-	8,582	-	-	-	-	-	-	-

2014 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
1510 - Finance										
100-1510-44900	Security Alarm Permits	\$ 3,420	\$ 2,160	\$ 2,580	\$ 3,360	\$ 2,700	\$ 2,940	\$ 2,940	8.9%	-12.5%
100-1510-47400	Interdepartmental Charge Parking	9,871	-	-	-	7,925	-	-	-100.0%	0.0%
100-1510-47410	Interdepartmental Charge Water	13,181	-	-	-	9,163	-	-	-100.0%	0.0%
100-1510-47420	Interdepartmental Charge Sewer	13,022	-	-	-	9,105	-	-	-100.0%	0.0%
100-1510-48300	Late Payment Penalty	675	1,404	651	958	1,900	1,000	1,000	-47.4%	4.4%
100-1510-48900	Miscellaneous Revenue	16,207	1,039	1,095	1,384	500	1,000	1,000	100.0%	-27.7%
Total 1510 - Finance Revenues		56,376	4,603	4,326	5,702	31,293	4,940	4,940	-84.2%	-13.4%
2100 - Police										
100-2100-45110	Court Costs	28,255	45,478	32,264	39,707	35,560	41,500	41,500	16.7%	4.5%
100-2100-45120	Court Fines	78,919	90,739	72,649	86,425	127,000	130,000	130,000	2.4%	50.4%
100-2100-45130	Court Terms	12,811	5,446	-	-	6,500	-	-	-100.0%	0.0%
100-2100-45200	Parking Fines	352,432	349,458	253,431	318,215	362,500	367,885	367,885	1.5%	15.6%
100-2100-45210	Parking Ticket Fee	18,820	17,872	14,455	17,855	19,025	21,850	21,850	14.8%	22.4%
100-2100-45220	Vehicle Suspension Fee	-	9,095	7,345	9,045	11,000	11,000	11,000	0.0%	21.6%
100-2100-46200	False Alarm Fees	6,888	3,969	2,250	2,950	5,850	3,000	3,000	-48.7%	1.7%
100-2100-46210	Warrant Fees	-	-	-	-	-	-	-	0.0%	0.0%
100-2100-46390	Overnight Parking Permission	21,640	22,632	20,622	27,480	26,400	27,500	27,500	4.2%	0.1%
100-2100-47400	Interdepartmental Charge Parking	31,713	-	-	-	32,925	-	-	-100.0%	0.0%
100-2100-48500	Donations	200	-	1,270	1,270	-	1,000	1,000	0.0%	-21.3%
100-2100-48900	Miscellaneous Revenue	1,793	1,536	1,765	1,993	2,650	2,650	2,650	0.0%	33.0%
Total 2100 - Police Revenues		553,471	546,225	406,051	504,940	629,410	606,385	606,385	-3.7%	20.1%
2400 - Planning and Development										
100-2400-44310	Building Permits	\$ 122,685	\$ 197,693	\$ 121,621	\$ 146,732	\$ 139,000	\$ 135,000	\$ 135,000	-2.9%	-8.0%
100-2400-44320	Electrical Permits	45,974	55,682	40,567	51,749	49,000	58,000	58,000	18.4%	12.1%
100-2400-44330	Plumbing Permits	41,856	45,253	35,947	46,327	40,000	52,000	52,000	30.0%	12.2%
100-2400-44340	HVAC Permits	16,048	29,907	24,640	29,015	17,500	25,500	25,500	45.7%	-12.1%
100-2400-44400	Code Compliance Fees	19,350	26,725	22,150	24,950	19,500	22,000	22,000	12.8%	-11.8%
100-2400-46105	Blueprints	-	856	189	352	350	500	500	42.9%	42.0%
100-2400-48900	Miscellaneous Revenue	4,271	7,730	4,885	5,584	4,000	8,500	8,500	112.5%	52.2%
Total 2400 - Planning and Development Revenues		250,184	363,846	249,999	304,709	269,350	301,500	301,500	11.9%	-1.1%

2014 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
2900 - Other Public Safety										
100-2900-43420	Fire Insurance	45,953	49,583	46,292	46,292	49,580	49,500	49,500	-0.2%	6.9%
3000 - Public Works										
100-3100-43290	Other Federal Grants	13,213	-	-	-	-	-	-	0.0%	0.0%
100-3100-43530	State Transportation Aids	333,019	301,973	258,026	344,035	343,998	361,448	361,448	5.1%	5.1%
100-3100-43540	Recycling Grant	52,762	52,813	52,884	52,884	52,762	52,762	52,762	0.0%	-0.2%
100-3100-46420	Recycling Rebate	67,547	45,724	31,691	47,251	47,500	54,000	54,000	13.7%	14.3%
100-3100-46430	Special Collection Fees	9,695	6,421	10,450	10,800	8,000	7,500	7,500	-6.3%	-30.6%
100-3100-46431	Disposal Fee	1,715	2,770	4,038	4,557	2,500	2,500	2,500	0.0%	-45.1%
100-3100-46432	Additional Kart Service	7,456	2,554	-	-	1,500	1,500	1,500	0.0%	0.0%
100-3100-46433	Kart Sales	-	4,815	7,259	9,309	3,900	5,200	5,200	33.3%	-44.1%
100-3100-46434	Snow Removal Charges	-	-	186	186	-	-	-	0.0%	-100.0%
100-3100-47300	Charges for Service - School	140	-	9,683	13,070	-	12,341	12,341	0.0%	-5.6%
100-3100-47310	Charges for Service - Whitefish Bay	11,249	2,500	141,524	200,647	2,500	195,000	195,000	7700.0%	-2.8%
100-3100-47330	Charges for Service - NSFD	-	-	5,028	8,242	-	6,000	6,000	0.0%	-27.2%
100-3100-47440	Equipment Rental Water	19,313	24,331	6,319	8,396	23,450	20,358	20,358	-13.2%	142.5%
100-3100-47450	Equipment Rental Sewer	21,969	29,168	11,547	19,864	23,450	20,358	20,358	-13.2%	2.5%
100-3100-48200	Rental Income	25,000	26,000	22,533	27,039	27,040	27,040	27,040	0.0%	0.0%
100-3100-48900	Miscellaneous Revenue	3,445	12,443	18,173	25,730	3,000	3,000	3,000	0.0%	-88.3%
Total 3000 - Public Works Revenues		566,523	511,512	579,341	772,010	539,600	769,007	769,007	42.5%	-0.4%
4000 - Health										
100-4000-46500	Health Fees	8,749	-	-	-	-	-	-	0.0%	0.0%
100-4000-47310	Charges for Service - Whitefish Bay	67,615	-	-	-	-	-	-	0.0%	0.0%
100-4000-48900	Miscellaneous Revenue	900	14,754	14,320	14,320	14,320	14,567	14,567	1.7%	1.7%
100-4000-48500	Grants/Donations	-	-	-	-	-	-	-	0.0%	0.0%
Total 4000 - Health Revenues		77,264	14,754	14,320	14,320	14,320	14,567	14,567	1.7%	1.7%
5300 - Village Celebrations										
100-5300-48500	Donations	13,633	18,473	22,004	22,004	14,500	14,500	14,500	0%	-34%
100-5300-48530	Public Art Donations	-	-	41,239	55,588	-	-	-	0.0%	-100.0%
Total 5300 - Village Celebrations Revenues		13,633	18,473	63,243	77,592	14,500	14,500	14,500	0.0%	-134.1%

2014 Budget

General Fund
Detailed Revenues Budget

Account No.	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
9000 - Other Financing Sources										
100-9000-49200	Transfers from Special Rev.	38,643	44,021	-	-	-	-	-	0.0%	0.0%
100-9000-49200	Transfers from Special Rev.	-	-	-	-	-	-	-	0.0%	0.0%
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	-	0.0%	0.0%
100-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	0.0%
100-9000-49900	Surplus Applied	-	-	-	102,484	102,484	33,000	33,000	-67.8%	-67.8%
Total 9000 - Other Financing Sources		38,643	44,021	-	102,484	102,484	33,000	33,000	-67.8%	-67.8%
Total Revenues		\$ 10,372,343	\$ 9,005,224	\$ 11,220,590	\$ 12,187,184	\$ 12,027,732	\$ 10,732,463	\$ 10,732,463	-10.8%	-11.9%
2013 Budgeted revenues					\$12,027,732					
Difference Projected vs. Budgeted					\$159,452					
Amount attributable to change in accounting practices for charges for services					\$219,459					
Net other difference Projected vs. Budgeted					-\$60,007					

2014 Budget

General Fund
Expenditure Summary by Object

Object	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
Salaries and Wages	\$ 3,770,916	\$ 3,638,679	\$ 2,634,553	\$ 3,733,342	\$ 3,870,290	\$ 4,003,860	\$ 4,003,860	3.5%	7.2%
Fringe Benefits	1,979,974	1,883,842	1,303,143	1,791,086	1,915,108	1,861,878	1,861,878	-2.8%	4.0%
Other Governments	2,566,889	2,794,177	2,376,738	2,734,977	2,752,205	2,778,255	2,778,255	0.9%	1.6%
Contractual Payments	627,230	513,110	481,669	760,988	593,964	804,479	804,479	35.4%	5.7%
Supplies & Office	159,812	135,353	73,479	107,780	180,033	146,437	146,437	-18.7%	35.9%
Supplies - Maintenance	156,996	185,695	173,574	209,428	199,398	204,425	204,425	2.5%	-2.4%
Supplies - Vehicle	215,759	179,323	144,853	186,596	243,038	186,001	186,001	-23.5%	-0.3%
Utilities	196,883	205,094	114,982	185,470	215,406	182,230	182,230	-15.4%	-1.7%
Professional Fees	180,235	174,778	116,343	179,335	175,200	172,700	172,700	-1.4%	-3.7%
Insurance	251,719	287,997	278,675	278,674	284,031	304,378	304,378	7.2%	9.2%
Programming	63,597	98,893	48,402	92,610	47,225	54,820	54,820	16.1%	-40.8%
Debt Service	18,863	-	-	-	-	-	-	0.0%	0.0%
Other Financing Uses	196,678	87,344	60,237	153,235	93,000	33,000	33,000	-64.5%	-78.5%
Total Expenditures	\$ 10,385,551	\$ 10,184,285	\$ 7,806,648	\$ 10,413,522	\$ 10,568,898	\$ 10,732,463	\$ 10,732,463	1.5%	3.1%

2014 Budget

General Fund Expenditure Summary by Department

Department	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
General Government									
1100 - Village Board	\$ 23,767	\$ 18,967	\$ 17,646	\$ 35,579	\$ 30,897	\$ 21,947	\$ 21,947	-29.0%	-38.3%
1200 - Municipal Court	92,288	89,020	64,902	86,579	95,492	96,883	96,883	1.5%	11.9%
1410 - Village Manager	254,035	224,500	184,606	228,294	258,262	259,273	259,273	0.4%	13.6%
1420 - Clerk/Treasurer	228,661	258,481	142,089	202,963	203,978	210,724	210,724	3.3%	3.8%
1421 - Elections	-	-	10,719	10,959	24,530	43,570	43,570	77.6%	297.6%
1430 - Customer Service	123,640	120,385	80,784	111,050	115,521	120,644	120,644	4.4%	8.6%
1510 - Finance	134,556	131,715	88,200	125,262	143,814	149,019	149,019	3.6%	19.0%
1900 - Other General Admin	171,379	173,164	104,024	150,277	164,801	167,639	167,639	1.7%	11.6%
7100 - Village Hall Shared	24,002	25,045	-	24,900	26,803	-	-	-100.0%	-100.0%
Total General Government	1,052,328	1,041,277	692,970	975,863	1,064,098	1,069,699	1,069,699	0.5%	9.6%
2000's Public Safety / Other Protective Services									
2100 - Police	3,523,592	3,530,551	2,624,943	3,602,231	3,739,863	3,686,564	3,686,564	-1.4%	2.3%
2400 - Planning and Development	425,434	352,253	249,387	356,858	376,059	394,838	394,838	5.0%	10.6%
2900 - Other Public Safety	2,681,451	2,767,938	2,342,651	2,698,435	2,716,981	2,745,218	2,745,218	1.0%	1.7%
Total Public Safety	6,630,477	6,650,742	5,216,981	6,657,524	6,832,903	6,826,620	6,826,620	-0.1%	2.5%
3000's - Public Works									
3100 - Administration	646,085	620,642	231,812	285,970	627,484	352,636	352,636	-43.8%	23.3%
3230 - Building Maintenance	153,043	143,028	150,034	210,824	163,714	210,262	210,262	28.4%	-0.3%
3300 - Municipal Garage	285,183	268,568	196,583	291,577	304,380	290,974	290,974	-4.4%	-0.2%
3410 - Street and Alley	64,293	34,869	62,826	76,410	59,360	96,465	96,465	62.5%	26.2%
3420 - Street Sweeping	12,232	18,844	4,012	5,245	8,841	15,764	15,764	78.3%	200.6%
3430 - Street Lighting	129,868	169,521	104,415	144,526	147,015	169,276	169,276	15.1%	17.1%
3440 - Traffic Devices	22,556	31,175	10,690	16,060	24,382	25,005	25,005	2.6%	55.7%
3450 - Signage	14,625	18,042	19,016	21,168	14,662	22,188	22,188	51.3%	4.8%
3460 - Winter Maintenance	97,246	57,923	82,115	147,063	107,584	139,593	139,593	29.8%	-5.1%
3510 - Refuse Disposal	331,098	279,571	318,332	496,655	314,714	534,161	534,161	69.7%	7.6%
3520 - Recycling	168,563	154,084	117,653	173,910	165,756	178,550	178,550	7.7%	2.7%
3530 - Yard Waste Leaf Collection	59,402	75,899	50,945	121,816	79,681	116,461	116,461	46.2%	-4.4%
3610 - Forestry	138,702	159,505	184,885	223,914	136,912	199,058	199,058	45.4%	-11.1%
3620 - Parks and Beautification	105,014	121,856	115,783	145,737	174,474	192,128	192,128	10.1%	31.8%
Total Public Works	2,227,910	2,153,527	1,649,101	2,360,875	2,328,959	2,542,521	2,542,521	9.2%	7.7%

2014 Budget

General Fund
Expenditure Summary by Department

Department	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
4000 - Health	226,483	164,234	108,847	144,233	152,668	147,068	147,068	-3.7%	2.0%
Culture and Recreation									
5140 - Village Center	5,955	6,561	4,192	5,566	7,112	8,336	8,336	17.2%	49.8%
5200 - Beach	3,268	24,042	23,762	25,821	52,304	59,757	59,757	14.2%	131.4%
5300 - Village Celebrations	42,452	56,558	50,558	90,404	37,854	45,462	45,462	20.1%	-49.7%
Total Culture and Recreation	51,675	87,161	78,512	121,791	97,270	113,555	113,555	16.7%	-6.8%
9000 - Other Financing Uses	196,678	87,344	60,237	153,235	93,000	33,000	33,000	-64.5%	-78.5%
Total Expenditures	\$ 10,385,551	\$ 10,184,285	\$ 7,806,648	\$ 10,413,522	\$ 10,568,898	\$ 10,732,463	\$ 10,732,463	1.55%	3.1%



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.

<u>Measurements</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 YTD</u>
Equalized value per capita	\$107,692	\$107,711	\$107,735	\$98,715
Population	13,350	13,177	13,174	13,189
Population Change Percentage	-0.07%	-1.30%	-0.02%	0.11%
Number of school aged children	2,238	2,309	2,299	2,414

Budget Impact

- No major changes to the Village Board budget in 2014.

2014 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-1100-41110	Property Taxes	\$ 7,715,999	\$ 7,874,719	\$ 7,985,022	\$ 7,985,022	\$ 7,985,022	\$ 7,827,198	\$ 7,827,198	-2.0%	-2.0%	Taxes
100-1100-41110	Property Taxes - assessment error	-	(1,460,298)	1,460,298	1,460,298	1,460,298	-	-	-100.0%	-100.0%	Taxes
100-1100-41300	PILOT - Water	76,032	97,423	-	109,369	90,000	101,271	101,271	12.5%	-7.4%	Taxes
100-1100-41310	PILOT - Parking	33,997	36,408	-	36,576	34,000	36,400	36,400	7.1%	-0.5%	Taxes
100-1100-43430	Exempt Computer Aid	1,980	1,248	2,321	2,321	2,300	2,000	2,000	-13.0%	-13.8%	Intergov't
100-1100-43610	Payments For Municipal Services	767	718	-	-	700	-	-	-100.0%	0.0%	Intergov't
Total Village Board Revenues		\$ 7,828,775	\$ 6,550,218	\$ 9,447,641	\$ 9,593,586	\$ 9,572,320	\$ 7,966,869	\$ 7,966,869	-16.8%	-17.0%	
Expenditures											
100-1100-51100	Salaries and Wages	\$ 7,314	\$ 7,329	\$ 5,087	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	0.0%	Salaries
100-1100-51310	Social Security and Medicare	558	558	391	558	558	558	558	0.0%	0.0%	Fringe
100-1100-51900	Professional Education	401	-	20	450	550	750	750	36.4%	66.7%	Fringe
100-1100-52920	Surveys/Studies & Plans	-	-	1,614	15,400	7,000	-	-	-100.0%	-100.0%	Professional
100-1100-53100	Office Supplies	126	240	185	185	300	300	300	0.0%	62.2%	Supplies & Office
100-1100-53101	Shared Office Costs (EE Based)	678	828	546	625	850	-	-	-100.0%	-100.0%	Supplies & Office
100-1100-53140	Communications/Publications	9,134	4,302	4,289	5,542	8,450	7,750	7,750	-8.3%	39.8%	Supplies & Office
100-1100-53200	Memberships & Subscriptions	5,001	4,849	5,167	5,167	5,300	4,706	4,706	-11.2%	-8.9%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	326	722	211	216	450	450	450	0.0%	108.3%	Supplies & Office
100-1100-55100	Liability & Property Insurance	189	106	105	105	106	100	100	-5.7%	-4.8%	Insurance
100-1100-55110	Workers Comp	40	33	31	31	33	33	33	0.0%	6.5%	Insurance
Total Village Board Expenditures		\$ 23,767	\$ 18,967	\$ 17,646	\$ 35,579	\$ 30,897	\$ 21,947	\$ 21,947	-29.0%	-38.3%	

2014 Budget
Expenditure Request Detail - Village Board

100-1100-53100	Office supplies	
Binders, new envelopes and replacement supplies		\$ 300
Total for account		<u>300</u>
100-1100-53140	Communications/publications	
General communications (mailing/printing)		6,000
Legal notices and publications		1,750
Public relations/contracted writing		<u>-</u>
Total for account		<u>7,750</u>
100-1100-53200	Memberships & subscriptions	
Wisconsin Municipal League Membership		4,206
Public Policy Forum Membership		<u>500</u>
Total for account		<u>4,706</u>
100-1100-51900	Professional education	
Economic development		250
League of Wisconsin Municipalities convention		<u>500</u>
Total for account		<u>750</u>
100-1100-52920	Surveys/studies and plans	
Village-wide survey		<u>-</u>
Total for account		<u>-</u>
100-1100-53900	Miscellaneous expenses	
Board lunches/dinners		300
Intergovernmental Cooperative Council (ICC)		<u>150</u>
Total for account		<u>450</u>



Department Description

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

Services

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

Achievements 2013

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

- Continue to operate court with one FTE – over 250 citations processed each month

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

- Able to assist residents in court on a one-to-one basis

2014 Budget

General Fund
Municipal Court - 1200



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

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

Initiatives 2014

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

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

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

- Update the website to include "Frequently Asked Questions."

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

- Assist the Police Department in collection of unpaid fines

Measurements and Indicators

Measurements	2012 Actual	2013 YTD	2014 Budget
Cases Processed	3,633	1,926	3,500

Budget Impact

- Continue to decrease the budget while handling a larger case load. This is due to continuing to find alternatives to the House of Correction.

2014 Budget

General Fund Revenues and Expenditures
Municipal Court - 1200

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Expenditures											
100-1200-51100	Salaries and Wages	\$ 49,780	\$ 49,324	\$ 36,080	\$ 49,750	\$ 49,691	\$ 50,586	\$ 50,586	1.8%	1.7%	Salaries
100-1200-51200	Overtime Wages	806	1,617	-	-	2,089	2,152	2,152	3.0%	0.0%	Salaries
100-1200-51300	Health Insurance	22,079	22,059	15,305	20,647	21,156	23,464	23,464	10.9%	13.6%	Fringe
100-1200-51305	Dental Insurance	840	924	630	840	840	840	840	0.0%	0.0%	Fringe
100-1200-51310	Social Security and Medicare	4,284	3,569	2,527	3,493	3,961	4,111	4,111	3.8%	17.7%	Fringe
100-1200-51315	Wisconsin Retirement System	4,056	2,788	2,156	2,975	3,464	3,405	3,405	-1.7%	14.5%	Fringe
100-1200-51320	Life Insurance	92	96	64	83	101	88	88	-12.9%	6.0%	Fringe
100-1200-51325	Flexible Benefit Contribution	-	-	-	-	-	110	110	0.0%	0.0%	Fringe
100-1200-51900	Professional Education	1,401	1,357	885	1,228	1,780	1,855	1,855	4.2%	51.1%	Fringe
100-1200-52300	Other Intergov'tal pymts	1,582	235	-	-	1,750	1,100	1,100	-37.1%	0.0%	Contractual
100-1200-52910	Software Purch/Maint	3,862	3,978	4,540	4,540	4,540	5,176	5,176	14.0%	14.0%	Contractual
100-1200-52990	Other Service Contracts & Fees	445	80	-	-	350	300	300	-14.3%	0.0%	Contractual
100-1200-53100	Office Supplies	778	975	371	371	980	1,025	1,025	4.6%	176.3%	Supplies & Office
100-1200-53101	Shared Office Costs (EE Based)	230	276	242	268	922	823	823	-10.7%	207.1%	Supplies & Office
100-1200-53131	Shared Postage Costs (Allocated)	1,127	978	1,360	1,642	3,100	1,082	1,082	-65.1%	-34.1%	Supplies & Office
100-1200-53200	Memberships & Subscriptions	140	140	140	140	150	140	140	-6.7%	0.0%	Supplies & Office
100-1200-55100	Liability & Property Insurance	591	372	360	360	362	374	374	3.3%	3.9%	Insurance
100-1200-55110	Workers Comp	195	252	242	242	256	252	252	-1.6%	4.1%	Insurance
Total Municipal Court Expenditures		\$ 92,288	\$ 89,020	\$ 64,902	\$ 86,579	\$ 95,492	\$ 96,883	\$ 96,883	1.5%	11.9%	

2014 Budget
Expenditure Request Detail - Municipal Court

100-1200-53100	Office supplies		100-1200-52300	Intergovernmental contracts/pymts	
	Stipulation and order forms (1500 ct box)	\$ 275		Commitment - House of Correction	\$ 1,100
	Court letterhead (500 ct box) 2 boxes	95		Total for account	1,100
	Court letterhead envelopes	200			
	Pens, post-It notes, staples and other misc office	455	100-1200-53101	Shared office costs (EE based)	
	Total for account	1,025		Shared paper allocation 1 box per month	408
				Shared allocation for computer virus updates and fees	171
100-1200-52910	Software contracts/maint/purchases			Shared telephone	244
	TIPSS annual support fees	4,676		Total for account	823
	Software support- add ons - recorder for trials	500			
	Total for account	5,176			
	Professional education				
100-1200-51900		725			
	Professional Judicial Education Cert. Prog (3 days) - Court Clerk	150			
	Annual TIPSS user group seminar	645			
	Annual Continuing Judicial Education - Judge	335			
	Annual Judicial education seminar (3 days) - Judge	1,855			
	Total for account				
	Other service contracts & fees				
100-1200-52990					
	Sign language @ \$1.45 / minute	300			
	English - limited @\$51.75 / 30 minutes	300			
	Total for account				



Department Description

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

Services

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

Achievements 2013

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

- Updated Human Resource Manual Appendices.
- Finalized new procurement policy.
- Added new performance measurements
- Develop key measurements to benchmark with other communities.

2014 Budget

General Fund Village Manager's Office - 1410



-
- Updating the salary schedule.
 - Began an employee wellness program.

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

- Selected a vendor for a website redesign in 2014.
- Conducted a resident survey.
- Created a Social media policy/plan.

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

- Prioritized and implemented the initial Sustainability Action Plan Projects.

Initiatives 2014

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

- 360° Evaluation of the Village Manager.
- Begin to implement Village Vision Plan Action Plan.
- Revise management strategic plan after Vision Plan is adopted.
- Bid the assessor's contract including a bid for reassessment.

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

- Continue to support and grow the Welcome Neighbors program.

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

- Redesigned website, which will improve usability for residents.

2014 Budget

General Fund Village Manager's Office - 1410



- Continued operational transparency by increasing the use of social media tools by the entire organization.

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

- Implement paperless board packet program.
- Implement several recommendations of the Sustainability Action Plan.

Performance Measurements

<u>Measurements</u>	<u>2012 Actual</u>	<u>2013 Jan.-June</u>	<u>Target</u>
Manager's Memo Subscribers	1,010	1,048	1,100
Manager's Memo Avg. open Percentage	48.3%	48.1%	48.5%
Facebook Likes	944	1,020	1,075
Twitter Followers	506	545	600
Website Visits	154,716	61,965	160,000

Budget Impact

- The Manager's Office has requested \$1,000 in this year's budget for small Sustainability Plan projects such as small recycling bins for desks and smart power strips.
- The Manager's Office has requested \$500 for membership in MRA, replacing the \$1,000 annual expenditure for the Alliance for Innovation.

2014 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-1410-43410	State Shared Revenue	\$ 332,098	\$ 254,016	\$ 37,984	\$ 254,305	\$ 253,225	\$ 253,502	\$ 253,502	0.1%	-0.3%	Intergov't
100-1410-43411	Expenditure Restraint	251,934	290,721	202,526	202,526	202,525	400,178	400,178	97.6%	97.6%	Intergov't
100-1410-44140	Cable Fees - Time Warner	138,887	136,899	66,955	128,450	137,000	137,000	137,000	0.0%	6.7%	Licenses
100-1410-44141	Cable Fees - AT&T	32,063	37,080	21,462	39,597	32,000	37,000	37,000	15.6%	-6.6%	Licenses
100-1410-48100	Interest Income	129,009	124,035	5,978	32,000	89,100	55,000	55,000	-38.3%	71.9%	Other Rev
100-1410-48110	Interest on Loans/Advances	-	-	3,076	31,400	18,400	16,700	16,700	-9.2%	-46.8%	Other Rev
100-1410-48120	Interest on Taxes	-	-	28,545	28,545	27,500	27,500	27,500	0.0%	-3.7%	Other Rev
100-1410-48150	Insurance Dividend	8,565	-	11,301	11,301	7,000	7,000	7,000	0.0%	-38.1%	Other Rev
100-1410-48900	Miscellaneous Revenue	1,316	3,705	1,740	1,740	2,000	2,000	2,000	0.0%	14.9%	Other Rev
Total Village Manager Revenues		\$ 893,872	\$ 846,456	\$ 379,567	\$ 729,864	\$ 768,750	\$ 935,880	\$ 935,880	21.7%	28.2%	
Expenditures											
100-1410-51100	Salaries and Wages	\$ 92,460	\$ 96,758	\$ 71,311	\$ 98,000	\$ 96,691	\$ 99,967	\$ 99,967	3.4%	2.0%	Salaries
100-1410-51140	Auto Allowance	1,500	1,500	1,125	1,500	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-1410-51300	Health Insurance	20,920	19,272	14,118	19,046	18,694	21,495	21,495	15.0%	12.9%	Fringe
100-1410-51305	Dental Insurance	344	259	205	274	277	277	277	0.0%	1.1%	Fringe
100-1410-51310	Social Security and Medicare	6,380	6,874	5,310	7,300	7,396	7,648	7,648	3.4%	4.8%	Fringe
100-1410-51315	Wisconsin Retirement System	8,971	5,882	4,740	6,500	6,430	6,998	6,998	8.8%	7.7%	Fringe
100-1410-51320	Life Insurance	253	268	225	334	264	463	463	75.4%	38.6%	Fringe
100-1410-51325	Flexible Benefit Contribution	796	717	530	769	672	689	689	2.5%	-10.4%	Fringe
100-1410-51900	Professional Education	9,173	6,587	5,595	7,480	8,700	11,800	11,800	35.6%	57.8%	Fringe
100-1410-52140	Professional Fees Technology	21,581	22,520	22,520	22,520	30,081	27,743	27,743	-7.8%	23.2%	Contractual
100-1410-52900	Cleaning and Pest Control	14,316	14,316	10,737	14,316	15,522	16,000	16,000	3.1%	11.8%	Contractual
100-1410-52910	Software Purch/Maint	-	35	272	432	450	510	510	13.3%	18.1%	Contractual
100-1410-52990	Other Service Contracts & Fees	-	-	-	-	500	500	500	0.0%	0.0%	Contractual
100-1410-53100	Office Supplies	1,948	1,545	783	1,377	2,134	1,770	1,770	-17.1%	28.5%	Supplies & Office
100-1410-53101	Shared Office Costs (EE Based)	1,505	1,904	1,239	1,366	1,770	1,697	1,697	-4.1%	24.2%	Supplies & Office
100-1410-53121	Shared Copy Costs (Allocated)	1,281	1,023	598	633	1,776	503	503	-71.7%	-20.5%	Supplies & Office
100-1410-53131	Shared Postage Costs (Allocated)	809	1,032	528	619	1,089	1,622	1,622	48.9%	162.0%	Supplies & Office
100-1410-53200	Memberships & Subscriptions	2,692	2,718	2,271	2,421	2,800	2,460	2,460	-12.1%	1.6%	Supplies & Office
100-1410-53990	Contingency	-	1,200	860	1,044	5,000	2,500	2,500	-50.0%	139.5%	Supplies & Office
100-1410-54000	Programming	-	-	1,060	990	1,000	8,000	8,000	700.0%	708.1%	Programming
100-1410-54100	Sustainability/Conservation	1,027	3,182	1,584	2,378	1,500	2,000	2,000	33.3%	-15.9%	Programming

2014 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
100-1410-55100	Liability & Property Insurance	48,862	52,120	53,852	53,852	53,518	57,959	57,959	8.3%	7.6%	Insurance
100-1410-55110	Workers Comp	354	505	470	470	498	499	499	0.2%	6.2%	Insurance
100-1410-57900	Expenditure Charged to Others	-	(15,717)	(15,327)	(15,327)	-	(15,327)	(15,327)	0.0%	0.0%	Supplies & Office
100-1410-58100	Principal	18,435	-	-	-	-	-	-	0.0%	0.0%	Debt
100-1410-58200	Interest	428	-	-	-	-	-	-	0.0%	0.0%	Debt
Total Village Manager Expenditures		\$ 254,035	\$ 224,500	\$ 184,606	\$ 228,294	\$ 258,262	\$ 259,273	\$ 259,273	0.4%	13.6%	

2014 Budget
Expenditure Request Detail - Village Manager's Office

100-1410-53100	Office supplies		100-1410-51900	Professional education	
Cellular phone		\$ 960	ICMA/Or Equivalent - Swartz		\$ 2,750
Toner for printers \$80 per		160	WCMA - Swartz, Special Projects Coordinator		600
Computer supplies - monitor replacement, mouse, upgrades		350	Sustainability/Misc. seminars		250
Misc office (tabs, cassettes, batteries, etc)		<u>300</u>	Ehler's/Economic Development		200
Total for account		<u>1,770</u>	Customer Service Training - M. Whacker/Others		1,500
			360 Evaluation/Training		1,500
100-1410-57200	Shared copy costs (allocated)		Other-Human Resource, Technology related		1,000
Shared allocation for copier use		503	Management Strategic Planning/Lean		4,000
Estimate for color copies (.105 cents per copy)		-			-
Total for account		<u>503</u>	Total for account		<u>11,800</u>
100-1410-53200	Memberships & subscriptions		100-1410-54100	Sustainability/conservation	
Milwaukee Business Journal		125	Conservation and education		1,000
Other resource journal/information		275	Plan review/professional energy evaluation services		<u>1,000</u>
International City/County Management Association (ICMA) (2)		1,000	Total for account		<u>2,000</u>
Shorewood Men's Club		50			
NPELRA Swartz		160	100-1410-54000	Programming	
Wisconsin City/County Management Association (WCMA) - Swartz, Special Projects Coordinator		250	Resident Mediation		1,000
Milwaukee Area Municipal Employers Association (MAMEA) - Swartz		-	Welcoming Neighbors		<u>7,000</u>
MRA		100	Total for account		<u>8,000</u>
Total for account		<u>2,460</u>	100-1410-52990	Other service contracts & fees	
			EAP Program		<u>500</u>
100-1410-57100	Shared office costs (EE based)		Total for account		<u>500</u>
Shared allocation for computer virus updates and fees		342			
Shared allocation for paper, envelopes, etc		624			
Shared allocation for telephone		<u>731</u>			
Total for account		<u>1,697</u>			
100-1410-52910	Software contracts/maint/purchases				
Manager's Memo e-newsletter and archive hosting		<u>510</u>			
Total for account		<u>510</u>			



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;

2014 Budget

General Fund

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



- 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 2013

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

- Completed Scanning resolutions, Village Board minutes and ordinances from 1996 to present;
- Completed researching ability of Assessor software to work with tax software to eliminate duplication in entering the same data;
- Continued courses of continuing education for Clerk/Treasurer to obtain Treasurer certification;
- Enrolled Deputy Clerk/Treasurer in local payroll association activities;
- Completed installation of in-house payroll processing procedures.

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

- Continued to work with Milwaukee County to develop uniform voting equipment while reducing programming costs;
- Worked with the State to implement new election laws;
- Improved information and layout on webpage for Clerk/Treasurer's Office; working on new website; completed creation and distribution of a Handbook for Village Boards, Committees and Commissions.

Initiatives 2014

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 Clerk/Treasurer to obtain Treasurer's certification;
- Continue to work with Milwaukee County to develop uniform voting equipment while reducing programming costs;
- 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.

- Continue to 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;

2014 Budget

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



- Create election information website page.

Measurements and Indicators

Measurements	2010 Actual	2011 Actual	2012 Actual	YTD 2013
Elections administered	3	4	6	2
Absentee ballots votes	2,213	3,414	3,741	710
Registered voters	29,376	39,654	60,020	21,445
Voter turnout	10,995	17,982	28,022	4,819
Voter turnout as a % of registered voters	37.4%	45.3%	46.7%	22.4%
Number of new committee volunteer applications			4	23
# of Committee Vacancies			3	4

Budget Impact

Revenues

100-1420-44110 Liquor Licenses – Operator's licenses have been removed from this line item and placed in 100-1420-44111. The total of both accounts will equal what has been reflected in 100-1420-44110 in previous years.

Expenditures

Expenditures for Election accounts will increase due to the number of elections and the type of elections to be held. 100-1421-53500 Debt/Program Supplies – Will increase as the ballot cost has been removed from line item 100-1421-53300 Repairs and Maintenance and placed in the appropriate line item.

2014 Budget

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

	2011	2012	2013	2013	2013	2014	2014	2014	% Chg	% Chg	Category
	Actual	Actual	YTD 9/30	Projected	Adopted Budget	Proposed Budget	Adopted Budget	Budget '13	Projected		
Revenues											
100-1420-44110	Liquor Licenses (Class)	\$ 18,322	\$ 29,570	\$ 13,630	\$ 14,070	\$ 20,340	\$ 12,500	\$ 12,500	-38.5%	-11.2%	Licenses
100-1420-44111	Operators Licenses	-	-	4,320	4,880	-	7,110	7,110	0.0%	45.7%	Licenses
100-1420-44120	Village Licenses	13,907	4,387	4,244	4,266	4,200	4,340	4,340	3.3%	1.7%	Licenses
100-1420-44130	Weights and Measures	3,181	3,325	-	3,397	3,150	3,250	3,250	3.2%	-4.3%	Licenses
100-1420-44200	Pet Licenses	5,714	5,937	4,353	4,965	5,160	5,400	5,400	4.7%	8.8%	Licenses
100-1420-44201	Rebate MADACC	275	175	175	250	325	325	325	0.0%	30.0%	Licenses
100-1420-44210	Bicycle and Other Licenses	370	490	310	320	250	250	250	0.0%	-21.9%	Licenses
100-1420-46900	Other Charges for Service	570	640	570	725	300	500	500	66.7%	-31.0%	Charges
100-1420-48900	Miscellaneous Revenue	5,310	2,427	2,208	2,812	2,400	2,640	2,640	10.0%	-6.1%	Charges
Total Clerk/Treasurer Revenues		\$ 47,649	\$ 46,951	\$ 29,810	\$ 35,685	\$ 36,125	\$ 36,315	\$ 36,315	0.5%	1.8%	
Expenditures											
100-1420-51100	Salaries and Wages	\$ 103,740	\$ 103,173	\$ 76,860	\$ 105,500	\$ 105,009	\$ 107,766	\$ 107,766	2.6%	2.1%	Salaries
100-1420-51300	Health Insurance	40,580	40,123	28,055	37,838	37,336	42,939	42,939	15.0%	13.5%	Fringe
100-1420-51305	Dental Insurance	840	910	630	1,014	840	840	840	0.0%	-17.2%	Fringe
100-1420-51310	Social Security and Medicare	7,235	7,426	5,417	7,423	8,034	8,244	8,244	2.6%	11.1%	Fringe
100-1420-51315	Wisconsin Retirement System	9,658	6,118	5,110	7,001	6,983	7,543	7,543	8.0%	7.7%	Fringe
100-1420-51320	Life Insurance	330	347	250	333	350	360	360	2.9%	8.1%	Fringe
100-1420-51325	Flexible Benefit Contribution	1,086	883	562	682	856	900	900	5.1%	32.0%	Fringe
100-1420-51900	Professional Education	2,610	1,137	2,347	3,020	3,290	3,945	3,945	19.9%	30.6%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	2,800	2,800	2,800	2,800	0.0%	0.0%	Contractual
100-1420-52910	Software Purch/Maint	-	-	8,143	9,138	9,161	9,220	9,220	0.6%	0.9%	Contractual
100-1420-52990	Other Service Contracts & Fees	-	-	-	-	-	-	-	0.0%	0.0%	Contractual
100-1420-53100	Office Supplies	2,793	2,526	1,348	3,420	3,275	2,370	2,370	-27.6%	-30.7%	Supplies & Office
100-1420-53101	Shared Office Costs (EE Based)	611	822	1,095	1,197	2,021	1,453	1,453	-28.1%	21.4%	Supplies & Office
100-1420-53110	Computer Supplies	15,145	13,928	244	558	1,425	1,250	1,250	-12.3%	124.0%	Supplies & Office
100-1420-53121	Shared Copy Costs (Allocated)	567	595	309	359	770	593	593	-23.0%	65.2%	Supplies & Office
100-1420-53130	Postage/mailings	-	-	-	8,221	4,770	5,425	5,425	0.0%	0.0%	Supplies & Office
100-1420-53131	Shared Postage Costs (Allocated)	3,902	4,134	1,830	2,046	2,840	3,009	\$ 3,009	6.0%	47.1%	Supplies & Office
100-1420-53200	Memberships & Subscriptions	286	778	764	836	775	850	850	9.7%	1.7%	Supplies & Office

2014 Budget

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

	2011	2012	2013	2013	2013	2014	2014	2014	% Chg	% Chg	
	Actual	Actual	YTD 9/30	Projected	Adopted	Proposed	Adopted	Adopted	Budget '13	Projected	Category
					Budget	Budget	Budget	Budget	to '14 Prop	to Prop	
100-1420-53500	Dept/Program Supplies	21,370	52,548	-	-	-	-	-	0.0%	0.0%	Programming
100-1420-53900	Miscellaneous Expenses	642	9,358	291	311	-	275	275	0.0%	-11.6%	Supplies & Office
100-1420-54000	Programming	12,750	11,931	6,705	11,937	12,000	11,500	11,500	-4.2%	-3.7%	Programming
100-1420-55100	Liability & Property Insurance	1,328	951	898	898	903	983	983	8.9%	9.5%	Insurance
100-1420-55110	Workers Comp	388	532	510	510	540	538	538	-0.4%	5.5%	Insurance
100-1420-57900	Expenditures Charged to Others	-	(2,539)	(2,079)	(2,079)	-	(2,079)	(2,079)	0.0%	0.0%	Supplies & Office
Total Clerk/Treasurer's Office Expenditures		<u>\$ 228,661</u>	<u>\$ 258,481</u>	<u>\$ 142,089</u>	<u>\$ 202,963</u>	<u>\$ 203,978</u>	<u>\$ 210,724</u>	<u>\$ 210,724</u>	<u>3.3%</u>	<u>3.8%</u>	

2014 Budget

Expenditure Request Detail - Clerk/Treasurer's Office - Elections

100-1420-53100	Office supplies		100-1420-52910	Software contracts/maint/purchases	
	Renew Notary (Years 2013 and 2014)	\$ 60		General Code E360	\$ 1,000
	Schwaab Stamps	100		GCS support fee - tax software	4,320
	W-2 Forms	300		General code laserfiche maintenance	1,500
	Payroll Checks	300		BS&A payroll support	2,400
	Envelopes/Payroll	50		Total for account	9,220
	Misc Supplies - Labels, gold seals, manilla envelopes, sheet protectors, dividers, file folders, laminating supplies	548	100-1420-53130	Postage/mailings	
	Background checks (licenses at \$7.00 each)	-		Licensing - initial packets, reminders, licenses	200
	Total for account	1,012		Tax bills, tax bill reminders	4,000
		2,370		Processing charge for tax bills	750
100-1420-57200	Shared copy costs (allocated)			Customer service survey card mailing	300
	Shared allocation for copier use	503		Certified mail (BOA, claims, misc.)	175
	Customer service survey card printing	50		Total for account	5,425
	Estimate for color copies (.105 cents per copy)	40	100-1420-51900	Professional education	
	Total for account	593		Wisconsin Municipal Treasurer's Conf (2)	1,000
100-1420-57400	Shared postage costs (allocated)			IIMC International Conference - Grant/Farnham	1,200
	Shared postage allocation	3,009		Payroll and general ledger training	600
	Total for account	3,009		Software/Lean/HR/Strategic Planning	300
100-1420-53200	Memberships & subscriptions			Metro Clerks Mtgs - Grant/Farnham	220
	Metro Clerk's Association (Grant and Farnham)	100		Clerk District Mtgs	125
	International Insitute of Municipal Clerks (Grant)	150		Treasurer District Meetings	50
	Wisconsin Muni Clerks Assoc (Grant and Farnham)	100		Payroll Conf or Annual Clerk's Conf	450
	Wisconsin Treasurer's Association (Grant)	50		Total for account	3,945
	American Payroll Association	250		Elections	
	Subscriptions	150	100-1421-52910	Software contracts/maint/purchases	
	Greater Milw Chapter American Payroll Assoc. (Farnham)	50		Machine Programming and Coding (2 elections)	\$2,000
	Total for account	850	100-1421-53500	Dept/Program Supplies	
100-1420-57100	Shared office costs (EE based)			Ballots	500.00
	Shared allocation for office supplies	624		Publications (2 Elections)	100.00
	Shared allocation for computer virus updates and fees	342		Absentee Envelopes (9,300)	1,200.00
	Shared allocation for telephone	487		Other election and machine Supplies, water, snacks	1,330.00
	Total for account	1,453		Total for account	3,130.00
100-1420-53110	Computer supplies		100-1421-53300	Repairs and Maintenance	
	Comp. supplies - monitor replacements, mouse, upgrade	650		Machine Maintenance - 3 edge machines @\$275	900.00
	Toner for printer and fax machine	400		Machine Maintenance - 3 eagle machines @\$300	1,200.00
	Equipment maintenance	200		Replacement Booths	600.00
	Total for account	1,250		Total for account	2,700.00

2014 Budget

General Fund Revenues and Expenditures
Election expenses - 1421

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-1421-48900	Other Local Aids	-	8,582	-	-	-	-	-	0.0%	0.0%	Intergov't
Total Election Revenues		\$ -	\$ 8,582	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
Expenditures											
100-1421-51100	Salaries and Wages	\$ -	\$ -	\$ 5,954	\$ 5,954	\$ 10,080	\$ 27,408	\$ 27,408	171.9%	360.3%	Salaries
100-1421-51900	Professional Education	-	-	-	-	1,500	4,832	4,832	222.1%	0.0%	Fringe
100-1421-52910	Software Purch/Maint	-	-	1,324	1,323	6,250	2,000	2,000	-68.0%	51.2%	Contractual
100-1421-53131	Shared Postage Costs (Allocated)	-	-	643	860	1,050	3,500	3,500	233.3%	307.0%	Supplies & Office
100-1421-53300	Repairs and Maintenance	-	-	2,419	2,419	3,075	2,700	2,700	-12.2%	11.6%	Supplies - Maintenance
100-1421-53500	Dept/Program Supplies	-	-	379	403	2,575	3,130	3,130	21.6%	676.7%	Programming
Total Election Expenditures		\$ -	\$ -	\$ 10,719	\$ 10,959	\$ 24,530	\$ 43,570	\$ 43,570	77.6%	297.6%	

2014 Budget
Expenditure Request Detail - Elections

100-1421-52910	Software contracts/maint/purchases		
	Machine Programming and Coding (2 elections)	\$	2,000
	4-Year Maintenance Purge		-
	Total for account		<u>2,000</u>
100-1421-53500	Dept/Program supplies		
	Ballots		500
	Publications (2 elections)		100
	Absentee Envelopes (9,300)		1,200
	Other election and machine supplies, water, snacks		<u>1,330</u>
	Total for account		<u>3,130</u>
100-1421-53300	Repairs and maintenance		
	Machine Maintenance - 3 Edge machines @ \$275		900
	Machine Maintenance - 4 Eagle machines @ \$300		1,200
	Replacement booths		<u>600</u>
	Total for account		<u>2,700</u>



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.

2014 Budget

General Fund Customer Service - 1430



Achievements 2013

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

- Continued with customer service excellence for staff and departments as necessary;
- Assisted in review of technology upgrades including new website for 2014;
- Developed RFP and assisted in review of new janitorial services contract for implementation in 2014;
- Continued work in conjunction with Police Department to provide overnight parking for residents and to streamline payment processes;
- Continuous achievement of high marks from customers with regard to customer service delivery; and
- Continued support of all departments from handling cash receipting to assisting the Clerk Office's with task related to elections.

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

- Continued developing skills and knowledge to move toward the goal of a "one-stop shopping" experience for our customers.

Initiatives 2014

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

- Work with Police Department to "lean" the current process and develop new processes to pay for parking for both residents and staff, once new parking program is implemented; and
- Staff will continue to work with Clerk's Office in conducting elections in 2014.

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

- Complete the redesign and reorganization of the Customer Service Desk to provide a more pleasant experience for visitors;
- Increase training for new and current employees regarding Customer Service brand;
- Work with Welcome New Neighbor Program Director to warmly welcome new residents to the Shorewood community – walking kit distribution; and
- Continue developing skills and knowledge to move toward the goal of a "one-stop shopping" experience for our customers.

2014 Budget

General Fund
Customer Service - 1430



Measurements and Indicators

Measurements	2010 Actual	2011 Actual	2012 Actual	YTD 2013
Block party permits issued	32	45	42	22
Walkng Kits Distributed			155	50
Lbs of batteries recycled		70 (Dec. Only)	893	560
Annual paper purchases (cases)		120	44	40

Budget Impact

- The increase in the Professional Education line item is a result of a) participation in The MRA- Customer Service Managers roundtable sessions (September 2013 – May 2014) –networking resource, information on best practices, latest trends/issues in customer service; b) providing opportunity for Customer Service Associates to obtain training to improve their computer skills, people skills, etc.

2014 Budget

General Fund Revenues and Expenditures
Customer Service Department - 1430

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Expenditures											
100-1430-51100	Salaries and Wages	\$ 72,427	\$ 73,057	\$ 50,062	\$ 69,000	\$ 69,755	\$ 71,536	\$ 71,536	2.6%	3.7%	Salaries
100-1430-51300	Health Insurance	31,524	31,760	20,385	27,470	27,063	31,121	31,121	15.0%	13.3%	Fringe
100-1430-51305	Dental Insurance	1,290	1,410	909	1,210	1,210	1,210	1,210	0.0%	0.0%	Fringe
100-1430-51310	Social Security and Medicare	4,726	4,921	3,462	4,773	5,337	5,473	5,473	2.5%	14.7%	Fringe
100-1430-51315	Wisconsin Retirement System	6,884	4,422	3,331	4,572	4,639	5,008	5,008	8.0%	9.5%	Fringe
100-1430-51320	Life Insurance	241	287	197	261	257	279	279	8.6%	6.9%	Fringe
100-1430-51325	Flexible Benefit Contribution	249	173	72	102	141	179	179	27.0%	75.5%	Fringe
100-1430-51900	Professional Education	220	497	30	159	525	1,275	1,275	142.9%	701.9%	Fringe
100-1430-52930	Credit Card Fees	1,125	1,564	1,489	2,307	1,100	2,100	2,100	90.9%	-9.0%	Supplies & Office
100-1430-53100	Office Supplies	1,297	1,131	182	264	260	260	260	0.0%	-1.5%	Supplies & Office
100-1430-53101	Shared Office Costs (EE Based)	724	955	1,217	1,330	2,105	2,009	2,009	-4.6%	51.1%	Supplies & Office
100-1430-53110	Computer Supplies	573	845	517	608	563	525	525	-6.7%	-13.7%	Supplies & Office
100-1430-53121	Shared Copy Costs (Allocated)	976	947	396	444	1,139	954	954	-16.2%	114.9%	Supplies & Office
100-1430-53131	Shared Postage Costs (Allocated)	47	61	30	45	183	78	78	-57.4%	73.3%	Supplies & Office
100-1430-53200	Memberships & Subscriptions	253	253	253	253	360	360	360	0.0%	42.3%	Supplies & Office
100-1430-55100	Liability & Property Insurance	805	605	525	525	528	532	532	0.8%	1.3%	Insurance
100-1430-55110	Workers Comp	279	377	336	336	356	354	354	-0.6%	5.4%	Insurance
100-1430-57900	Expenditures Charged to Others	-	(2,880)	(2,609)	(2,609)	-	(2,609)	(2,609)	0.0%	0.0%	Supplies & Office
Total Customer Service Expenditures		\$ 123,640	\$ 120,385	\$ 80,784	\$ 111,050	\$ 115,521	\$ 120,644	\$ 120,644	4.4%	8.6%	

2014 Budget
Expenditure Request Detail - Customer Service Department

100-1430-53100	Office supplies		100-1430-57400	Shared postage costs (allocated)	
	Binder clips, storage boxes, file folders, etc	\$ 260		Shared allocation for postage	\$ 58
	Total for account	260		Direct postage - customer service survey cards	20
				Total for account	78
100-1430-57200	Shared copy costs (allocated)				
	Shared allocation for copier use	754	100-1430-57100	Shared office costs (EE based)	
	Customer service cards	-		Shared allocation for office supplies	936
	Estimate for color copies (.105 cents per copy)	200		Shared allocation for computer virus updates and fees	342
	Total for account	954		Shared allocation for telephone	731
				Total for account	2,009
100-1430-53110	Computer supplies				
	Maintenance/Repairs (3 printers/1 fax machine)*	150			
	Toner for 2 printers and fax machine	375			
	Total for account	525			
100-1430-51900	Professional education				
	Annual Clerk conference (registration/hotel/mileage)	475			
	District Clerk conferences	-			
	Miscellaneous seminars for staff	800			
	Total for account	1,275			

*Printer for General Public will not be replaced once it breaks down; front counter printer will be replaced not repaired when it breaks



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 2013

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

- Completed setup of the new accounting system.
- Implemented a new chart of accounts to be more in line with the State Chart of Accounts.
- Budgetary category coding setup to help in the budget and long range planning process.
- Began billing of Sidewalk Program through the new MR program rather than manually invoicing. This allows automated updating of outstanding balances and will ensure proper posting of remaining balances to the tax roll.

2014 Budget

General Fund Finance Department - 1510



- Accounts Payable procedures manual has been started and completion will be early 2014

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

- Implemented E-Billing and direct debit of utility bills. Enrolling 17% of our customers.
- Received the Distinguished Budget Presentation Award for 2013

Initiatives 2014

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

- Continue to review and update our financial policies for Board consideration
- Improve the documentation of our financial process by continuing to produce and accounting procedures manual. It would be our goal for 2014 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.

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

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

Financial Statements

- Remain committed to ensuring that our Financial statements are provided by May 15 and without 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 2013 CAFR.
- 2014 will bring about many changes for the Finance Department. For the 2013 year the Financial Statements will be prepared by our Auditors as was past practice. The Finance department will still assure that all Governmental Accounting Standards Board (GASB) statements are followed.

2014 Budget

General Fund
Finance Department - 1510



Measurements and Indicators

Measurements	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2014 Budget	Target
Bond Rating	Aa3	Aa2	Aa2	Aa2	Aa2	Aa1
General Fund - Fund balance as a % of Revenues	49.70%	49.18%	50.47%	38.00%	38.00%	*30.00%
Average of Monthly Average Cash Balances	\$ 17,049,691	\$ 15,978,724	\$ 20,163,590	\$ 17,000,000	\$ 17,000,000	na
Interest earnings as a % of Average Cash	0.61%	0.61%	0.46%	0.50%	0.50%	na
Annualize Local Government Investment						
Pool (LGIP) interest rate	0.21%	0.14%	0.15%	0.07%	0.07%	na
Interest Rate over /(Under) LGIP Rate	0.40%	0.47%	0.31%	0.43%	0.43%	0.50%
Estimated Investment Performance						
Over (Under) LGIP	\$ 67,442	\$ 45,350	\$ 60,733	\$ 45,350	\$ 46,000	\$ 85,000

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

Budget Impact

The Finance Department's budget request for 2014 is similar to our 2013 request in total. Reasons for significant line-item changes are discussed below:

- Interdepartmental Charges – These accounts are no longer funded. They are now expensed as contra expenditures charged to others.

2014 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-1510-44900	Security Alarm Permits	\$ 3,420	\$ 2,160	\$ 2,580	\$ 3,360	\$ 2,700	\$ 2,940	\$ 2,940	8.9%	-12.5%	Charges
100-1510-47400	Interdepartmental Charge Parking	9,871	-	-	-	7,925	-	-	-100.0%	0.0%	Charges
100-1510-47410	Interdepartmental Charge Water	13,181	-	-	-	9,163	-	-	-100.0%	0.0%	Charges
100-1510-47420	Interdepartmental Charge Sewer	13,022	-	-	-	9,105	-	-	-100.0%	0.0%	Charges
100-1510-48300	Late Payment Penalty	675	1,404	651	958	1,900	1,000	1,000	-47.4%	4.4%	Charges
100-1510-48900	Miscellaneous Revenue	16,207	1,039	1,095	1,384	500	1,000	1,000	100.0%	-27.7%	Charges
Total Finance Revenues		\$ 56,376	\$ 4,603	\$ 4,326	\$ 5,702	\$ 31,293	\$ 4,940	\$ 4,940	-84.2%	-13.4%	
Expenditures											
100-1510-51100	Salaries and Wages	\$ 71,184	\$ 71,599	\$ 40,324	\$ 61,000	\$ 72,251	\$ 73,200	\$ 73,200	1.3%	20.0%	Salaries
100-1510-51300	Health Insurance	22,860	23,092	12,255	18,128	22,391	25,752	25,752	15.0%	42.1%	Fringe
100-1510-51305	Dental Insurance	879	957	504	596	922	922	922	0.0%	54.7%	Fringe
100-1510-51310	Social Security and Medicare	4,549	4,865	2,867	4,356	5,527	5,600	5,600	1.3%	28.6%	Fringe
100-1510-51315	Wisconsin Retirement System	6,629	4,315	2,589	3,939	4,804	5,124	5,124	6.7%	30.1%	Fringe
100-1510-51320	Life Insurance	89	114	105	188	116	297	297	156.0%	58.0%	Fringe
100-1510-51325	Flexible Benefit Contribution	273	99	49	209	96	121	121	26.0%	-42.1%	Fringe
100-1510-51900	Professional Education	2,085	936	4,126	4,126	3,865	4,440	4,440	14.9%	7.6%	Fringe
100-1510-52100	Professional Fees	2,900	-	-	-	-	-	-	0.0%	0.0%	Professional
100-1510-52130	Professional Fees Financial	12,677	13,395	16,998	21,348	12,000	16,000	16,000	33.3%	-25.1%	Professional
100-1510-52910	Software Purch/Maint	1,522	930	7,560	9,100	9,100	7,560	7,560	-16.9%	-16.9%	Contractual
100-1510-52990	Other Service Contracts & Fees	-	1,225	-	-	-	1,300	1,300	0.0%	0.0%	Contractual
100-1510-53100	Office Supplies	1,342	3,244	1,345	2,029	3,245	2,810	2,810	-13.4%	38.5%	Supplies & Office
100-1510-53101	Shared Office Costs (EE Based)	605	784	887	976	1,425	1,594	1,594	11.9%	63.3%	Supplies & Office
100-1510-53121	Shared Copy Costs (Allocated)	2,072	1,612	1,002	1,030	2,064	2,173	2,173	5.3%	111.0%	Supplies & Office
100-1510-53131	Shared Postage Costs (Allocated)	104	78	42	52	140	224	224	60.0%	330.8%	Supplies & Office
100-1510-53200	Memberships & Subscriptions	951	1,453	510	510	860	860	860	0.0%	68.6%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	2,705	6,894	-	638	4,000	4,000	4,000	0.0%	527.0%	Supplies & Office
100-1510-55100	Liability & Property Insurance	861	812	636	636	640	625	625	-2.3%	-1.7%	Insurance
100-1510-55110	Workers Comp	269	368	347	347	368	363	363	-1.4%	4.6%	Insurance
100-1510-57900	Expenditures Charged to Others	-	(5,057)	(3,946)	(3,946)	-	(3,946)	(3,946)	0.0%	0.0%	Supplies & Office
Total Finance Expenditures		\$ 134,556	\$ 131,715	\$ 88,200	\$ 125,262	\$ 143,814	\$ 149,019	\$ 149,019	3.6%	19.0%	

2014 Budget
Expenditure Request Detail - Finance Department

100-1510-53100	Office supplies		100-1510-52910	Software contracts/maint/purchases	
	Computer supplies and software	\$ 500		BS&A support	
	Toner for two printers \$80 per	160		General ledger	\$ 1,400
	Budget covers, tabs and binding	400		Accounts payable	2,380
	Budget award program fee	300		Cash receipting	1,190
	Financial statement covers	450		Misc. Receivables	1,190
	AP checks	250		Human Resources	<u>1,400</u>
	Binder clips, storage boxes, file folders, etc	750		Total for account	<u>7,560</u>
		-			
	Total for account	<u>2,810</u>	100-1510-51900	Professional education	
				GFOA -Finance Director (CPE credits 15)	2,000
100-1510-57200	Shared copy costs (allocated)			GAAP update - Internet training (4)	140
	Shared allocation for copier use	503		WGFOA Conference March (12)	350
	Color copies for Budget document	1,260		WGFOA Conference Sept (Cindy)	350
	Estimates for long range planning, and Ehler's analysis pages	210		WGFOA Conference	350
	Estimate for other color copies (.105 cents per copy)	<u>200</u>		Payroll/AP training (Cindy)	900
	Total for account	<u>2,173</u>		League Clerk Treasurers & Finance Officers Institute (Cindy)	350
					-
100-1510-53200	Memberships & subscriptions			Total for account	<u>4,440</u>
	GFOA - Village	200			
	WGFOA - Finance Director and Wierzchowski	50			
	American Payroll Association - Wisconsin Chapter	40			
	GFOA - Publications	<u>570</u>			
	Total for account	<u>860</u>			
100-1510-57100	Shared office costs (EE based)				
	Shared allocation for computer virus updates and fees	171			
	Shared allocation for paper, envelopes, etc	936			
	Shared allocation for telephone	<u>487</u>			
	Total for account	<u>1,594</u>			



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 2014

- The Village will bid our Assessment Services in 2014 including a reassessment.

2014 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Expenditures											
100-1900-52120	Professional Fees Legal	\$ 117,653	\$ 113,458	\$ 61,969	\$ 95,000	\$ 108,500	\$ 110,000	\$ 110,000	1.4%	15.8%	Professional
100-1900-52150	Professional Fees Assessment	46,300	46,300	35,475	47,300	46,300	46,300	46,300	0.0%	-2.1%	Professional
100-1900-53101	Shared Office Costs (EE Based)	456	552	424	476	530	1,877	1,877	254.2%	294.3%	Supplies & Office
100-1900-53110	Computer Supplies	3,137	1,095	1,916	1,916	3,249	3,250	3,250	0.0%	69.6%	Supplies & Office
100-1900-53121	Shared Copy Costs (Allocated)	7	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-1900-53131	Shared Postage Costs (Allocated)	101	141	138	145	136	248	248	82.4%	71.0%	Supplies & Office
100-1900-53140	Communications/Publications	169	234	213	259	400	250	250	0.0%	0.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	1,602	10,652	3,208	3,500	5,000	5,000	5,000	0.0%	0.0%	Supplies & Office
100-1900-54100	Sustainability/Conservation	994	-	-	-	-	-	-	0.0%	0.0%	Programming
100-1900-55100	General liab. & prop. insurance	960	732	681	681	686	714	714	4.1%	4.8%	Insurance
Total Other Gen Admin Expenditures		\$ 171,379	\$ 173,164	\$ 104,024	\$ 149,277	\$ 164,801	\$ 167,639	\$ 167,639	1.7%	12.3%	



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; concerts and special events
- Continue to work with other departments to make Shorewood a safer community
- Handle the safety for all Special Events.



Achievements 2013

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

- Able to stay under budget while still providing 24 hour a day service
- Benchmarking of Performance Measures with other Communities
- Customer service department and Police Department work together to continue streamlining parking payment process for residents and staff
- Consolidated dispatch with the seven North Shore Communities.
- Joint purchase of a new CAD/Records/Mobile software program for the seven North Shore Police Departments and the North Shore Fire Department
- Design plans for a remodeled police facility

Vision Plan (B) - Promote vibrant urban housing

- Continue the nuisance abatement program with the Building Inspectors

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

- National Night Out.
- Continue the Shorewood Police Department Strategic Plan
- 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, Plein Air and others.

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

- Started a Facebook page to better communicate with the residents of Shorewood (500 “likes” on September of 2013)
- Use Twitter with our Nixle crime alerts

2014 Budget

General Fund Police Department - 2100



Initiatives 2014

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

- Work on reducing the operational budget, proposed a zero percent increase
- Maintain 24/7 services and still remain under budget
- Add technology to assist residents in their contacts with the police department

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

- Increase the neighborhood watch program and start a business watch for 2014
- Increase directed patrol to align with the new Village of Shorewood Vision Plan
- Police Department work together to continue streamlining parking payment process for residents and staff and assist with implementation of any new parking initiatives
- Allow residents to buy license plates and renew stickers at the police station

Vision Plan (D) - Protect and enhance property values

- Reduce response times
- Increase community policing by adding new neighborhoods to block watch

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

- Host a “Town Hall” style meeting in late March or early April
- Update the website to reflect current crime trends, alerts and accomplishments
- Customer service cards
- ProPhoenix customer reply program

2014 Budget

General Fund Police Department - 2100



Vision Plan (F) - Protect and enhance our environment

- More hours of foot and bike patrol
- Higher fuel economy with new squad cars
- Paperless for board meetings
- Reduce number of reports printed

Budget Impact

- Able to maintain a zero percent increase in the budget due to cost cutting on retirement and health insurance.
- Costs associated with annual maintenance of the joint records management system increase the Software Support Line.
- Funding for a part-time Records Management Systems Administrator at Bayside Communications Center is included in the Software Support Line.

2014 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-2100-45110	Court Costs	\$ 28,255	\$ 45,478	\$ 32,264	\$ 39,707	\$ 35,560	\$ 41,500	\$ 41,500	16.7%	4.5%	Fines
100-2100-45120	Court Fines	78,919	90,739	72,649	86,425	127,000	130,000	130,000	2.4%	50.4%	Fines
100-2100-45130	Court Terms	12,811	5,446	-	-	6,500	-	-	-100.0%	0.0%	Fines
100-2100-45200	Parking Fines	352,432	349,458	253,431	318,215	362,500	367,885	367,885	1.5%	15.6%	Fines
100-2100-45210	Parking Ticket Fee	18,820	17,872	14,455	17,855	19,025	21,850	21,850	14.8%	22.4%	Fines
100-2100-45220	Vehicle Suspension Fee	-	9,095	7,345	9,045	11,000	11,000	11,000	0.0%	21.6%	Fines
100-2100-46200	False Alarm Fees	6,888	3,969	2,250	2,950	5,850	3,000	3,000	-48.7%	1.7%	Charges
100-2100-46210	Warrant Fees	-	-	-	-	-	-	-	0.0%	0.0%	Charges
100-2100-46390	Overnight Parking Permission	21,640	22,632	20,622	27,480	26,400	27,500	27,500	4.2%	0.1%	Charges
100-2100-47400	Interdepartmental Charge Parking	31,713	-	-	-	32,925	-	-	-100.0%	0.0%	Charges
100-2100-48500	Donations	200	-	1,270	1,270	-	1,000	1,000	0.0%	-21.3%	Other Rev
100-2100-48900	Miscellaneous Revenue	1,793	1,536	1,765	1,993	2,650	2,650	2,650	0.0%	33.0%	Other Rev
Total Police Revenues		\$ 553,471	\$ 546,225	\$ 406,051	\$ 504,940	\$ 629,410	\$ 606,385	\$ 606,385	-3.7%	20.1%	
Expenditures											
100-2100-51100	Salaries and Wages	\$ 1,613,080	\$ 1,646,363	\$ 1,265,796	\$ 1,745,000	\$ 1,751,874	\$ 1,787,992	\$ 1,787,992	2.1%	2.5%	Salaries
100-2100-51110	Civilian Salaries	242,860	250,514	179,996	245,000	251,580	253,158	253,158	0.6%	3.3%	Salaries
100-2100-51130	Holiday Pay	81,524	94,046	-	85,025	91,459	93,380	93,380	2.1%	9.8%	Salaries
100-2100-51150	Retiree Sick Leave Payout	-	-	-	-	20,000	57,000	57,000	185.0%	0.0%	Salaries
100-2100-51160	Opt Out Ins	17,000	18,000	15,750	21,000	18,000	21,000	21,000	16.7%	0.0%	Salaries
100-2100-51200	Overtime Wages	150,226	106,236	106,302	136,163	111,991	114,326	114,326	2.1%	-16.0%	Salaries
100-2100-51220	Civilian OT	4,420	3,491	1,199	2,226	2,408	2,408	2,408	0.0%	8.2%	Salaries
100-2100-51300	Health Insurance	450,181	456,069	309,927	415,664	441,084	472,772	472,772	7.2%	13.7%	Fringe
100-2100-51305	Dental Insurance	21,039	21,685	14,540	19,372	20,052	19,380	19,380	-3.4%	0.0%	Fringe
100-2100-51310	Social Security and Medicare	155,064	158,953	114,816	163,318	169,016	172,093	172,093	1.8%	5.4%	Fringe
100-2100-51315	Wisconsin Retirement System	418,689	394,064	296,726	421,909	420,941	274,605	274,605	-34.8%	-34.9%	Fringe
100-2100-51320	Life Insurance	3,150	3,282	2,555	3,468	3,298	3,970	3,970	20.4%	14.5%	Fringe
100-2100-51325	Flexible Benefit Contribution	5,517	3,580	3,673	5,236	3,741	4,778	4,778	27.7%	-8.7%	Fringe
100-2100-51330	Uniform Expense	9,606	17,300	8,066	11,423	16,375	16,375	16,375	0.0%	43.4%	Fringe
100-2100-51335	Insurance Trust	1,960	2,020	2,240	2,760	2,040	2,040	2,040	0.0%	-26.1%	Fringe
100-2100-51340	Retiree Health Contribution	24,908	59,065	23,003	28,350	31,439	28,463	28,463	-9.5%	0.4%	Fringe
100-2100-51345	Employee Sick Leave Bank	-	-	-	-	16,555	-	-	-100.0%	0.0%	Fringe
100-2100-51350	Education Reimb	-	-	450	450	1,500	2,250	2,250	50.0%	400.0%	Fringe
100-2100-51355	Other Benefits	15,621	8,741	4,025	5,534	12,528	6,037	6,037	-51.8%	9.1%	Fringe
100-2100-51900	Professional Education	10,145	12,933	8,787	15,553	13,500	14,500	14,500	7.4%	-6.8%	Fringe

2014 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
100-2100-52200	Electric	11,426	10,763	7,101	9,589	10,359	11,060	11,060	6.8%	15.3%	Utilities
100-2100-52210	Gas	7,103	5,417	3,567	4,407	11,780	7,252	7,252	-38.4%	64.6%	Utilities
100-2100-52220	Water	570	924	486	789	800	840	840	5.0%	6.5%	Utilities
100-2100-52230	Phone and Internet	8,178	9,167	3,429	4,859	5,966	6,308	6,308	5.7%	29.8%	Utilities
100-2100-52300	Other Intergov'tal pymts	10,500	10,000	5,000	10,000	12,500	12,500	12,500	0.0%	25.0%	Contractual
100-2100-52900	Cleaning and Pest Control	8,198	7,733	3,477	4,638	6,797	7,870	7,870	15.8%	69.7%	Contractual
100-2100-52910	Software Purch/Maint	16,923	16,957	24,600	25,001	20,697	40,151	40,151	94.0%	60.6%	Contractual
100-2100-53100	Office Supplies	-	-	6,638	9,787	13,230	13,495	13,495	2.0%	37.9%	Supplies & Office
100-2100-53101	Shared Office Costs (EE Based)	-	(80)	4,118	4,618	9,222	7,719	7,719	-16.3%	67.2%	Supplies & Office
100-2100-53120	Copy & Print Costs	-	-	2,891	4,101	3,000	3,513	3,513	17.1%	-14.3%	Supplies & Office
100-2100-53131	Shared Postage Costs (Allocated)	6,666	7,380	3,563	4,818	8,287	7,512	7,512	-9.4%	55.9%	Supplies & Office
100-2100-53200	Memberships & Subscriptions	839	1,182	1,055	1,100	1,280	1,280	1,280	0.0%	16.4%	Supplies & Office
100-2100-53400	Vehicle Maintenance	19,853	21,266	16,490	20,552	20,000	20,000	20,000	0.0%	-2.7%	Supplies - Vehicle
100-2100-53410	Fuel and Oil	51,723	51,465	35,260	46,738	56,250	59,250	59,250	5.3%	26.8%	Supplies - Vehicle
100-2100-53420	Radio Expense	1,646	1,349	1,880	2,519	2,750	2,088	2,088	-24.1%	-17.1%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies	25,260	24,035	14,268	17,399	18,770	19,145	19,145	2.0%	10.0%	Supplies & Office
100-2100-53900	Miscellaneous Expenses	6,958	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-2100-55100	Liability & Property Insurance	40,647	38,787	38,500	38,500	38,395	40,271	40,271	4.9%	4.6%	Insurance
100-2100-55110	Workers Comp	78,244	96,402	94,769	94,769	100,399	109,431	109,431	9.0%	15.5%	Insurance
100-2100-55120	Unemployment	3,868	-	-	-	-	-	-	0.0%	0.0%	Insurance
100-2100-57900	Expenditures Charged to Others	-	(28,538)	-	(29,893)	-	(29,648)	(29,648)	0.0%	-0.8%	Supplies - Vehicle
Total Police Department Expenditures		\$ 3,523,592	\$ 3,530,551	\$ 2,624,943	\$ 3,601,742	\$ 3,739,863	\$ 3,686,564	\$ 3,686,564	-1.4%	2.4%	

2014 Budget
Expenditure Request Detail - Police Department

(continued)

100-2100-52900	Cleaning contracts		100-2100-53500	Dept/Program supplies	
	Building pest management fees @\$26 per month	\$ 312		Citations	\$ 3,800
	Janitorial fees - allocated by Village Hall + special clean	6,058		Ammo, targets, and range supplies; taser cartridges	3,850
	Quarterly jail sanitation	1,500		Biohazard handling supplies	625
	Total for account	7,870		Evidence processing supplies	3,200
				Jail laundry and prisoner meals	250
100-2100-53200	Memberships & subscriptions			Police supplies: nitrile gloves, intoximeter tubes, etc.	2,050
	Subscription GovHound	320		Misc. other exp.: tow bills, traffic cones, batteries, etc.	1,100
	VanderSchaaf, C & Schmidt- FBI-LEEDA	100		National Night Out - all handouts/items	1,300
	Banaszynski - IACP	120		Pamphlets	750
	Banaszynski - MCLEEA	135		Miscellaneous crime prevention alert materials	300
	Lenda/Vander Schaaf - WI Assn. for Identification	75		Ped-safety signs	765
	Banaszynski/Carini WCPA	150		Volunteer supplies	250
	Banaszynski - FBI-NA	80		Repairs to misc equipment: fire ext. recharge, recording system, etc.	905
	2 notary Board renewals	80			-
	Other memberships	120		Total for account	19,145
	Pfeil/Gardner - WI. Traffic Safety Officer's Association	60			
	National Association of School Resource Officers (NASRO)	40	100-2100-52910	Software contracts/maint/purchases	
		-		Lexis Nexus - Accurant contract fee	920
	Total for account	1,280		ProPhoenix interview room /Maintenance	25,981
				Video update	2,325
100-2100-51330	Uniform expense			Software upgrades to computers	800
	Detectives/plain clothes	2,875		Armstrong - general repairs	1,525
	Officers	11,500		Livescan - Annual Maintenance	3,650
	Other uniforms/bike uniforms	2,200		Shorewood shared TIME system fee	1,300
	Total for account	16,575		Program maintenance - Parking citation	750
				TIME System - DOJ Quarterly support/billing	1,750
100-2100-53400	Vehicle maintenance			SmartImport annual maintenance	350
	Squad maintenance, based on three year average	20,000		Maintenance to Scheduling program	800
		-		Total for account	40,151
	Total for account	20,000			
			100-2100-57100	Shared office costs (EE based)	
100-2100-53410	Fuel and oil			Shared allocation for copy paper	1,450
	1,250 gallons per month at \$3.95 per gallon	59,250		Shared allocation for computer virus updates and fees	1,883
	Total for account	59,250		Shared allocation for telephone	4,386
				Total for account	7,719

2014 Budget
Expenditure Request Detail - Police Department

(concluded)

100-2100-52230	Phone and internet		100-2100-51900	Professional education	
	Cellular phones in squad cars	\$ 2,255		WCPA conferences - Banaszynski/Carini/Schmidt	\$ 775
	Data transmission lines @ P.D.	453		Wisconsin Traffic Safety Conference - Pfeil/Gardner	325
	Misc. phone repairs expected/replace damaged cell phone	450		Field Training Conference 2 - officers	300
	VPN cards for squads	<u>3,150</u>		FBINA or Northwestern Management school - 1 supervisor	1,750
	Total for account	<u>6,308</u>		Badger Tracs Conference - Simandl	250
				Association of Identification Conference	300
100-2100-53100	Office supplies			24 hour mandated re-certification	6,500
	Office supplies - Office Depot	4,595		TIME System training	500
	Misc. office sup - thru other vendors & DPW allocations	3,525		Banaszynski - IACP conference	1,500
	Stationary/forms/envelopes/brochures - printing charges	3,125		Other conferences as needed/required including mileage	<u>2,300</u>
	Class/training supplies/materials/handouts	320		Total for account	<u>14,500</u>
	Officer supplies: memo books, bus. cards, blank DVD/CD/media	1,205	100-2100-53120	Copy & print costs	
	teletype paper & ribbons	<u>725</u>		Copier leases and fees	<u>3,513</u>
	Total for account	<u>13,495</u>		Total for account	<u>3,513</u>
100-2100-53420	Radio expense				
	Misc. repairs to existing radios	1,566			
	Selected battery replacement	300			
	Selected parts replacement (mics, antennae, etc.)	<u>222</u>			
	Total for account	<u>2,088</u>			



Department Description

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

Services

- Approve and inspect permits and licenses related to building, occupancies, and land use;
- Enforce village codes related to zoning, housing, and building, including nuisance items;
- Implement the Code Compliance Program, performing inspections for all residential and multifamily dwellings and commercial properties 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 2013

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

- Managed significant increase in number of inspections during six-month inspection vacancy due to increase in number of permits issued and nearly daily inspections of year-long mixed-use commercial development including new construction of three single-family dwellings.
- Continue oversight of GIS (Geographical Information Systems) on-line mapping tool; evaluated provider alternatives parallel with participation in Milwaukee County business needs assessment project for GIS municipal services; Village Board approval of new provider services in 2014.
- Continue Code Compliance Program inspecting single-family, duplexes, multifamily dwellings, mixed-use and commercial buildings when a property is placed on the market for purchase: commercial properties added in 2013.
- Continue dedicated exterior property enforcement inspections, initiated 2008 including quarterly walking audits of public way areas within the commercial districts.
- Completed on-line fillable forms of 25 permits and applications; evaluating process of receiving form payments and approve permits on-line.
- Completed review of community development and permitting software providers and recommended software system change in 2014 to promote a paperless permit process and increase efficiencies in managing active applications.

2014 Budget

General Fund

Planning and Development Department - 2400



- Completing LEAN review of permit process of forms not readily issued; participated in other department's LEAN process reviews; continued improvement of department website by condensing department subpages to decrease user scrolling. Other department efficiencies included consolidating permits for dishwashers, disposals and water heaters into a single permit, scanning property surveys and significantly reducing time spent filing permits in property files by eliminating 3 steps.
- Continued participation in internal technology initiatives
- Inspector participation in cross control program for clean drinking water for 2014 implementation.

Vision Plan (B) - Promote vibrant urban housing.

- Received award from the Wisconsin Chapter of the American Planning Association for Urban Design for 84-unit mixed-use development in the 4000 block of Oakland Avenue.
- Continue administration of Neighborhood Improvement Loan Program established in 2009 for Down Payment Assistance, Duplex Conversion and Attic Improvement loans; as of September 2013, \$109,313 loans have been paid back and \$342,138 distributed across 28 loan recipients.
- Continue administration and reporting of resident survey started in September 2012, identifying reasons why residents move in and out of the community.
- Completed Neighborhood Assessment Report analyzing various indicators on occupancy, home sales, building improvements, property correction orders and housing foreclosures and making recommendations on existing and new programs.

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

- Continue support as department liaison for Plan Commission, Community Development Authority, Design Review Board and Board of Appeals committees.
- Continue to meet with potential businesses, promoting community and business district: business district has approximately 260 active businesses, 151 are storefront businesses; vacancies for first floor storefront business locations ranging between 3% and 10% in 2013; project 17 new businesses in 2013 and up to eight relocations.
- Continue implementation of customer satisfaction surveys initiated May 2012, mailing sample of permit holders at beginning of each month: average a 27% response rate; continue collection of performance standards.
- Assistance with various redevelopment interests, process, timelines and zoning requirements; focus on River District development.
- Assistance with external bike share initiative.
- Issued Request for Proposal for updating the 2006 Central District Master Plan; assisted with update of 2007 Community Outdoor Recreation Plan (Park Plan).

2014 Budget

General Fund Planning and Development Department - 2400



- Oversight of University of WIS-Milwaukee Urban Planning graduate students capstone project that created a redevelopment plan for the West Capitol Drive Corridor.
- Provide annual update of implementation of Village of Shorewood Comprehensive Plan 2030.

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

- Continue plan review of small commercial spaces upon State approval in 2012, projecting 20 reviews in 2013; continue commercial inspections as authorized by State in 2010.
- Continue commercial property maintenance standards and exterior property enforcement priorities.
- Complete business occupancy inspections and all 84-unit residential occupancy inspections for the six-level mixed-use LightHorse building at 4041 N. Oakland Avenue. Development began construction in 2012 and finishes at the end of 2013.
- Implemented 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.
- Continue to identify outdated and obsolete village codes or codes that do not parallel existing State, regional and local standards; added retaining wall language and modified fence code; revised language in Building Chapter to require all building types apply for and obtain a Certificate of Compliance when ownership changes, amendment also accomplished rearranging code sections for improved clarity and interpretation; and amended Housing Standard Chapter to Property Standard Chapter, giving the village the ability to enforce all property violations.
- Inspectors obtained necessary continued education credits to maintain State certifications; planner obtained necessary continued education credits to maintain American Planning Associations certification as a professional planner.

2014 Budget

General Fund Planning and Development Department - 2400



Initiatives 2014

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

- Fully implement on-line permitting process for collecting fees, issuing permits and permit follow up, made possible through an improved permitting system.
- Evaluate new permit system in supporting paperless processes for records management and for active permits including plans and materials archiving.
- Oversight of implementation of GIS provider change and improved utilization of all users.
- Participate in web provider change and implementation.
- Implement and evaluate LEAN project recommendations for reducing the number of permits that are placed on hold; complete LEAN project review for permit payment process improvement.

Vision Plan (B) - Promote vibrant urban housing.

- Implement recommendations from 2013 Neighborhood Assessment Project.

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

- Update Central District Master Plan including parking study within commercial districts.
- Research demand and feasibility of zip car alternative within the village and continued assistance with bike share initiatives.

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

- Implement recommendations from 2013 Neighborhood Assessment Project and recommend necessary code amendments. Includes recommendation for establishing an inspection program for rental properties.

2014 Budget

General Fund Planning and Development Department - 2400



Measurements and Indicators

The Planning & Development Department will receive over 2,700 applications in 2014 and perform over 5,000 inspections.

Measurements	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2014 Budget
Building Permits	682	663	587	670	625
Electrical Permits	859	643	597	650	600
Plumbing Permits	736	545	418	520	500
HVAC Permits	346	201	224	285	175
Code Compliance	176	168	198	220	200
Less Flood Permit Fee Waived	(488)	-	-	-	-
Total Major Permits	2,311	2,220	2,024	2,345	2,100

Budget Impact

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

- The 2014 expenditures will be higher with the addition of Fuel and Vehicle Maintenance budgeted at \$5,000 and with an additional person added onto the Village's Health Insurance plan.
- The 2013 department salary expenses will be significantly lower because of the six-month building inspector vacant position.
- The 2013 projected revenues exceed what was budgeted as the number of permits issued significantly exceeds the number of permits issued in 2012 without a clear explanation.
- The 2014 Miscellaneous Revenues is higher than budgeted as the re-inspection fees invoiced for property enforcement efforts are applied to revenues

2014 Budget

General Fund Revenues and Expenditures
 Planning and Development Department - 2400

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-2400-44310	Building Permits	\$ 122,685	\$ 197,693	\$ 121,621	\$ 146,732	\$ 139,000	\$ 135,000	\$ 135,000	-2.9%	-8.0%	Licenses
100-2400-44320	Electrical Permits	45,974	55,682	40,567	51,749	49,000	58,000	58,000	18.4%	12.1%	Licenses
100-2400-44330	Plumbing Permits	41,856	45,253	35,947	46,327	40,000	52,000	52,000	30.0%	12.2%	Licenses
100-2400-44340	HVAC Permits	16,048	29,907	24,640	29,015	17,500	25,500	25,500	45.7%	-12.1%	Licenses
100-2400-44400	Code Compliance Fees	19,350	26,725	22,150	24,950	19,500	22,000	22,000	12.8%	-11.8%	Licenses
100-2400-46105	Blueprints	-	856	189	352	350	500	500	42.9%	42.0%	Charges
100-2400-48900	Miscellaneous Revenue	4,271	7,730	4,885	5,584	4,000	8,500	8,500	112.5%	52.2%	Other Rev
Total Planning and Development Revenues		\$ 250,184	\$ 363,846	\$ 249,999	\$ 304,709	\$ 269,350	\$ 301,500	\$ 301,500	11.9%	-1.1%	
Expenditures											
100-2400-51100	Salaries and Wages	\$ 208,640	\$ 222,819	\$ 147,631	\$ 208,000	\$ 240,616	\$ 247,395	\$ 247,395	2.8%	18.9%	Salaries
100-2400-51140	Auto Allowance	1,500	1,500	1,125	1,500	1,500	1,500	1,500	0.0%	0.0%	Fringe
100-2400-51160	Opt Out Ins	6,000	8,500	6,187	8,250	8,250	6,000	6,000	-27.3%	-27.3%	Fringe
100-2400-51300	Health Insurance	43,915	40,221	24,040	32,782	40,804	53,042	53,042	30.0%	61.8%	Fringe
100-2400-51305	Dental Insurance	1,820	2,450	1,435	1,995	2,520	2,898	2,898	15.0%	45.3%	Fringe
100-2400-51310	Social Security and Medicare	15,636	17,027	11,492	16,120	18,406	18,945	18,945	2.9%	17.5%	Fringe
100-2400-51315	Wisconsin Retirement System	19,426	12,786	9,769	13,751	16,001	17,334	17,334	8.3%	26.1%	Fringe
100-2400-51320	Life Insurance	418	400	330	468	331	727	727	119.6%	55.3%	Fringe
100-2400-51325	Flexible Benefit Contribution	2,703	1,641	1,225	1,727	869	413	413	-52.5%	-76.1%	Fringe
100-2400-51900	Professional Education	1,879	2,662	2,862	3,086	4,960	3,650	3,650	-26.4%	18.3%	Fringe
100-2400-52100	Professional Fees	705	1,625	287	287	1,400	400	400	-71.4%	39.4%	Professional
100-2400-52230	Phone and Internet	2,697	4,102	1,485	2,001	1,971	2,928	2,928	48.6%	46.3%	Utilities
100-2400-52910	Software Purch/Maint	-	-	2,119	2,119	2,100	600	600	-71.4%	-71.7%	Contractual
100-2400-52990	Other Service Contracts & Fees	89,767	7,280	12,864	35,448	5,000	5,000	5,000	0.0%	-85.9%	Contractual
100-2400-53100	Office Supplies	5,138	4,609	1,292	1,745	810	660	660	-18.5%	-62.2%	Supplies & Office
100-2400-53101	Shared Office Costs (EE Based)	-	149	3,117	3,424	4,660	4,365	4,365	-6.3%	27.5%	Supplies & Office
100-2400-53110	Computer Supplies	1,191	1,237	377	377	2,485	2,550	2,550	2.6%	576.4%	Supplies & Office
100-2400-53120	Copy & Print Costs	1,560	2,146	682	921	1,525	1,450	1,450	-4.9%	57.4%	Supplies & Office
100-2400-53121	Shared Copy Costs (Allocated)	2,438	1,857	1,113	1,243	2,065	1,496	1,496	-27.6%	20.4%	Supplies & Office
100-2400-53131	Shared Postage Costs (Allocated)	2,643	3,414	1,635	2,149	2,606	3,172	3,172	21.7%	47.6%	Supplies & Office
100-2400-53200	Memberships & Subscriptions	1,347	1,679	861	926	1,765	1,176	1,176	-33.4%	27.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	-	-	-	-	-	1,208	1,208	0.0%	0.0%	Supplies - Vehicle
100-2400-53410	Fuel & Oil	-	-	-	-	-	3,792	3,792	0.0%	0.0%	Supplies - Vehicle
100-2400-53900	Miscellaneous Expenses	113	-	70	241	-	250	250	0.0%	3.5%	Supplies & Office
100-2400-54620	Loan Program Expenses	2,598	1,163	899	1,808	2,650	2,690	2,690	1.5%	48.8%	Programming
100-2400-55100	Liability & Property Insurance	2,381	1,810	1,690	1,690	1,700	1,665	1,665	-2.1%	-1.5%	Insurance
100-2400-55110	Workers Comp	10,919	11,176	10,444	10,444	11,065	8,590	8,590	-22.4%	-17.8%	Insurance
100-2400-55120	Unemployment	-	-	4,356	4,356	-	942	942	0.0%	-78.4%	Insurance
Total Planning and Dev. Expenditures		\$ 425,434	\$ 352,253	\$ 249,387	\$ 356,858	\$ 376,059	\$ 394,838	\$ 394,838	5.0%	10.6%	

2014 Budget
Expenditure Request Detail - Planning and Development Department

100-2400-53100	Office supplies		100-2400-52230	Phone and internet	
	Misc office (tabs, cassettes, batteries, files, etc)	\$ 500		wireless tablet ATT-inspector \$30/M (1)	\$ 384
	Office chair	160		wireless laptop ATT-inspector \$51/M (2)	1,224
	Total for account	660		mobile smartphone USELL -inspector \$55/M (2)	1,320
				Total for account	2,928
100-2400-57200	Shared copy costs (allocated)		100-2400-51900	Professional education	
	Shared Allocation for copier use	1,256		Inspector Continuing education	950
	Estimate for color copies (.085 cents per copy)	240		Wis Planning Conference- Administrator	550
	Total for account	1,496		Building Inspection Conference (2)	1,000
100-2400-53200	Memberships & subscriptions			American Planning Association National Conference	-
	ICC Books-renewal	125		Day workshops (4 @ \$100 each)	400
	Zoning Practice	95		Miscellaneous Conference	750
	Misc Codes/Manuals	150			-
	American Planning Association/Wis. Chptr	225		Total for account	3,650
	International Commercial Code Membership	125			
	Building Inspector Association(\$50, \$40, \$40)	130	100-2400-53120	Copy & print costs	
	Business Journal	109		Zoning & related maps	250
	IEAC Electrical	102		Brochures	450
	AICP	115		Business cards	150
		-		Print map requests(and revenues)	600
	Total for account	1,176			-
100-2400-53110	Computer supplies			Total for account	1,450
	Equipment maintenance and replacement (Repl-scanner, camera)	1,125			
	Toner	1,250	100-2400-52100	Professional fees	
	replacement monitor	175		Permit program maintenance	-
	Total for account	2,550		Building inspection engineering support	400
				Total for account	400
100-2400-57100	Shared office costs (EE based)		100-2400-53400	Vehicle Maintenance	
	Shared Allocation for paper, envelopes, etc	1,560		Maintenance PDD Vehicles	1,208
	Shared allocation for computer virus updates and fees	856			-
	Shared allocation for telephone	1,949		Total for account	1,208
	Total for account	4,365			
100-2400-52910	Software contracts/maint/purchases		100-2400-53410	Fuel and Oil	
	Microsoft Office software upgrades (Access)	-		80 gallons per month @ \$3.95 per gallon	3,792
	Adobe Software (3)	600		Total for account	3,792
	Total for account	600			



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.

2014 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-2900-43420	Fire Insurance	\$ 45,953	\$ 49,583	\$ 46,292	\$ 46,292	\$ 49,580	\$ 49,500	\$ 49,500	-0.2%	6.9%	Intergov't
Expenditures											
100-2900-51355	Other Benefits	\$ 65,613	\$ 49,904	\$ 33,269	\$ 45,745	\$ 49,904	\$ 49,908	\$ 49,908	0.0%	9.1%	Fringe
100-2900-52300	Other Intergov'tal pymts	313,196	393,326	302,587	302,586	310,735	308,000	308,000	-0.9%	1.8%	Other Gov't
100-2900-52310	North Shore Fire	1,984,897	1,988,526	1,961,924	2,008,216	2,011,867	2,040,468	2,040,468	1.4%	1.6%	Other Gov't
100-2900-52990	Other Service Contracts & Fees	68,078	62,933	44,871	60,822	64,486	65,776	65,776	2.0%	8.1%	Contractual
100-2900-54730	Hydrant Rental	249,667	273,249	-	281,066	279,989	281,066	281,066	0.4%	0.0%	Other Gov't
Total Other Public Safety Expenditures		\$ 2,681,451	\$ 2,767,938	\$ 2,342,651	\$ 2,698,435	\$ 2,716,981	\$ 2,745,218	\$ 2,745,218	1.0%	1.7%	

2014 Budget**Expenditure Request Detail - Other Public Safety****100-2900-51355 - Other Benefits**

3.5 Retirees charged by WRS \$4,159 / month	\$	49,908
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100-2900-52310 - North Shore Fire

Operating		2,027,804
Capital share		25,588
Rent credit		(62,424)
Fire dues		<u>49,500</u>
Total for account		<u>2,040,468</u>

100-2900-52300 - Intergovernmental contracts/pymts

Bayside operating contribution Tri-Comm Total		993,888
Bayside capital contribution Tri-Comm Total		<u>18,000</u>
Tri-Comm total		<u>1,011,888</u>
Shorewood Share - EV 25.13%		84,762
Shorewood Share - Population 32.84%		110,768
Shorewood Share - 1/3		<u>112,432</u>
Total for account		<u>307,962</u>

100-2900-52990 - Other service contracts & fees**Crossing guards**

9 guards for 2 hours each for 194 school days at \$17.84 per hour		62,297
1 guards for 5 hours each for 39 days summer at \$17.84 per hour		<u>3,479</u>
Total for account		<u>65,776</u>



Department Description

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

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

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

Services

The DPW is comprised of three separate divisions:

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



Achievements 2013

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

- Improved electronics recycling program to provide service to residents twenty times per year (previously two) at a reduced cost (previously \$25 per TV currently \$10).
- Implemented new vendor for appliance recycling, eliminating costs to residents.
- Modified special refuse collection process, reducing need to weigh each collection, improving efficiency, reducing fuel cost and reducing wear on scale equipment and trucks.
- Revised the Emerald Ash Borer treatment program, using the GIS application to map identified trees, condensing routes and improving efficiencies to increase total number of trees treated.

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

- Supplementary pavement markings to improve traffic control and pedestrian experience.
- Supported numerous community celebrations through traffic control, refuse/recycling clean-up and general beautification.
- Supported neighborhood block parties through supply, delivery and collection of barricades.

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

- Administered public infrastructure contracts:
 - 2013 Road Resurfacing
 - 3500 block Maryland Street & Water Main Improvements
 - Private Property Lateral Rehabilitation
 - Village Center Green Parking Lot Improvements
 - 2013 Sidewalk Program
- Administered building improvement contracts:
 - Window replacement (Public Safety building)
 - Ceiling replacement (Village Hall)
 - Masonry repair (Public Safety building/DPW yard)
- Updated Pavement Management Plan – Street Reconstruction component

2014 Budget

General Fund
Department of Public Works – 3000's



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

- Village Center Green Parking Lot Improvements, including storm water retention and LED lighting.
- Received 17th annual Tree City Award and 1st Growth Award from Arbor Day Foundation.
- Distributed very successful walking tour highlighting significant Village street trees.
- Used newly designed street tree planting cards – updated to include storm water benefits of street trees.
- Installed catch basin medallions on 2011 and 2012 projects: “dump no waste, drains to river/lake”

Measurements and Indicators

Measurements	2011 Actual	2012 Actual	Projected 2013	Target 2014
Lineal feet pavement installed	9,955	13,130	-	8,505
Square feet concrete sidewalk installed	12,664	-	41,665	-
	-	-	-	-

2014 Budget

General Fund Department of Public Works – 3000's



Initiatives 2014

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

- Begin department reorganization with focus on improving efficiencies.
- Undertake audit of garbage service provision prior to 2015 Waste Management contract expiration.

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

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

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

- Administer Basin 6 Phase II Sewer Improvement Project.
- Administer 2014 Road Reconstruction Program ("Murray Project").
- Administer proposed water main relay projects (3700 block Oakland and DPW Yard).

Budget Impact

- The primary budgetary changes result from new accounting procedures in which "pass through charges" (including fuel, vehicle maintenance and waste disposal fees) are now included as an additional expenditure with an offsetting revenue, or in the case of other Village departments as an additional "charges to others" expenditure.

2014 Budget

Summary of All General Fund - Public Works
By Object

Category	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop
Revenues	\$ 566,523	\$ 511,512	\$ 579,341	\$ 772,010	\$ 539,600	\$ 769,007	\$ 769,007	42.5%	-0.4%
Expenditures									
Salaries Total	\$ 913,266	\$ 864,379	\$ 621,477	\$ 881,798	\$ 947,585	\$ 963,067	\$ 963,067	1.6%	9.2%
Fringe Total	421,820	380,949	269,586	364,895	398,585	442,580	442,580	11.0%	21.3%
Contractual Total	384,318	353,209	325,978	549,976	384,761	570,433	570,433	48.3%	3.7%
Supplies & Office Total	19,232	17,901	11,780	15,402	20,530	18,604	18,604	-9.4%	20.8%
Supplies - Maintenance Total	156,996	185,695	171,155	206,509	196,323	201,725	201,725	2.8%	-2.3%
Supplies - Vehicle Total	142,537	133,781	91,223	146,680	164,038	129,311	129,311	-21.2%	-11.8%
Utilities Total	131,639	137,803	90,672	127,886	145,388	141,011	141,011	-3.0%	10.3%
Insurance Total	58,102	79,810	67,230	67,229	71,749	75,790	75,790	5.6%	12.7%
Total Expenditures Public Works	<u>2,227,910</u>	<u>2,153,527</u>	<u>1,649,101</u>	<u>2,360,375</u>	<u>2,328,959</u>	<u>2,542,521</u>	<u>2,542,521</u>	<u>9.2%</u>	<u>7.7%</u>
Paper/Cleaning Products Lib,VH, Pol						6,675	6,675		
Vehicle Labor Expense Police/PDD						21,208	21,208		
Whitefish Bay Disposal Fees(shown as rev)						(195,000)	(195,000)		
Total Expenditures Public Works				<u>2,369,534</u>	<u>2,328,959</u>	<u>2,375,404</u>	<u>2,375,404</u>	<u>2.0%</u>	<u>0.2%</u>

2014 Budget

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

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-3100-43290	Other Federal Grants	\$ 13,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Intergov't
100-3100-43530	State Transportation Aids	333,019	301,973	258,026	344,035	343,998	361,448	361,448	5.1%	5.1%	Intergov't
100-3100-43540	Recycling Grant	52,762	52,813	52,884	52,884	52,762	52,762	52,762	0.0%	-0.2%	Intergov't
100-3100-46420	Recycling Rebate	67,547	45,724	31,691	47,251	47,500	54,000	54,000	13.7%	14.3%	Other Rev
100-3100-46430	Special Collection Fees	9,695	6,421	10,450	10,800	8,000	7,500	7,500	-6.3%	-30.6%	Charges
100-3100-46431	Disposal Fee	1,715	2,770	4,038	4,557	2,500	2,500	2,500	0.0%	-45.1%	Charges
100-3100-46432	Additional Kart Service	7,456	2,554	-	-	1,500	1,500	1,500	0.0%	0.0%	Charges
100-3100-46433	Kart Sales	-	4,815	7,259	9,309	3,900	5,200	5,200	33.3%	-44.1%	Charges
100-3100-46434	Snow Removal Charges	-	-	186	186	-	-	-	0.0%	-100.0%	Charges
100-3100-47300	Charges for Service - School	140	-	9,683	13,070	-	12,341	12,341	0.0%	-5.6%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	11,249	2,500	141,524	200,647	2,500	195,000	195,000	7700.0%	-2.8%	Charges
100-3100-47330	Charges for Service - NSFD	-	-	5,028	8,242	-	6,000	6,000	0.0%	-27.2%	Charges
100-3100-47440	Equipment Rental Water	19,313	24,331	6,319	8,396	23,450	20,358	20,358	-13.2%	142.5%	Charges
100-3100-47450	Equipment Rental Sewer	21,969	29,168	11,547	19,864	23,450	20,358	20,358	-13.2%	2.5%	Charges
100-3100-48200	Rental Income	25,000	26,000	22,533	27,039	27,040	27,040	27,040	0.0%	0.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	3,445	12,443	18,173	25,730	3,000	3,000	3,000	0.0%	-88.3%	Other Rev
Total Public Works Revenues		\$ 566,523	\$ 511,512	\$ 579,341	\$ 772,010	\$ 539,600	\$ 769,007	\$ 769,007	42.5%	-0.4%	
Expenditures											
<i>Administration</i>											
100-3100-51100	Salaries and Wages	\$ 137,826	\$ 130,178	\$ 81,513	\$ 111,544	\$ 106,636	\$ 139,789	\$ 139,789	31.1%	25.3%	Salaries
100-3100-51140	Auto Allowance	615	1,064	1,348	1,800	1,800	1,800	1,800	0.0%	0.0%	Salaries
100-3100-51150	Retiree Sick Leave Payout	-	-	-	-	20,000	28,500	28,500	42.5%	0.0%	Salaries
100-3100-51160	Opt Out Ins	8,490	10,740	9,135	12,179	8,184	1,500	1,500	-81.7%	-87.7%	Salaries
100-3100-51200	Overtime Wages	-	-	38	38	-	-	-	0.0%	-100.0%	Salaries
100-3100-51300	Health Insurance	253,900	215,775	22,102	29,653	223,332	31,911	31,911	-85.7%	7.6%	Fringe
100-3100-51305	Dental Insurance	10,126	8,651	1,169	1,541	9,379	1,562	1,562	-83.3%	1.4%	Fringe
100-3100-51310	Social Security and Medicare	64,281	67,041	7,067	9,424	70,013	10,694	10,694	-84.7%	13.5%	Fringe
100-3100-51315	Wisconsin Retirement System	79,314	55,125	5,433	7,405	58,616	9,786	9,786	-83.3%	32.2%	Fringe
100-3100-51320	Life Insurance	3,387	3,591	305	371	3,382	272	272	-92.0%	-26.7%	Fringe
100-3100-51325	Flexible Benefit Contribution	2,512	2,169	663	848	1,782	209	209	-88.3%	-75.4%	Fringe
100-3100-51330	Uniform Expense	6,197	6,486	3,643	5,200	5,360	5,360	5,360	0.0%	3.1%	Fringe
100-3100-51340	Retiree Health Contribution	-	18,913	17,829	20,496	15,661	23,859	23,859	52.3%	16.4%	Fringe
100-3100-51345	Employee Sick Leave Bank	-	-	-	-	8,060	-	-	-100.0%	0.0%	Fringe
100-3100-51900	Professional Education	2,103	3,198	2,557	2,840	3,000	3,000	3,000	0.0%	5.6%	Fringe
100-3100-52230	Phone and Internet	9,285	7,947	1,589	1,978	4,200	3,075	3,075	-26.8%	55.5%	Supplies & Office

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100-3100-53100	Office Supplies	1,284	1,493	1,771	2,763	2,500	2,500	2,500	0.0%	-9.5%	Supplies & Office
100-3100-53101	Shared Office Costs (EE Based)	785	522	3,028	3,396	5,700	5,512	5,512	-3.3%	62.3%	Supplies & Office
100-3100-53120	Copy & Print Costs	1,200	1,000	825	1,098	1,200	1,200	1,200	0.0%	9.3%	Supplies & Office
100-3100-53131	Shared Postage Costs (Allocated)	1,025	919	969	1,009	1,378	689	689	-50.0%	-31.7%	Supplies & Office
100-3100-53200	Memberships & Subscriptions	516	532	608	608	552	628	628	13.8%	3.3%	Supplies & Office
100-3100-53900	Miscellaneous Expenses	1,212	100	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-3100-54150	Safety Expenses	3,925	5,388	2,990	4,550	5,000	5,000	5,000	0.0%	9.9%	Supplies & Office
100-3100-55100	Liability & Property Insurance	17,870	14,392	14,844	14,843	14,218	18,583	18,583	30.7%	25.2%	Insurance
100-3100-55110	Workers Comp	40,232	53,112	51,146	51,146	54,185	57,123	57,123	5.4%	11.7%	Insurance
100-3100-55120	Unemployment	-	12,306	1,240	1,240	3,346	84	84	-97.5%	-93.2%	Insurance
Total Administration Expenditures		646,085	620,642	231,812	285,970	627,484	352,636	352,636	-43.8%	23.3%	
<i>Building Maintenance</i>											
100-3230-51100	Salaries and Wages	96,891	91,450	75,182	109,000	105,679	95,348	95,348	-9.8%	-12.5%	Salaries
100-3230-51160	Opt Out Ins	-	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3230-51200	Overtime Wages	-	-	4,417	5,800	-	7,627	7,627	0.0%	31.5%	Salaries
100-3230-51300	Health Insurance	-	-	25,391	36,316	-	38,868	38,868	0.0%	7.0%	Fringe
100-3230-51305	Dental Insurance	-	-	897	1,215	-	1,166	1,166	0.0%	-4.0%	Fringe
100-3230-51310	Social Security and Medicare	-	-	5,715	8,159	-	7,878	7,878	0.0%	-3.4%	Fringe
100-3230-51315	Wisconsin Retirement System	-	-	4,943	7,177	-	7,209	7,209	0.0%	0.4%	Fringe
100-3230-51320	Life Insurance	-	-	257	371	-	349	349	0.0%	-5.9%	Fringe
100-3230-51325	Flexible Benefit Contribution	-	-	43	61	-	104	104	0.0%	70.5%	Fringe
100-3230-53500	Dept/Program Supplies	53,244	50,319	46,943	65,000	55,035	75,252	75,252	36.7%	15.8%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club	2,908	1,259	1,473	3,190	3,000	2,500	2,500	-16.7%	-21.6%	Supplies - Maint.
100-3230-57900	Expenditure Charged to Others	-	-	(15,227)	(25,465)	-	(26,039)	(26,039)	0.0%	2.3%	Supplies - Maint.
Total Building Maintenance Expenditures		153,043	143,028	150,034	210,824	163,714	210,262	210,262	28.4%	-0.3%	
<i>Municipal Garage</i>											
100-3300-51100	Salaries and Wages	110,598	107,146	66,195	94,000	105,664	81,745	81,745	-22.6%	-13.0%	Salaries
100-3300-51160	Opt Out Ins	-	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3300-51170	Tool Allowance	2,600	1,575	1,439	1,889	2,400	2,400	2,400	0.0%	27.1%	Salaries
100-3300-51200	Overtime Wages	-	-	1,585	1,774	-	6,540	6,540	0.0%	268.7%	Salaries
100-3300-51300	Health Insurance	-	-	5,901	7,425	-	27,621	27,621	0.0%	272.0%	Fringe
100-3300-51305	Dental Insurance	-	-	323	425	-	883	883	0.0%	107.8%	Fringe
100-3300-51310	Social Security and Medicare	-	-	5,096	7,119	-	6,754	6,754	0.0%	-5.1%	Fringe
100-3300-51315	Wisconsin Retirement System	-	-	4,505	6,284	-	6,180	6,180	0.0%	-1.7%	Fringe
100-3300-51320	Life Insurance	-	-	141	185	-	222	222	0.0%	20.0%	Fringe
100-3300-51325	Flexible Benefit Contribution	-	-	73	104	-	179	179	0.0%	72.1%	Fringe

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100-3300-52200	Electric	18,537	17,875	13,439	17,998	17,690	16,292	16,292	-7.9%	-9.5%	Utilities
100-3300-52210	Gas	9,553	6,929	6,220	6,970	12,342	10,601	10,601	-14.1%	52.1%	Utilities
100-3300-52220	Water	1,358	1,262	443	724	2,246	2,246	2,246	0.0%	210.2%	Utilities
100-3300-53400	Vehicle Maintenance	53,378	55,893	58,311	72,000	56,000	56,000	56,000	0.0%	-22.2%	Supplies - Vehicle
100-3300-53410	Fuel and Oil	92,316	80,980	106,432	156,474	111,538	174,567	174,567	56.5%	11.6%	Supplies - Vehicle
100-3300-57900	Expenditures Charged To Others	(3,157)	(3,092)	(73,520)	(81,794)	(3,500)	(101,256)	(101,256)	2793.0%	23.8%	Supplies - Vehicle
Total Municipal Garage Expenditures		285,183	268,568	196,583	291,577	304,380	290,974	290,974	-4.4%	-0.2%	
<i>Street & Alley</i>											
100-3410-51100	Salaries and Wages	48,770	28,386	36,684	45,015	47,360	50,059	50,059	5.7%	11.2%	Salaries
100-3410-51160	Opt Out Ins	-	-	-	-	-	142	142	0.0%	0.0%	Salaries
100-3410-51200	Overtime Wages	-	-	262	262	-	4,005	4,005	0.0%	1428.6%	Salaries
100-3410-51300	Health Insurance	-	-	13,156	16,325	-	21,222	21,222	0.0%	30.0%	Fringe
100-3410-51305	Dental Insurance	-	-	528	654	-	716	716	0.0%	9.5%	Fringe
100-3410-51310	Social Security and Medicare	-	-	2,555	3,132	-	4,135	4,135	0.0%	32.0%	Fringe
100-3410-51315	Wisconsin Retirement System	-	-	2,408	2,955	-	3,784	3,784	0.0%	28.1%	Fringe
100-3410-51320	Life Insurance	-	-	190	231	-	236	236	0.0%	2.2%	Fringe
100-3410-51325	Flexible Benefit Contribution	-	-	8	18	-	166	166	0.0%	822.2%	Fringe
100-3410-53500	Dept/Program Supplies	15,523	5,156	6,990	7,773	12,000	12,000	12,000	0.0%	54.4%	Supplies - Maint.
100-3410-57420	Equipment Usage	-	1,327	45	45	-	-	-	0.0%	-100.0%	Supplies - Maint.
Total Street & Alley Expenditures		64,293	34,869	62,826	76,410	59,360	96,465	96,465	62.5%	26.2%	
<i>Street Sweeping</i>											
100-3420-51100	Salaries and Wages	7,290	14,998	1,331	1,512	5,791	7,387	7,387	27.6%	388.6%	Salaries
100-3420-51160	Opt Out Ins	-	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3420-51200	Overtime Wages	-	-	260	259	-	591	591	0.0%	128.2%	Salaries
100-3420-51300	Health Insurance	-	-	994	1,079	-	3,341	3,341	0.0%	209.6%	Fringe
100-3420-51305	Dental Insurance	-	-	41	44	-	103	103	0.0%	134.1%	Fringe
100-3420-51310	Social Security and Medicare	-	-	103	114	-	611	611	0.0%	436.0%	Fringe
100-3420-51315	Wisconsin Retirement System	-	-	112	123	-	558	558	0.0%	353.7%	Fringe
100-3420-51320	Life Insurance	-	-	13	13	-	41	41	0.0%	215.4%	Fringe
100-3420-51325	Flexible Benefit Contribution	-	-	4	6	-	32	32	0.0%	433.3%	Fringe
100-3420-53500	Dept/Program Supplies	4,942	3,846	1,154	2,095	3,050	3,100	3,100	1.6%	48.0%	Supplies - Maint.
Total Street Sweeping Expenditures		12,232	18,844	4,012	5,245	8,841	15,764	15,764	78.3%	200.6%	

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<i>Street Lighting</i>											
100-3430-51100	Salaries and Wages	49,603	67,949	29,761	41,500	53,163	53,471	53,471	0.6%	28.8%	Salaries
100-3430-51200	Overtime Wages	-	-	555	820	-	4,278	4,278	0.0%	421.7%	Salaries
100-3430-51300	Health Insurance	-	-	5,897	7,894	-	10,680	10,680	0.0%	35.3%	Fringe
100-3430-51305	Dental Insurance	-	-	290	400	-	479	479	0.0%	19.8%	Fringe
100-3430-51310	Social Security and Medicare	-	-	2,266	3,224	-	4,418	4,418	0.0%	37.0%	Fringe
100-3430-51315	Wisconsin Retirement System	-	-	2,024	2,874	-	4,042	4,042	0.0%	40.6%	Fringe
100-3430-51320	Life Insurance	-	-	159	226	-	310	310	0.0%	37.2%	Fringe
100-3430-51325	Flexible Benefit Contribution	-	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3430-52200	Electric	77,613	78,160	46,746	68,356	79,652	77,398	77,398	-2.8%	13.2%	Utilities
100-3430-53500	Dept/Program Supplies	2,652	23,412	16,717	19,232	14,200	14,200	14,200	0.0%	-26.2%	Supplies - Maint.
Total Street Lighting Expenditures		129,868	169,521	104,415	144,526	147,015	169,276	169,276	15.1%	17.1%	
<i>Traffic Devices</i>											
100-3440-51100	Salaries and Wages	3,665	4,592	501	501	1,790	2,804	2,804	56.6%	459.7%	Salaries
100-3440-51200	Overtime Wages	-	-	-	-	-	224	224	0.0%	0.0%	Salaries
100-3440-51300	Health Insurance	-	-	69	69	-	709	709	0.0%	927.5%	Fringe
100-3440-51305	Dental Insurance	-	-	5	5	-	25	25	0.0%	400.0%	Fringe
100-3440-51310	Social Security and Medicare	-	-	37	37	-	231	231	0.0%	524.3%	Fringe
100-3440-51315	Wisconsin Retirement System	-	-	33	33	-	212	212	0.0%	542.4%	Fringe
100-3440-51320	Life Insurance	-	-	3	3	-	15	15	0.0%	400.0%	Fringe
100-3440-51325	Flexible Benefit Contribution	-	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3440-52200	Electric	14,733	14,634	9,813	13,777	15,592	15,785	15,785	1.2%	14.6%	Utilities
100-3440-53500	Dept/Program Supplies	4,158	11,949	229	1,635	7,000	5,000	5,000	-28.6%	205.8%	Supplies - Maint.
Total Traffic Devices Expenditures		22,556	31,175	10,690	16,060	24,382	25,005	25,005	2.6%	55.7%	
<i>Signage / Street marking</i>											
100-3450-51100	Salaries and Wages	10,030	7,720	9,024	10,540	9,662	9,571	9,571	-0.9%	-9.2%	Salaries
100-3450-51200	Overtime Wages	-	-	61	183	-	765	765	0.0%	318.0%	Salaries
100-3450-51300	Health Insurance	-	-	1,336	1,607	-	1,695	1,695	0.0%	5.5%	Fringe
100-3450-51305	Dental Insurance	-	-	75	85	-	86	86	0.0%	1.2%	Fringe
100-3450-51310	Social Security and Medicare	-	-	680	800	-	790	790	0.0%	-1.3%	Fringe
100-3450-51315	Wisconsin Retirement System	-	-	605	713	-	723	723	0.0%	1.4%	Fringe
100-3450-51320	Life Insurance	-	-	45	50	-	58	58	0.0%	16.0%	Fringe
100-3450-51325	Flexible Benefit Contribution	-	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3450-53500	Dept/Program Supplies	4,595	10,322	7,190	7,190	5,000	8,500	8,500	70.0%	18.2%	Supplies - Maint.
Total Signage Expenditures		14,625	18,042	19,016	21,168	14,662	22,188	22,188	51.3%	4.8%	

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<i>Winter Maintenance</i>											
100-3460-51100	Salaries and Wages	71,334	23,714	27,248	45,000	70,946	63,348	63,348	-10.7%	40.8%	Salaries
100-3460-51160	Opt Out Ins	-	-	-	-	-	513	513	0.0%	0.0%	Salaries
100-3460-51200	Overtime Wages	-	-	11,240	25,000	-	5,065	5,065	0.0%	-79.7%	Salaries
100-3460-51300	Health Insurance	-	-	12,073	18,050	-	21,559	21,559	0.0%	19.4%	Fringe
100-3460-51305	Dental Insurance	-	-	532	760	-	740	740	0.0%	-2.6%	Fringe
100-3460-51310	Social Security and Medicare	-	-	2,789	4,383	-	5,233	5,233	0.0%	19.4%	Fringe
100-3460-51315	Wisconsin Retirement System	-	-	2,602	4,087	-	4,788	4,788	0.0%	17.2%	Fringe
100-3460-51320	Life Insurance	-	-	137	205	-	260	260	0.0%	26.8%	Fringe
100-3460-51325	Flexible Benefit Contribution	-	-	-	8	-	275	275	0.0%	3337.5%	Fringe
100-3460-52990	Other Service contracts / fees	-	-	-	1,500	-	-	-	0.0%	-100.0%	Supplies - Maint.
100-3460-53500	Dept/Program Supplies	5,550	4,555	5,420	9,000	6,800	6,600	6,600	-2.9%	-26.7%	Supplies - Maint.
100-3460-53520	Salt Contract	31,142	40,434	30,854	49,350	40,618	41,992	41,992	3.4%	-14.9%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others	(10,780)	(10,780)	(10,780)	(10,780)	(10,780)	(10,780)	(10,780)	0.0%	0.0%	Supplies - Maint.
Total Winter Maintenance Expenditures		97,246	57,923	82,115	146,563	107,584	139,593	139,593	29.8%	-4.8%	
<i>Refuse Disposal</i>											
100-3510-51100	Salaries and Wages	139,301	122,168	71,781	107,000	141,396	108,417	108,417	-23.3%	1.3%	Salaries
100-3510-51120	Special Collection Wages - Sat Recycle	8,514	5,332	8,936	10,276	11,701	18,551	18,551	58.5%	80.5%	Salaries
100-3510-51160	Opt Out Ins	-	-	-	-	-	2,004	2,004	0.0%	0.0%	Salaries
100-3510-51200	Overtime Wages	-	-	1,088	1,329	-	10,159	10,159	0.0%	664.4%	Salaries
100-3510-51300	Health Insurance	-	-	28,560	37,520	-	48,639	48,639	0.0%	29.6%	Fringe
100-3510-51305	Dental Insurance	-	-	915	1,236	-	1,728	1,728	0.0%	39.8%	Fringe
100-3510-51310	Social Security and Medicare	-	-	6,079	8,561	-	10,491	10,491	0.0%	22.5%	Fringe
100-3510-51315	Wisconsin Retirement System	-	-	5,650	7,904	-	9,616	9,616	0.0%	21.7%	Fringe
100-3510-51320	Life Insurance	-	-	334	438	-	468	468	0.0%	6.8%	Fringe
100-3510-51325	Flexible Benefit Contribution	-	-	-	-	-	678	678	0.0%	0.0%	Fringe
100-3510-52950	Disposal Contracts	178,218	146,982	184,244	311,572	156,217	315,710	315,710	102.1%	1.3%	Contractual
100-3510-53500	Dept/Program Supplies/Study	5,065	5,089	10,745	10,819	5,400	7,700	7,700	42.6%	-28.8%	Supplies - Maint.
Total Refuse Disposal Expenditures		331,098	279,571	318,332	496,655	314,714	534,161	534,161	69.7%	7.6%	
<i>Recycling</i>											
100-3520-51100	Salaries and Wages	3,063	3,011	96	96	3,298	3,115	3,115	-5.5%	3144.8%	Salaries
100-3520-51160	Opt Out Ins	-	-	-	-	-	-	-	0.0%	0.0%	Salaries
100-3520-51200	Overtime Wages	-	-	-	-	-	249	249	0.0%	0.0%	Salaries
100-3520-51300	Health Insurance	-	-	93	93	-	1,394	1,394	0.0%	1398.9%	Fringe
100-3520-51305	Dental Insurance	-	-	4	4	-	50	50	0.0%	1150.0%	Fringe
100-3520-51310	Social Security and Medicare	-	-	7	7	-	257	257	0.0%	3571.4%	Fringe

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100-3520-51315	Wisconsin Retirement System	-	-	7	7	-	235	235	0.0%	3257.1%	Fringe
100-3520-51320	Life Insurance	-	-	2	2	-	25	25	0.0%	1150.0%	Fringe
100-3520-51325	Flexible Benefit Contribution	-	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-3520-52950	Disposal Contracts	156,480	139,736	107,738	162,320	157,608	166,675	166,675	5.8%	2.7%	Contractual
100-3520-53500	Dept/Program Supplies	9,020	11,337	9,706	11,381	4,850	6,550	6,550	35.1%	-42.4%	Supplies - Maint.
Total Recycling Expenditures		168,563	154,084	117,653	173,910	165,756	178,550	178,550	7.7%	2.7%	
<i>Yard Waste/Leaf Collection</i>											
100-3530-51100	Salaries and Wages	27,579	26,558	21,353	56,869	44,944	38,347	38,347	-14.7%	-32.6%	Salaries
100-3530-51120	Special Collection Wages - Sat Compact	27,890	29,287	1,662	5,790	10,301	6,996	6,996	-32.1%	20.8%	Salaries
100-3530-51160	Opt Out Ins	-	-	-	-	-	808	808	0.0%	0.0%	Salaries
100-3530-51200	Overtime Wages	-	-	827	1,119	-	3,627	3,627	0.0%	224.1%	Salaries
100-3530-51300	Health Insurance	-	-	6,232	12,295	-	16,985	16,985	0.0%	38.1%	Fringe
100-3530-51305	Dental Insurance	-	-	247	532	-	608	608	0.0%	14.3%	Fringe
100-3530-51310	Social Security and Medicare	-	-	1,712	4,301	-	3,745	3,745	0.0%	-12.9%	Fringe
100-3530-51315	Wisconsin Retirement System	-	-	1,529	3,682	-	3,429	3,429	0.0%	-6.9%	Fringe
100-3530-51320	Life Insurance	-	-	59	149	-	102	102	0.0%	-31.5%	Fringe
100-3530-51325	Flexible Benefit Contribution	-	-	-	-	-	266	266	0.0%	0.0%	Fringe
100-3530-52950	Disposal Contracts	3,238	19,278	17,324	36,209	23,436	40,548	40,548	73.0%	12.0%	Contractual
100-3530-53500	Dept/Program Supplies	695	776	-	870	1,000	1,000	1,000	0.0%	14.9%	Supplies - Maint.
Total Yard Waste/Leaf Collection Expenditures		59,402	75,899	50,945	121,816	79,681	116,461	116,461	46.2%	-4.4%	
<i>Forestry</i>											
100-3610-51100	Salaries and Wages	117,850	142,189	114,051	141,539	116,262	112,763	112,763	-3.0%	-20.3%	Salaries
100-3610-51160	Opt Out Ins	-	-	-	-	-	330	330	0.0%	0.0%	Salaries
100-3610-51200	Overtime Wages	-	-	889	889	-	9,021	9,021	0.0%	914.7%	Salaries
100-3610-51300	Health Insurance	-	-	29,823	37,660	-	36,153	36,153	0.0%	-4.0%	Fringe
100-3610-51305	Dental Insurance	-	-	1,490	1,835	-	1,442	1,442	0.0%	-21.4%	Fringe
100-3610-51310	Social Security and Medicare	-	-	8,320	10,321	-	9,317	9,317	0.0%	-9.7%	Fringe
100-3610-51315	Wisconsin Retirement System	-	-	7,231	9,046	-	8,524	8,524	0.0%	-5.8%	Fringe
100-3610-51320	Life Insurance	-	-	451	561	-	559	559	0.0%	-0.4%	Fringe
100-3610-51325	Flexible Benefit Contribution	-	-	18	48	-	299	299	0.0%	522.9%	Fringe
100-3610-53500	Dept/Program Supplies	10,328	8,441	8,612	10,132	8,500	8,500	8,500	0.0%	-16.1%	Supplies - Maint.
100-3610-53510	Landscape/Forestry Plantings	10,524	8,875	14,000	11,883	12,150	12,150	12,150	0.0%	2.2%	Supplies - Maint.
Total Forestry Expenditures		138,702	159,505	184,885	223,914	136,912	199,058	199,058	45.4%	-11.1%	

2014 Budget

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

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
<i>Parks & Beautification</i>											
100-3620-51100	Salaries and Wages	41,357	46,322	42,942	48,202	80,608	76,242	76,242	-5.4%	58.2%	Salaries
100-3620-51160	Opt Out Ins	-	-	-	-	-	1,922	1,922	0.0%	0.0%	Salaries
100-3620-51200	Overtime Wages	-	-	73	73	-	3,044	3,044	0.0%	4069.9%	Salaries
100-3620-51300	Health Insurance	-	-	83	83	-	1,443	1,443	0.0%	1638.6%	Fringe
100-3620-51305	Dental Insurance	-	-	286	370	-	599	599	0.0%	61.9%	Fringe
100-3620-51310	Social Security and Medicare	-	-	3,276	3,677	-	6,065	6,065	0.0%	64.9%	Fringe
100-3620-51315	Wisconsin Retirement System	-	-	1,247	1,596	-	2,877	2,877	0.0%	80.3%	Fringe
100-3620-51320	Life Insurance	-	-	105	135	-	237	237	0.0%	75.6%	Fringe
100-3620-51325	Flexible Benefit Contribution	-	-	4	6	-	10	10	0.0%	66.7%	Fringe
100-3620-52200	Electric	2,352	2,440	1,716	2,392	2,436	2,533	2,533	4.0%	5.9%	Utilities
100-3620-52210	Gas	1,696	1,518	116	116	2,299	2,368	2,368	3.0%	1941.4%	Utilities
100-3620-52220	Water	5,797	14,985	12,179	17,553	13,131	13,788	13,788	5.0%	-21.4%	Utilities
100-3620-52940	Landscaping Contracts/Turf	46,382	47,213	16,672	39,875	47,500	47,500	47,500	0.0%	19.1%	Contractual
100-3620-52990	Other Service Contracts & Fees/Cap Dr	-	-	27,601	20,630	20,000	25,000	25,000	25.0%	21.2%	Supplies - Maint.
100-3620-53300	Repairs and Maintenance	-	-	13	13	1,000	1,000	1,000	0.0%	7592.3%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies	3,890	5,857	5,325	6,465	4,500	4,500	4,500	0.0%	-30.4%	Supplies - Maint.
100-3620-53510	Landscape/Forestry Plantings	3,540	3,521	4,145	4,551	3,000	3,000	3,000	0.0%	-34.1%	Supplies - Maint.
	Grant Support-Beach	-	-	-	-	-	-	-	0.0%	0.0%	Contractual
Total Parks & Beautification Expenditures		105,014	121,856	115,783	145,737	174,474	192,128	192,128	10.1%	31.8%	
Total Public Works Expenditures		\$ 2,227,910	\$ 2,153,527	\$ 1,649,101	\$ 2,360,375	\$ 2,328,959	\$ 2,542,521	\$ 2,542,521	9.2%	7.7%	
Paper/Cleaning Products Lib,VH, Pol							6,675	6,675			
Vehicle Labor Expense Police/PDD							21,208	21,208			
Whitefish Bay Disposal Fees(shown as rev)							(195,000)	(195,000)			
Total Expenditures Public Works					2,369,534	2,328,959	2,375,404	2,375,404	2.0%	0.2%	

2014 Budget
Expenditure Request Detail - Department of Public Works

(continued)

100-3100-53100	Office supplies		100-3100-54150	Safety expenses	
	Folders, pens, tape, staples, binders, etc.	\$ 1,275		WisDOT CDL Drug Testing (DPW only)	\$ 1,300
	Time clock maintenance fees	275		APWA Supervisory Academy: Mueller, Wasemiller	400
	Printer ink	700		Safety Program development	1,800
	Work logs/time sheets	250		Safety Awards	600
	Total for account	2,500		CDL Reimbursements (DPW only)	450
				Medical cabinet and safety items	450
100-3100-53200	Memberships & subscriptions			Total for account	5,000
	Group APWA membership:	628			
	Total for account	628	100-3300-53400	Vehicle maintenance	
				Vehicle parts	40,615
100-3100-57100	Shared office costs (EE based)			Tires	11,000
	Village phone system allocation	4,142		Welding gasses	2,500
	Shared allocation for computer virus updates and fees	1,370		Soap for vehicle wash bay	1,250
	Total for account	5,512		2 way radio maintenance	250
				Shop rags	385
100-3100-51330	Uniform expense			Total for account	56,000
	Contract: 13 DPW emp @ \$400	5,200	100-3300-53410	Fuel and oil	
	Summer help reimbursements	160		DPW Diesel fuel 16,000 gal @ \$3.80/gal	60,800
	Total for account	5,360		DPW Unleaded fuel: 5500 gal @ \$3.95/gal	21,725
100-3100-52230	Phone and internet			Fuel by others	80,042
	Cell phone (DPW only)	2,475		Automotive oil & transmissison fluid	12,000
	Pager Fees (DPW share)	600		Total for account	174,567
	Total for account	3,075			
			100-3300-57900	Expenditures charged to others	
100-3100-51900	Professional education			Police/PDD vehicle labor	21,208
	APWA National Conference: Butschlick	1,000		Fuel charged to other departments	63,042
	State Forestry Conference: Mueller, Dondlinger, Kaiser	750		Interdepartmental charges water/sewer	17,006
	various seminars	1,250		Total for account	101,256
	Total for account	3,000			
			100-3300-51170	Tool allowance	
100-3460-57900	Expenditures to Others			Contract tool allocation	1,800
	Parking lots Winter Maintenance	10,780		Garage tools	600
	Total for account	10,780		Total for account	2,400

2014 Budget

Expenditure Request Detail - Department of Public Works

(continued)

100-3510-53500	Dept/Program supplies		100-3520-53500	Dept/Program supplies	
	replacement garbage karts: out of warranty	\$ 6,500		annual recycling calendar - printing	\$ 350
	scale tickets	200		annual recycling calendar - delivery	450
	billing forms/scale tickets	400		Anti-freeze recycling collection	150
	tire/appliance disposal	200		recycling kart purchase for resale	5,200
	licenses	400		misc. publications/posters/info pieces	400
	Total for account	<u>7,700</u>		Total for account	<u>6,550</u>
100-3230-54160	Hubbard Lodge/ River Club		100-3520-52950	Disposal contracts	
	Extermination services monthly charges	850		curbside contract	95,415
	Alarm system phone line	450		drop off center/VH/PD	45,620
	River club supplies/repairs	700		street & park cans	14,995
	misc. supplies	500		schools	10,645
	Total for account	<u>2,500</u>		Total for account	<u>166,675</u>
100-3230-53500	Dept/Program supplies		100-3510-52950	Disposal contracts	
	DPW cleaning supplies	2,500		Disposal fees: 3100 tons @ \$31.85/ton	98,735
	DPW paper supplies	3,250		Tipping fees: 3100 tons @ \$13/ton	40,300
	All Buildings supplies	20,217		WFB disposal	154,724
	Misc supplies	1,250		fuel surcharges	1,750
	Building maintenance tools	600		Village/Library refuse	3,730
	HVAC maintenance	16,290		School refuse	16,472
	Bi-annual carpet cleaning: Hall, Village Center	5,600		Total for account	<u>315,711</u>
	Lumber and building materials	4,700	100-3530-52950	Disposal contracts	
	Hardware and parts	4,375		yard waste contract: 1200 tons @ \$21.34/ton	25,608
	Elevator maintenance	5,000		WFB yard disposal	14,940
	Fire protection: all buildings	2,400		Total for account	<u>40,548</u>
	Paint/painting supplies	2,000	100-3440-53500	Dept/Program supplies	
	Miscellaneous supplies: all departments	2,000		signal timing adjustments: contract work	3,000
	Keys/locks: all buildings	750		lenses, parts, etc.	2,000
	Alarm system maintenance	500		Total for account	<u>5,000</u>
	Pest control contract - DPW & Village Hall	2,920	100-3440-52200	Electric	
	Building electric supplies	900		traffic signal power:	
	Total for account	<u>75,252</u>		Wilson, Morris, Capitol/Oakland, Murray, Downer, Lake	
100-3530-53500	Dept/Program supplies			Menlo, Kenmore, Lake Bluff, Kensington	12,052
	parts for leaf vacs	800		Total for account	<u>12,052</u>
	rakes	200			
	Total for account	<u>1,000</u>			

2014 Budget
Expenditure Request Detail - Department of Public Works

(concluded)

100-3430-53500	Dept/Program supplies		100-3610-53500	Dept/Program supplies	
Replacement poles		\$ 8,000	topsoil		\$ 4,000
Digger Hotline		3,200	seed		1,500
Cable, misc parts		<u>3,000</u>	chainsaw maintenance: blades, sharpening, etc.		1,500
Total for account		<u>14,200</u>	gas for saws		500
			supplies: gloves, pruners, rakes, etc.		<u>1,000</u>
100-3410-53500	Dept/Program supplies		Total for account		<u>8,500</u>
asphalt: cold patch/hot mix		<u>12,000</u>			
Total for account		<u>12,000</u>	100-3610-53510	Landscape/forestry plantings	
			Plant 90 street trees @ \$135/tree		<u>12,150</u>
100-3450-53500	Dept/Program supplies		Total for account		<u>12,150</u>
Sign material: blanks, sheeting, etc		3,000			
custom signs		2,500	100-3620-53500	Dept/Program supplies	
other traffic control: barricades, flashers, etc.		<u>3,000</u>	Mulch, topsoil, seed		3,500
Total for account		<u>8,500</u>	Hand tools, yard waste bags, misc. supplies		<u>1,000</u>
			Total for account		<u>4,500</u>
100-3420-53500	Dept/Program supplies				
sweeper brooms		1,800	100-3620-52940	Landscaping contracts	
NR 216 annual permit fee		500	turf maintenance contract		47,500
stormwater educational materials (Shorewood Waters Project)		<u>800</u>	Total for account		<u>47,500</u>
Total for account		<u>3,100</u>			
			100-3100-47310	Charges for Service WFB	
100-3460-53500	Dept/Program supplies		Disposal Fees		155,000
Sidewalk snow program		1,800	Yard Waste Fees		15,000
Cutting edges for plows		3,500	Admin Fee - DPW		2,500
Parts/maintenance snow blowers		800	Elec exp Incinerator		1,200
Coffee/food plowing operations		<u>500</u>	Shared Repairs		<u>21,300</u>
Total for account		<u>6,600</u>	Total for account		<u>195,000</u>
100-3460-53520	Salt contract		100-3620-52990	Other Service Contracts & Fees	
annual road salt contract: 600 tons @ \$52.49		41,992	Capital Dr Streetscape		<u>25,000</u>
salt contingency		-	Total for account		<u>25,000</u>
Total for account		<u>41,992</u>			
100-3230-57900	Expenditures to Others				
Paper/Cleaning Products - Library		3,600			
Paper/Cleaning Products - Police		1,770			
Paper/Cleaning Products - Village Hall		1,305			
Interdepartmental Charges Water/Sewer		<u>19,364</u>			
Total for account		<u>26,039</u>			



Department Description

The North Shore Health Department (NSHD) was formed on January 1, 1996 with five North Shore communities (Bayside, River Hills, Fox Point, Glendale and Brown Deer). As of January 1, 2012, the Villages of Shorewood and Whitefish Bay 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

2014 Budget

General Fund Revenues and Expenditures
Health Department - 4000

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-4000-46500	Health Fees	\$ 8,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Charges
100-4000-47310	Charges for Service - Whitefish Bay	67,615	-	-	-	-	-	-	0.0%	0.0%	Charges
100-4000-48900	Miscellaneous Revenue	900	14,754	14,320	14,320	14,320	14,567	14,567	1.7%	1.7%	Other Rev
100-4000-48500	Grants/Donations	-	-	-	-	-	-	-	0.0%	0.0%	Other Rev
Total Health Revenues		\$ 77,264	\$ 14,754	\$ 14,320	\$ 14,320	\$ 14,320	\$ 14,567	\$ 14,567	1.7%	1.7%	
Expenditures											
100-4000-51100	Salaries and Wages	\$ 127,740	\$ 1,966	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Salaries
100-4000-51140	Auto allowance/Mileage	1,323	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51160	Opt Out Insurance	4,250	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51300	Health Insurance	14,218	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51305	Dental Insurance	-	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51310	Social Security and Medicare	10,018	875	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51315	Wisconsin Retirement System	10,052	22	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51320	Life Insurance	289	25	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51325	Flex Benefit Contribution	2,385	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-51340	Retiree Health Contribution	8,894	18,622	2,180	2,180	8,484	-	-	-100.0%	-100.0%	Fringe
100-4000-51900	Professional Education	4,450	-	-	-	-	-	-	0.0%	0.0%	Fringe
100-4000-52200	Electric	4,293	4,569	2,954	4,151	6,267	4,537	4,537	-27.6%	9.3%	Utilities
100-4000-52210	Gas	1,227	1,009	685	881	-	1,300	1,300	0.0%	47.6%	Utilities
100-4000-52220	Water	153	175	140	188	-	210	210	0.0%	11.7%	Utilities
100-4000-52300	Other Intergov'tal pymts	19,129	128,405	97,523	128,405	130,721	130,721	130,721	0.0%	1.8%	Other Gov't
100-4000-52900	Cleaning and Pest Control	-	1,979	321	2,843	-	2,321	2,321	0.0%	-18.4%	Contractual
100-4000-52990	Other Service Contracts and Fees	-	-	-	-	-	2,500	2,500	0.0%	0.0%	Contractual
100-4000-53101	Shared Office Costs (EE Based)	4,837	3,732	2,571	2,996	3,604	2,943	2,943	-18.3%	-1.8%	Supplies & Office
100-4000-53121	Shared Copy Costs (Allocated)	816	880	456	533	1,044	503	503	-51.8%	-5.6%	Supplies & Office
100-4000-53131	Shared Postage Costs (Allocated)	593	225	160	199	797	225	225	-71.8%	13.1%	Supplies & Office
100-4000-53200	Memberships and Subscriptions	840	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-4000-53500	Dept/Program Supplies	6,534	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
100-4000-54000	Programming	1,905	-	-	-	-	-	-	0.0%	0.0%	Contractual
100-4000-55100	Liability & Property Insurance	1,937	1,750	1,857	1,857	1,751	1,808	1,808	3.3%	-2.6%	Insurance
100-4000-55110	Workers Comp	600	-	-	-	-	-	-	0.0%	0.0%	Fringe
Total Health Department Expenditures		\$ 226,483	\$ 164,234	\$ 108,847	\$ 144,233	\$ 152,668	\$ 147,068	\$ 147,068	-3.7%	2.0%	

2014 Budget

General Fund
Village Center - 5140



Department Description

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

Staffing

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

2014 Budget

General Fund Revenues and Expenditures
Village Center - 5140

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Expenditures											
100-5140-52200	Electric	\$ 2,995	\$ 3,188	\$ 2,061	\$ 2,896	\$ 3,236	\$ 3,165	\$ 3,165	-2.2%	9.3%	Utilities
100-5140-52210	Gas	856	704	478	615	989	907	907	-8.3%	47.5%	Utilities
100-5140-52220	Water	106	122	98	131	147	147	147	0.0%	12.2%	Utilities
100-5140-52230	Phone	-	-	40	60	-	65	65	0.0%	8.3%	Utilities
100-5140-52900	Cleaning and Maintenance	1,433	2,106	1,075	1,425	2,119	3,119	3,119	47.2%	118.9%	Contractual
100-5140-53900	Miscellaneous Expenses	514	416	416	415	597	215	215	-64.0%	-48.2%	Supplies & Office
100-5140-55100	Liability & Property Insurance	51	25	24	24	24	718	718	2891.7%	2891.7%	Insurance
Total Village Center Expenditures		\$ 5,955	\$ 6,561	\$ 4,192	\$ 5,566	\$ 7,112	\$ 8,336	\$ 8,336	17.2%	49.8%	

Expenditure Request Detail - Village Center

100-5140-52900	Cleaning contracts	
	Shared allocation of cleaning services, includes pest control	\$ 1,619
	Additional floor cleaning	-
	General repairs and maintenance	1,500
	Total for account - Mod	3,119
100-5140-53900	Miscellaneous expenses	
	Shared allocation of bathroom and general supplies	215
	Scheduling software	-
	Total for account - Mod	215

2014 Budget

General Fund Atwater Beach and Park - 5200



Department Description

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

Staffing

The amounts shown as labor wages on the next page represent estimated full-time and seasonal labor hours, and fund the labor for maintenance of the Atwater Beach Park.

Budget Impact

- Staff is requesting an additional \$5,000 in funding for Atwater Bluff/ restoration, as there is not a grant for this improvement in 2014. These funds will be used to continue to update the plantings on the bluff to maintain the habitat, stabilize the bluff slope and improve the bluff aesthetics.
- Lifeguards will be funded again in 2014. The Lifeguards will be on duty from 11am to 4pm, from the second Saturday in June to the fourth Saturday in August.
- The Village will provide open restrooms in the permanent bathrooms area in the existing "bunker" building in addition to the portable bathrooms.
- Beach staff will be used primarily for park and beach maintenance including the eradication of Cladophora algae.

2014 Budget

General Fund Revenues and Expenditures
Atwater Beach - 5200

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Expenditures											
100-5200-51100	Salaries and Wages	\$ 234	\$ 3,604	\$ 1,582	\$ 1,617	\$ 14,901	\$ 14,321	\$ 14,321	-3.9%	785.7%	Salaries
100-5200-51200	Overtime Wages	-	-	222	222	-	-	-	0.0%	-100.0%	Salaries
100-5200-51300	Health Insurance	-	166	506	535	-	-	-	0.0%	-100.0%	Fringe
100-5200-51305	Dental Insurance	-	-	25	27	-	-	-	0.0%	-100.0%	Fringe
100-5200-51310	Social Security and Medicare	-	85	205	220	-	1,096	1,096	0.0%	398.2%	Fringe
100-5200-51315	Wisconsin Retirement System	-	11	124	136	-	-	-	0.0%	-100.0%	Fringe
100-5200-51320	Life Insurance	-	3	9	10	-	-	-	0.0%	-100.0%	Fringe
100-5200-52200	Electric	1,638	2,106	1,786	2,117	1,700	2,500	2,500	47.1%	18.1%	Utilities
100-5200-52300	Other Intergov'tal pymts	-	10,671	14,704	14,704	18,893	18,000	18,000	-4.7%	22.4%	Other Gov't
100-5200-52940	Landscaping Contracts	-	4,794	3,468	4,368	15,000	20,000	20,000	33.3%	357.9%	Contractual
100-5200-53900	Miscellaneous Expenses	1,385	2,594	1,121	1,855	1,800	2,800	2,800	55.6%	50.9%	Supplies & Office
100-5200-55100	Liability & Property Insurance	11	8	10	10	10	1,040	1,040	10300.0%	10300.0%	Insurance
Total Atwater Beach Expenditures		\$ 3,268	\$ 24,042	\$ 23,762	\$ 25,821	\$ 52,304	\$ 59,757	\$ 59,757	14.2%	131.4%	

2014 Budget

General Fund Village Celebrations - 5300



Department Description

The Celebrations department records expenditures for Village-wide special events including 4th of July, Plein Air Festival, the chicken BBQ, the annual bike race and employee appreciation events.

Budget Impact

- \$2,500 is budgeted to support the Plein Air Art Festival in 2014. Additional funds for Plein Air may come from fund balance from the 2013 event.
- The 4th of July parade and Fireworks will continue to be funded with a majority of funding coming from contributions from the Shorewood Foundation and private donors.
- National Night out will also receive funding in the 2014 budget.

2014 Budget

General Fund Revenues and Expenditures
Village Celebrations - 5300

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
100-5300-48500	Donations	\$ 13,633	\$ 18,473	\$ 22,004	\$ 22,004	\$ 14,500	\$ 14,500	\$ 14,500	0.0%	-34.1%	Other Rev
100-5300-48530	Public Art Donations	-	-	41,239	55,588	-	-	-	0.0%	-100.0%	Other Rev
Expenditures											
100-5300-51100	Salaries and Wages	\$ 14,215	\$ 24,404	\$ 7,164	\$ 8,675	\$ 7,010	\$ 9,898	\$ 9,898	41.2%	14.1%	Salaries
100-5300-51200	Overtime Wages	-	-	1,756	2,112	-	-	-	0.0%	-100.0%	Salaries
100-5300-51300	Health Insurance	-	511	1,634	1,901	-	2,494	2,494	0.0%	31.2%	Fringe
100-5300-51305	Dental Insurance	-	15	78	91	-	107	107	0.0%	17.0%	Fringe
100-5300-51310	Social Security and Medicare	-	146	640	781	-	735	735	0.0%	-5.9%	Fringe
100-5300-51315	Wisconsin Retirement System	-	121	500	622	-	672	672	0.0%	8.0%	Fringe
100-5300-51320	Life Insurance	-	6	35	38	-	51	51	0.0%	34.2%	Fringe
100-5300-51325	Flex Benefit Contribution	-	-	1	2	-	8	8	0.0%	300.0%	Fringe
100-5300-53900	Miscellaneous Expenses	2,941	822	173	286	3,200	3,200	3,200	0.0%	1018.9%	Supplies & Office
100-5300-54110	Fourth Of July	20,358	24,448	28,234	28,234	20,000	20,000	20,000	0.0%	-29.2%	Programming
100-5300-54120	Other Special Events	8	-	5,682	42,112	2,500	2,500	2,500	0.0%	-94.1%	Programming
100-5300-54130	Awards/Recog	4,492	5,621	3,859	4,748	5,000	5,000	5,000	0.0%	5.3%	Programming
100-5300-55100	Liability & Property Insurance	438	464	802	802	144	797	797	453.5%	-0.6%	Insurance
Total Village Celebrations Expenditures		\$ 42,452	\$ 56,558	\$ 50,558	\$ 90,404	\$ 37,854	\$ 45,462	\$ 45,462	20.1%	-49.7%	

2014 Budget

General Fund

Other Financing Sources / (Uses) - 9000



Department Description

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

Budget Impact

Other Financing Sources

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

Other Financing Uses

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

2014 Budget

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

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Other Financing Sources											
100-9000-49200	Transfers from Special Rev.	\$ 38,643	\$ 44,021	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	OFS
100-9000-49200	Transfers from Special Rev.	-	-	-	-	-	-	-	0.0%	0.0%	OFS
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	-	0.0%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	102,484	102,484	33,000	33,000	-67.8%	-67.8%	OFS
Total Other Financing Sources		\$ 38,643	\$ 44,021	\$ -	\$ 102,484	\$ 102,484	\$ 33,000	\$ 33,000	-67.8%	-67.8%	
Other Financing Uses											
100-9000-49200	Transfers from Special Rev.	\$ 7,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	OFU
100-9000-59200	Transfers to Special Rev.	-	5,048	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59200	Transfers to Special Rev.	-	-	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59300	Transfers to Debt Service	-	-	-	-	-	-	-	0.0%	0.0%	OFU
100-9000-59400	Transfers to Capital Projects	176,160	82,296	60,237	153,235	93,000	33,000	33,000	-64.5%	-78.5%	OFU
100-9000-59500	Transfers to Utilities	12,708	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Other Financing Uses Expenditures		\$ 196,678	\$ 87,344	\$ 60,237	\$ 153,235	\$ 93,000	\$ 33,000	\$ 33,000	-64.5%	-78.5%	

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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.

2014 Budget

Special Revenue Funds Library Fund - 200



Department Description

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

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

The Library is an extremely well-used Village service.

Services

- Provide a collection of library materials in a variety of formats, for all ages, that educate, entertain, and inform per Collection Development Policy
- Provide an accurate and efficient means of maintaining an inventory of both library materials and library card holders
- Provide a variety of programming events for individuals from infants through adult
- Provide access for residents to print and online subscription research services to support both formal education and life-long learning
- Provide an up to date technological infrastructure including 26 public computers for access to the Internet and popular software programs, wireless Internet access throughout the building, and laptops for use in the building
- Provide efficient operations by supporting the technology needs of all staff
- Provide professional librarian services every hour the library is open to answer questions and guide research
- Provide access to as many services as possible 24/7 through a robust website
- Provide support to all Shorewood schools through class visits, communication with teachers, and limited purchase of curriculum supportive materials
- Provide Shorewood residents with access to the collections of 18 different library collections and services through membership in the Milwaukee County Federated Library System (MCFLS)
- Provide Shorewood materials and services to non-residents as required through participation in MCFLS

2014 Budget

Special Revenue Funds Library Fund - 200



Achievements 2013

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

- With no increase in General Property Tax funds over 2012, maintained and increased library services
- With no capital funding from the Village, made technology and other capital improvements of \$3,757
- Completed a lengthy process working with multiple agencies to create a new telecommunication demarcation point in this building for the Village campus; also significantly increased bandwidth
- Received over \$4,000 in donations from the Friends of Shorewood Library
- Received over \$2,500 in donations from gifts and memorials
- Realized significant cost savings by partnering with other MCFLS libraries in the purchase of ebooks and other online products
- Reorganized staff, including creation of an Assistant Director position, resulting in increased efficiencies and additional staff presence working with the public while remaining within budget
- Completed a comprehensive public survey to aid Library Board in long range planning
- Increase in door count by 6% over 2012
- Purchased software through TechSoup at a significant savings for non-profits

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

- Provided over 250 programs for families, youth and teens with attendance over 6,500
- Loaned over 350,00 items, provided computer/Internet service to over 30,000 users
- Significantly increased social media presence with newsletter to over 5,000 individuals, active Facebook and Twitter accounts
- Complete revision of web site focusing on local information and creation of local content

Initiatives 2014

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 partnership with UW Milwaukee School of Information Studies
- Monitor the future of reciprocal borrowing funds from MCFLS and fight to preserve these funds as dedicated RB fund in the MCFLS budget
- Work with other local agencies to pursue grant opportunities

2014 Budget

Special Revenue Funds Library Fund - 200



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

- Continue use of social media and web site to improve resident’s awareness and use of library services
- Complete reorganization of collections to provide better access for the public
- Continue to incorporate self-service options as appropriate while maintaining excellent customer service
- Cross train staff to improve customer service and eliminate service reduction when a staff member is absent or on vacation
-

Measurements and Indicators

Measurements	2010 Actual	2011 Actual	2012 Actual	2013 YTD	2014 Budget
Patron Count	209,689	185,258	187,202	136,701	190,000
Program Attendance	9,139	7,318	8,053	5,823	8,000
Computer Users	46,142	46,924	46,337	30,156	47,000
Checkouts	361,381	359,768	350,603	244,026	360,000

Budget Impact

- No increase in General Property Tax funds over 2013
- Reciprocal borrowing revenue is reduced by \$12,193
- All reciprocal borrowing funding is used for operating expenses
- Any capital expenses will be taken from Library Fund Balance

2014 Budget

Library Fund - 200

Dept/Account No.	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
200-5110-41110	Property Taxes	\$ 784,205	\$ 784,205	\$ 784,205	\$ 784,205	\$ 784,205	\$ 795,984	\$ 795,984	1.5%	1.5%	Taxes
200-5110-43720	Local Library Aids	72,965	80,228	84,121	84,121	83,898	71,705	71,705	-14.5%	-14.8%	Intergov't
200-5110-46710	Library Fines	55,416	50,577	38,390	51,918	55,000	56,000	56,000	1.8%	7.9%	Fines
200-5110-48510	Friends Donations	4,160	5,680	601	601	5,200	4,700	4,700	-9.6%	682.0%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	-	-	4,100	4,100	0.0%	0.0%	OFS
	Total Operating Revenue	916,746	920,690	907,317	920,845	928,303	932,489	932,489	0.5%	1.3%	
200-5110-48100	Interest Income	243	119	63	80	-	-	-	0.0%	-100.0%	Other Rev
200-5110-48500	Donations	3,468	3,420	2,640	3,455	1,000	-	-	-100.0%	-100.0%	Other Rev
	Total Non-Operating Revenue	3,711	3,539	2,703	3,535	1,000	-	-	-100.0%	-100.0%	
	Total Library Revenue	920,457	924,229	910,020	924,380	929,303	932,489	932,489	0.3%	0.9%	
Expenditures											
Library											
200-5110-51100	Salaries and Wages	477,508	474,260	351,734	490,000	485,435	512,095	512,095	5.5%	4.5%	Salaries
200-5110-51300	Health Insurance	89,789	72,886	47,960	67,980	89,590	80,528	80,528	-10.1%	18.5%	Fringe
200-5110-51305	Dental Insurance	2,624	2,424	2,005	2,855	4,032	3,276	3,276	-18.8%	14.7%	Fringe
200-5110-51310	Social Security and Medicare	34,948	35,249	26,207	36,319	37,136	39,172	39,172	5.5%	7.9%	Fringe
200-5110-51315	Wisconsin Retirement System	40,698	25,654	21,930	30,428	30,378	33,886	33,886	11.5%	11.4%	Fringe
200-5110-51320	Life Insurance	1,047	1,152	894	1,209	1,121	1,342	1,342	19.7%	11.0%	Fringe
200-5110-51325	Flexible Benefit Contribution	6,714	5,517	2,278	3,328	4,362	4,134	4,134	-5.2%	24.2%	Fringe
200-5110-51900	Professional Education	2,824	2,073	1,687	2,920	2,295	3,260	3,260	42.0%	11.6%	Fringe
200-5110-52100	Professional Fees	4,521	-	456	814	2,000	1,000	1,000	-50.0%	22.9%	Professional
200-5110-52200	Electric	38,439	40,909	26,448	40,000	41,525	40,620	40,620	-2.2%	1.6%	Utilities
200-5110-52210	Gas	10,982	9,037	6,132	10,000	12,692	11,642	11,642	-8.3%	16.4%	Utilities
200-5110-52220	Water	1,366	1,565	1,251	1,689	1,887	1,883	1,883	-0.2%	11.5%	Utilities
200-5110-52300	Other Intergov'tal pymts	14,046	22,004	19,911	19,911	20,464	21,336	21,336	4.3%	7.2%	Other Gov't
200-5110-52900	Cleaning and Pest Control	18,648	18,505	14,076	18,577	20,782	20,172	20,172	-2.9%	8.6%	Contractual
200-5110-52910	Software Purch/Maint	5,032	9,183	7,038	7,560	5,604	7,889	7,889	40.8%	4.4%	Supplies & Office
200-5110-52990	Other Service Contracts & Fees	-	263	600	1,784	-	2,797	2,797	0.0%	56.8%	Contractual
200-5110-53100	Office Supplies	6,249	6,322	2,869	3,500	3,300	3,500	3,500	6.1%	0.0%	Supplies & Office
200-5110-53101	Shared Office Costs (EE Based)	3,393	5,568	5,530	7,642	6,751	7,079	7,079	4.9%	-7.4%	Supplies & Office
200-5110-53120	Copy & Print Costs	2,608	3,283	2,752	3,148	2,590	3,750	3,750	44.8%	19.1%	Supplies & Office
200-5110-53121	Shared Copy Costs (Allocated)	-	271	1,145	1,337	2,601	1,759	1,759	-32.4%	31.6%	Supplies & Office
200-5110-53130	Postage/Mailings	1,667	1,928	808	1,068	2,200	400	400	-81.8%	-62.5%	Supplies & Office
200-5110-53131	Shared Postage Costs (Allocated)	-	-	390	390	744	836	836	12.4%	114.4%	Supplies & Office
200-5110-53200	Memberships & Subscriptions	1,026	966	144	144	1,540	1,454	1,454	-5.6%	909.7%	Supplies & Office
200-5110-53500	Dept/Program Supplies	9,870	6,972	4,298	6,234	8,480	8,500	8,500	0.2%	36.3%	Supplies & Office
200-5110-53710	Reference Continuations	13,535	12,040	9,717	10,426	9,336	6,436	6,436	-31.1%	-38.3%	Programming
200-5110-53720	Periodicals	7,668	6,906	7,967	8,380	6,965	8,882	8,882	27.5%	6.0%	Programming

2014 Budget

Library Fund - 200

Dept/Account No.	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
200-5110-53740	DVD's	22,590	23,078	-	-	-	-	-	0.0%	0.0%	Programming
200-5110-54000	Programming	18,018	7,858	4,426	2,058	23,366	6,850	6,850	-70.7%	232.8%	Programming
200-5110-55100	Liability & Property Insurance	9,620	9,418	10,020	10,020	9,327	10,290	10,290	10.3%	2.7%	Insurance
200-5110-55110	Workers Comp	1,814	2,512	2,362	2,362	2,502	2,823	2,823	12.8%	19.5%	Insurance
Adult Materials											
200-5111-53730	Materials	24,196	22,574	16,662	24,927	25,000	23,183	23,183	-7.3%	-7.0%	Programming
200-5111-53740	DVD's	-	253	5,388	7,723	31,398	31,398	31,398	0.0%	306.6%	Programming
200-5111-53750	Audiobooks	-	3,748	2,473	8,166	-	-	-	0.0%	-100.0%	Programming
200-5111-53760	ebooks	-	-	2,925	2,925	-	3,634	3,634	0.0%	24.2%	Programming
200-5111-53770	Music	-	246	3,141	4,955	-	-	-	0.0%	-100.0%	Programming
Childrens Materials											
200-5112-53730	Materials	15,649	18,899	10,452	20,173	21,400	19,183	19,183	-10.4%	-4.9%	Programming
200-5112-53740	DVD's	-	218	1,290	1,585	-	-	-	0.0%	-100.0%	Programming
200-5112-53750	Audiobooks	-	-	-	914	-	-	-	0.0%	-100.0%	Programming
200-5112-53760	ebooks	-	-	-	-	-	-	-	0.0%	0.0%	Programming
200-5113-53770	Music	-	-	219	219	-	-	-	0.0%	-100.0%	Programming
Young Adult Materials											
200-5113-53730	Materials	6,350	6,100	5,274	8,000	7,500	7,500	7,500	0.0%	-6.3%	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	6,600	29,135	-	-	-	-	-	0.0%	0.0%	OFU
Total Operating Expenditures		900,039	888,976	630,859	871,670	924,303	932,489	932,489	0.9%	7.0%	
Non-Operating Expenditures											
200-5110-54510	Auermiller Expenses	7,322	6,341	34	34	4,000	-	-	-100.0%	-100.0%	Programming
200-5110-54900	Other Grant/Donation Exp	3,883	3,386	2,347	3,248	1,000	-	-	-100.0%	-100.0%	Programming
Total Non-Operating Expenditures		11,205	9,727	2,381	3,282	5,000	-	-	-100.0%	-100.0%	
Capital Expenditures											
200-5110-56130	Equipment/Furniture	-	147,578	5,503	23,956	-	-	-	0.0%	-100.0%	Capital
Total Library Expenditures		911,244	1,046,281	638,743	898,908	929,303	932,489	932,489	0.3%	3.7%	
Net Change in Fund Balance		9,213	(122,052)	271,277	25,472	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		261,407	270,620	148,568	148,568	148,568	174,040	174,040			
Less: Budgeted Surplus Applied		-	-	-	-	-	(4,100)	(4,100)			
Ending Fund Balance		\$ 270,620	\$ 148,568	\$ 419,845	\$ 174,040	\$ 148,568	\$ 169,940	\$ 169,940			

**2014 Budget
Expenditure Request Detail - Library Fund**

(continued)

200-5110-51900	Professional education		200-5110-53100	Office supplies	
	Wisconsin Library Association attendance Director	\$ 1,300		Toner and printer supplies	\$ 1,500
	Wisconsin Association of Public Libraries Director	800		Other Misc supplies	2,000
	UWM Certificate in Public Administration 4 classes	660		Total for account - Office Supplies	3,500
	Staff workshops / classes	500			
		-	200-5110-53120	Copy & print costs	
	Total for account - Professional education	3,260		Hours bookmarks \$80 per 1000 3x yr Shwd Press	250
				Library brochure Shwd Press	500
200-5110-52300	Intergovernmental contracts/pymts			Summer Reading YA folders/brochures Shwd Press	900
	MCFLS - III Software	5,196		MCFLS forms	50
	MCFLS - Additional III Software	1,664		Letterhead/Envelopes/Misc	300
	MCFLS - OCLC costs (cataloging)	5,015		Toner	1,750
	MCFLS Cataloging costs	4,314		Total for account - Copy & Print Costs	3,750
	MCFLS - Internet line	3,000			
	MCFLS - TNS	64	200-5110-53130	Postage/mailings	
	MCFLS - Postage	372		MCFLS overdue/bills postage and TNS	
	MCFLS - Supplies Forms	1,096		Misc Shipping Costs	400
	MCFLS - Ecommerce Fees	615		Total for account - Postage	400
	Total for account - Intergovernment contracts	21,336			
			200-5110-53200	Memberships & subscriptions	
200-5110-52900	Cleaning contracts			Wisconsin Library Association	785
	Batzner Pest Control shared allocation	393		WILS Membership	199
	Metro Clean wax lower level floor shared allocation	479		American Library Assc. Carey	405
	Cleaning Company 5 days/week shared allocation	19,300		Wisconsin Historical Society	65
		-		Total for account - Memberships & Subscriptions	1,454
	Total for account - Cleaning Contracts	20,172			
			200-5110-53500	Dept/Program supplies	
200-5110-52910	Software contracts/maint/purchases			RFID 8,000 tags at .16 ea; labels, receipt paper	1,280
	Misc equipment: headphones, mice, batteries	500		MCFLS Circulation Supplies: 2,000 library cards	900
	Maintenance and Consultation	500		MCFLS Circulation Supplies: receipt paper	300
	Go Daddy - domain name	20		Misc audio-visual and book processing supplies from various	6,020
	Survey Monkey subscription	200		Total for account - Dept/Program Supplis	8,500
	SAM licenses - Comprise	1,732			
	Microsoft Office 37 computers \$2,505 bi-annually; paid in 2012	2,505			
	Digicorp - wireless network security	845			
	SAM server host fee - MCFLS - time mgmt for public computers	372			
	Symantic Antivirus - MCFLS	475			
	Shoutbomb Texting Service	370			
	Boopsie Mobile	370			
	Total for account - Software Contracts	7,889			

2014 Budget
Expenditure Request Detail - Library Fund

(concluded)

200-5110-53710	Reference continuations		200-5110-57110	Shared office costs (EE based)	
	Standard & Poor's NetAdvantage	\$ 937		Supplies from DPW	\$ 2,766
	Ancestry	863		Shared telephone	4,142
	T3 Silver - Baker & Taylor	395		Village PC	171
	Gale Package: Literature, Biography, Testing & Education, Opposing V	-		Total for account - Shared Office Costs (EE Based)	7,079
	Mango Language	1,545			
	Continuations B&T	400	200-5110-52990	Other Service Contracts & Fees	
	Kruskowski Employment Law	-		Magikist mats shared allocation	613
	Standard & Poor's Print	1,500		James Imaging lease for copy machine	2184
	Value Line print	398		Total for account Other Contracts & Fees	2,797
	Misc	398			
	Total for account - Reference Continuations	6,436	200-5110-55100	Liability & Property Insurance	
				Gen Liability	3,927
200-5110-53720	Periodicals			Property Insurance	6,363
	Demco - subscription service for approximately	4,582		Total for account - Liability & Property Insurance	10,290
	150 periodicals/magazines; including USA Today	-			
	Barons'	100	200-5110-53101	Shared Office Costs	
	New York Times newspaper	796		DPW Supplies	2766
	Milwaukee Journal Sentinel	400		Shared Telephone	4,142
	Chicago Tribune	243		Village PC	171
	SHS Ripples	15		Total for account - Shared Office Costs	7,079
	Wall Street Journal	413			
	Zinio online magazines	2,333	200-5110-53121	Shared Copy Costs	
	Total for account - Periodicals	8,882		Allocation based on usage	1759
200-5110-54000	Programming		200-5110-53121	Shared Postage Costs	
	Summer Celebration - 1,800 funded by FOSL	1,800		Allocation based on usage	836
	Summer Reading Program - youth - 1,800 funded by FOSL	2,100			
	Family Night events - 2 per year	500			
	Special seasonal programs - halloween, craft, school breaks	500			
	Story Times/Class visits - materials and supplies	650			
	Misc craft supplies	100			
	Promotional bookmarks, posters	300			
	Teen Book Group	100			
	Summer Reading Program - teen - funded by FOSL	500			
	Bucks Reading Program - prizes	300			
	BookLetters - enewsletter - funded by FOSL	-			
	Community programs	-			
	Other programs	-			
	Total for account - Programming	6,850			



Department Description

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

Services

- Serve 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;
- 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;
- Maintain and upgrade Village Center equipment & furnishings as needed
- Work with Village Center staff to manage Village Center Meeting Rooms;
- Work with, recruit and train staff and 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.
- Recruit volunteers to support the mission of Shoreline Interfaith.
- Administer, market and supervise Home Sweet Home Safety Assessment Program



Achievements 2013

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

- Provided no cost home safety assessments
- Enhanced Village Center with addition of storage space funded by the Benjamin fund
- Increased programming flexibility by refurbishing the Spector Conference Room funded by the Benjamin fund
- Provided affordable programming and trips for Shorewood residents
- Provided cooperative programming with Whitefish Bay, Glendale and Fox Point senior groups

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

- Provided spring and fall yard clean up days for older adult residents
- Provided a spring Wellness event for the community

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

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

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

- Continued to use biodegradable paper products for events

2014 Budget

Special Revenue Funds Senior Services Fund - 210



Initiatives 2014

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

- Continue to provide affordable programming and trips
- Will continue to promote free home safety assessments for residents
- Continue to work cooperatively with north shore senior groups to develop joint programs and trips

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

- Provide spring and fall yard clean up days for older adult residents
- Seek opportunities to increase intergenerational programming
- Work with other community groups to increase offerings and promote community connections

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

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

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

- Continue to seek opportunities to reduce waste at SRC events



Measurements and Indicators

Program	Number of Events			Number of Participants		
	2012 Actual	Projected 2013	Target 2014	2012 Actual	Projected 2013	Target 2014
Fitness Activities						
Total Attendees	272	279	279	2,459	2,615	2,742
Social Activities						
Total Attendees	34	32	34	1,367	1,293	1,120
Day trip Attendees						
Total Attendees	14	12	12	458	383	386

Budget Impact

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

- The Village receives funding from the Benjamin Fund equal to the previous year's expenditures for: professional education, professional fees, other service contracts and fees, office supplies, shared office, copy and postage costs, memberships, dept/program supplies and programming, less the amount received in program fees.

2014 Budget

Senior Services Fund - 210

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
210-4600-41110	Property Taxes	\$ 81,246	\$ 85,396	\$ 86,578	\$ 86,578	\$ 86,578	\$ 96,481	\$ 96,481	11.4%	11.4%	Taxes
210-4600-43280	Community Dev Block Grants	11,550	-	10,613	10,613	10,000	10,000	10,000	0.0%	-5.8%	Intergov't
210-4600-46600	Senior Programming Fees	34,339	35,518	30,878	38,227	35,344	35,519	35,519	0.5%	-7.1%	Charges
210-4600-48500	Donations	1,645	2,670	639	2,009	-	-	-	0.0%	-100.0%	Other Rev
210-4600-48520	Benjamin Fund Contributions	28,614	29,790	26,246	26,246	32,322	28,603	28,603	-11.5%	9.0%	Other Rev
210-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		157,394	153,374	154,954	163,673	164,244	170,603	170,603	3.9%	4.2%	
Expenditures											
210-4600-51100	Salaries and Wages	44,605	48,118	35,829	49,500	50,981	52,006	52,006	2.0%	5.1%	Salaries
210-4600-51300	Health Insurance	19,879	19,733	13,775	18,582	18,362	21,118	21,118	15.0%	13.6%	Fringe
210-4600-51305	Dental Insurance	-	-	-	-	-	-	-	0.0%	0.0%	Fringe
210-4600-51310	Social Security and Medicare	3,013	3,056	2,430	3,364	3,900	3,978	3,978	2.0%	18.3%	Fringe
210-4600-51315	Wisconsin Retirement System	4,169	2,663	2,140	2,955	3,025	3,179	3,179	5.1%	7.6%	Fringe
210-4600-51320	Life Insurance	94	125	109	145	97	155	155	59.8%	6.9%	Fringe
210-4600-51325	Flexible Benefit Contribution	964	857	439	661	843	866	866	2.7%	31.0%	Fringe
210-4600-51900	Professional Education	845	2,065	200	776	2,598	3,289	3,289	26.6%	323.8%	Fringe
210-4600-52100	Professional Fees	10,421	8,441	7,438	10,000	11,148	13,961	13,961	25.2%	39.6%	Professional
210-4600-52200	Electric	4,193	4,463	2,885	4,055	4,530	4,431	4,431	-2.2%	9.3%	Utilities
210-4600-52210	Gas	1,198	986	669	862	1,385	1,270	1,270	-8.3%	47.3%	Utilities
210-4600-52220	Water	149	171	137	184	206	205	205	-0.5%	11.4%	Utilities
210-4600-52900	Cleaning and Pest Control	2,000	1,933	1,504	2,468	2,267	2,267	2,267	0.0%	-8.1%	Contractual
210-4600-52990	Other Service Contracts & Fees	12,829	14,431	6,726	11,475	15,630	15,627	15,627	0.0%	36.2%	Programming
210-4600-53100	Office Supplies	1,119	1,135	824	870	860	1,072	1,072	24.7%	23.2%	Supplies & Office
210-4600-53101	Shared Office Costs (EE Based)	449	571	601	814	1,039	1,131	1,131	8.9%	38.9%	Supplies & Office
210-4600-53121	Shared Copy Costs (Allocated)	262	306	175	203	383	289	289	-24.5%	42.4%	Supplies & Office
210-4600-53131	Shared Postage Costs (Allocated)	4,785	4,720	4,644	5,507	6,435	4,503	4,503	-30.0%	-18.2%	Supplies & Office
210-4600-53200	Memberships & Subscriptions	335	770	-	330	405	410	410	1.2%	24.2%	Supplies & Office
210-4600-53500	Dept/Program Supplies	1,385	2,751	1,171	1,811	2,325	2,510	2,510	8.0%	38.6%	Supplies & Office
210-4600-54000	Programming	31,933	26,573	23,151	28,236	27,750	25,600	25,600	-7.7%	-9.3%	Programming
210-4600-54140	Shorewood Connects	5,335	6,495	4,956	7,415	7,415	7,715	7,715	4.0%	4.0%	Programming
210-4600-54900	Other Grant/Donation Exp	2,958	5,244	77	3,310	-	-	-	0.0%	-100.0%	Programming
210-4600-55100	Liability & Property Insurance	2,268	2,409	2,614	2,614	2,398	2,614	2,614	9.0%	0.0%	Insurance
210-4600-55110	Workers Comp	168	231	247	247	262	260	260	-0.8%	5.3%	Insurance
210-4600-55120	Unemployment	-	-	106	137	-	92	92	0.0%	-32.8%	Insurance

2014 Budget

Senior Services Fund - 210

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
	Total Expenditures	155,356	158,247	112,847	156,521	164,244	168,548	168,548	2.6%	7.7%	
	Net Change in Fund Balance	2,038	(4,873)	42,107	7,152	-	2,055	2,055	0.0%	-71.3%	
	Beginning Fund Balance	1,195	3,233	(1,640)	(1,640)	(1,640)	5,512	5,512			
	Less: Surplus Applied	-	-	-	-	-	-	-			
	Ending Fund Balance	<u>\$ 3,233</u>	<u>\$ (1,640)</u>	<u>\$ 40,467</u>	<u>\$ 5,512</u>	<u>\$ (1,640)</u>	<u>\$ 7,567</u>	<u>\$ 7,567</u>			

2014 Budget
Expenditure Request Detail - Senior Services Fund

(continued)

210-4600-51900	Professional education		210-4600-52990	Other service contracts & fees	
National Council on Aging/American Society on Aging		\$ 2,803	January Brunch		\$ 335
WI Association of Senior Centers		486	7 Soup Luncheons		1,260
WI Assistance Information & Referral		-	2 Sandwich Luncheons		420
Total for account		<u>3,289</u>	10 Monthly Luncheons		5,500
			April Anniversary Party		775
210-4600-52100	Professional fees		Fat Tuesday		130
John Burns Fitness Classes		2,880	3 Salad Luncheons		250
Laughingheart Qigong		1,610	Hubbard Park Luncheon		1,050
Terry Grazer, SRC Players		1,000	Holiday Luncheon		1,100
Olga Volodarskya, SRC Players		1,200	Floral Arranging Luncheon		480
Gentle Yoga		1,911	Essay Contest Judges Lunch		130
Monthly Calendar (250 x 12) for 1050 copies		3,000	Desserts 11 meals x \$140		1,540
Sebastian Feldenkrais Workshops		450	Refreshments		700
Ryan Pain Management Classes		560	Coffee		574
Village Sponsorship		250	Meal Program Supplies/Paper Products		1,383
4th of July Sponsorship		100	Total for account		<u>15,627</u>
Thauer marketing		100			
Brochures & Business Cards		250	210-4600-53200	Memberships & subscriptions	
Receipt Books		200	Coalition of Wisconsin Aging Groups		\$ -
Marketing		<u>450</u>	National Council on Aging		145
Total for account		<u>13,961</u>	Ripples		25
			Milwaukee Aging Consortium		175
210-4600-52900	Cleaning contracts		Wisconsin Association of Senior Centers		<u>65</u>
Daves Magic Clean - Mats		67	Total for account		<u>410</u>
Cleaning contract allocation		2,105			
Village Center Floor Cleaning		52	Milwaukee Aging Consortium		-
Pest management allocation		<u>43</u>	Total for account		<u>410</u>
Total for account		<u>2,267</u>			
210-4600-53100	Office supplies				
Mailing Seals & Labels		431			
Nametags		26			
Stamps		180			
Toner		180			
Paper		60			
Notebooks, Pens, office supplies		45			
All-in-one printer		<u>150</u>			
Total for account		<u>1,072</u>			

2014 Budget
Expenditure Request Detail - Senior Services Fund

(concluded)

210-4600-53500 Dept/Program supplies		210-4600-54000 Programming	
Day Planners	\$ 340	Relaxation Class	\$ 540
Beading Kits	240	Luncheon Piano with Ralph Kohn	470
Centerpieces - Volunteer, Anniversary & Holiday	780	Adventures in History	900
Basket Weaving Kits	120	Art History with Martha Bolles	810
Photofinishing	60	Mode painting Classes	80
Party Favors	60	Beading with Mary Ann Nelson	150
Prizes (25 events x \$5 x 2)	250	Misc. Art Instruction	300
Brass Bell	100	Art Instruction with Pat King	960
Batteries	30	Basket Weaving Gaalaas	80
City Market G.c.'s	100	Men's Morning Programs	400
Fruit Baskets	180	Fraud Prevention	150
Greeting Cards	50	SRC Players	600
Flowers for Monthly Luncheon	200	Yard Clean-up Day Facilitator & Event	800
Total for account	<u>2,510</u>	Musical Programs	1,800
		Wall Setup	1,560
210-4600-54140 Shorewood Connects		Local Bus Trip Transportation	1,000
Sue Kelley Meeting Facilitation	4,500	Day trips	8,280
Yard clean up	2,500	Tickets/tours/lunch - local trips	4,300
Neighborhood of the Year signs	250	Card Stamping	120
Elder Friendly Business Initiative	265	Program Honorariums	300
Brochure Printing	200	Piano Tuning	160
Total for account	<u>7,715</u>	Professional Photography	200
		Essay Contest Entry Fee & Supplies	80
210-4600-53101 - Shared office costs (EE based)		MSO Tickets	300
VC Bathroom Allocation	302	Computer Classes	560
Shared Computer antivirus and fees	342	Wellness Event	<u>700</u>
Shared telephone	<u>487</u>	Total for account	<u>25,600</u>
Total for account	<u>1,131</u>		

2014 Budget

Special Revenue Funds Marketing Fund - 220



Department Description/Goals

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

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 full-service marketing agency that is located in the Village.

Strategies

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

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

Services

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

- A Village lifestyle website (shorewoodtoday.com) that includes an ongoing calendar of events, a special welcome section for new residents, a photo gallery and an archive of all Shorewood Today magazines.
- Special events (e.g., concert series, home buying expo and tour) that attract and welcome new residents and benefit the entire community.
- Production and placement of “Shorewood awareness” ads for print and online.

2014 Budget

Special Revenue Funds Marketing Fund - 220



- Assembly and distribution of informational Walking Kits that introduce prospective new residents to the many benefits of Shorewood living.
- Ongoing communications with northshore realtors, personal visits to realtor offices, and communication with them about Shorewood happenings.
- Underwriting of community events (e.g., Criterium Cycling Classic, 4th of July Celebration) that increase interest in, and visitors to, the community and make Shorewood a destination for shoppers.
- Support for Welcome New Neighbors Program, launched in spring 2013.
- Act as resource for Village branding guidelines; provide branding expertise on all Village brochures; participate on sign committee to ensure Village branding guidelines are followed; created new banners for entryways to Oakland Ave. businesses district.
- Underwrite the quarterly, lifestyle community magazine, Shorewood Today.

Special Achievements 2013

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

For the Schools

- Created and placed ads in education issues of Milwaukee Magazine and M Magazine focusing on the benefits of a Shorewood education and our award-winning School District.
- Designed, produced and printed a Welcome to the Shorewood School District brochure.

For the Village

- Provided guidance and expertise regarding the launch of Welcome New Neighbors Program. Solicited and interviewed candidates and made hiring recommendations. Created marketing print literature to include in Welcome packets (e.g., notepads, buttons, letterhead, notecards, business cards). Helped with marketing the new program (e.g., info handouts and posters, social media, post on shorewoodtoday.com website) to build awareness in the community.
- Created and executed a new event, Spring Home Buying Expo & Tour, to attract new residents to the community and promote all the great reasons for living here. Worked closely with northshore realtors and showcased homes for sale in Shorewood.
- Supported the Village's Public Art Program with its Plein Air Shorewood event, offering marketing expertise and funding.

For the Business Improvement District (BID)

- Financially supported the Criterium Cycling Classic.
- Included benefits of a vibrant business district in various print ads.

2014 Budget

Special Revenue Funds Marketing Fund - 220



- Included business coupons in the Walking Kits that promote local businesses.
- Helped underwrite the Shorewood Today magazine to support local business so they can purchase ads at an affordable price; mail to all Shorewood businesses.

For the Community

- Prepared and assembled "Walking Kits" that contain useful information about the Village for new residents. These packets are compiled quarterly when a new Shorewood Today magazine is published. Kits are distributed to all northshore realtors and offered to new residents through the Customer Service Department at Village Hall and the Welcome New Neighbors Program. There has been a marked increase in requests/need for more of these kits and we will need to reprint the folders in 2014.
- Staged a 6-part "Summer Sounds" musical series at Hubbard Park for the benefit of our current residents, as well as a way to promote Village amenities to those outside the community. Raised more than \$6,200 in sponsorships to offset concert operating costs.
- Helped underwrite the Shorewood Today magazine, mailed to all Village households.

Special Focus

In 2013, the Marketing Committee continued its heightened focus on the importance of measurement – to track what programs and events work the best/are most effective. Measurement tools included:

- **Website traffic:** The shorewoodtoday.com website is clearly an effective communication tool. 2013 statistics to date indicate the following:
 - There are an average of 680 site visits per month (more than 20 per day!).
 - Of all visitors to the site, 77% are new visitors.
 - Leading sources of website traffic include Google, direct input of shorewoodtoday.com URL and referrals from villageofshorewood.org. Interestingly, those visitors who are referred by the Village of Shorewood website spend an average of 3 minutes on the shorewoodtoday.com website.
 - After the home page, the most frequently visited pages are "News and Events" and then "Moving to Shorewood." The "Shorewood Today Magazine" section gets the next most visits following by "Living in Shorewood."
 - Key words (e.g., shorewood house, shorewood wi real estate, shorewood apartments, Milwaukee neighborhoods, real estate milwaukee) are purchased during the peak times of home buying season (April- August) to drive more traffic (potential new residents/home buyers) to the site.
 - Spikes in website traffic were consistently documented prior to all of Shorewood's special events (e.g., concert series, Criterium Cycling Classic) confirming that people are always looking for more information about Shorewood.
- **Concert Series:** During this year's 6-part series, names and addresses of attendees were collected to track where people lived and how they heard about the concerts. Gift packs of Shorewood products and services from local merchants were given away each week in an enter-to-win

2014 Budget

Special Revenue Funds Marketing Fund - 220



drawing as an incentive to get folks to fill out an entry form to win. An analysis of those who filled out the forms illustrated that about one-third of attendees come from outside the Village, living primarily in Glendale, Whitefish Bay and Milwaukee. In addition, their confirmation of the sources they used to find out about the concert series clearly indicates that our marketing efforts (flyers, brochures, website, e-mails, patch.com and Shorewood Today magazine) are successful.

- **Home Buying Expo & Tour:** We staged a new event this spring in partnership with our local northshore realtors. Comments from exhibitors and attendees of this event were quite favorable. Surveys indicated that half of attendees were from Shorewood – others came from Germantown, Wauwatosa, Whitefish Bay and Milwaukee, with one person from Minnesota. Realty agents were appreciative of the exposure and exhibitors enjoyed the networking opportunities with each other (e.g., banks and home inspectors and realtors); relationships were formed. The event has strong potential for continued growth in the future.

2014 Initiatives

Keeping our marketing program fresh and exciting is vital to our ongoing marketing efforts. We have built a strong marketing momentum over the past few years, and we will continue to maximize our efforts. New ideas and new marketing vehicles will continue to set us apart from other communities and broaden the awareness of Shorewood as a premier location to live, work and establish a business. For 2014, the Marketing Committee recommends a continuation of ALL our existing programs/activities including the concert series, print and online ads, shorewoodtoday.com website, Home Buying Expo & Tour, underwriting of community events and the Shorewood Today magazine, support for the Welcome New Neighbors program, management of the shorewoodtoday.com website, compilation and distribution of Walking Kits, and ongoing communications with northshore realtors.

In addition, we recommend the implementation of a new “logo merchandise” program. Popularity of “I Love Shorewood” buttons and notepads has clearly shown that our residents are interested in items that display the Shorewood brand – and reinforce loyalty to the community and a sense of pride in Shorewood living. The Marketing Program suggests researching, designing and producing a series of logo items that can be sold at Village events and possibly through Village Hall Customer Service and/or a local retailer.

Budget Impact

The Village of Shorewood Marketing Program recommends the continuation of its current \$70,000 annual operating budget, with funding allocations itemized in the suggested budget expenditure list.

2014 Budget

Marketing Fund - 220

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
220-6700-41110	Property Taxes	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ 30,000	-14.3%	-14.3%	Taxes
220-6700-48500	Donations *	6,425	33,989	12,785	12,785	29,000	-	-	-100.0%	-100.0%	Other Rev
220-6700-47300	Charges for Service - School	15,000	5,000	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%	Charges
220-6700-47320	Charges for Service - BID	-	10,000	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%	Charges
220-9000-49401	Transfers from TID #1	20,000	12,000	-	10,000	10,000	10,000	10,000	0.0%	0.0%	OFS
Total Revenue		76,425	95,989	67,785	77,785	94,000	60,000	60,000	-36.2%	-22.9%	
Expenditures											
220-6700-51100	Salaries and Wages	-	-	2,680	4,550	-	-	-	0.0%	-100.0%	Salaries
220-6700-51310	Social Security	-	-	205	348	-	-	-	0.0%	-100.0%	Fringe
220-6700-52100	Professional Fees	13,285	18,560	15,085	20,080	20,000	21,000	21,000	5.0%	4.6%	Professional
220-6700-52910	Software Purch/Maint	2,035	510	-	-	-	-	-	0.0%	0.0%	Professional
220-6700-52990	Other Service Contracts & Fees	850	3,998	723	723	1,000	800	800	-20.0%	10.7%	Professional
220-6700-53120	Copy & Print Costs	2,093	1,460	2,349	2,349	2,500	5,100	5,100	104.0%	117.1%	Supplies & Office
220-6700-53131	Shared Postage Costs (Allocated)	346	404	340	396	466	380	380	-18.5%	-4.0%	Supplies & Office
220-6700-53140	Communications/Publications	2,922	8,288	1,153	1,650	4,000	2,000	2,000	-50.0%	21.2%	Supplies & Office
220-6700-53500	Dept/Program Supplies	-	-	-	-	234	1,000	1,000	327.4%	0.0%	Supplies & Office
220-6700-53900	Miscellaneous Expenses	20,825	808	-	-	-	-	-	0.0%	0.0%	Supplies & Office
220-6700-54120	Other Special Events *	11,100	37,127	14,492	14,992	38,300	7,000	7,000	-81.7%	-53.3%	Programming
220-6700-54170	Welcoming Neighbors	-	-	1,188	1,488	5,000	-	-	-100.0%	-100.0%	Programming
220-6700-54640	Marketing/Advertising	13,567	18,038	11,265	12,385	12,000	12,620	12,620	5.2%	1.9%	Programming
220-6700-54690	Other Economic Dev Activities	-	-	-	-	-	-	-	0.0%	0.0%	Programming
220-6700-56120	Other Technology	8,880	2,585	3,568	4,517	6,000	5,000	5,000	-16.7%	10.7%	Programming
220-9000-59200	Transfers to Shorewood Today	4,500	4,500	4,500	4,500	4,500	5,100	5,100	13.3%	13.3%	OFU
220-9000-59400	Transfers to Capital Projects	-	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		80,403	96,278	57,548	67,978	94,000	60,000	60,000	-36.2%	-11.7%	
Net Change in Fund Balance		(3,978)	(289)	10,237	9,807	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		9,605	5,627	5,338	5,338	5,338	15,145	15,145			
Surplus Applied		-	-	-	-	-	-	-			
Ending Fund Balance		\$ 5,627	\$ 5,338	\$ 15,575	\$ 15,145	\$ 5,338	\$ 15,145	\$ 15,145			

* Additional Special events will be added as funding by donations allows

2014 Budget

Expenditure Request Detail - Marketing Fund

220-6700-47300/47320		220-6700-48500 Grants/Donations	
School district support	\$ 10,000	Concerts	\$ -
Bid Support	10,000	Public Art	-
Total for account	<u>20,000</u>	Total for account	<u>-</u>

Expenditure Request Detail - Marketing Fund

220-6700-52100 Professional fees	
Contracted services	\$ <u>21,000</u>
220-6700-52990 Other service contracts & fees	
Photography	<u>800</u>
220-6700-53140 Communications/publications	
Walking kits and Village brochures	<u>2,000</u>
109-10-110-5960 Special Events	
Realtor Open Houses	700
Summer Sounds Concert series	2,500
Criterion Bike Race	1,000
4th Of July event	500
Realtor Home Tour/Expo	2,300
* Additional Special events will be added as funding by donations allows	-
Total for account	<u>7,000</u>
220-6700-56120 Other technology upgrades	
Website hosting and upgrades	<u>5,000</u>
220-6700-54640 Advertising	
Online advertising	\$ 4,500
Print advertising (Milwaukee Mag, M Mag, Go! Mag)	6,500
TMJ4 Production of ads and 6-month TV run	-
Total for account	<u>11,000</u>



Department Description

Shorewood Today is a full-color, high-quality community lifestyle magazine providing useful information about the Village of Shorewood and offering news and feature stories about the people, places and things that make our community a special place to live, do business and raise a family. As we celebrate our 5th year of publication, we are pleased that Shorewood Today has become a valuable and effective communication tool for residents and businesses – as well as a recruiting tool to attract new families and businesses to the Village.

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

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

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

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

Shorewood Today Magazine Celebrates 5-Year Anniversary in October 2013

Shorewood Today magazine celebrates its 5-year anniversary in the fall of 2013. Since the inaugural issue in October 2008, we have published 19 magazines, including 616 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 36-44 pages in length.

Advertising income has also grown substantially (almost tripled), from only \$3,350 with the first issue to \$9,540 with the most recent summer (July 2013) issue. A total of \$159,994 of paid advertising has been sold in the 19 issues.



A recent testimonial from several of our residents sums up the importance of this publication to the Village:

I've lived in Shorewood just about my whole life and I thought I knew everything about this wonderful village - until I started reading "Shorewood Today" magazine. It is a really great publication that we read cover to cover. The stories are informative, interesting, entertaining and well-written. The schedules for public events encourage us to get out and about and involved in our community. The articles on established and new businesses prompt us to buy local. I'm particularly impressed because it's so well designed and beautifully printed. Thank you so much for doing a wonderful and professional job with this publication. I'm proud to say that it represents our unique and diverse community of Shorewood. Keep up the good work!

– Gretchen Fairweather & Priscilla Sharpless

CONSIDERATIONS FOR 2014:

We are pleased to report that the Shorewood Today "account" had more than \$3,100 accrued (leftover) as we started 2013. Shorewood Today staff monitors the magazine budget closely to make sure that enough advertising money is generated to cover production, printing and mailing costs. We frequently quote the printing from multiple sources to ensure we are paying the best price. We also receive discounted pricing from the photographer and layout/production artist. But we never know in advance how many ads we will be able to sell per issue, and it is an ongoing challenge to sell enough ads to balance the amount of content and still cover costs. And, no matter what the amount of paid advertising dollars, the number of magazine pages does not exceed ad income available to pay for expenses. If not enough advertising is sold, the number of magazine pages is reduced.

However, expenses have slowly increased over the past 5 years, and in particular within the last year, due to multiple reasons:

- Postage costs from the US Post Office have increased.
- Paper costs have increased and thus, the cost of printing is higher.
- The magazine has grown to an average page length of 36 to 40 pages, and this year the spring issue was 44 pages. (The magazine has literally doubled in size over the past 5 years.) This increases printing costs, production costs, and also adds to postal costs as the weight of the magazine is heavier.
- We are printing more magazines than ever before due to increased demand from requests at Village Hall, local realtors, the new Welcome Neighbors Program, and distribution of magazines at our special events. Our Village Marketing Program continues to work and be successful as the popularity of the magazine has grown and many more copies are being requested and distributed outside of Shorewood.

2014 Budget

Special Revenue Funds Shorewood Today - 230



While costs have increased over the past 5 years, the SAME stakeholder investment of \$1,500 per issue (x three issues) has remained constant with NO increases. Unbelievably, this is the same amount collected from the Village and the School District for almost 20 years! (The same \$1,500 was used to offset the former 8-page Shorewood Bulletin newsletter as well.) But with increased costs, this \$1,500 per issue investment no longer allows us to make an extra profit to cover the expenses of a summer issue at no cost to the stakeholders.

We have reached the point where we need to ask the stakeholders for a modest increase in funding to keep up with rising costs. It is suggested that each of the stakeholders (Village, Schools, BID and Marketing Program) now pay \$1,700 per issue in 2014 (a total increase of only \$600 per year). The magazine committee will also review ad rates for 2014, to see if we can increase pricing, but we do not think we can generate enough extra revenue this way to cover all of our costs. Another alternative would be to reduce the number of issues per year from four to three, but with the magazine's continued growth in popularity and the amount of news being generated that needs to be communicated in the Village, we do not believe that this is would be a wise solution.

The Shorewood Today committee is pleased and proud to publish this award-winning magazine for the benefit of the entire community. It truly sets us apart in the Milwaukee area – and regionally.

2014 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
230-1910-41110	Property Taxes	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,100	\$ 5,100	13.3%	13.3%	Taxes
230-1910-46120	Advertising Fees	33,090	39,118	39,898	41,615	37,630	38,850	38,850	3.2%	-6.6%	Charges
230-1910-47300	Charges for Service - School	4,740	4,860	1,620	4,860	4,980	5,580	5,580	12.0%	14.8%	Charges
230-1910-47320	Charges for Service - BID	4,500	4,500	1,500	4,500	4,500	5,100	5,100	13.3%	13.3%	Charges
230-1910-49100	Transfer From General Fund	-	-	-	-	-	-	-	0.0%	0.0%	OFS
230-9000-49200	Transfers from Marketing.	4,500	4,500	4,500	4,500	4,500	5,100	5,100	13.3%	13.3%	OFS
Total Revenue		51,330	57,478	52,018	59,975	56,110	59,730	59,730	6.5%	-0.4%	
Expenditures											
230-1910-53120	Copy & Print Costs	30,076	33,163	26,425	34,320	34,300	36,200	36,200	5.5%	5.5%	Programming
230-1910-53130	Postage/Mailings	7,013	7,407	7,050	9,419	8,410	9,430	9,430	12.1%	0.1%	Programming
230-1910-52100	Professional Fees	12,988	13,800	11,850	15,500	13,400	14,100	14,100	5.2%	-9.0%	Programming
Total Expenditures		50,077	54,370	45,325	59,239	56,110	59,730	59,730	6.5%	0.8%	
Net Change in Fund Balance		1,253	3,108	6,693	736	-	-	-			
Beginning Fund Balance		(1,167)	86	3,194	3,194	3,194	3,194	3,194			
Less: Surplus Applied		-	-	-	-	-	-	-			
Ending Fund Balance		\$ 86	\$ 3,194	\$ 9,887	\$ 3,930	\$ 3,194	\$ 3,194	\$ 3,194			

2014 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)		9,750
Fall issue (36 pages)		<u>9,750</u>
Total for account - Mod		<u>38,850</u>

Expenditure Request Detail - Shorewood Today Fund

230-1910-53120	Copy & print costs	
Winter issue (36 pages)		\$ 8,400
Spring issue (40 pages)		9,700
Summer issue (36 pages)		9,700
Fall issue (36 pages)		<u>8,400</u>
Total for account - Mod		<u>36,200</u>
230-1910-53130	Postage/mailings	
Purchase mailing list and mailing house costs (all four issues)		2,680
Winter issue (36 pages)		1,625
Spring issue (40 pages)		1,750
Summer issue (36 pages)		1,750
Fall issue (36 pages)		<u>1,625</u>
Total for account - Mod		<u>9,430</u>
111-10-100-5633	Professional Fees	
Design/production/project coordination - Barb Caprile		11,200
Photography - John O'hara		<u>2,900</u>
Total for account - Mod		<u>14,100</u>

2014 Budget

Special Revenue Funds Police Special Fund - 240



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

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

Budget Impact

- Continue to look for and apply for grants. Ballistic vest grant received for 2014.

2014 Budget

Police Special Funds - 240

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
240-2100-43220	Federal Equitable Sharing	\$ -	\$ 4,270	\$ 5,805	\$ 5,805	\$ -	\$ -	\$ -	0.0%	-100.0%	Intergov't
240-2100-43550	State DOT Grants	2,515	3,597	5,009	5,009	-	-	-	0.0%	-100.0%	Intergov't
240-2100-43560	State Training Grants	4,500	3,840	4,000	4,000	3,680	3,680	3,680	0.0%	-8.0%	Intergov't
240-2100-45220	Vehicle Suspension Fee	9,410	-	-	-	-	-	-	0.0%	0.0%	Fines
240-2100-46290	Bike Safety	727	819	-	-	-	700	700	0.0%	0.0%	Other Rev
240-9000-49100	Transfers from General Fund	-	5,048	-	-	-	-	-	0.0%	0.0%	Other Rev
240-9000-49700	Property Sales	-	-	2,840	2,840	-	-	-	0.0%	-100.0%	Other Rev
240-9000-49900	Surplus Applied	-	-	-	-	750	-	-	-100.0%	0.0%	OFS
Total Revenue		<u>17,152</u>	<u>17,574</u>	<u>17,654</u>	<u>17,654</u>	<u>4,430</u>	<u>4,380</u>	<u>4,380</u>	<u>-1.1%</u>	<u>-75.2%</u>	
Expenditures											
240-2100-52300	Other Intergov'tal pymts	10,500	-	-	-	-	-	-	0.0%	0.0%	Programming
240-2100-54200	Federal Equitable Sharing	2,813	1,654	427	427	-	-	-	0.0%	-100.0%	Programming
240-2100-54210	Training Grant Expenses	5,388	4,150	3,461	5,667	3,680	3,680	3,680	0.0%	-35.1%	Programming
240-2100-54220	Citizens Police Academy	-	347	202	202	200	250	250	25.0%	23.8%	Programming
240-2100-54230	Bike Safety Program	7,090	205	-	-	550	450	450	-18.2%	0.0%	Programming
240-2100-54240	Highway Safety Grant Expenses	2,515	8,335	-	-	-	-	-	0.0%	0.0%	Programming
240-2100-54290	Other Public Safety Grant Expense	<u>3,206</u>	<u>2,484</u>	-	-	-	-	-	<u>0.0%</u>	<u>0.0%</u>	Programming
Total Expenditures		<u>31,512</u>	<u>17,175</u>	<u>4,090</u>	<u>6,296</u>	<u>4,430</u>	<u>4,380</u>	<u>4,380</u>	<u>-1.1%</u>	<u>-30.4%</u>	
Net Change in Fund Balance		(14,360)	399	13,564	11,358	-	-	-	0.0%	-100.0%	
Beginning Fund Balance		23,465	9,105	9,504	9,504	9,504	20,862	20,862			
Less: Surplus Applied		-	-	-	-	(750)	-	-			
Ending Fund Balance		\$ 9,105	\$ 9,504	\$ 23,068	\$ 20,862	\$ 8,754	\$ 20,862	\$ 20,862			
Ending Fund Balance consists of:											
Federal equitable sharing funds		2,872	5,488	10,866	10,866	5,488	10,866	10,866			
JAG program carry forward		2,484	-	-	-	-	-	-			
Other (Bike safety and misc)		<u>3,749</u>	<u>4,016</u>	<u>12,202</u>	<u>9,996</u>	<u>3,266</u>	<u>9,996</u>	<u>9,996</u>			
Total Fund Balance		\$ 9,105	\$ 9,504	\$ 23,068	\$ 20,862	\$ 8,754	\$ 20,862	\$ 20,862			

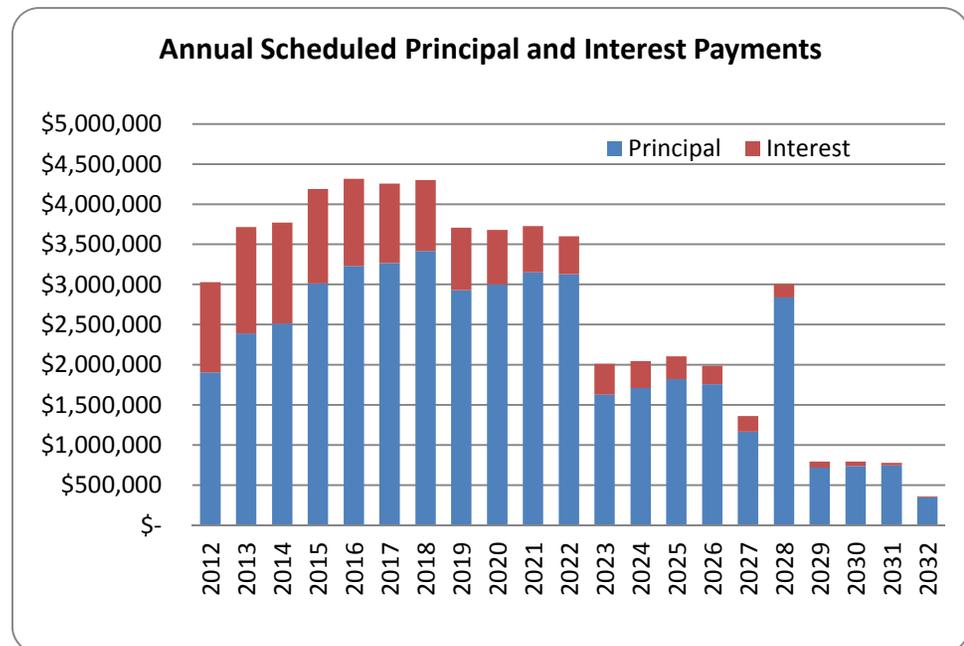
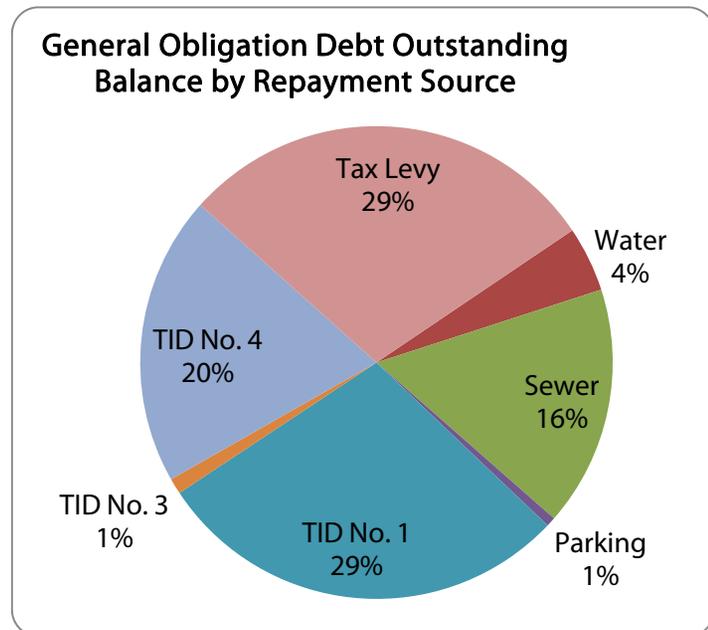
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Department Description

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy. Debt issued for TID No. 1, 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.



2014 Budget

Debt Service Fund - 300



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.

2014 Budget

Debt Service Fund - 300



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 main projects, the beginning phases of Sanitary and Stormwater engineering and comprehensive plan improvements, and dispatch and fire equipment. Funding for the debt service will come from the tax levy, water utility and sanitary sewer utility. These bonds are callable in 2019, bear interest of 2.0-3.5% and have a final maturity date in 2026.

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

These bonds were primarily issued to finance the tax exempt economic development costs associated with the Lighthouse development project within TID No. 4. These bonds are callable in 2020, and bear an adjusted TIC of 2.91% and have a final maturity date in 2031.

Taxable General Obligation Corporate Purpose Bonds – 2012B - \$1,990,000

This issuance was done to finance TID No. 4 taxable economic development costs associated with the Lighthouse development project. These bonds are callable in 2020, and bear an adjusted TIC of 3.32% and have a final maturity date in 2028.

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

Approximately \$4.4 million of these bonds were issued to finance and continuing phases of Basins 1 & 6 Sanitary and Stormwater comprehensive plan improvements. Approximately \$1 million was for TID No. 1 economic development costs. The remainder of the issuance was done to finance the 2012 road program, the 2012 and 2013 sewer lateral rehabilitation programs, water relay projects, and municipal parking lot improvements. Funding for the debt service will come from the tax levy, TID No.1, sanitary sewer, water, and parking utilities. These bonds are callable in 2020, and bear an adjusted TIC of 2.18% and have a final maturity date in 2032.

2014 Budget

Debt Service Fund - 300

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
300-8000-41110	Property Taxes	\$ 1,137,994	\$ 1,258,424	\$ 1,004,692	\$ 1,004,692	\$ 1,004,692	\$ 1,336,030	\$ 1,336,030	33.0%	33.0%	Taxes
300-8000-43290	Other Federal Grants	53,960	53,664	24,445	48,697	52,818	47,080	47,080	-10.9%	-3.3%	Intergov't
300-8000-48100	Interest Income	1,187	2,442	110	600	1,000	1,000	1,000	0.0%	66.7%	Other Rev
300-9000-49400	Transfers from Capital Projects	-	35,365	377,314	377,314	377,314	-	-	-100.0%	-100.0%	OFS
300-9000-49401	Transfers from TID No. 1	823,959	1,231,569	1,266,678	1,274,732	1,228,468	1,249,337	1,249,337	1.7%	-2.0%	OFS
300-9000-49403	Transfers from TID No. 3	-	-	28,078	37,345	30,790	37,202	37,202	20.8%	-0.4%	OFS
300-9000-49404	Transfers from TID No. 4	-	-	-	226,770	226,744	301,744	301,744	33.1%	33.1%	OFS
300-9000-49800	Proceeds of Long-Term Debt	2,495,000	-	-	3,627,628	-	-	-	0.0%	-100.0%	OFS
300-9000-49810	Premiums on Long-Term Debt	74,200	-	-	-	-	-	-	0.0%	0.0%	OFS
300-9000-49900	Surplus Applied	-	-	-	-	34,365	-	-	-100.0%	0.0%	OFS
	Total Revenue	<u>4,586,300</u>	<u>2,581,464</u>	<u>2,701,317</u>	<u>6,597,778</u>	<u>2,956,191</u>	<u>2,972,393</u>	<u>2,972,393</u>	<u>0.5%</u>	<u>-54.9%</u>	
Expenditures											
300-8000-58100	Principal	1,187,620	1,562,744	1,877,896	1,877,896	1,877,896	1,948,064	1,948,064	3.7%	3.7%	Debt
300-8000-58200	Interest	823,222	991,913	802,531	1,078,277	1,078,295	1,024,329	1,024,329	-5.0%	-5.0%	Debt
300-8000-58900	Other Finance Charges	43,601	130	130	130	-	-	-	0.0%	-100.0%	Debt
300-8000-59800	Payment to Refunding Bonds Escr	2,521,049	-	-	10,600	-	-	-	0.0%	-100.0%	Debt
	Total Expenditures	<u>4,575,492</u>	<u>2,554,787</u>	<u>2,680,557</u>	<u>2,966,903</u>	<u>2,956,191</u>	<u>2,972,393</u>	<u>2,972,393</u>	<u>0.5%</u>	<u>0.2%</u>	
	Net Change in Fund Balance	10,808	26,677	20,760	3,630,875	-	-	-	0.0%	-100.0%	
	Beginning Fund Balance	7,465	18,273	44,950	44,950	44,950	3,675,825	3,675,825			
	Surplus Applied	-	-	-	-	(34,365)	-	-			
	Ending Fund Balance	<u>\$ 18,273</u>	<u>\$ 44,950</u>	<u>\$ 65,710</u>	<u>\$ 3,675,825</u>	<u>\$ 10,585</u>	<u>\$ 3,675,825</u>	<u>\$ 3,675,825</u>			

2014 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2014

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected	2014 Payment		Expected
						Balance 12/31/2013	Principal	Interest	Balance 12/31/2014
Clean Water Fund Loan	6/15/1998	5/1/2018	2.64%	\$ 988,737	Sewer	\$ 449,797	\$ 85,333	\$ 10,748	\$ 364,464
GO Refunding Bonds	3/1/2002	9/1/2018	2.125-4.75%	7,335,000	Village	505,000	95,000	21,246	410,000
State Trust Fund Loan	4/22/2004	3/15/2014	3.75%	133,000	Village	15,551	15,552	583	(0)
State Trust Fund Loan	4/22/2004	3/15/2019	3.75%	129,000	Water	62,230	9,208	2,956	53,022
Taxable GO Refunding Bonds	12/1/2005	11/30/2015	5.1-5.25 %	2,035,000	TID No. 1	545,000	265,000	21,656	280,000
GO 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	-	-	-	-
GO Promissory Notes				605,000	Water	275,000	75,000	8,600	200,000
GO Promissory Notes				560,000	Sewer	230,000	75,000	6,970	155,000
Total GO Promissory Notes	12/20/2006	4/1/2016	3.6-3.65%	2,085,000		505,000	150,000	15,570	355,000
GO Community Dev Bonds	2/12/2008	8/1/2022	3.15%	3,520,000	TID No. 1	2,770,000	225,000	87,255	2,545,000
GO Promissory Notes				1,740,000	Village	1,125,000	190,000	46,265	935,000
GO Promissory Notes				305,000	Water	200,000	30,000	8,250	170,000
GO Promissory Notes				290,000	Sewer	210,000	30,000	8,675	180,000
Total GO Promissory Notes	11/18/2008	10/1/2018	3.00-4.30%	2,335,000		1,535,000	250,000	63,190	1,285,000
Taxable GO Com. Dev BAB's				3,402,839	TID No. 1	3,161,969	175,178	128,610	2,986,791
					BAB Rebate TID 1	-	-	(41,237)	-
Taxable GO Com. Dev BAB's				482,161	TID No. 3	448,031	24,822	18,223	423,209
					BAB Rebate TID 3	-	-	(5,843)	-
Total Taxable GO Com Dev BAB's	5/11/2010	5/1/2022	1.35-4.85%	3,885,000		3,610,000	200,000	99,753	3,410,000
Taxable GO Corp Purp Bonds				1,679,329	Village	1,441,652	87,512	62,271	1,354,140
Taxable GO Corp Purp Bonds				2,897,225	TID No. 1	2,700,000	100,000	110,800	2,600,000
Taxable GO Corp Purp Bonds				70,788	Water	60,869	3,695	2,630	57,174
Taxable GO Corp Purp Bonds				72,658	Sewer	62,479	3,793	2,699	58,686
Total Taxable GO Corp Purp Bonds	5/11/2010	5/1/2025	1.00-5.20%	4,720,000		4,265,000	195,000	178,400	4,070,000

2014 Budget

Debt Service Fund

List of Outstanding Debt - as of December 31, 2014

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Expected	2014 Payment		Expected
						Balance 12/31/2013	Principal	Interest	Balance 12/31/2014
GO Corp Purp Bonds				6,390,000	Village	5,795,000	510,000	150,606	5,285,000
GO Corp Purp Bonds				560,000	Water	560,000	10,000	16,863	550,000
GO Corp Purp Bonds				1,615,000	Sewer	1,515,000	75,000	42,906	1,440,000
<u>Total GO Corp Purp Bonds</u>	<u>8/25/2011</u>	<u>8/1/2026</u>	<u>.085 - 3.90%</u>	<u>8,565,000</u>		<u>7,870,000</u>	<u>595,000</u>	<u>210,375</u>	<u>7,275,000</u>
<u>GO Community Dev Bonds 2012A</u>	<u>3/8/2012</u>	<u>12/1/2031</u>	<u>2.0-3.25%</u>	<u>6,165,000</u>	<u>TID No. 4</u>	<u>6,165,000</u>	<u>75,000</u>	<u>166,206</u>	<u>6,090,000</u>
<u>Taxable GO Community Dev Bonds 201:</u>	<u>3/8/2012</u>	<u>12/1/2028</u>	<u>2.0-3.50%</u>	<u>1,990,000</u>	<u>TID No. 4</u>	<u>1,990,000</u>	<u>-</u>	<u>60,538</u>	<u>1,990,000</u>
GO Corp Purp Bonds				3,055,000	Village	3,020,000	95,000	62,995	2,925,000
GO Corp Purp Bonds				1,010,000	TID No. 1	880,000	90,000	17,600	790,000
GO Corp Purp Bonds				4,415,000	Sewer	4,300,000	130,000	101,620	4,170,000
GO Corp Purp Bonds				705,000	Water	675,000	25,000	14,070	650,000
GO Corp Purp Bonds				280,000	Parking	260,000	15,000	5,378	245,000
<u>Total GO Corp Purp Bonds</u>	<u>8/7/2012</u>	<u>8/1/2032</u>	<u>2.0-3.0%</u>	<u>9,465,000</u>		<u>9,135,000</u>	<u>355,000</u>	<u>201,663</u>	<u>8,780,000</u>
Grand Total						\$ 41,122,578	\$ 2,515,092	\$ 1,209,614	\$ 38,607,486
Total Water						\$ 1,833,099	\$ 152,903	\$ 53,368	\$ 1,680,196
Total Sewer						6,767,276	399,126	173,619	6,368,150
Total Parking						260,000	15,000	5,378	245,000
Total Business-Type Activities						8,860,375	567,029	232,364	8,293,346
BAB Rebate						-	-	47,080	-
Total TID No. 1 - net of BAB Rebate						11,756,969	855,178	394,159	10,901,791
Total TID No. 3 - net of BAB Rebate						448,031	24,822	12,380	423,209
Total TID No. 4						8,155,000	75,000	226,744	8,080,000
Debt Service Fund						11,902,203	993,064	343,967	10,909,140
Total Governmental Activities						32,262,203	1,948,064	1,024,329	30,314,140
Grand Total						\$ 41,122,578	\$ 2,515,093	\$ 1,256,693	\$ 38,607,486

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	Clean Water Fund Loan 6/15/1998		GO Refunding Bonds 3/1/2002		State Trust Fund Loan 4/22/2004		State Trust Fund Loan 4/22/2004		Taxable GO Ref. Bonds 12/1/2005	
	\$ 988,737		\$ 7,335,000		\$ 133,300		\$ 129,000		\$ 2,035,000	
	Sewer		Levy		Levy		Water		TIF #1	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	\$ 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
Post 2014 Bal.	\$ 364,464	\$ 19,557	\$ 410,000	\$ 39,761	\$ -	\$ -	\$ 53,022	\$ 7,795	\$ 280,000	\$ 7,350

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Refunding Bonds 12/1/2005		GO Promissory Notes 12/20/2006							
	\$ 1,700,000		\$ 920,000		\$ 605,000		\$ 560,000		\$ 2,085,000	
	TIF #1		Levy Portion		Water Portion		Sewer Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	\$ 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
Post 2014 Bal.	\$ 1,700,000	\$ 287,650	\$ -	\$ -	\$ 200,000	\$ 7,275	\$ 155,000	\$ 5,730	\$ 355,000	\$ 13,005

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Com Dev Bonds 2/12/2008		GO Promissory Notes 11/18/2008							
	TIF #1		Levy Portion		Water Portion		Sewer Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$ 3,520,000		\$ 1,740,000		\$ 305,000		\$ 290,000		\$ 2,335,000	
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	\$ 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
Post 2014 Bal.	\$ 2,545,000	\$ 383,828	\$ 935,000	\$ 100,460	\$ 170,000	\$ 18,950	\$ 180,000	\$ 20,440	\$ 1,285,000	\$ 139,850

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2010A Taxable GO BAB's 5/11/2010									
	\$ 3,402,839		\$ 482,161		\$ 3,885,000					
	TID No. 1		TID No. 1 BAB Rebate		TID No. 3		TID No. 3 BAB Rebate		Total Gross of Rebate	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 131,384	\$ 132,179	\$ -	\$ (42,404)	\$ 18,616	\$ 18,729	\$ -	\$ (6,011)	\$ 150,000	\$ 150,908
2014	175,178	128,610	-	(41,237)	24,822	18,223	-	(5,843)	200,000	146,833
2015	218,973	123,081	-	(39,464)	31,027	17,439	-	(5,592)	250,000	140,520
2016	262,767	115,209	-	(36,940)	37,233	16,324	-	(5,234)	300,000	131,533
2017	350,357	103,932	-	(33,324)	49,643	14,726	-	(4,722)	400,000	118,658
2018	350,357	90,093	-	(28,887)	49,643	12,765	-	(4,093)	400,000	102,858
2019	372,254	75,087	-	(24,076)	52,746	10,639	-	(3,411)	425,000	85,726
2020	394,151	58,407	-	(18,727)	55,849	8,276	-	(2,654)	450,000	66,683
2021	468,602	38,625	-	(12,384)	66,398	5,473	-	(1,755)	535,000	44,098
2022	569,330	13,807	-	(4,427)	80,670	1,956	-	(627)	650,000	15,763
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total	\$ 3,293,353	\$ 879,026	\$ -	\$ (281,868)	\$ 466,647	\$ 124,550	\$ -	\$ (39,942)	\$ 3,760,000	\$ 1,003,576
Post 2013 Bal.	\$ 3,161,969	\$ 746,848	\$ -	\$ (239,464)	\$ 448,031	\$ 105,821	\$ -	\$ (33,931)	\$ 3,610,000	\$ 852,669
Post 2014 Bal.	\$ 2,986,791	\$ 618,238	\$ -	\$ (198,228)	\$ 423,209	\$ 87,598	\$ -	\$ (28,088)	\$ 3,410,000	\$ 705,836

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date	2010B Taxable Bonds 5/11/2010 (continued)		2010 B Taxable GO Corp Purp Bonds 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
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	\$ 1,524,558	\$ 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
Post 2014 Bal.	\$ 1,354,140	\$ 401,745	\$ 2,600,000	\$ 526,613	\$ 57,174	\$ 16,964	\$ 58,686	\$ 17,412	\$ 4,070,000	\$ 962,734

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2011A GO Corp Purp Bonds 8/25/2011 (continued)							
	\$ 6,390,000		\$ 560,000		\$ 1,615,000		\$ 8,565,000	
	Levy Portion		Water Portion		Sewer Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	\$ 6,285,000	\$ 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
Post 2014 Bal.	\$ 5,285,000	\$ 892,241	\$ 550,000	\$ 134,231	\$ 1,440,000	\$ 304,303	\$ 7,275,000	\$ 1,330,775

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	GO Com Dev Bonds 2012A 3/8/2012		GO Com Dev Bonds 2012B 3/8/2012		2012C GO Corporate Purpose Bonds 8/7/2012 (continued)			
	\$ 6,165,000		\$ 1,990,000		\$ 3,055,000		\$ 1,010,000	
	TIF #4		TIF #4		Levy Portion		TIF 1 Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	\$ 2,250,263	\$ 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
Post 2014 Bal.	\$ 6,090,000	\$ 1,917,850	\$ 1,990,000	\$ 671,975	\$ 2,925,000	\$ 517,138	\$ 790,000	\$ 73,000

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name Date Original Amt Funding Year	2012C GO Corporate Purpose Bonds 8/7/2012 (concluded)							
	\$ 4,415,000		\$ 705,000		\$ 280,000		\$ 9,465,000	
	Sewer Portion		Water Portion		Parking Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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 2013 Bal.	\$ 4,300,000	\$ 1,282,278	\$ 675,000	\$ 126,585	\$ 260,000	\$ 44,245	\$ 9,135,000	\$ 2,123,840
Post 2014 Bal.	\$ 4,170,000	\$ 1,180,658	\$ 650,000	\$ 112,515	\$ 245,000	\$ 38,868	\$ 8,780,000	\$ 1,922,178

2014 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
2013	\$ 1,047,896	\$ 369,475	\$ -	\$ 48,415	\$ 811,384	\$ 420,943
2014	993,064	343,967	-	47,080	855,178	394,159
2015	1,037,512	316,920	-	45,056	1,038,973	362,910
2016	1,101,724	287,981	-	42,174	1,132,767	328,074
2017	1,126,331	255,574	-	38,046	1,290,357	289,944
2018	1,170,936	220,287	-	32,980	1,350,357	246,751
2019	755,542	186,270	-	27,487	1,437,254	199,154
2020	714,754	165,306	-	21,381	1,524,151	146,975
2021	708,966	144,437	-	14,139	1,628,602	90,314
2022	743,178	122,805	-	5,054	1,499,330	34,328
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	\$ 12,950,099	\$ 2,664,787	\$ -	\$ 321,810	\$ 12,568,353	\$ 2,513,552

Post 2013 Bal.	\$ 11,902,204	\$ 2,295,311	\$ -	\$ 273,395	\$ 11,756,969	\$ 2,092,610
Post 2014 Bal.	\$ 10,909,140	\$ 1,951,345	\$ -	\$ 226,316	\$ 10,901,791	\$ 1,698,451

2014 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
2013	\$ 18,616	\$ 12,718	\$ -	\$ 226,744	\$ 830,000	\$ 660,405	\$ 1,490,405
2014	24,822	12,380	75,000	226,744	955,000	633,283	1,588,283
2015	31,027	11,847	275,000	225,244	1,345,000	600,001	1,945,001
2016	37,233	11,090	290,000	219,744	1,460,000	558,907	2,018,907
2017	49,643	10,004	275,000	213,944	1,615,000	513,892	2,128,892
2018	49,643	8,672	290,000	208,444	1,690,000	463,867	2,153,867
2019	52,746	7,228	300,000	202,644	1,790,000	409,026	2,199,026
2020	55,849	5,622	310,000	196,269	1,890,000	348,866	2,238,866
2021	66,398	3,718	325,000	189,694	2,020,000	283,726	2,303,726
2022	80,670	1,329	350,000	181,969	1,930,000	217,626	2,147,626
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	\$ 466,647	\$ 84,608	\$ 8,155,000	\$ 3,043,313	\$ 21,190,000	\$ 5,641,473	\$ 26,831,473

Post 2013 Bal.	\$ 448,031	\$ 71,890	\$ 8,155,000	\$ 2,816,569	\$ 20,360,000	\$ 4,981,068	\$ 25,341,068
Post 2014 Bal.	\$ 423,209	\$ 59,510	\$ 8,080,000	\$ 2,589,825	\$ 19,405,000	\$ 4,347,786	\$ 23,752,786

2014 Budget

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
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	\$ 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
Post 2014 Bal.	\$ 1,680,196	\$ 297,730	\$ 6,368,150	\$ 1,548,100	\$ 245,000	\$ 38,868	\$ 8,293,346	\$ 1,884,698	\$ 10,178,044

2014 Budget

Debt Service Fund
Debt Repayment Schedules

(continued)

Debt Name
Date
Original Amt
Funding

Year

	Governmental Activities - Gross of BAB Rebate			Gross of BAB Rebate		
	Total			All Debt Payments		
	Principal	Interest	Total	Principal	Interest	Total
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	\$ 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
Post 2014 Bal.	\$ 30,314,140	\$ 7,060,999	\$ 36,839,586	\$ 38,607,486	\$ 8,410,144	\$ 47,017,630



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.

2014 Budget

Capital Projects Funds General Capital Projects Fund - 400



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 2014 Budget document includes the following:

- General Capital Project Fund 2014 Budget – showing revenues by line item and expenditures by account;
- 2013 Capital Project Status Report;
- 2014 Capital Purchase Funding matrix – these pages detail how each purchase is financed in the 2014 budget;
- Capital Request Support Document – provides the details of each of the projects requested for 2014

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

2014 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2011 Actual	2012 Actual	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to 13	Category
Revenues											
Capital Related	400-5700-41110	Property Taxes	\$ 406,418	\$ 301,303	\$ 628,606	\$ 628,606	\$ 539,960	\$ 539,960	-14.1%	-14.1%	Taxes
Capital Related	400-5700-42000	Special Assmts	52,777	-	124,030	65,000	-	-	-100.0%	-100.0%	Charges
Capital Related	400-5700-43210	Federal Public Safety Grants	663	3,097	-	900	-	-	-100.0%	0.0%	Intergov't
Capital Related	400-5700-43280	Community Dev Block Grants	10,585	30,030	-	-	-	-	0.0%	0.0%	Intergov't
Capital Related	400-5700-43530	State Transportation Aids	333,019	301,973	344,035	343,998	423,605	423,605	23.1%	23.1%	Intergov't
Capital Related	400-5700-43590	Other State Grants	-	40,275	-	-	-	-	0.0%	0.0%	Intergov't
Capital Related	400-5700-48100	Interest Income	6,736	11,462	5,000	5,000	-	-	-100.0%	-100.0%	Other Rev
Capital Related	400-5700-48110	Loan Interest Income	-	-	316	-	-	-	0.0%	-100.0%	Other Rev
Capital Related	400-5700-43730	Local Sanitation Aids	62,793	182,696	459,482	300,000	208,000	208,000	-30.7%	-54.7%	Other Rev
Capital Related	400-5700-47310	Charges for Services - WFB	-	97,110	-	-	-	-	0.0%	0.0%	Other Rev
Capital Related	400-5700-48900	Miscellaneous Revenue	93,734	30,082	37,237	-	-	-	0.0%	-100.0%	Other Rev
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	176,160	82,296	153,237	93,000	33,000	33,000	-64.5%	-78.5%	OFS
Other Financing Sources/Uses	400-9000-49500	Transfers from Utilities	-	-	-	47,250	45,855	45,855	-3.0%	0.0%	OFS
Other Financing Sources/Uses	400-9000-49700	Property Sales	3,142	41,889	15,469	6,500	-	-	-100.0%	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	3,895,000	3,055,000	-	-	4,581,794	4,581,794	0.0%	0.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	39,480	54,879	-	-	-	-	0.0%	0.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	1,086,570	1,086,570	123,021	123,021	-88.7%	-88.7%	OFS
Total Revenue			5,080,507	4,232,092	2,853,982	2,576,824	5,955,235	5,955,235	131.1%	108.7%	
Expenditures											
General Government											
Board	400-1100-52910	Software Purch/Maint	\$ 4,562	\$ 3,348	\$ 4,863	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	-38.3%	Capital
Board	400-1100-56120	Other Technology	-	-	-	-	2,500	2,500	0.0%	0.0%	Capital
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)	-	-	61	25,000	40,000	40,000	60.0%	65473.8%	Capital
Court	400-1200-56110	Computer/Printer Equip	-	3,705	1,505	704	2,750	2,750	290.6%	82.7%	Capital
Manager	400-1410-52910	Software Purch/Maint	8,155	18,769	12,941	15,500	33,500	33,500	116.1%	158.9%	Capital
Manager	400-1410-52920	Surveys/Studies & Plans	9,323	7,988	-	-	-	-	0.0%	0.0%	Capital
Manager	400-1410-54100	Sustainability/Conservation	-	-	-	-	3,240	3,240	0.0%	0.0%	Capital
Manager	400-1410-56110	Computer/Printer Equip	1,561	-	2,994	1,500	-	-	-100.0%	-100.0%	Capital
Manager	400-1410-56120	Other Technology	2,500	38,490	6,166	10,000	-	-	-100.0%	-100.0%	Capital
Manager	400-1410-56130	Equipment/Furniture	-	-	-	1,500	1,500	1,500	0.0%	0.0%	Capital
Manager	400-1410-56200	Building Improvements	2,993	2,627	22,857	9,000	45,000	45,000	400.0%	96.9%	Capital
Clerk	400-1420-56110	Computer/Printer Equip	-	-	1,438	1,350	-	-	-100.0%	-100.0%	Capital

2014 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2011 Actual	2012 Actual	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to 13	Category
Clerk	400-1420-56120	Software Purch/Maint	-	-	-	-	6,565	6,565	0.0%	0.0%	Capital
Elections	400-1421-56130	Equipment/Furniture	4,988	4,950	-	11,000	18,000	18,000	63.6%	0.0%	Capital
Customer Service	400-1430-56110	Computer/Printer Equip	1,588	-	-	-	3,025	3,025	0.0%	0.0%	Capital
Finance	400-1510-56110	Computer/Printer Equip	-	-	-	2,000	2,000	2,000	0.0%	0.0%	Capital
Finance	400-1510-56120	Other Technology	1,898	128,818	41,867	40,000	40,000	40,000	0.0%	-4.5%	Capital
Total General Government			37,568	208,695	94,692	120,554	201,080	201,080	66.8%	112.4%	
Public Safety											
Police	400-2100-52920	Surveys/Studies & Plans	-	6,850	-	-	-	-	0.0%	0.0%	Capital
Police	400-2100-56110	Computer/Printer Equip	8,700	-	7,872	8,264	-	-	-100.0%	-100.0%	Capital
Police	400-2100-56130	Equipment/Furniture	27,866	14,031	1,851	45,973	90,871	90,871	97.7%	4809.3%	Capital
Police	400-2100-56200	Building Improvements	316	1,932	1,414	2,000	2,000	2,000	0.0%	41.4%	Capital
Police	400-2100-56400	Vehicles	40,123	44,632	94,627	99,314	65,335	65,335	-34.2%	-31.0%	Capital
Planning and Development	400-2400-56110	Computer/Printer Equip	4,742	6,260	3,409	5,850	31,115	31,115	431.9%	812.7%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	179,191	179,191	133,235	50,000	14,545	14,545	-70.9%	-89.1%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	165,088	164,070	163,474	163,950	240,427	240,427	46.6%	47.1%	Capital
		Flood/DPW Building	123,828	-	-	-	-	-	0.0%	0.0%	Capital
Total Public Safety			549,854	416,966	405,882	375,351	444,293	444,293	18.4%	9.5%	
Public Works											
Public Works	400-3100-51100	Salaries and Wages	-	310	-	-	-	-	0.0%	0.0%	Capital
Public Works Admin.	400-3100-56110	Computer/Printer Equip	-	-	9,364	8,200	-	-	-100.0%	-100.0%	Capital
Public Works Admin.	400-3100-56130	Equipment/Furniture	16,600	54,323	7,014	16,300	24,008	24,008	47.3%	242.3%	Capital
Public Works Admin.	400-3100-56400	Vehicles	97,478	259,473	147,665	105,400	121,500	121,500	15.3%	-17.7%	Capital
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	-	61,234	54,407	52,850	30,000	30,000	-43.2%	-44.9%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	-	-	20,405	10,000	10,000	10,000	0.0%	-51.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	84,151	57,068	-	8,000	63,500	63,500	693.8%	0.0%	Capital
Bldg Maint - Land Improve	400-3230-56500	Land Improvements	-	-	-	-	7,500	7,500	0.0%	0.0%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	78,409	18,611	295,317	325,000	2,992,480	2,992,480	820.8%	913.3%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	2,314,783	1,614,881	-	-	-	-	0.0%	0.0%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	61,193	76,560	357,682	375,000	-	-	-100.0%	-100.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	85,768	-	187,807	75,000	-	-	-100.0%	-100.0%	Capital
Forestry	400-3610-52940	Landscaping Contracts	-	8,207	10,473	20,000	70,000	70,000	250.0%	568.4%	Capital
Parks and Beautification	400-3620-56500	Land Improvements	1,432,308	28,838	37,784	12,450	16,000	16,000	28.5%	-57.7%	Capital
Total Public Works			4,170,690	2,179,505	1,127,918	1,008,200	3,334,988	3,334,988	230.8%	195.7%	

2014 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2011 Actual	2012 Actual	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to 13	Category
Water	400-3790-56130	Equipment/Furniture	-	-	-	-	28,955	28,955	0.0%	0.0%	Capital
Water	400-3790-56600	Utility Infrastructure	-	-	-	-	419,627	419,627	0.0%	0.0%	Capital
Water	400-3790-56120	Other Technology	-	-	-	-	3,800	3,800	0.0%	0.0%	Capital
Sewer	400-3830-56120	Other Technology	-	-	-	-	8,900	8,900	0.0%	0.0%	Capital
Sewer	400-3830-56130	Equipment/Furniture	-	-	-	-	1,600	1,600	0.0%	0.0%	Capital
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	-	736,477	573,093	694,500	1,354,492	1,354,492	95.0%	136.3%	Capital
Atwater Beach and Park	400-5200-56500	Land Improvements	3,002	-	-	-	150,000	150,000	0.0%	0.0%	Capital
Scout Cabin Roof	400-5200-56500	Land Improvements	-	-	-	-	7,500	7,500	0.0%	0.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	-	36,679	-	-	-	-	0.0%	0.0%	Capital
Debt Service	400-8000-58900	Other Finance Charges	67,984	-	-	-	-	-	0.0%	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	-	35,365	377,314	377,314	-	-	-100.0%	-100.0%	Capital
Total Expenditures			<u>4,829,098</u>	<u>3,613,687</u>	<u>2,578,899</u>	<u>2,575,919</u>	<u>5,955,235</u>	<u>5,955,235</u>	<u>131.2%</u>	<u>130.9%</u>	
Net Change in Fund Balance			251,409	618,405	275,083	905	-	-			
Beginning Fund Balance			779,499	1,030,908	1,649,313	1,649,313	837,826	837,826			
Surplus Applied			-	-	(1,086,570)	(1,086,570)	(123,021)	(123,021)			
Ending Fund Balance			<u>\$ 1,030,908</u>	<u>\$ 1,649,313</u>	<u>\$ 837,826</u>	<u>\$ 563,648</u>	<u>\$ 714,805</u>	<u>\$ 714,805</u>			
Total Fund Balance assigned for 2014 budget					(123,021)	see also Project List and Funding Summary					
Remaining unallocated					\$ 714,805						
Fund Balance Assigned for future purposes:											
Board	Streetscape / Signage				32,500						
Manager	Village Hall Upgrade				10,000						
Elections	Voting Machines				12,000						
Police	Squad Radios				43,021						
Planning	BS&A Community Development program				7,500						
Forestry	Emerald Ash Borer				10,000						
Public Works	Garage Roof				8,000						
Total Allocated for Future Projects from 2013 Budget					<u>123,021</u>						

2013 Budget

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

Dept	Account Number	Account Name / Project Name	Funding Source	2013 YTD 9/30	2013 Projected	2013 Total Budget
Board	400-1100-52910	Software Purch/Maint				
		Annual update fee	Tax Levy	\$ 3,984	\$ 4,863	\$ 3,000
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)				
		Village Wide Signage	Capital Reserves	-	61	25,000
Court	400-1200-56110	Computer/Printer Equip				
		Replacement Printer	Tax Levy	704	1,505	704
Manager	400-1410-52910	Software Purch/Maint				
		Annual GIS updates/support	Tax Levy	8,859	12,041	10,000
		Website hosting fee and upgrades	Tax Levy	5,000	900	5,500
		<u>Total Software contracts/maint/purchase</u>		<u>13,859</u>	<u>12,941</u>	<u>15,500</u>
Manager	400-1410-56110	Computer/Printer Equip				
		Hp Printer Replacement	Tax Levy	1,066	2,994	1,500
Manager	400-1410-56120	Other Technology				
		Technology Plan Implementation	Transfer from General Fund	5,696	6,166	10,000
Manager	400-1410-56130	Equipment/Furniture				
		General Office Furniture	Tax Levy	-	-	1,500
Manager	400-1410-56200	Building Improvements				
		Village Hall Upgrade	Capital Reserves	2,834	22,857	9,000
Clerk	400-1420-56110	Computer/Printer Equip				
		HPCMT Tower/Setup Dep Clerk	Tax Levy	1,438	1,438	1,350
Elections	400-1421-56130	Equipment/Furniture				
		Voting machines	Tax Levy	-	-	11,000
Finance	400-1510-56110	Computer/Printer Equip				
		Check printer / software	Tax Levy	-	-	2,000
Finance	400-1510-56120	Other Technology				
		General ledger installment	Transfer from General Fund	38,545	41,867	40,000
Police	400-2100-56110	Computer/Printer Equip				
		Computer hardware	Tax Levy	7,873	7,872	8,264
Police	400-2100-56130	Equipment/Furniture				
		Small office equipment	Tax Levy	1,351	1,351	1,750
		Ballistic vests	Tax Levy	500	500	3,500
		Squad Radios		-	-	40,723
		<u>Total Equipment/furniture</u>		<u>1,851</u>	<u>1,851</u>	<u>45,973</u>

2013 Budget

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

Dept	Account Number	Account Name / Project Name	Funding Source	2013 YTD 9/30	2013 Projected	2013 Total Budget
Police	400-2100-56200	Building Improvements				
		General building maintenance	Tax Levy	85	1,414	2,000
Police	400-2100-56400	Vehicles				
		Fully equipped squads	State Aids / Grants	\$ 93,010	\$ 94,627	\$ 99,314
Planning and Developer	400-2400-56110	Computer/Printer Equip				
		Replacement Computer (2)	Tax Levy	1,380	1,380	3,000
		Replacement Laptop	Tax Levy	703	703	1,000
		Replacement Printer	Tax Levy	1,326	1,326	1,850
		<u>Total Computer/printer equipment</u>		<u>3,409</u>	<u>3,409</u>	<u>5,850</u>
Other Public Safety	400-2900-52300	Other Intergov'tal pymts				
		Record Management System	Transfer from General Fund	133,235	133,235	50,000
Other Public Safety	400-2900-52310	North Shore Fire				
		Annual Capital Charges	Tax Levy	91,484	91,484	94,353
		2013 Ladder Truck	Capital Reserves	71,990	71,990	69,597
		<u>Total North Shore Fire Capital</u>		<u>163,474</u>	<u>163,474</u>	<u>163,950</u>
Public Works Admin.	400-3100-56110	Computer/Printer Equip				
		Sign Software/Plotter	Tax Levy	5,050	5,050	5,200
		Desktop Computers	Tax Levy	4,314	4,314	3,000
		<u>Total Computer/printer equipment</u>		<u>9,364</u>	<u>9,364</u>	<u>8,200</u>
Public Works Admin.	400-3100-56130	Equipment/Furniture				
		Jib Boom	Tax Levy	5,082	5,082	5,500
		Plasma Cutter	Tax Levy	1,932	1,932	1,800
		Fleet Plow 11' Straight Line	Tax Levy	-	-	9,000
		<u>Total Equipment/furniture</u>		<u>7,014</u>	<u>7,014</u>	<u>16,300</u>
Public Works Admin.	400-3100-56400	Vehicles				
		Hook Lift #46	State Aids / Grants	-	-	40,000
		Case Shared #96	State Aids / Grants	20,000	20,000	10,000
		Electrical Dept Lift Truck #32	budget from 2012	58,480	58,480	-
		Lodal EVO #74	State Aids / Grants	-	48,558	33,000
		Ford Escape #25	State Aids / Grants	20,627	20,627	22,400
		<u>Total Vehicles</u>		<u>99,107</u>	<u>147,665</u>	<u>105,400</u>

2013 Budget

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

Dept	Account Number	Account Name / Project Name	Funding Source	2013 YTD 9/30	2013 Projected	2013 Total Budget
Bldg Maint - Village Hall	400-3210-56200	Building Improvements				
		Ceiling Tile Replacment	Tax Levy	-	9,780	12,000
		Light Fixture Replacement	Tax Levy	-	-	7,500
		Masonry Repair Program	Tax Levy	11,090	14,800	15,000
		Columns	Tax Levy	-	14,130	12,000
		Exterior Door Replacement	budget from 2012	8,187	8,187	-
		Exterior Door Replacement - PD/PW	Tax Levy	6,200	7,510	6,350
		Total Building Improve - Village Hall		25,477	54,407	52,850
Bldg Maint - Police	400-3220-56200	Building Improvements				
		Window Replacement - 2012 budget	budget from 2012	9,495	9,495	-
		Window Replacement - 2013	Tax Levy / Grants	10,910	10,910	10,000
		Total Building Improve - Police		20,405	20,405	10,000
Bldg Maint - Public Works	400-3230-56200	Building Improvements				
		Garage Roof	Tax Levy	-	-	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	State Aids / Grants	13,140	13,465	25,000
		Wilson Dr alternatives	Capital Reserves	-	2,500	-
		Contracted Road Maintainance	State Aids / Grants	-	101,841	75,000
		2013 Road Maintenance	Capital Reserves	34,830	177,511	225,000
		Total Maintenance		47,970	295,317	325,000
Street and Alley	400-3410-56321	Professional Fees Construction				
		Oakland Ave Roads	Capital Reserves	-	28,082	100,000
		Maryland Roads	Capital Reserves	154,680	171,316	125,000
		Engineering for 2014 Road	Capital Reserves	35,853	158,284	150,000
		Total Professional fees construction		190,533	357,682	375,000
Sidewalks	400-3470-56310	Regular Maintenance				
		Sidewalk Replacement 2013	State Aids / Grants	183,527	187,807	75,000
Forestry	400-3610-52940	Landscaping Contracts				
		EAB treatments	Capital Reserves	9,655	10,473	20,000

2013 Budget

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

Dept	Account Number	Account Name / Project Name	Funding Source	2013 YTD 9/30	2013 Projected	2013 Total Budget
Parks and Beautification	400-3620-56500	Land Improvements				
		Signage for River Park/Atwater	State Aids / Grants	-	1,769	950
		Other Parks	State Aids / Grants	-	6,854	-
		Landscaping Atwater Park	State Aids / Grants	14,999	26,473	4,000
		Irrigation Systems Upgrades	State Aids / Grants	2,688	2,688	7,500
		Total Land Improvements		17,687	37,784	12,450
Storm Maintenance	400-3830-56600	Utility Infrastructure				
		Parking Lot BMP's	Capital Reserves / Utility	106,170	106,170	94,500
		Lateral Replacements PPII	Capital Reserves / Utility	161,000	466,923	600,000
		Total Utility infrastrure		267,170	573,093	694,500
		Total		\$ 1,348,972	\$ 2,201,585	\$ 2,198,605

2014 Budget

General Capital Projects Fund - 400
2014 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	2014 Total Budget
Board	400-1100-52910	Software Purch/Maint								
		Annual update fee- Web Codification	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Board	400-1100-56120	Other Technology								
		5 I Pads w/keyboards	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500
Board	400-1100-56360	Streetscape (Lights,Signs,Benches)								
		Village Wide Signage/Streetscape	7,500	-	-	-	-	32,500	-	40,000
Court	400-1200-56110	Computer/Printer Equip								
		Replacement Printer	1,750	-	-	-	-	-	-	1,750
		TIPSS/ProPhoenix Interface	1,000	-	-	-	-	-	-	1,000
Manager	400-1410-52910	Software Purch/Maint								
		Annual GIS updates/support	10,900	-	-	-	2,600	-	-	13,500
		Website hosting fee and upgrades	20,000	-	-	-	-	-	-	20,000
		Total Software contracts/maint/purchase	30,900	-	-	-	2,600	-	-	33,500
Manager	400-1410-54100	Sustainability/Conservation								
		Energy Audit	3,240	-	-	-	-	-	-	3,240
Manager	400-1410-56110	Computer/Printer Equip								
		Hp Printer Replacement	-	-	-	-	-	-	-	-
Manager	400-1410-56120	Other Technology								
		IP Camera System	-	-	-	-	-	-	-	-
		Technology Plan Implementation	-	-	-	-	-	-	-	-
Manager	400-1410-56130	Equipment/Furniture								
		General Office Furniture	1,500	-	-	-	-	-	-	1,500
Manager	400-1410-56200	Building Improvements								
		Village Hall Upgrade	35,000	-	-	-	-	10,000	-	45,000
Clerk	400-1420-56120	Software Purch/Maint								
		Business License	6,565	-	-	-	-	-	-	6,565
Elections	400-1421-56130	Equipment/Furniture								
		Voting machines	6,000	-	-	-	-	12,000	-	18,000
Customer Service	400-1430-56110	Computer/Printer Equip								
		HP Laser Jet Replacement	1,500	-	-	-	-	-	-	1,500
		HP Pro 6300 Computer Replacement	1,525	-	-	-	-	-	-	1,525
		Total Computer/printer equipment	3,025	-	-	-	-	-	-	3,025
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

2014 Budget

General Capital Projects Fund - 400
2014 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	2014 Total Budget
Police	400-2100-56110	Computer/Printer Equip								-
		Computer hardware	-	-	-	-	-	-	-	-
Police	400-2100-56130	Equipment/Furniture								-
		Small office equipment	1,750	-	-	-	-	-	-	1,750
		Ballistic vests	3,100	-	-	-	-	-	-	3,100
		Squad Radios	-	43,000	-	-	-	43,021	-	86,021
		Total Equipment/furniture	4,850	43,000	-	-	-	43,021	-	90,871
Police	400-2100-56200	Building Improvements								-
		General building maintenance	2,000	-	-	-	-	-	-	2,000
Police	400-2100-56400	Vehicles								-
		Fully equipped squads - 1	\$ 65,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,335
Planning and Development	400-2400-56110	Computer/Printer Equip								-
		BSA Comm Dev Prog	21,765	-	-	-	-	7,500	-	29,265
		Replacement Laptop Inspector 2	1,850	-	-	-	-	-	-	1,850
			-	-	-	-	-	-	-	-
		Total Computer/printer equipment	23,615	-	-	-	-	7,500	-	31,115
Other Public Safety	400-2900-52300	Other Intergov'tal pymts								-
		Record Management System Updates	-	-	-	-	-	-	-	-
		1/7 of System Administrator	5,000	-	-	-	-	-	-	5,000
		Capital Improvement to Server	9,545	-	-	-	-	-	-	9,545
		Total Other Intergov'tal Pymnts	14,545	-	-	-	-	-	-	14,545
Other Public Safety	400-2900-52310	North Shore Fire								-
		Annual Debt Service	92,137	-	-	-	-	-	-	92,137
		New Capital	48,290	-	-	100,000	-	-	-	148,290
		Total North Shore Fire Capital	140,427	-	-	100,000	-	-	-	240,427
Public Works Admin.	400-3100-56110	Computer/Printer Equip								-
		none	-	-	-	-	-	-	-	-
		Total Computer/printer equipment	-	-	-	-	-	-	-	-
Public Works Admin.	400-3100-56130	Equipment/Furniture								-
		Light Equipment Lift - mechanic	8,300	-	-	-	-	-	-	8,300
		Heavy Equipment Lift repair - mechanic	-	5,800	-	-	-	-	-	5,800
		Utility/Fault Locator - electric dept	4,800	-	-	-	-	-	-	4,800
		Chains Saws - Forestry	1,858	-	-	-	-	-	-	1,858
		Salt Brine System	3,250	-	-	-	-	-	-	3,250

2014 Budget

General Capital Projects Fund - 400
2014 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	2014 Total Budget
		Total Equipment/furniture	18,208	5,800	-	-	-	-	-	24,008
Public Works Admin.	400-3100-56400	Vehicles								
		Replacement #26	-	23,500	-	-	-	-	-	23,500
		Chassis Replacement #46	73,000	25,000	-	-	-	-	-	98,000
		Total Vehicles	73,000	48,500	-	-	-	-	-	121,500
Bldg Maint - Village Hall	400-3210-56200	Building Improvements								
		Ceiling Tile Replacment	10,000	-	-	-	-	-	-	10,000
		Masonry Repair	20,000	-	-	-	-	-	-	20,000
		Total Building Improve - Village Hall	30,000	-	-	-	-	-	-	30,000
Bldg Maint - Police	400-3220-56200	Building Improvements								
		Window Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Bldg Maint - Public Works	400-3230-56200	Building Improvements								
		Garage Roof	-	42,000	-	-	-	8,000	-	50,000
		Dpw Upper Garage Overhead Door	-	10,000	-	-	-	-	-	10,000
		Dpw Fire Control System Replacement	3,500	-	-	-	-	-	-	3,500
		Total Building Improve - DPW	3,500	52,000	-	-	-	8,000	-	63,500
Bldg Maint - Public Works	400-3230-56500	Land Improvements								
		Dpw Yard Excavating/grading	-	7,500	-	-	-	-	-	7,500
Street and Alley	400-3410-56310	Regular Maintenance								
		Basin 6 Storm Sewer	-	-	-	860,675	-	-	-	860,675
		Road Reconstruction - 2014	-	-	-	1,900,000	-	-	-	1,900,000
		Contracted Road Maintainance - 2014	-	125,000	-	-	-	-	-	125,000
		2015 Road Future Reserves/Studies	-	106,805	-	-	-	-	-	106,805
		Total Maintenance	-	231,805	-	2,760,675	-	-	-	2,992,480
Street and Alley	400-3410-56321	Professional Fees Construction								
		Oakland Ave Roads	-	-	-	-	-	-	-	-
		Maryland Roads	-	-	-	-	-	-	-	-
		Engineering for 2014 Road	-	-	-	-	-	-	-	-
		Total Professional fees construction	-	-	-	-	-	-	-	-
Forestry	400-3610-52940	Landscaping Contracts								
		EAB treatments	25,000	35,000	-	-	-	10,000	-	70,000
Parks and Beautification	400-3620-56500	Land Improvements								
		Spector Field Concrete Install	5,000	-	5,000	-	-	-	-	10,000
		River Park LED Conversion	-	-	-	-	-	-	-	-

2014 Budget

General Capital Projects Fund - 400
2014 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	2014 Total Budget
		Irrigation Systems Upgrades - Library	6,000	-	-	-	-	-	-	6,000
		Total Land Improvements	11,000	-	5,000	-	-	-	-	16,000
Water - Mains	400-3790-56130	Vehicles/equipment								
		Hydraulic Shield	-	-	-	-	8,000	-	-	8,000
		Loader Bucket	-	-	-	-	2,000	-	-	2,000
		Guillotine Saw	-	-	-	-	12,155	-	-	12,155
		Gate Valve Turner	-	-	-	-	6,800	-	-	6,800
		Total Vehicles/Equipment	-	-	-	-	28,955	-	-	28,955
Water - Utility Infrastructure	400-3790-56600	Utility Infrastructure								
		Oakland Water Main	-	-	-	145,000	-	-	-	145,000
		Glendale Water	-	-	-	149,627	-	-	-	149,627
		DPW Yard Water Main	-	-	-	125,000	-	-	-	125,000
		Total Utility Infrastructure	-	-	-	419,627	-	-	-	419,627
Water - Other Technology	400-3790-56120	GIS Water Tool	-	-	-	-	3,800	-	-	3,800
Sewer - Other Technology	400-3890-56120	GIS Sewer Tool	-	-	-	-	8,900	-	-	8,900
Sewer - Other Sewer	400-3890-56130	Equipment/Furniture								
		Manhole Cover Lift	-	-	-	-	1,600	-	-	1,600
Sewer - Sanitary Maintenance	400-3890-56600	Utility Infrastructure								
		Basin 6 Phase II	-	-	-	848,492	-	-	-	848,492
		Sewer Lining II Program	-	-	-	250,000	-	-	-	250,000
		Lateral Replacements PPII - 2014	-	-	128,000	128,000	-	-	-	256,000
		Total Utility infrastructure	-	-	128,000	1,226,492	-	-	-	1,354,492
Land Improvements	400-5200-56500	Parks/Beautification								
		Atwater South Broadwalk	-	-	75,000	75,000	-	-	-	150,000
		Scout Cabin Roof	7,500	-	-	-	-	-	-	7,500
		Total Parks/Beautification	7,500	-	75,000	75,000	-	-	-	157,500
		Total	\$ 539,960	\$ 423,605	\$ 208,000	\$ 4,581,794	\$ 45,855	\$ 123,021	\$ 33,000	\$ 5,955,235

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Village Board
Item Name: Web Codification
Estimated Cost: \$3,000
Cost Based On: Previous budget request
Estimated Useful Life (years): N/A
Account Number: 400-1410-52910

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

Department: Village Board
Item Name: Paperless Packets iPad Tablets with Keyboards
Estimated Cost: \$2,500
Cost Based On: Estimate from Apple Store
Estimated Useful Life (years): 3 years
Account Number: 400-1100-56120

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

The Board is requesting \$2000 to purchase five (5) iPad 2 tablets at \$399 each with keyboard cases at approximately \$50 to implement the paperless board packet program approved by the Village Board. The paperless board packets will save the Village approximately \$3500 annually in printing costs and staff time.

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

None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Village Board
Item Name: Village Wide Signage
Estimated Cost: \$32,500
Cost Based On: Vendor Estimate
Estimated Useful Life (years): 20 years
Account Number: 400-1100-56360

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

Staff is requesting \$32,500 to continue the implementation of the new sign design in the Village. \$5,000 of the signage will be a new request; \$25,000 will be from reserves.

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

None

Department: Court
Item Name: Laptop computer
Estimated Cost: \$1,750
Cost Based On: Quotes/estimate
Estimated Useful Life (years): 4 to 5 years
Account Number: 400-1200-56110

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

HP laptop computer with Office 2010 and the TiPSS software. The court clerk takes this to court in the Village Hall for updates and information on the subject for the judge. This would include all setup cost. This is a replacement of a 6 year old laptop per our long range equipment update program.

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

Better use of court clerk's time

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Court
Item Name: TiPSS/ProPhoenix Interface
Estimated Cost: \$1,000
Cost Based On: Quotes
Estimated Useful Life (years): 4 to 5 years
Account Number: 400-1200-56110

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

This is the needed interface for court records to be pushed to the ProPhoenix record management system. Without this interface, all court records would need to be manually entered into ProPhoenix.

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

Better use of court clerk's time

Department: Village Manager
Item Name: Technology- GIS
Estimated Cost: \$13,500
Cost Based On: Provider fee estimates
Estimated Useful Life (years): 5 years
Account Number: 400-1410-52910

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

The Village Board approved updated GIS functions for Shorewood staff and public viewing in 2006. For 2014 management determined to seek services from another provider. The 2014 costs include annual maintenance and updates as well as start-up fees that include meetings and training. In the following years, annual hosting fees and maintenance will lower than current costs.

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

None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Village Manager
Item Name: Website Upgrade
Estimated Cost: \$15,000- \$20,000
Cost Based On: Bid Responses from Vendors
Estimated Useful Life (years): 5 years
Account Number: 400-1410-52910

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

Staff is requesting \$15,000-\$20,000 (Depending on the selection of the Vendor) to upgrade the website to provide better customer service to increasingly web savvy population and to improve the website management process for staff. The new website will include an updated design with an intuitive user experience, an improved mobile design, social media integration, and the capability for a citizen request system.

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

Annual maintenance and web hosting fee of \$5,000.

Department: Village Manager
Item Name: Energy Audit
Estimated Cost: \$3,240
Cost Based On: Vendor Quote
Estimated Useful Life (years): N/A
Account Number: 400-1410-54100

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

One of the Sustainability Action Plan's primary recommendations was to conduct an energy audit of the DPW Garage, Village Hall and Police department. An area vendor provided quote for a basic audit of the three buildings for \$3,240.

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

None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Village Manager
Item Name: Village Hall Furniture
Estimated Cost: \$1500
Cost Based On: Estimate.
Estimated Useful Life (years): 15 years
Account Number: 400-3210-56200

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

Staff is requesting \$1500 for minor furniture replacements in the Village Manager's office.

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

None.

Department: Clerk's Office
Item Name: Business License Program
Estimated Cost: \$6565 implementation and first year support and maintenance
Cost Based On: Vendor Quote (attached)
Estimated Useful Life (years): N/A
Account Number: 400-1420-56120

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

With the implementation of the new general ledger system in 2012-2013, the Clerk's office explored modules available through our current vendor, BS&A. The vendor does provide a licensing program which would provide accurate data for all license holders, while providing a tracking system for receipt of the application, completion of inspections along with a section for notes pertaining to violations or special circumstances, background checks, approvals by the Board and issuance. In addition, this program will interface with our general ledger system. A second system from ETI Corp was also reviewed. This system provides the ability to track receipt of the application, approval process by the Board and creates the licenses for mailing. However, this system does not track background checks or inspections, nor does it create invoices or tie into our general ledger system.

2014 Budget



Capital Projects Fund Capital Request Supporting Document

If the implementation of a license process software product is approved, it is suggested that the BS&A software product be the program to be purchased rather than the ETI Corp. product. Despite its higher cost for initial implementation and annual maintenance, the BS&A program will allow for more streamlined, accurate license processing, freeing the Clerk's Office for other duties. The ETI Corp. program does not accomplish sufficient improvement of the current process to make its purchase worthwhile.

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

Support for the program will be an additional \$680 per year after the first year. Cost savings will be realized in minimizing paper and staff time required to track and organize documents.

Department:	Clerk's Office
Item Name:	Two pieces of Insight Election Equipment
Estimated Cost:	\$12,000
Cost Based On:	Estimated Quotes provided by Milwaukee County
Estimated Useful Life (years):	15 years
Account Number:	400-1421-56130

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

The Village Clerk is requesting the \$11,000 that was placed in the 2013 budget, and not spent, remain in the capital budget until such time as a determination can be reached between all parties as to the type of voting equipment and who will provide programming for future elections. Due to this uncertainty, the Village Clerk is also requesting an additional \$12,000 in the event it is necessary to replace all voting equipment at all four locations. This will result in a total amount of \$23,000 in the capital budget to be used in the event that all equipment must be replaced.

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

The operating budget will decrease for the programming costs if Milwaukee County moves forward with this program and programs the equipment for the Village. In the event that we purchase only two machines to create uniformity amongst all locations, we will not experience higher or lower bills, but the purchase will supply us with reliable equipment for every election for many years.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Customer Service
Item Name: HP LaserJet M521dn
Estimated Cost: \$1500
Cost Based On: Quote
Estimated Useful Life (years): 3-5 years
Account Number: 400-1430-56110

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

2013 price: HP LJPro MFP M521dn – 42 ppm (\$960); HP LJ 500 Sheet Tray – 2 (\$188 each)

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

Costs will decrease as this item will replace two older printers thus decreasing maintenance costs. The toners are about \$20 less with similar page yield. Will purchase a 3 yr. printer/scanner repair plan (\$76)

Department: Customer Service
Item Name: HP Pro 6300 i5 computer & setup
Estimated Cost: \$1525
Cost Based On: Quote from IT
Estimated Useful Life (years): 5 years
Account Number: 400-1430-5611-

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

New tower (no monitor) for customer service rep. Quote is attached. Specifications are per IT consultant, Armstrong Consulting Inc.

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

This will not incur higher bills or more maintenance costs

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Finance Department
Item Name: Replacement of check printer
Estimated Cost: \$2,000
Cost Based On: Replacement Printer
Estimated Useful Life (years): 5 years
Account Number: 400-1510-56120

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

The Village is using a printer purchased in 2000. While the printer continues to operate is proving difficult to find replacement parts. This is a secure printer that is only used for the accounts payable process and is kept in the Finance Department in a locked office.

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

None expected.

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 years
Account Number: 400-1510-56120

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, on-line payments, budgeting and general ledger. The agreement allowed the Village to finance the purchase through the vendor and make annual installments over three years. This will be the final installment payment

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 for the first year were provided at no additional charge. The annual fee has been set for 3 years beginning on July 1, 2013.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Police Department
Item Name: Equipment/Furniture
Estimated Cost: \$1,750
Cost Based On: Past history of items braking down
Estimated Useful Life (years): Dependent on item purchased
Account Number: 400-2100-56130

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, or maintenance due to this purchase):

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

Department: Police Department
Item Name: Ballistic Vest
Estimated Cost: \$3,100
Cost Based On: 5 year life span per vest
Estimated Useful Life (years): Contractual item/Quotes
Account Number: 400-2100-56130

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.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Police Department
Item Name: Building Maintenance
Estimated Cost: \$2,000
Cost Based On: 3 year average expense
Estimated Useful Life (years): Dependent on item fixed
Account Number: 400-2100-56200

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

The Shorewood Police Department building is over 93 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

Department: Police Department
Item Name: Radio Equipment
Estimated Cost: \$45,398
Cost Based On: Quotes
Estimated Useful Life (years): Dependent on option taken
Account Number: 400-2100-56130

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

The Shorewood Police Department needs to update our current portable and mobile radios to comply with the P25 Federal requirement and the new updated North Shore radio system. Currently the Village of Shorewood is on the Milwaukee County 800 MHz system. This is slated to be replaced with an estimated \$28,000,000 to \$30,000,000 system. The county has indicated that when this occurs in the next year to two years that they will be forced to charge a fee to its uses (The police departments.) The fee that is being mentioned is \$15.00 per radio per month. (30 portables + 11 mobiles = \$7,380 in user fees per year.)

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 be on either the Milwaukee County radio system or on the WISCOM (Wisconsin radio system).

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department:	Police Department
Item Name:	Squad 10 replacement
Estimated Cost:	\$65,335
Cost Based On:	Quotes
Estimated Useful Life (years):	4 to 5 years
Account Number:	400-2100-56400

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

Enclosed is the recommendation for replace of vehicles in the Shorewood Police fleet under a 5 year replacement curriculum. Recommendation is being made after an audit of the current vehicles was made to determine which ones need to be replaced and which ones will continue to provide cost effective service with routine maintenance. The Department needs to continue to update and replace worn out and outdated vehicles that are becoming high mileage, high maintenance and inefficient. Failure to budget and replace police vehicles in a timely manner will only be a costly budget mistake in years to come.

I recommended as a replacement, a 2014 Chevrolet Tahoe, 4 wheel drive. All black in color and fully marked as a Shorewood Squad identical to the 2013 Chevrolet Tahoe's. This is the only marked squad that has been a 4 wheel drive vehicle over the years and I recommend that we continue to have at least one 4 wheel drive vehicle in our fleet. I am not recommending any other vehicle because I don't believe we should be purchasing numerous different brands and models. We should continue to purchase one particular brand and model so that we have a consistent fleet that interior equipment can be used for future years. Life expectancy of this new squad is 10 years.

I recommend that the vehicle be set up with new generation L3 computer, camera and DVR. I also recommend that all existing equipment be replaced with the next generation equipment. Other existing equipment for storage that is currently in squad #10 can be reused in the Chevrolet Tahoe.

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 with reliable transportation.

Reduce repair budget by \$2,000

Anticipate receiving approx.. \$7,000 at auction for the 2006 Ford Expedition to reduce the cost of this year's purchase.)

2014 Budget



Capital Projects Fund Capital Request Supporting Document

Department: Planning & Development
Item Name: BS&A Community Development Program
Estimated Cost: \$29,625
Cost Based On: Agreement provided by BS&A
Estimated Useful Life (years): 7-10 years
Account Number: 400-2400-56110

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

The proposed BS&A Community Development Program (CDP) greatly improves the departments efficiency. The software has easy tracking of property information, projects, permits, occupancies, enforcement actions, certifications, variances, bonds, transactions, letters, images, comments, and external attachments. PDD Management reviewed over seven different companies that provide comparable service with prices ranging between \$15,000 and \$100,000. BS&A is also the software used for the Village's General Ledger system.

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

The new Community Development Program annual operating budget is \$1540 after the first year. The current annual fee for PDD's Microsoft Access permit system ranges between \$500 to \$1000.

Department: Planning & Development
Item Name: HP 8470P laptop
Estimated Cost: \$2,375
Cost Based On: estimate
Estimated Useful Life (years): 5 years
Account Number: 400-2400-56110

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

The existing building inspector IBM Thinkpad laptop was purchased in 2007 and is due for replacement, recommending a HP 8470P laptop and possible docking station if the existing personal computer no longer works. The laptop cost estimate is \$1850 that includes software.

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

No additional costs will be incurred with this purchase.

2014 Budget



Capital Projects Fund Capital Request Supporting Document

Department: Other Public Safety
Item Name: ProPhoenix Dispatch/Mobile/Records maintenance
Estimated Cost: \$9,545
Cost Based On: Contract with Bayside
Estimated Useful Life (years): 10 to 12 years
Account Number: 400-2900-5230

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

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

Operating budget impact (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 with reliable Computer Aided Dispatch, mobile data terminals and record management system.

Department: Public Works – fleet maintenance
Item Name: Light equipment vehicle lift
Estimated Cost: \$8,300
Cost Based On: contractor estimate
Estimated Useful Life (years): 15 years
Account Number: 400-3100-56130



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

Staff is proposing to purchase an above ground lift. This type of lift is far more efficient for light trucks and squads than the current vehicle hoist. It would also allow the mechanical staff to work on two vehicles simultaneously.

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

Increase vehicle maintenance productivity by increasing efficiencies.

Department: Public Works – fleet maintenance

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Item Name: Heavy equipment vehicle lift repair
Estimated Cost: \$5,800
Cost Based On: contractor estimate
Estimated Useful Life (years): 10-15 years
Account Number: 400-3100-56130



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

The heavy equipment vehicle lift (hoist) in the vehicle maintenance garage requires a major repair. One of the two hydraulic cylinders has developed a leak. The lift is usable currently, but further deterioration would create a major safety concern. This lift is used daily for nearly all DPW and Police Department vehicle repairs.

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

The absence of such a lift would significantly reduce efficiency and turn-around time, impacting all DPW divisions and responsiveness to Police fleet maintenance.

Department: Public Works – Electrical
Item Name: Locator
Estimated Cost: \$4,800
Cost Based On: vendor estimate
Estimated Useful Life (years): 15 years
Account Number: 400-3100-56130



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

Staff is proposing to purchase a new locator to replace three tools used currently for locating underground utilities (Digger's Hotline marking), locating damaged underground streetlight wiring and locating broken insulation that causes streetlight outages. Each of these tools are in need of replacement.

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

Increase responsiveness to streetlight outages by reducing labor time necessary to locate damaged underground cable.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Forestry
Item Name: Chain Saw Replacement
Estimated Cost: \$1,858
Cost Based On: vendor estimate
Estimated Useful Life (years): 15 years
Account Number: 400-3100-56130



Detailed description and justification for purchase

This request would fund the replacement of the two large chain saws used by forestry personnel. These large saws, purchased in 1994 and 1998, are front-line tools and critical to tree removal and pruning operations.

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

The replacement will reduce repair time, ensuring productivity.

Department: Public Works – Winter Operations
Item Name: Salter/Brine system
Estimated Cost: \$3,250
Cost Based On: vendor estimate
Estimated Useful Life (years): 10-15 years
Account Number: 400-3100-56130



2014 Budget

Capital Projects Fund Capital Request Supporting Document



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

This request would fund the purchase of an on-board wetting system for the fleet's third salter, generally used in larger storm events which require a full-scale (6-truck) plowing/salting operation. The Village purchased its first such salter in 2009, beginning the conversion of its winter operations to a brine-based system, improving efficiency and reducing salt use.

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

Reduced salt use.

Department:	Public Works - Fleet
Item Name:	Vehicle #26
Estimated Cost:	\$23,500
Cost Based On:	2013 bid for similar vehicle
Estimated Useful Life (years):	12 years
Account Number:	400-3100-56400



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

Vehicle #25 is a 2003 Ford Escape currently assigned to the Assistant Director of Public Works. The Department's Vehicle Acquisition and Replacement Program (VARP) initially scheduled for replacement in 2012 but deferred to address other fleet needs. The vehicle has 167,000 miles and significant engine issues. The vehicle is proposed to be replaced with a similar size/style light truck dependent upon offerings in the 2014 VALUE 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. Gas mileage is also anticipated to improve.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Fleet Maintenance
Item Name: vehicle #46 chassis replacement
Estimated Cost: \$98,000
Cost Based On: vendor estimate
Estimated Useful Life (years): 15 years
Account Number: 400-3100-56400



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.

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

Department: Public Works - Facilities
Item Name: Village Hall Ceiling Replacement
Estimated Cost: \$10,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 20 years
Account Number: 400-3210-56200

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

Replacement of the Village Hall suspended ceiling tiles began in 2012 with several failed areas on the second floor of the building. Work continued in 2013 with office areas on both floors of the building. The project will continue with the replacement of tiles in the 2nd floor lunch room and the office of the Finance Director. Staff anticipates the project will be completed in 2015 with the ceiling in the Planning & Development main office.

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

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works - Facilities
Item Name: Masonry Tuckpointing Repair Program
Estimated Cost: \$20,000
Cost Based On: annual program
Estimated Useful Life (years): 25 years
Account Number: 400-3210-56200



Detailed description and justification for purchase:

This is the third funding request in a multi-year program to repair areas of significantly deteriorated masonry on various Village Buildings. 2012 work included the Village Hall and Public Safety Building. Work in 2013 focused on the Public Safety Building and the DPW main building and warehouse.

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.

Department: Public Works - Facilities
Item Name: Window Replacement Program – Public Safety Building
Estimated Cost: \$10,000
Cost Based On: annual program
Estimated Useful Life (years): 20 years
Account Number: 400-3220-56200



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

This is the third funding request in a multi-year program to replace badly deteriorated windows in Village buildings. Funds allocated to date (2012 - \$20,000 and 2013 - \$10,000) have replaced windows in the Public Safety building. The funding level requested in 2014 would complete the work at the Public Safety Building.

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.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Building Maintenance
Item Name: DPW upper garage roof repair
Estimated Cost: \$42,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 20 years
Account Number: 400-3230-56200



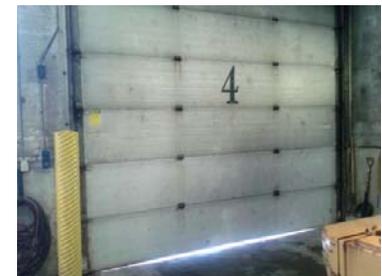
Detailed description and justification for purchase (include quotes, pictures, estimates and specifications):

Please recall that \$8,000 was budgeted in 2013 to repair this roof based upon a contractor estimate. However, quotes obtained this year were in the range of \$20,000 for a 2-5 year repair. Please note this roof is 23 years old with an expected 20 year life. Staff is requesting an additional \$42,000 to insulate and re-roof the building. Please note we are in year 23 of an expected 20 year life.

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

Roofing over the existing roof and adding insulation will improve the R factor of the system, reducing heating costs.

Department: Public Works – Facilities
Item Name: DPW Upper Garage Overhead Door #4
Estimated Cost: \$10,000
Cost Based On: vendor estimate
Estimated Useful Life (years): 20 years
Account Number:



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

The overhead door on bay #4 of the DPW Upper Garage roof.

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

None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Facilities
Item Name: DPW Fire Protection System
Estimated Cost: \$3,500
Cost Based On: vendor estimate
Estimated Useful Life (years): 15 years
Account Number: 400-3230-56200

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

Following the DPW fire in 1991, the main buildings were wired with an automated fire protection system that monitors various heat sensors and call boxes. The system automatically alerts Honeywell in the event of a fire. Recently the control panel has had several false alarms that were difficult to reset. Due to the age of the system, the control must be replaced to assure its reliability.

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 - Facilities
Item Name: DPW Yard Excavating/Grading
Estimated Cost: \$7,500
Cost Based On: staff estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3230-56500



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

This request would fund an engineering review to develop and excavating/grading and building plan to more effectively utilize the land area of the recently demolished DPW annex building.

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

The ability to store additional vehicles and equipment under cover will both extend the life of the equipment and make DPW daily operations significantly more efficient by eliminating the need to park vehicles and equipment 2-3 pieces deep each – reducing needed time at the start and end of each work day.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Street and Alley / Sewer Utility
Item Name: Basin 6 Sewer Rehabilitation
Estimated Cost: \$860,675
Cost Based On: engineer's estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3410-56310



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

This request funds Phase II of the Basin 6 sanitary sewer improvements as recommended in the 2011 Sewer Facility Plan:

- \$860,675 storm sewer
- \$848,482 sanitary sewer

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: 2014 Road Reconstruction Program
Estimated Cost: \$1,900,000
Cost Based On: engineer's estimate
Estimated Useful Life (years): 60 years with proper maintenance
Account Number: 400-3410-56310

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

The Village's updated Pavement Management Plan identifies the following street segments for reconstruction in 2014: N. Murray Avenue, E. Marion Street, E. Olive Street, E. Wood Street, E. Jarvis Street, E. Kenmore Street, and E. Elmdale Court.



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

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

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works - Facilities
Item Name: Contracted Road Maintenance
Estimated Cost: \$125,000 (
Cost Based On: annual program
Estimated Useful Life (years): 20 years
Account Number: 400-3410-56310

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

This request includes annual contracted road maintenance, including \$75,000 large area patching, \$15,000 crack filling, \$10,000 right of way maintenance, \$25,000 signage/barricades 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.

Department: Public Works - Facilities
Item Name: 2015 Road Future Maintenance Reserves/ Studies
Estimated Cost: \$100,000
Cost Based On: annual program
Estimated Useful Life (years): n/a
Account Number: 400-3410-56310

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

This request includes \$90,000 for future engineering and reserves for the 2015/2016 Road Maintenance program. It also includes \$10,000 for a Wilson Drive Study.

Operating budget impact (i.e. will you incur higher/lower bills for repairs, fuel, supplies, or maintenance due to this purchase):
None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Public Works – Forestry
Item Name: EAB program
Estimated Cost: \$68,160
Cost Based On: staff estimate
Estimated Useful Life (years): 3-100 years
Account Number: 400-3610-52940



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

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

- \$25,000 product for application of larger diameter trees (>14 DBH) by staff and/or private contractor
- \$43,160 removal and replacement of smaller diameter ash trees (<14 DBH) in 2014 project areas by private contractor

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

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

Department: Public Works – Forestry & Parks
Item Name: Spector Field concrete installation
Estimated Cost: \$9,500
Cost Based On: staff estimate
Estimated Useful Life (years): 25 years
Account Number: 400-3620-56500

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

Staff is proposing to replace all gravel areas at Spector Field in River Park with concrete to improve both aesthetics and maintenance issues.

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

The installation of concrete will eliminate graveled areas in the park, reducing vandalism to the water fountain and Pavilion plumbing fixtures.

2014 Budget



Capital Projects Fund Capital Request Supporting Document

Department: Public Works – Forestry & Parks
Item Name: Irrigation systems upgrades – various locations
Estimated Cost: \$6,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 15 years
Account Number: 400-3620-56500

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

This request includes areas not funded in the 2013 budget:

- \$4,500 Library east and north – this area was eliminated from the 2002 expansion project due to budget issues.
- \$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 completions of the irrigation system will positively impact productivity as time will be spent on maintenance projects rather than labor-intensive hand watering.

Department: Water Utility
Item Name: Hydraulic Shield (Trench Box)
Estimated Cost: \$8,500 (less \$1,500 trade value of current)
Cost Based On: vendor estimate
Estimated Useful Life (years): 20 years
Account Number: 400-3790-56130

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

Staff is requesting funds to replace its current 6' hydraulic shield with a model that is quicker and easier to set up than the current unit. In 2011 the Utility replaced its large (size) shield with a model identical to that proposed. The Utility crew is very pleased with the speed and efficiency of the set-up. The current 6' shield would be traded/sold.



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

Increase responsiveness to emergency water repairs by reducing labor time necessary to set up safety shoring.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Water Utility
Item Name: Loader Bucket
Estimated Cost: \$2,000
Cost Based On: staff estimate
Estimated Useful Life (years): 20 years
Account Number: 400-3790-56130



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

Staff is requesting funds to purchase a straight edge bucket for grading and stripping of asphalt. The current bucket attachments all have "teeth" and are intended for excavation.

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

Increase responsiveness to emergency water repairs by reducing labor time associated with excavations.

Department: Water Utility
Item Name: Guillotine Saw
Estimated Cost: \$12,155
Cost Based On: staff estimate
Estimated Useful Life (years): 20 years
Account Number: 400-3790-56130



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

The 1990 guillotine saw owned by the Utility is nearing the end of its useful life; the capital asset equipment and vehicle inventory has replacement scheduled in 2014. This type of saw is fixed onto the pipe and provides for fast, accurate and safe cutting. It is the safest method of cutting pipe in the trench.

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

Increase responsiveness to emergency water repairs by reducing labor time associated with main repairs.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Water Utility
Item Name: Gate Valve Turner
Estimated Cost: \$6,800
Cost Based On: vendor estimate
Estimated Useful Life (years): 10-15 years
Account Number: 400-3790-56130



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

The Utility's current gate valve turner has reached the end of its useful life. This tool is used for turning water valves on the water main to control the flow of water.

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

Increase responsiveness to emergency water repairs by reducing labor time necessary to turn on/off water.

Department: Water Utility
Item Name: Main replacement – 3700 block Oakland Avenue
Estimated Cost: \$145,000
Cost Based On: staff/consultant estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3790-56600

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

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:

\$50,000	250 feet water main, 2 hydrants (salvaged)
\$65,000	640 SY 8 inch concrete pavement
\$15,000	Engineering and inspection
\$15,000	Contingency



GIS image: drops indicate historical breaks

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

Reduced repair costs.

2014 Budget



Capital Projects Fund Capital Request Supporting Document

Department: Water Utility
Item Name: Main replacement – Glendale Ave/Basin 6
Estimated Cost: \$149,627
Cost Based On: staff/consultant estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3790-56600

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

The Basin 6 Phase II plan includes replacement of a segment of water main on Glendale Avenue between Marlborough Avenue and Larkin Street to comply with DNR codes which require minimum separation between water and sewer facilities.

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

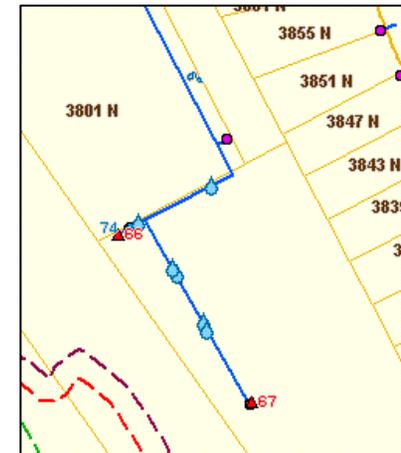
Reduced repair costs.

Department: Water Utility
Item Name: Main replacement – DPW Yard
Estimated Cost: \$125,000
Cost Based On: staff estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3790-56600

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

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

\$75,000	540 feet 6" watermain, 2 hydrants, 3 valves
\$20,000	asphalt pavement restoration
\$15,000	Engineering and inspection
\$15,000	Contingency



GIS image: drops indicate historical breaks

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

Reduced repair costs.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Water Utility
Item Name: GIS water meter tool
Estimated Cost: \$3,800
Cost Based On: vendor estimate
Estimated Useful Life (years): 10 years
Account Number: 400-3790-56120

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

This request would fund the creation of a water meter tool in the Village's GIS system. The tool would allow Utility staff to attach water meter data to each parcel, including changes, meter manufacturer details and other information.

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

Increase efficiencies through improved record keeping.

Department: Sewer Utility
Item Name: GIS tools/forms
Estimated Cost: \$8,900
Cost Based On: vendor estimate
Estimated Useful Life (years): 10 years
Account Number: 400-3890-56120

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

\$4,500 - CCTV tool - This request would fund a sewer utility tool allowing staff to link televising (CCTV) data and video to each pipe segment.

\$600 - Mainline Lining tool – visually show all lined pipe

\$3,800 - Private Lateral Lining tool – attach install data to property parcel, visually show all parcels with lined laterals

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

Increased efficiencies through improved record keeping.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Sewer Utility
Item Name: Manhole Cover Lifting Tool
Estimated Cost: \$1,600
Cost Based On: vendor estimate
Estimated Useful Life (years): 10-15 years
Account Number: 400-3890-56130



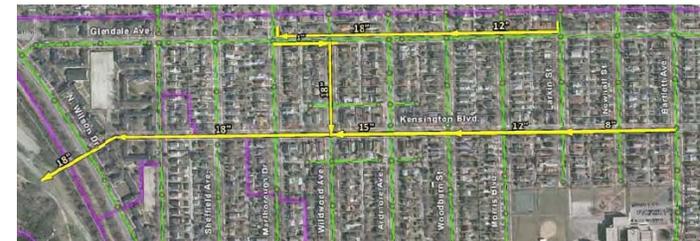
Detailed description and justification for purchase (include quotes, pictures, estimates):

Staff is requesting funds to purchase a larger tool for lifting manhole covers. Unlike our current cover lifter, this tool is adaptable to the square covers installed at the overflow locations in the 2012 Basin 1 and 6 sewer improvement projects.

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

The use of such a tool significantly reduces the possibility of injury.

Department: Street and Alley / Sewer Utility
Item Name: Basin 6 Sewer Rehabilitation
Estimated Cost: \$860,675
Cost Based On: engineer's estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3410-56310



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

This request funds Phase II of the Basin 6 sanitary sewer improvements as recommended in the 2011 Sewer Facility Plan:

- \$860,675 storm sewer
- \$848,482 sanitary sewer

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

None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: Sewer Utility
Item Name: Inflow/Infiltration program – sewer lining
Estimated Cost: \$250,000
Cost Based On: consultant estimate
Estimated Useful Life (years): 75 years
Account Number: 400-3890-56600

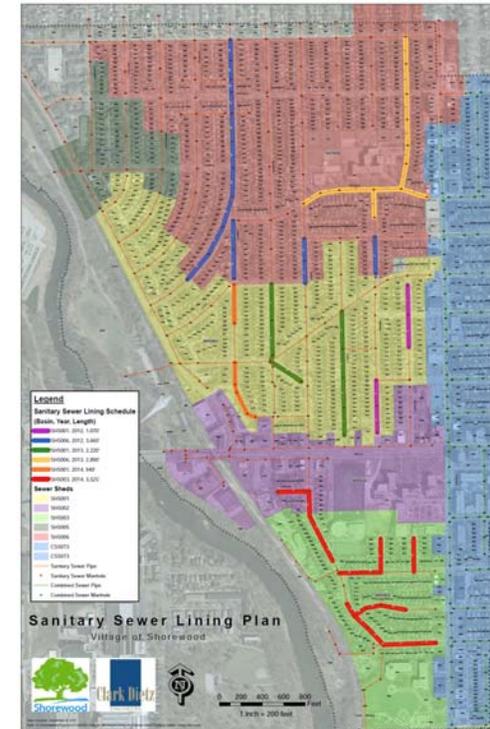
Detailed description and justification for purchase (include quotes, pictures, estimates):

Request incorporates areas identified for rehabilitation:

- \$100,000 2015 areas in approved Sanitary Sewer Lining Plan (2014 area completed in 2013)
- \$150,000 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.



2014 Budget

Capital Projects Fund Capital Request Supporting Document



Department: DPW
Item Name: Private Property Inflow/Infiltration program – lateral rehab
Estimated Cost: \$256,000 (1/2 funded by MMSD)
Cost Based On: consultant estimate
Estimated Useful Life (years): 50 years
Account Number: 400-3890-56600

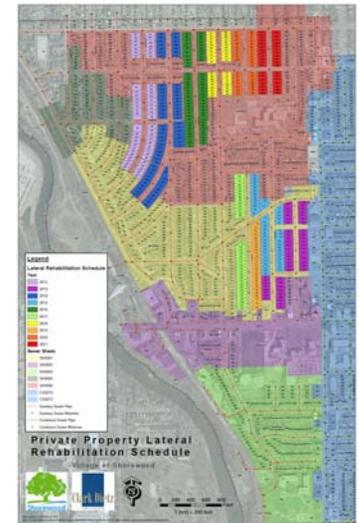
Detailed description and justification for purchase (include quotes, pictures, estimates and specifications):

The annual private lateral rehabilitation program, as recommended in the 2011 Capacity Plan, was implemented in 2013 with the work originally identified for both 2012 and 2013 (2012 work was postponed due to conflicts with the Basin 6 project).

The 2014 program area includes 85 eligible properties.

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.



Department: Atwater Beach and Parks
Item Name: South End of the Boardwalk at Atwater Beach
Estimated Cost: \$150,000
Cost Based On: Plan drawings in 2010
Estimated Useful Life (years): 20+ years
Account Number: 400-5200-56500

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

The Atwater Master Plan indicates a boardwalk that runs the length of the beach. The North half was constructed in 2011. The South half will complete the amenity and provide much needed connectivity to the beach from the service drive for park goers who need to use that access.

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

None.

2014 Budget

Capital Projects Fund Capital Request Supporting Document



Revenue support for purchase (indicate if this purchase can be funded through a grant, special assessments, or charge for services)
The project will be partially funded through a coastal management grant (\$50,000) and a grant from the Shorewood Foundation (\$40,000- \$50,000). The Village funds (\$50,000- \$60,000 would meet the matching requirements for the grants along with any private donations that are made during the year.

Department: Public Works Buildings
Item Name: Scout Cabin Roof
Estimated Cost: \$11,000
Cost Based On: contractor estimate
Estimated Useful Life (years): 20 years
Account Number: 400-5200-56500



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

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 is approaching complete failure at significant risk to the structure.

2014 Budget

Capital Projects Funds Tax Increment District (TID) No. 1 - 410



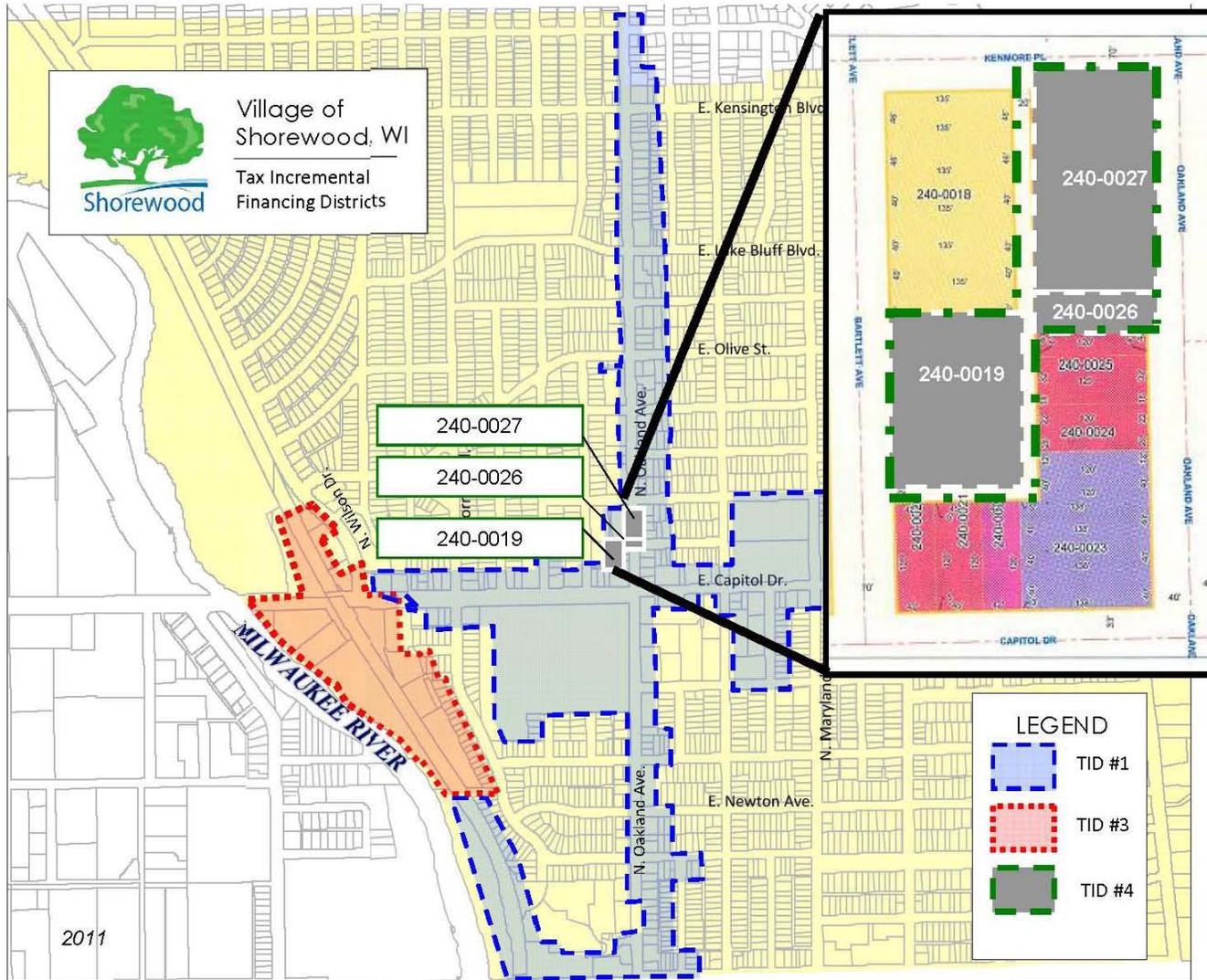
Department Description

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

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

Budget Impact

Due to the assessment error in 2011, increment is at zero for 2012 and 2013. The analysis shows that cash on hand will fund 2014 debt and operating expenses until increment is again funded in 2015.



Active Tax Incremental Financing Districts (TID's) in Shorewood. The purple, shaded area represents TID #1. The red, shaded area represents TID #3.

2014 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
410-6600-41120	TID Increment	\$ 1,361,260	\$ 3,239,651	\$ 72,228	\$ 72,228	\$ 70,364	\$ -	\$ -	-100.0%	-100.0%	Other Taxes
410-6600-43430	Exempt Computer Aid	45,335	25,177	22,958	22,958	25,000	23,100	23,100	-7.6%	0.6%	Intergov't
410-6600-46850	Loan Application Fees	4,605	300	4,700	5,000	300	-	-	-100.0%	-100.0%	Other Rev
410-6600-48100	Interest Income	17,151	32,838	1,334	8,000	15,000	-	-	-100.0%	-100.0%	Other Rev
410-6600-48110	Loan Interest Income	-	-	8,920	10,878	-	13,092	13,092	0.0%	20.4%	Other Rev
410-6600-48900	Miscellaneous Revenue	-	14,092	8,295	8,295	-	-	-	0.0%	0.0%	Other Rev
410-9000-49403	Transfers from TID #3	161,890	-	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49800	Proceeds of Long-Term Debt	-	1,010,000	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49810	Premiums on Long-Term Debt	-	18,143	-	-	-	-	-	0.0%	0.0%	OFS
410-9000-49900	Surplus Applied	-	-	-	1,221,613	1,221,613	1,475,096	1,475,096	20.7%	20.7%	OFS
Total Revenue		1,590,241	4,340,201	118,435	1,348,972	1,332,277	1,511,288	1,511,288	13.4%	12.0%	
Expenditures											
TID Administration											
410-6600-51100	Salaries and Wages	65,466	83,722	49,940	66,500	59,303	48,299	48,299	-18.6%	-27.4%	Salaries
410-6600-51200	Overtime Wages	-	-	73	75	-	308	308	0.0%	310.7%	Salaries
410-6600-51160	Opt Out Insurance	-	-	675	900	-	373	373	0.0%	-58.6%	Fringe
410-6600-51300	Health Insurance	-	1,755	4,036	5,622	-	8,299	8,299	0.0%	47.6%	Fringe
410-6600-51305	Dental Insurance	-	165	252	343	-	423	423	0.0%	23.3%	Fringe
410-6600-51310	Social Security and Medicare	-	1,614	3,763	4,990	-	3,720	3,720	0.0%	-25.5%	Fringe
410-6600-51315	Wisconsin Retirement System	-	1,110	2,431	3,475	-	3,402	3,402	0.0%	-2.1%	Fringe
410-6600-51320	Life Insurance	-	43	97	143	-	143	143	0.0%	0.0%	Fringe
410-6600-51325	Flexible Benefit Contribution	-	-	-	-	-	138	138	0.0%	0.0%	Fringe
410-6600-51900	Professional Education	1,401	100	1,579	1,579	1,500	-	-	-100.0%	-100.0%	Fringe
410-6600-52100	Professional Fees	19,780	9,512	8,235	15,795	10,000	10,000	10,000	0.0%	-36.7%	Professional
410-6600-52130	Professional Fees Financial	2,214	9,978	3,035	3,035	3,300	2,600	2,600	-21.2%	-14.3%	Professional
410-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	45,000	45,000	0.0%	0.0%	Professional
410-6600-53100	Office Supplies	135	128	-	-	200	-	-	-100.0%	0.0%	Supplies & Office
410-6600-53140	Communications/Publications	2,855	-	-	-	-	10,000	10,000	0.0%	0.0%	Supplies & Office
410-6600-53900	Miscellaneous Expenses	319	203	150	200	500	-	-	-100.0%	-100.0%	Supplies
410-6600-54620	Loan Program Expenses	7,975	9,713	-	6,000	2,500	5,747	5,747	129.9%	-4.2%	Econ Dev
410-6600-54650	Business Recruitment	-	6,322	-	6,000	-	6,322	6,322	0.0%	5.4%	Econ Dev
410-6600-54660	Developer Recruitment	-	1,437	-	6,000	-	1,437	1,437	0.0%	-76.1%	Econ Dev
410-6600-54690	Other Economic Dev Activities	356	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
410-6600-55100	Liability & Property Insurance	8,047	24,138	15,246	15,246	15,338	13,510	13,510	-11.9%	-11.4%	Insurance
410-6600-55110	Workers Comp	813	417	536	536	568	736	736	29.6%	37.3%	Insurance
410-8000-58300	Debt Issuance Costs	-	12,127	-	-	-	-	-	0.0%	0.0%	Debt

2014 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
410-8000-58900	Other Finance Charges	650	481	370	500	600	-	-	-100.0%	-100.0%	Debt
TID Projects											
410-6650-52160	Professional Fees Specific Dev.	1,011,238	117,809	32,852	49,152	-	-	-	0.0%	-100.0%	Econ Dev
410-6650-52330	School District Related	-	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
410-6650-54610	Developer Subsidies	-	640,000	46,138	135,008	-	-	-	0.0%	0.0%	Econ Dev
410-6650-54630	Façade Program	611,894	11,494	-	3,000	-	86,494	86,494	0.0%	2783.1%	Econ Dev
410-6650-56320	Large Construction Projects	621,089	89,677	-	2,315	-	-	-	0.0%	-100.0%	Capital
410-6650-56321	Professional Fees Construction	13,569	84	-	-	-	-	-	0.0%	0.0%	Capital
410-6650-56360	Streetscape (Lights,Signs,Bencl	2,880	675	12,729	16,185	-	5,000	5,000	0.0%	-69.1%	Capital
Other Financing Sources/Uses											
410-9000-59200	Transfers to Marketing	20,000	12,000	-	10,000	10,000	10,000	10,000	0.0%	0.0%	OFU
410-9000-59300	Transfers to Debt Service	811,521	1,038,038	1,153,307	1,274,734	1,228,468	1,249,337	1,249,337	1.7%	-2.0%	OFU
410-9000-59400	Transfers to Capital Projects	-	-	-	-	-	-	-	0.0%	0.0%	OFU
410-9000-59404	Transfers to TID No. 4	-	-	-	-	-	-	-	0.0%	0.0%	OFU
	Athletic Field Landscaping	-	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
	North Shore Bank Plaza	-	-	-	-	-	-	-	0.0%	0.0%	Capital
Total Expenditures		<u>3,202,202</u>	<u>2,072,742</u>	<u>1,335,444</u>	<u>1,627,333</u>	<u>1,332,277</u>	<u>1,511,288</u>	<u>1,511,288</u>	<u>13.4%</u>	<u>-7.1%</u>	
Net Change in Fund Balance		(1,611,961)	2,267,459	(1,217,009)	(278,361)	-	-	-	<u>0.0%</u>	<u>-100.0%</u>	
Beginning Fund Balance		3,746,273	2,134,312	4,401,771	4,401,771	4,401,771	2,901,797	2,901,797			
Less: Surplus Applied		-	-	-	(1,221,613)	(1,221,613)	(1,475,096)	(1,475,096)			
Ending Fund Balance		<u>\$ 2,134,312</u>	<u>\$ 4,401,771</u>	<u>\$ 3,184,762</u>	<u>\$ 2,901,797</u>	<u>\$ 3,180,158</u>	<u>\$ 1,426,701</u>	<u>\$ 1,426,701</u>			
			(1,460,298)								
			<u>2,941,473</u>								



Department Description

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

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

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

2014 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
430-6600-43430	Exempt Computer Aid	\$ 30,000	\$ 18,615	\$ 13,256	\$ 13,256	\$ 18,600	\$ 18,600	\$ 18,600	0.0%	40.3%	Intergov't
430-6600-46900	Other Charges for Service	-	61,347	-	-	-	-	-	0.0%	0.0%	Charges
430-6600-48100	Interest Income	-	-	-	-	-	-	-	0.0%	0.0%	Other Rev
430-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	-	0.0%	0.0%	OFS
430-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	0.0%	OFS
Total Revenue		30,000	79,962	13,256	13,256	18,600	18,600	18,600	0.0%	40.3%	
Expenditures											
430-6600-51100	Salaries and Wages	-	-	-	-	-	-	-	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	415	492	475	1,262	600	500	500	-16.7%	-60.4%	Professional
430-6600-53900	Miscellaneous Expenses	162	150	150	150	-	-	-	0.0%	-100.0%	Supplies & Office
430-6600-55100	Liability & Property Insurance	-	-	153	153	154	150	150	-2.6%	-2.0%	Insurance
430-6650-52110	Professional Fees Engineering	-	1,750	750	14,445	-	-	-	0.0%	0.0%	Econ Dev
430-6650-52120	Professional Fees Legal	-	720	7,526	11,391	-	-	-	0.0%	0.0%	Econ Dev
430-6650-52160	Professional Fees Specific Dev.	1,077	150	3,083	17,799	-	-	-	0.0%	-100.0%	Econ Dev
430-6650-56500	Land Improvements	69,121	-	-	-	-	-	-	0.0%	0.0%	Econ Dev
430-8000-58900	Other Finance Charges	-	39	-	20	-	-	-	0.0%	-100.0%	Debt
430-9000-59300	Transfers to Debt Service	12,438	27,883	28,078	37,345	30,790	37,202	37,202	20.8%	-0.4%	OFU
430-9000-59401	Transfers to TID No. 1	100,540	-	-	-	-	-	-	0.0%	0.0%	OFU
Total Expenditures		183,753	31,184	40,215	82,565	31,544	37,852	37,852	1.6%	-362.7%	
Net Change in Fund Balance		(153,753)	48,778	(26,959)	(69,309)	(12,944)	(19,252)	(19,252)	48.7%	-72.2%	
Beginning Fund Balance		(56,060)	(209,813)	(161,035)	(161,035)	(161,035)	(230,344)	(230,344)			
Less: Surplus Applied		-	-	-	-	-	-	-			
Ending Fund Balance		\$ (209,813)	\$ (161,035)	\$ (187,994)	\$ (230,344)	\$ (173,979)	\$ (249,596)	\$ (249,596)			



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.

2014 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
440-6600-41120	TID Increment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	Other Taxes
	Developer Shortfall payments	-	-	-	180,635	-	-	-	0.0%	-100.0%	Other Rev
440-6600-48100	Interest Income	-	11,658	560	1,500	4,000	-	-	-100.0%	-100.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	-	76,279	52,312	104,412	104,412	104,412	104,412	0.0%	0.0%	Other Rev
440-6600-48900	Miscellaneous Revenue	-	80,000	-	-	-	-	-	0.0%	0.0%	Other Rev
440-9000-49800	Proceeds of Long-Term Debt	-	8,155,000	-	-	-	-	-	0.0%	0.0%	OFS
440-9000-49810	Premiums on Long-Term Debt	-	47,976	-	-	-	-	-	0.0%	0.0%	OFS
440-9000-49900	Surplus Applied	-	-	-	-	4,260,141	204,054	204,054	-95.2%	0.0%	OFS
	Total Revenue	-	8,370,913	52,872	286,547	4,368,553	308,466	308,466	-92.9%	7.6%	
Expenditures											
440-6600-51100	Salaries and Wages	-	-	1,778	2,850	5,558	3,950	3,950	-28.9%	38.6%	Salaries
440-6600-51300	Health Insurance	-	-	383	648	-	1,173	1,173	0.0%	81.0%	Fringe
440-6600-51305	Dental Insurance	-	-	16	16	-	42	42	0.0%	162.5%	Fringe
440-6600-51310	Social Security and Medicare	-	-	129	207	-	302	302	0.0%	45.9%	Fringe
440-6600-51315	Wisconsin Retirement System	-	-	111	182	-	277	277	0.0%	52.2%	Fringe
440-6600-51320	Life Insurance	-	-	1	6	-	13	13	0.0%	116.7%	Fringe
440-6600-51325	Flex Benefit Contribution	-	-	2	3	-	6	6	0.0%	100.0%	Fringe
440-6600-52130	Professional Fees Financial	-	261	500	500	800	-	-	-100.0%	-100.0%	Professional
440-6600-53900	Miscellaneous Expenses	1,151	6,041	150	150	-	-	-	0.0%	-100.0%	Supplies & Office
440-6600-55100	Liability & Property Insurance	-	-	448	448	451	959	959	112.6%	114.1%	Insurance
440-6650-52160	Professional Fees Specific Dev.	206,792	70,205	6,855	11,596	5,000	-	-	-100.0%	-100.0%	Econ Dev
440-6650-54610	Developer Subsidies	-	-	-	1,607,839	4,130,000	-	-	-100.0%	-100.0%	Econ Dev
440-8000-58300	Debt Issuance Costs	-	213,259	-	-	-	-	-	0.0%	0.0%	Debt
440-8000-58900	Other Finance Charges	-	350	350	350	-	-	-	0.0%	-100.0%	Debt
440-9000-59300	Transfers to Debt Service	-	165,649	113,372	226,770	226,744	301,744	301,744	33.1%	33.1%	OFU
440-9000-59401	Transfers to TID No. 1	61,350	-	-	-	-	-	-	0.0%	0.0%	OFU
	Total Expenditures	269,293	455,765	124,095	1,851,565	4,368,553	308,466	308,466	-92.9%	-83.3%	
	Net Change in Fund Balance	(269,293)	7,915,148	(71,223)	(1,565,018)	-	-	-			
	Beginning Fund Balance	-	(269,293)	7,645,855	7,645,855	7,645,855	6,080,837	6,080,837			
	Less: Surplus Applied	-	-	-	-	(4,260,141)	(204,054)	(204,054)			
	Ending Fund Balance	\$ (269,293)	\$ 7,645,855	\$ 7,574,632	\$ 6,080,837	\$ 3,385,714	\$ 5,876,783	\$ 5,876,783			

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

Parking Utility:

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

Water Utility Fund:

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

Sewer Utility:

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



Department Description

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

Services

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

Lot Name	Total Spaces Available	2011 Actual Rented	2012 Actual Rented	2013 Actual YTD - Apr	2013 Projected Spaces	2013 Budgeted Spaces	2014 Budgeted Spaces	Budgeted Filled %
River Park Lot	600	575	584	239	600	600	600	100.0%
Menlo Blvd Lot	372	211	218	108	240	240	240	64.5%
North Municipal Lot	612	612	608	304	612	612	612	100.0%
Hubbard Park Lot	360	64	52	10	60	60	60	16.7%
Village Center Lot	672	674	673	301	672	627	672	100.0%
AB Data	180	91	116	49	108	108	108	60.0%
Einstein Bagel Lot	180	143	98	67	84	84	84	46.7%
East Capital Lot	60	50	6	-	-	-	-	0.0%
Ullrich Parking Lot Revenue	120	72	39	9	60	60	60	50.0%
Met Spec Oakland Day	96	180	96	48	96	96	96	100.0%
Lake Bluff School Lot	240	46	47	14	60	60	60	25.0%
Atwater School Lot	360	126	133	47	156	156	156	43.3%
High School West Lot	96	60	60	53	60	60	60	62.5%

2014 Budget

Enterprise Funds
Parking Utility - 600



Lot Name	Total Spaces Available	2011 Actual Rented	2012 Actual Rented	2013 Actual YTD - Apr	2013 Projected Spaces	2013 Budgeted Spaces	2013 Budgeted Spaces	Budgeted Filled %
High School East Lot	168	115	60	24	60	60	60	35.7%
North Shore Bank Parking Lot	216	214	217	95	216	216	216	100.0%
TCF Lot	180	174	158	44	166	166	166	92.2%
Ogden Lot	300	167	106	39	108	108	108	36.0%
Feerick Lot	300	142	114	9	108	108	108	36.0%
Metspec Oakland Night	60	60	60	30	60	60	60	100.0%
On Street Oakland - Y	948	591	677	428	600	600	600	63.3%
On Street W Capitol - T	72	64	72	27	72	72	72	100.0%
On Street Wilson - W	648	120	168	62	144	144	144	22.2%
On Street E Capitol - X	252	183	218	133	216	216	216	85.7%
On Street Shorewood Blvd - L	204	18	24	35	120	120	120	58.8%
On Street - H	96	56	96	36	96	96	96	100.0%
On Street N Oakland - Z	228	163	229	113	240	240	240	105.3%
Total	7,704	5,130	5,154	2,702	5,014	5,212	5,014	65.1%

Budget Impact

The 2014 budget is being prepared on a full accrual basis, which does not report capital items or principal repayment as expenses. The amount for both of these has been shown as part of an estimated reconciliation to cash basis at the bottom of the budget page for management purposes. Primary differences between net assets and cash include advances, outstanding loan balances and capital assets.

2014 Budget

Parking Utility - 600

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
600-3900-46300	Village Hall Lot	\$ 28,723	\$ 28,677	\$ 25,396	\$ 28,463	\$ 28,634	\$ 28,634	\$ 28,634	0.0%	0.6%	Charges
600-3900-46301	North Municipal Lot	26,079	25,865	23,777	28,250	26,077	26,077	26,077	0.0%	-7.7%	Charges
600-3900-46302	River Park Lot	24,480	24,885	20,858	24,990	25,566	25,566	25,566	0.0%	2.3%	Charges
600-3900-46303	Menlo Blvd Lot	8,991	9,289	8,309	10,588	10,226	10,226	10,226	0.0%	-3.4%	Charges
600-3900-46304	Hubbard Park Lot	2,727	2,216	959	1,171	2,557	2,557	2,557	0.0%	118.4%	Charges
600-3900-46305	Metspec Oakland Daytime	3,836	1,824	2,046	2,727	2,727	2,727	2,727	0.0%	0.0%	Charges
600-3900-46306	Metspec Oakland Nighttime	2,557	3,835	1,917	2,557	2,557	2,557	2,557	0.0%	0.0%	Charges
600-3900-46310	Atwater School Lot	5,348	5,667	3,878	4,516	6,647	6,647	6,647	0.0%	47.2%	Charges
600-3900-46311	Lake Bluff School Lot	1,939	1,981	1,172	1,555	2,557	2,557	2,557	0.0%	64.4%	Charges
600-3900-46312	Feerick Lot	6,051	4,879	1,662	2,087	4,602	4,602	4,602	0.0%	120.5%	Charges
600-3900-46313	North Shore Bank Bldg Lot	9,119	9,247	7,499	8,650	9,204	9,204	9,204	0.0%	6.4%	Charges
600-3900-46314	TCF Bank Lot	7,393	6,711	2,812	3,281	7,073	7,073	7,073	0.0%	115.6%	Charges
600-3900-46315	High School East Lot	4,879	2,535	2,322	3,025	2,557	2,557	2,557	0.0%	-15.5%	Charges
600-3900-46320	Ogden Lot	7,116	4,495	3,856	4,793	4,602	4,602	4,602	0.0%	-4.0%	Charges
600-3900-46321	Einstein Bagel Lot	6,072	4,176	4,581	5,816	3,579	3,579	3,579	0.0%	-38.5%	Charges
600-3900-46322	Ullrich Lot	3,068	1,662	1,129	1,427	2,557	2,557	2,557	0.0%	79.2%	Charges
600-3900-46323	AB Data Lot	3,878	4,943	3,899	4,921	4,602	4,602	4,602	0.0%	-6.5%	Charges
600-3900-46330	Oakland Ave - Y	25,185	28,848	27,952	33,577	25,566	25,566	25,566	0.0%	-23.9%	Charges
600-3900-46331	Wilson - W	5,114	7,159	5,625	7,286	6,136	6,136	6,136	0.0%	-15.8%	Charges
600-3900-46332	E Capitol Dr - X	7,798	9,247	8,479	10,269	9,204	9,204	9,204	0.0%	-10.4%	Charges
600-3900-46333	N Oakland Ave - Z	6,946	9,758	8,863	9,970	10,226	10,226	10,226	0.0%	2.6%	Charges
600-3900-46334	Shorewood Blvd - L	774	1,023	4,602	5,560	5,113	5,113	5,113	0.0%	-8.0%	Charges
600-3900-46335	Bumper - H	2,389	4,091	3,153	3,408	4,091	4,091	4,091	0.0%	20.0%	Charges
600-3900-46336	W Capitol Dr - T	2,727	3,068	2,258	2,897	3,068	3,068	3,068	0.0%	5.9%	Charges
600-3900-46337	High School West	2,557	2,557	2,429	2,557	2,557	2,557	2,557	0.0%	0.0%	Charges
600-3900-46338	E Capitol Lot	2,131	256	-	-	-	-	-	0.0%	0.0%	Charges
600-3900-46350	Daytime Permits	2,690	2,419	1,922	2,518	2,320	2,320	2,320	0.0%	-7.9%	Charges
600-3900-46351	RCA daytime	2,013	1,539	904	1,718	2,370	2,370	2,370	0.0%	38.0%	Charges
600-3900-46391	Replacement Permits	232	204	255	350	190	190	190	0.0%	-45.7%	Charges
600-3900-46392	Waiting List Admin Fee	530	369	932	1,151	250	600	600	140.0%	-47.9%	Charges
600-3900-48100	Interest Income	8,459	3,081	(81)	1,000	9,162	-	-	-100.0%	-100.0%	Other Rev
600-3900-48110	Loan Interest Income	-	8,143	-	7,662	-	7,167	7,167	0.0%	-6.5%	Other Rev
600-3900-48900	Miscellaneous Revenue	102	590	249	778	120	120	120	0.0%	-84.6%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	1,336	1,336	24,627	24,627	1743.3%	1743.3%	OFS
Total Revenue		221,903	225,239	183,614	230,854	228,033	249,679	249,679	0.0%	0.0%	

2014 Budget

Parking Utility - 600

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Expenditures											
600-3900-51100	Salaries and Wages	\$ 63,325	\$ 63,165	\$ 37,402	\$ 51,693	\$ 70,330	\$ 82,513	\$ 82,513	17.3%	59.6%	Salaries
600-3900-51160	Opt Out Ins	-	-	113	150	150	150	150	0.0%	0.0%	Salaries
600-3900-51200	Overtime Wages	-	-	506	1,049	-	749	749	0.0%	-28.6%	Salaries
600-3900-51300	Health Insurance	25,370	25,725	13,336	18,233	24,450	28,070	28,070	14.8%	54.0%	Fringe
600-3900-51305	Dental Insurance	1,687	1,315	617	828	1,133	1,137	1,137	0.4%	37.3%	Fringe
600-3900-51310	Social Security and Medicare	4,589	4,687	2,673	3,723	5,381	5,545	5,545	3.0%	48.9%	Fringe
600-3900-51315	Wisconsin Retirement System	7,623	4,578	2,524	3,510	4,679	5,066	5,066	8.3%	44.3%	Fringe
600-3900-51320	Life Insurance	140	178	141	188	185	217	217	17.3%	15.4%	Fringe
600-3900-51325	Flexible Benefit Contribution	263	167	38	57	129	161	161	24.8%	182.5%	Fringe
600-3900-51340	Retiree Health Contribution	-	519	1,063	1,158	1,221	1,232	1,232	0.9%	6.4%	Fringe
600-3900-52130	Professional Fees Financial	4,100	4,774	3,843	3,843	5,300	5,500	5,500	3.8%	43.1%	Professional
600-3900-52140	Professional Fees Technology	1,909	2,012	2,012	2,012	2,196	2,842	2,842	29.4%	41.3%	Professional
600-3900-52930	Credit Card Fees	1,125	1,564	1,489	2,308	1,200	2,398	2,398	99.8%	3.9%	Contractual
600-3900-53500	Dept/Program Supplies	35,246	2,333			8,210	7,625	7,625	-7.1%	0.0%	Supplies & Office
600-3900-54310	Atwater School Lot	1,506	1,536	984	1,248	1,872	1,872	1,872	0.0%	50.0%	Programming
600-3900-54311	Lake Bluff School Lot	546	558	282	414	720	720	720	0.0%	73.9%	Programming
600-3900-54312	Feerick Lot	1,704	1,362	444	564	1,296	1,296	1,296	0.0%	129.8%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,556	2,604	1,896	2,436	2,592	2,592	2,592	0.0%	6.4%	Programming
600-3900-54314	TCF Bank Lot	2,082	1,902	768	912	1,992	1,992	1,992	0.0%	118.4%	Programming
600-3900-54315	High School East Lot	1,374	714	588	804	720	720	720	0.0%	-10.4%	Programming
600-3900-54320	Ogden Lot	2,839	1,794	1,369	1,742	1,836	1,836	1,836	0.0%	5.4%	Programming
600-3900-54321	Einstein Bagel Lot	2,423	1,666	1,870	2,456	1,428	1,428	1,428	0.0%	-41.9%	Programming
600-3900-54322	Ullrich Lot	1,207	663	451	620	1,020	1,020	1,020	0.0%	64.5%	Programming
600-3900-54323	AB Data Lot	1,547	1,972	1,539	1,946	1,836	1,836	1,836	0.0%	-5.7%	Programming
600-3900-54700	Payments In Lieu Of Taxes	33,997	36,408		26,363	34,000	36,400	36,400	7.1%	38.1%	Programming
600-3900-54710	Depreciation	19,578	19,578		10,000	19,600	19,600	19,600	0.0%	96.0%	Capital
600-3900-55100	Liability & Property Insurance	1,704	883	825	825	830	1,291	1,291	55.5%	56.5%	Insurance
600-3900-55110	Workers Comp	1,439	2,192	2,075	2,075	2,198	1,866	1,866	-15.1%	-10.1%	Insurance
600-3900-56900	Other Capital Related	1,158	307,000	-	-	-	-	-	0.0%	0.0%	Contractual
600-3900-52210	Gas	262	184	112	112	258	263	263	1.9%	134.8%	Utilities
600-3900-52200	Electric	458	473	154	154	538	549	549	2.0%	256.5%	Utilities
600-3900-52220	Water	51	73	31	31	64	68	68	6.3%	119.4%	Utilities

2014 Budget

Parking Utility - 600

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
600-3900-53101	Shared Office Costs (EE Based)	317	407	536	581	1,004	1,025	1,025	2.1%	76.4%	Utilities
600-3900-53121	Shared Copy Costs (Allocated)	694	372	178	208	409	417	417	2.0%	100.5%	Supplies & Office
600-3900-53131	Shared Postage Costs (Allocated)	999	125	94	122	2,443	2,492	2,492	2.0%	1942.6%	Supplies & Office
600-3900-57410	Administrative Charges	20,651	18,705	20,165	20,165	18,705	20,165	20,165	7.8%	0.0%	Supplies & Office
600-3900-57900	Ezpenditures Charged to others	-	-	-	29,893	-	-	-	0.0%	-100.0%	Supplies & Office
600-3900-58200	Interest	3,885	5,292	8,757	8,757	8,108	7,026	7,026	-13.3%	-19.8%	Debt
600-3900-58300	Debt Issuance Costs	-	3,362	-	-	-	-	-	0.0%	0.0%	Debt
Total Expenses		248,354	520,842	108,875	201,180	228,033	249,679	249,679	9.5%	24.1%	
Net Change in Equity		(26,451)	(295,603)	74,739	29,674	-	-	-			
Beginning Net Assets		840,312	813,861	518,258	518,258	518,258	546,596	546,596			
Less: Surplus Applied		-	-	-	(1,336)	(1,336)	(24,627)	(24,627)			
Ending Net Assets		<u>\$ 813,861</u>	<u>\$ 518,258</u>	<u>\$ 592,997</u>	<u>\$ 546,596</u>	<u>\$ 516,922</u>	<u>\$ 521,969</u>	<u>\$ 521,969</u>			



Department Description

The Shorewood Water Utility is a self-financing enterprise owned by the Village of Shorewood and regulated by the Public Service Commission of Wisconsin, the Wisconsin Department of Natural Resources and the Environmental Protection Agency. Shorewood purchases water from the City of Milwaukee Water Works. 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;
- Maintain approximately 23 miles of water main ranging in size from 6-16" in diameter;
- Perform 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	2010 Actual	2011 Actual	2012 Actual	Target
Return on Rate Base	-3.90%	-5.14%	0.00%	6.00%
Percentage of Water Lost	21.00%	20.00%	24.00%	0.00%
Residential meters	3,264	3,261	3,261	na
Commercial meters	247	247	247	na



Achievements 2013

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

- Located and repaired facilities in advance of 2013 Resurfacing and 2014 Reconstruction Projects; including locate, clear and repair of curb stops and gate valve box cleaning.
- Identified additional time-sensitive repairs for inclusion in the Downer Master Meter Pit project.

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

- Successfully implemented emergency maintenance plan for the Downer Master Meter Pit.
- Identified and planned water infrastructure improvements for 2014 infrastructure improvement projects.
- Fully updated all water-related maintenance history in Village GIS.
- Developed 10 year main replacement plan in conjunction with Village's Pavement Management Plan.

Initiatives 2014

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

- Update written operations and maintenance plan for water utility infrastructure.
- Implement Village-wide Cross Connection Control Program.
- Administer water infrastructure improvements related to major construction programs: Basin 6 Phase II and Murray Avenue Area Reconstruction Program.
- Administer contracts for 2014 water main relay programs: 3700 block Oakland Avenue and DPW yard line.
- Complete Water Meter Replacement Analysis.
- Develop and implement unaccounted water reduction program, including execution of geographic annual leak detection survey.

Budget Impact

- Emergency response to Downer Master Meter Pit required \$67,664.49 in unbudgeted funds.
- Higher-than-average water main breaks in first quarter contributed to expenditures in Maintenance of Mains (610-3730-53500) in excess of budget in 2013.

2014 Budget

Water Utility - 610

Dept/Account No	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
Revenues											
610-3100-47450	Equipment Rental Sewer	\$ -	\$ -	\$ 3,632	\$ 4,260	\$ -	\$ -	\$ -	0.0%	0.0%	Charges
610-3710-46450	Utility Charges - Residential	603,421	726,833	539,264	741,084	782,563	765,200	765,200	-2.2%	3.3%	Charges
610-3710-46451	Utility Charges - Commercial	257,464	301,976	253,503	275,183	340,910	343,400	343,400	0.7%	24.8%	Charges
610-3710-46452	Utility Charges - Public Authority	34,785	46,827	28,403	40,648	39,586	42,170	42,170	6.5%	3.7%	Charges
610-3710-46453	Utility Charges - Multi Family	-	-	2,395	70,016	-	-	-	0.0%	0.0%	Charges
610-3710-46456	Public Fire Protection	249,667	273,249	-	281,066	279,989	281,066	281,066	0.4%	0.0%	Charges
610-3710-46457	Private Fire Protection	17,088	19,104	15,426	20,568	18,000	19,100	19,100	6.1%	-7.1%	Charges
610-3710-47425	Joint Meter Charges to Sewer	7,111	5,384	-	6,000	7,000	5,000	5,000	-28.6%	-16.7%	Charges
610-3710-47440	Equipment Rental Water	-	-	-	-	-	-	-	0.0%	0.0%	Charges
610-3710-47450	Equipment Rental Sewer	544	2,751	-	-	500	-	-	-100.0%	0.0%	Charges
610-3710-48100	Interest Income	77	(228)	(966)	(2,675)	-	-	-	0.0%	-100.0%	Other Rev
610-3710-48300	Late Payment Penalty	15,332	9,868	6,668	13,725	14,000	9,000	9,000	-35.7%	-34.4%	Other Rev
610-3710-48700	Contributed Capital	7,183	18,910	-	-	-	-	-	0.0%	0.0%	OFS
610-3710-48900	Miscellaneous Revenue	13,545	1,801	1,748	2,291	1,000	1,000	1,000	0.0%	-56.4%	Other Rev
610-3710-49901	PSC Amortization of Reg Liab	6,545	-	-	-	6,545	-	-	-100.0%	0.0%	OFS
610-9000-49100	Transfers from General Fund	239,685	-	-	-	-	-	-	0.0%	0.0%	OFS
610-9000-49401	Transfers from TID #1	-	-	-	-	-	-	-	0.0%	0.0%	OFS
610-9000-49500	Transfers from Utilites/Cap Resrv	-	39,909	-	-	-	452,382	452,382	0.0%	0.0%	OFS
	Total Revenue	1,452,447	1,446,384	850,073	1,452,166	1,490,093	1,918,318	1,918,318	28.7%	32.1%	
Expenditures											
Water Administration											
610-3710-51100	Salaries and Wages	41,739	40,882	32,711	45,500	44,083	46,771	46,771	6.1%	2.8%	Salaries
610-3710-51150	Retiree Sick Leave Payout	-	-	-	-	10,681	10,716	10,716	0.3%	0.0%	Salaries
610-3710-51160	Opt Out Ins	450	319	337	450	450	450	450	0.0%	0.0%	Salaries
610-3710-51300	Health Insurance	57,762	70,289	7,828	10,482	61,834	11,730	11,730	-81.0%	11.9%	Fringe
610-3710-51305	Dental Insurance	2,619	3,632	283	374	2,568	431	431	-83.2%	15.2%	Fringe
610-3710-51310	Social Security and Medicare	16,044	18,292	2,363	3,242	18,433	3,578	3,578	-80.6%	10.4%	Fringe
610-3710-51315	Wisconsin Retirement System	18,840	13,747	2,166	2,967	16,024	3,273	3,273	-79.6%	10.3%	Fringe
610-3710-51320	Life Insurance	527	744	121	154	658	141	141	-78.6%	-8.4%	Fringe
610-3710-51325	Flexible Benefit Contribution	628	346	-	11	629	197	197	-68.7%	1690.9%	Fringe
610-3710-51330	Uniform Expense	991	1,272	479	1,170	1,200	1,200	1,200	0.0%	2.6%	Fringe
610-3710-51340	Retiree Health Contribution	-	2,075	7,964	10,150	-	10,716	10,716	0.0%	5.6%	Fringe
610-3710-51355	Other Benefits	9,205	7,632	-	-	9,205	-	-	-100.0%	0.0%	Fringe
610-3710-51900	Professional Education	1,816	950	1,521	1,521	2,100	2,100	2,100	0.0%	38.1%	Fringe
610-3710-52100	Professional Fees	15,804	8,652	1,685	2,251	3,400	15,400	15,400	352.9%	584.1%	Professional
610-3710-52130	Professional Fees Financial	5,322	5,497	4,332	4,332	6,600	6,500	6,500	-1.5%	50.0%	Professional

2014 Budget

Water Utility - 610

Dept/Account No	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
610-3710-52140	Professional Fees Technology	3,981	4,303	4,303	4,303	5,311	5,319	5,319	0.2%	23.6%	Professional
610-3710-52230	Phone and Internet	230	733	906	1,176	1,200	1,800	1,800	50.0%	53.1%	Supplies & Office
610-3710-52300	Other Intergov'tal pymts	681,860	712,947	473,370	698,712	690,300	716,962	716,962	3.9%	2.6%	Other Gov't
610-3710-52910	Software Purch/Maint	20,111	465	2,565	3,045	2,850	4,566	4,566	60.2%	50.0%	Contractual
610-3710-52930	Credit Card Fees	2,963	3,987	2,977	4,613	3,500	4,150	4,150	18.6%	-10.0%	Contractual
610-3710-53100	Office Supplies	3,213	3,858	832	1,719	2,660	2,600	2,600	-2.3%	51.3%	Supplies & Office
610-3710-53200	Memberships & Subscriptions	535	159	-	425	374	785	785	109.9%	84.7%	Supplies & Office
610-3710-53500	Dept/Program Supplies	-	-	-	395	-	1,200	1,200	0.0%	203.8%	Supplies & Office
610-3710-53900	Miscellaneous Expenses	1,123	8,427	1,835	-	-	-	-	0.0%	0.0%	Supplies & Office
610-3710-54150	Safety Expenses	1,724	2,369	-	3,120	2,980	3,000	3,000	0.7%	-3.8%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	71,234	92,085	-	104,308	85,000	101,271	101,271	19.1%	-2.9%	Programming
610-3710-54710	Depreciation	83,573	98,888	-	98,900	88,000	98,000	98,000	11.4%	-0.9%	Capital
610-3710-54711	PSC Depreciation on CIAC	7,173	7,237	-	7,200	7,100	7,100	7,100	0.0%	-1.4%	Capital
610-3710-54720	PSC assessment	1,252	1,044	-	1,482	1,400	1,400	1,400	0.0%	-5.5%	Other Gov't
610-3710-54721	PSC rate costs	163	3,018	-	-	-	200	200	0.0%	0.0%	Other Gov't
610-3710-55100	Liability & Property Insurance	9,960	5,879	5,532	5,532	5,496	6,651	6,651	21.0%	20.2%	Insurance
610-3710-55110	Workers Comp	13,794	13,933	13,126	13,126	13,906	12,365	12,365	-11.1%	-5.8%	Insurance
610-3710-55120	Unemployment	-	-	-	-	2,800	283	283	-89.9%	0.0%	Insurance
610-3710-53121	Shared Copy Costs (Allocated)	1,839	1,244	956	498	301	-	-	-100.0%	-100.0%	Supplies & Office
610-3710-53101	Shared Office Costs (EE Based)	-	29	457	1,254	875	-	-	-100.0%	-100.0%	Supplies & Office
610-3710-57410	Administrative Charges	-	-	9,632	9,632	9,163	8,503	8,503	-7.2%	-11.7%	Supplies & Office
610-3710-57430	Building Usage	13,542	30,612	17,364	17,364	23,449	19,364	19,364	-17.4%	11.5%	Supplies & Office
Maint Structures											
610-3720-53500	Dept/Program Supplies	(426)	110	-	127	300	300	300	0.0%	136.2%	Supplies - Maintenance
Maint Mains											
610-3730-51100	Salaries and Wages	126,753	145,326	92,595	120,000	135,886	132,321	132,321	-2.6%	10.3%	Salaries
610-3730-51200	Overtime Wages	-	-	7,437	9,444	-	10,584	10,584	0.0%	12.1%	Salaries
610-3730-51300	Health Insurance	-	-	28,377	35,033	-	48,945	48,945	0.0%	39.7%	Fringe
610-3730-51305	Dental Insurance	-	-	1,042	1,283	-	1,052	1,052	0.0%	-18.0%	Fringe
610-3730-51310	Social Security and Medicare	-	-	7,016	9,080	-	10,933	10,933	0.0%	20.4%	Fringe
610-3730-51315	Wisconsin Retirement System	-	-	6,668	8,529	-	10,003	10,003	0.0%	17.3%	Fringe
610-3730-51320	Life Insurance	-	-	315	395	-	543	543	0.0%	37.5%	Fringe
610-3730-51325	Flexible Benefit Contribution	-	-	13	42	-	944	944	0.0%	2147.6%	Fringe
610-3730-53500	Dept/Program Supplies	24,026	23,651	25,725	36,668	26,000	26,000	26,000	0.0%	-29.1%	Supplies - Maintenance
610-3730-57420	Equipment Usage	1,358	5,971	8,015	10,267	8,000	8,000	8,000	0.0%	-22.1%	Supplies - Maintenance
Maint Services											
610-3740-51100	Salaries and Wages	13,488	21,232	11,973	15,611	11,329	11,017	11,017	-2.8%	-29.4%	Salaries
610-3740-51200	Overtime Wages	-	-	211	230	-	881	881	0.0%	283.0%	Salaries

2014 Budget

Water Utility - 610

Dept/Account No	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
610-3740-51300	Health Insurance	-	-	4,393	5,591	-	4,062	4,062	0.0%	-27.3%	Fringe
610-3740-51305	Dental Insurance	-	-	168	220	-	154	154	0.0%	-30.0%	Fringe
610-3740-51310	Social Security and Medicare	-	-	868	1,127	-	909	909	0.0%	-19.3%	Fringe
610-3740-51315	Wisconsin Retirement System	-	-	815	1,057	-	833	833	0.0%	-21.2%	Fringe
610-3740-51320	Life Insurance	-	-	39	47	-	37	37	0.0%	-21.3%	Fringe
610-3740-51325	Flexible Benefit Contribution	-	-	2	3	-	5	5	0.0%	66.7%	Fringe
610-3740-53500	Dept/Program Supplies	7,527	12,661	12,808	17,948	10,700	10,200	10,200	-4.7%	-43.2%	Supplies - Maintenance
610-3740-57420	Equipment Usage	398	1,769	1,678	2,284	1,000	1,000	1,000	0.0%	-56.2%	Supplies - Maintenance
Maint Meters											
610-3750-51100	Salaries and Wages	1,590	301	4,495	4,700	5,692	4,565	4,565	-19.8%	-2.9%	Salaries
610-3750-51200	Overtime Wages	-	-	-	-	-	365	365	0.0%	0.0%	Salaries
610-3750-51300	Health Insurance	-	-	1,121	1,217	-	1,240	1,240	0.0%	1.9%	Fringe
610-3750-51305	Dental Insurance	-	-	56	60	-	54	54	0.0%	-10.0%	Fringe
610-3750-51310	Social Security and Medicare	-	-	333	348	-	378	378	0.0%	8.6%	Fringe
610-3750-51315	Wisconsin Retirement System	-	-	300	313	-	345	345	0.0%	10.2%	Fringe
610-3750-51320	Life Insurance	-	-	15	15	-	16	16	0.0%	6.7%	Fringe
610-3750-53500	Dept/Program Supplies	763	-	2,771	3,054	3,000	3,000	3,000	0.0%	-1.8%	Supplies - Maintenance
610-3750-57420	Equipment Usage	(15)	18	308	308	250	250	250	0.0%	-18.8%	Supplies - Maintenance
Maint Hydrants											
610-3760-51100	Salaries and Wages	1,557	2,071	1,319	7,047	5,059	3,996	3,996	-21.0%	-43.3%	Salaries
610-3760-51200	Overtime Wages	-	-	-	-	-	320	320	0.0%	0.0%	Salaries
610-3760-51300	Health Insurance	-	-	259	2,566	-	1,788	1,788	0.0%	-30.3%	Fringe
610-3760-51305	Dental Insurance	-	-	9	90	-	-	-	0.0%	-100.0%	Fringe
610-3760-51310	Social Security and Medicare	-	-	98	494	-	330	330	0.0%	-33.2%	Fringe
610-3760-51315	Wisconsin Retirement System	-	-	41	422	-	302	302	0.0%	-28.4%	Fringe
610-3760-51320	Life Insurance	-	-	3	18	-	17	17	0.0%	-5.6%	Fringe
610-3760-51325	Flexible Benefit Contribution	-	-	-	-	-	72	72	0.0%	0.0%	Fringe
610-3760-53500	Dept/Program Supplies	253	779	1,254	1,368	100	500	500	400.0%	-63.5%	Supplies - Maintenance
610-3760-57420	Equipment Usage	-	217	11	168	100	100	100	0.0%	-40.5%	Supplies - Maintenance
Maint Misc Plan											
610-3770-51100	Salaries and Wages	5,899	972	1,608	2,688	10,761	8,585	8,585	-20.2%	219.4%	Salaries
610-3770-51200	Overtime Wages	-	-	-	-	-	687	687	0.0%	0.0%	Salaries
610-3770-51300	Health Insurance	-	-	590	909	-	2,572	2,572	0.0%	182.9%	Fringe
610-3770-51305	Dental Insurance	-	-	24	37	-	88	88	0.0%	137.8%	Fringe
610-3770-51310	Social Security and Medicare	-	-	111	189	-	710	710	0.0%	275.7%	Fringe
610-3770-51315	Wisconsin Retirement System	-	-	103	175	-	649	649	0.0%	270.9%	Fringe
610-3770-51320	Life Insurance	-	-	4	6	-	22	22	0.0%	266.7%	Fringe
610-3770-51325	Flexible Benefit Contribution	-	-	7	10	-	16	16	0.0%	60.0%	Fringe

2014 Budget

Water Utility - 610

Dept/Account No	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Prop	% Chg Projected to Prop	Category
610-3770-53400	Vehicle Maintenance	4,462	914	282	622	2,400	2,400	2,400	0.0%	285.9%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	1,151	2,753		20	1,500	1,000	1,000	-33.3%	4900.0%	Supplies - Maintenance
610-3770-57420	Equipment Usage	16	45	47	83	75	75	75	0.0%	-9.6%	Supplies - Maintenance
Customer Accounts											
610-3780-51100	Salaries and Wages	27,488	33,639	24,533	33,610	28,140	28,479	28,479	1.2%	-15.3%	Salaries
610-3780-51200	Overtime Wages	-	-	326	326	-	1,116	1,116	0.0%	242.3%	Salaries
610-3780-51300	Health Insurance	-	-	9,869	13,025	-	13,427	13,427	0.0%	3.1%	Fringe
610-3780-51305	Dental Insurance	-	-	399	522	-	441	441	0.0%	-15.5%	Fringe
610-3780-51310	Social Security and Medicare	-	-	1,645	2,277	-	2,264	2,264	0.0%	-0.6%	Fringe
610-3780-51315	Wisconsin Retirement System	-	-	1,659	2,263	-	2,073	2,073	0.0%	-8.4%	Fringe
610-3780-51320	Life Insurance	-	-	99	133	-	133	133	0.0%	0.0%	Fringe
610-3780-51325	Flexible Benefit Contribution	-	-	17	32	-	128	128	0.0%	300.0%	Fringe
610-3780-53130	Postage/Mailings	2,492	3,014	2,814	3,579	16,649	8,500	8,500	-48.9%	137.5%	Supplies & Office
610-3780-53130	Shared Postage Costs (Allocated)	-	-	-	-	-	-	-	0.0%	0.0%	Supplies & Office
610-3780-57420	Equipment Usage	-	60	1,753	1,932	100	1,200	1,200	1100.0%	-37.9%	Supplies - Maintenance
Other Water											
610-3790-52920	Surveys/Studies & Plans	-	-	1,330	1,725	-	-	-	0.0%	-100.0%	Contractual
610-3790-54740	Water Testing	-	-	11	3,401	-	4,000	4,000	0.0%	17.6%	Programming
610-3790-56120	Other Technology	-	-	-	522	-	3,800	3,800	0.0%	628.0%	Capital
610-3790-56130	Vehicles/Equipment	-	-	-	-	-	28,955	28,955	0.0%	0.0%	Capital
610-3790-56310	Regular Maintenance	7,591	395	-	-	6,500	-	-	-100.0%	0.0%	Contractual
610-3790-56600	Utility Infrastructure	-	-	-	-	-	419,627	419,627	0.0%	0.0%	Capital
610-8000-58200	Interest	40,641	52,192	55,796	71,508	56,770	52,324	52,324	-7.8%	-26.8%	Debt
610-8000-58300	Debt Issuance Costs	-	8,465	1,374	-	-	-	-	0.0%	0.0%	Debt
610-8000-58900	Other Finance Charges	2,041	-	-	-	3,000	-	-	-100.0%	0.0%	Debt
Total Expenses		<u>1,359,070</u>	<u>1,482,101</u>	<u>922,597</u>	<u>1,496,176</u>	<u>1,457,841</u>	<u>1,988,354</u>	<u>1,988,354</u>	<u>36.4%</u>	<u>32.9%</u>	
Net Change in Equity		93,377	(35,717)	(72,524)	(44,010)	32,252	(70,036)	(70,036)	-317.2%	59.1%	
Beginning Net Assets		1,385,716	1,195,830	1,220,800	1,220,800	1,220,800	1,176,790	1,176,790			
Less: Surplus Applied		(283,263)	60,687	-	-	-	-	-			
Ending Net Assets		<u>\$ 1,195,830</u>	<u>\$ 1,220,800</u>	<u>\$ 1,148,276</u>	<u>\$ 1,176,790</u>	<u>\$ 1,253,052</u>	<u>\$ 1,106,754</u>	<u>\$ 1,106,754</u>			



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:
 - 97,200 lineal feet combined sewer pipe
 - 61,200 lineal feet separated pipe
- Maintain approximately 69,000 lineal feet of storm sewer pipe.
- Conform to MMSD and CMOM (Capacity, Management, Operations and Maintenance) standards.

Achievements 2013

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

- Completed annual system rehabilitation/lining program.
- Completed annual inspection/CCTV program.
- Implemented first PPII lateral rehabilitation program.
- Integrated manhole inspection tool into GIS in first step of program to create in-field computerized maintenance inventory.

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

- No system overflows.
- Cleaned 128 catch basins removing 101,040 pounds of sediment (through November 1st).
- Logged 1,463 labor hours street sweeping, removing 315,200 pounds of debris and sediment from roadways (through November 1st).

2014 Budget

Enterprise Funds Sewer Utility - 620



Initiatives 2014

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

- Administer Basin 6 Phase II Sewer Improvement Program.
- Administer Year 3 PPII Lateral Lining Program.
- Administer annual I/I Lining Program.

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

- Continue Shorewood Waters outreach program activities.

Measurements and Indicators

Performance Measurements	2010 Actual	2011 Actual	2012 Actual	Target
Sewers cleaned annually	8878.00%	19,000	6,013	31,000
Sewer inspected annually	8878.00%	19,000	6,013	22,629
Manholes inspected annually	83	251	190	212
Basement backups from Village sewers	903	0	0	0
Sanitary sewer overflows	2	0	0	0

Budget Impact

- There are no significant changes between last year's budget and this year's.

2014 Budget

Sewer Utility - 620

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
Revenues											
620-3100-47440	Equipment Rental Water	\$ -	\$ -	\$ 2,451	\$ 3,489	\$ 1,300	\$ 1,000	\$ 1,000	-23.1%	0.0%	Other Rev
620-3810-43230	Federal Sanitation Grants	-	55,644	30,225	30,225	30,225	-	-	-100.0%	0.0%	Intergov't
620-3810-43730	Local Sanitation Aids	158,800	273,350	-	-	-	-	-	0.0%	0.0%	Intergov't
620-3810-46450	Utility Charges - Residential	983,443	1,125,220	914,041	1,279,085	1,365,000	1,399,000	1,399,000	2.5%	9.4%	Charges
620-3810-46451	Utility Charges - Commercial	427,955	479,889	430,564	471,918	590,150	624,000	624,000	5.7%	32.2%	Charges
620-3810-46452	Utility Charges - Public Authority	46,349	50,375	34,011	49,867	63,800	72,000	72,000	12.9%	44.4%	Charges
620-3810-46453	Utility Charges - Multi-Family	-	-	-	120,803	-	-	-	0.0%	-100.0%	Charges
620-3810-46455	Utility Charges - Unmetered	430	421	385	525	500	500	500	0.0%	-4.8%	Charges
620-3810-47440	Equipment Rental Water	-	454	-	-	-	-	-	0.0%	0.0%	Other Rev
620-3810-48100	Interest Income	3,153	560	947	2,000	-	-	-	0.0%	-100.0%	Other Rev
620-3810-48110	Loan Interest Income	-	671	560	560	560	-	-	-100.0%	0.0%	Other Rev
620-3810-48300	Late Payment Penalty	29,131	24,179	15,203	19,983	20,000	22,000	22,000	10.0%	10.1%	Other Rev
620-3810-48700	Contributed Capital	1,573,805	767,726	-	-	-	-	-	0.0%	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	1,209	4,049	-	-	2,500	1,000	1,000	-60.0%	0.0%	Other Rev
620-9000-49100	Transfers from General Fund	996,861	-	-	-	-	-	-	0.0%	0.0%	OFS
620-9000-49500	Transfers from Utilities/Cap resrv	-	-	-	111,864	-	1,354,992	1,354,992	0.0%	1111.3%	OFS
Total Revenue		4,221,136	2,782,538	1,428,387	2,090,319	2,074,035	3,474,492	3,474,492	67.5%	66.2%	
Expenditures											
Sewer Administration											
620-3810-51100	Salaries and Wages	51,527	48,078	38,531	55,000	54,731	58,923	58,923	7.7%	7.1%	Salaries
620-3810-51150	Retiree Sick Leave Payout	-	1,538	-	-	5,242	5,288	5,288	0.9%	0.0%	Salaries
620-3810-51160	Opt Out Ins	750	544	563	750	750	750	750	0.0%	0.0%	Salaries
620-3810-51300	Health Insurance	67,285	51,081	7,896	10,972	61,413	13,196	13,196	-78.5%	20.3%	Fringe
620-3810-51305	Dental Insurance	2,777	2,364	374	491	2,312	567	567	-75.5%	15.5%	Fringe
620-3810-51310	Social Security and Medicare	16,451	11,055	2,795	3,916	15,785	4,507	4,507	-71.4%	15.1%	Fringe
620-3810-51315	Wisconsin Retirement System	19,151	5,169	2,551	3,566	13,721	4,124	4,124	-69.9%	15.6%	Fringe
620-3810-51320	Life Insurance	544	579	106	145	523	165	165	-68.5%	13.8%	Fringe
620-3810-51325	Flexible Benefit Contribution	658	293	3	15	695	214	214	-69.2%	1326.7%	Fringe
620-3810-51330	Uniform Expense	1,169	1,134	595	1,300	1,200	1,200	1,200	0.0%	-7.7%	Fringe
620-3810-51340	Retiree Health Contributions	-	-	3,899	4,348	-	-	-	0.0%	-100.0%	Fringe
620-3810-51355	Other Benefits	9,205	7,065	-	-	9,205	-	-	-100.0%	0.0%	Fringe
620-3810-51900	Professional Education	-	30	425	425	1,450	1,500	1,500	3.4%	252.9%	Fringe
620-3810-52100	Professional Fees Engineering	8,985	45,260	5,628	14,508	5,000	12,500	12,500	150.0%	-13.8%	Professional
620-3810-52130	Professional Fees Financial	5,555	4,917	4,492	4,492	6,700	7,500	7,500	11.9%	67.0%	Professional
620-3810-52140	Professional Fees Technology	4,129	4,965	4,965	4,965	6,211	7,896	7,896	27.1%	59.0%	Professional
620-3810-52230	Phone and Internet	230	1,227	714	879	1,200	1,800	1,800	50.0%	104.8%	Supplies & Office

2014 Budget

Sewer Utility - 620

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
620-3810-52300	Other Intergov'tal pymts	16,787	15,431	16,877	16,877	16,900	17,200	17,200	1.8%	1.9%	Other Gov't
620-3810-52320	MMSD Sewer	661,541	656,411	318,681	645,482	670,000	664,846	664,846	-0.8%	3.0%	Other Gov't
620-3810-52910	Software Purch/Maint	19,967	9,570	833	1,312	2,850	2,833	2,833	-0.6%	115.9%	Supplies & Office
620-3810-52930	Credit Card Fees	2,963	3,987	2,977	4,613	3,500	4,150	4,150	18.6%	-10.0%	Contractual
620-3810-53100	Office Supplies	4,121	2,304	690	1,528	2,500	2,500	2,500	0.0%	63.6%	Supplies & Office
620-3810-53200	Memberships & Subscriptions	-	179	-	-	187	168	168	-10.2%	0.0%	Supplies & Office
620-3810-53500	Dept/Program Supplies	-	(6)	-	37	-	1,200	1,200	0.0%	3143.2%	Supplies & Office
620-3810-53900	Miscellaneous Expense	-	7,576	-	-	-	-	-	0.0%	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,082	2,194	653	1,394	3,090	3,100	3,100	0.3%	122.4%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	4,798	5,338	-	5,064	5,000	5,090	5,090	1.8%	0.5%	Programming
620-3810-54710	Depreciation	128,042	180,692	-	195,000	135,000	195,000	195,000	44.4%	0.0%	Capital
620-3810-55100	Liability & Property Insurance	9,922	6,200	29,150	29,150	17,959	32,616	32,616	81.6%	11.9%	Insurance
620-3810-55110	Workers Comp	8,438	11,048	10,785	10,785	11,426	9,623	9,623	-15.8%	-10.8%	Insurance
620-3810-55120	Unemployment	-	-	-	-	100	17	17	-83.0%	0.0%	Insurance
620-3810-53101	Shared Office Costs (EE Based)	-	29	457	497	875	-	-	-100.0%	-100.0%	Supplies & Office
620-3810-53121	Shared Copy Costs (Allocated)	1,131	1,244	1,217	1,616	301	-	-	-100.0%	-100.0%	Supplies & Office
620-3810-57410	Administrative Charges	-	-	9,770	9,770	9,105	8,503	8,503	-6.6%	-13.0%	Supplies & Office
620-3810-57430	Building Usage	13,527	21,449	17,364	17,364	23,450	19,364	19,364	-17.4%	11.5%	Supplies & Office
Sewer Maintenance											
620-3820-51100	Salaries and Wages	81,143	64,813	50,926	86,000	100,764	86,342	86,342	-14.3%	0.4%	Salaries
620-3820-51200	Overtime Wages	-	-	170	632	-	6,907	6,907	0.0%	992.9%	Salaries
620-3820-51300	Health Insurance	-	-	20,990	32,981	-	32,181	32,181	0.0%	-2.4%	Fringe
620-3820-51305	Dental Insurance	-	-	875	1,339	-	896	896	0.0%	-33.1%	Fringe
620-3820-51310	Social Security and Medicare	-	-	3,819	6,316	-	7,134	7,134	0.0%	13.0%	Fringe
620-3820-51315	Wisconsin Retirement System	-	-	3,568	5,840	-	6,527	6,527	0.0%	11.8%	Fringe
620-3820-51320	Life Insurance	-	-	149	250	-	235	235	0.0%	-6.0%	Fringe
620-3820-51325	Flexible Benefit Contribution	-	-	-	-	-	401	401	0.0%	0.0%	Fringe
620-3820-52990	Other Service Contracts Televising	575	-	2,523	2,523	27,500	27,500	27,500	0.0%	990.0%	Professional
620-3820-53400	Vehicle Maintenance	4,046	2,418	73	73	6,600	6,600	6,600	0.0%	8941.1%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	13,925	17,753	15,269	21,539	24,700	24,700	24,700	0.0%	14.7%	Supplies - Maint
620-3820-57420	Equipment Usage	11,540	9,544	7,729	16,953	17,200	7,000	7,000	-59.3%	-58.7%	Supplies - Maint
Storm Maintenance											
620-3830-51100	Salaries and Wages	32,673	25,818	27,199	28,766	29,270	26,425	26,425	-9.7%	-8.1%	Salaries
620-3830-51200	Overtime Wages	-	-	173	631	-	2,113	2,113	0.0%	234.9%	Salaries
620-3830-51300	Health Insurance	-	-	10,789	10,940	-	10,824	10,824	0.0%	-1.1%	Fringe
620-3830-51305	Dental Insurance	-	-	427	434	-	331	331	0.0%	-23.7%	Fringe
620-3830-51310	Social Security and Medicare	-	-	1,951	2,102	-	2,183	2,183	0.0%	3.9%	Fringe
620-3830-51315	Wisconsin Retirement System	-	-	1,822	1,956	-	1,997	1,997	0.0%	2.1%	Fringe
620-3830-51320	Life Insurance	-	-	84	87	-	83	83	0.0%	-4.6%	Fringe

2014 Budget

Sewer Utility - 620

Account Number	Account Name	2011 Actual	2012 Actual	2013 YTD 9/30	2013 Projected	2013 Adopted Budget	2014 Proposed Budget	2014 Adopted Budget	% Chg Budget '13 to '14 Mod	% Chg Projected to Mod	Category
620-3830-51325	Flexible Benefit Contribution	-	-	26	40	-	90	90	0.0%	125.0%	Fringe
620-3830-53500	Dept/Program Supplies	16,973	21,424	3,265	4,119	30,200	30,200	30,200	0.0%	633.2%	Supplies - Maint
620-3830-57420	Equipment Usage	2,455	4,736	6,619	6,618	4,000	7,500	7,500	87.5%	13.3%	Supplies - Maint
Customer Accounts											
620-3880-51100	Salaries and Wages	20,156	21,184	15,595	21,709	21,568	21,487	21,487	-0.4%	-1.0%	Salaries
620-3880-51200	Overtime Wages	-	-	-	-	-	538	538	0.0%	0.0%	Salaries
620-3880-51300	Health Insurance	-	-	6,906	9,268	-	10,376	10,376	0.0%	12.0%	Fringe
620-3880-51305	Dental Insurance	-	-	300	397	-	392	392	0.0%	-1.3%	Fringe
620-3880-51310	Social Security and Medicare	-	-	1,072	1,498	-	1,685	1,685	0.0%	12.5%	Fringe
620-3880-51315	Wisconsin Retirement System	-	-	1,041	1,448	-	1,542	1,542	0.0%	6.5%	Fringe
620-3880-51320	Life Insurance	-	-	77	103	-	114	114	0.0%	10.7%	Fringe
620-3880-51325	Flexible Benefit Contribution	-	-	-	-	-	56	56	0.0%	0.0%	Fringe
620-3880-53130	Postage/Mailing	3,211	218	-	743	-	5,000	5,000	0.0%	572.9%	Supplies & Office
620-3880-53131	Shared Postage Costs (Allocated)	1,855	3,023	1,630	2,974	16,838	8,500	8,500	-49.5%	185.8%	Supplies & Office
Other Sewer											
620-3890-52920	Surveys/Studies & Plans	36,326	-	-	-	-	-	-	0.0%	0.0%	Professional
620-3890-56120	Other Technology	38	-	-	-	7,950	8,900	8,900	11.9%	0.0%	Supplies & Office
620-3890-56310	Regular Maintenance	-	1,046	-	-	-	-	-	0.0%	0.0%	Capital
620-3890-56130	Equipment	-	-	3,989	3,989	-	1,600	1,600	0.0%	-59.9%	Capital
620-3890-56321	Professional Fees Construction	27,731	22,181	4,170	4,170	5,000	-	-	-100.0%	-100.0%	Capital
620-3890-56600	Utility Infrastructure	142,606	870,772	98,605	103,705	-	1,354,492	1,354,492	0.0%	1206.1%	Capital
620-8000-58200	Interest	78,680	155,221	174,060	204,356	203,775	192,051	192,051	-5.8%	-6.0%	Debt
620-8000-58300	Debt Issuance Costs	-	53,009	-	-	-	-	-	0.0%	0.0%	Debt
620-8000-58900	Other Finance Charges	3,108	-	-	-	3,500	-	-	-100.0%	0.0%	Debt
620-9000-59500	Transfer To Utilities	-	39,909	-	-	-	-	-	0.0%	0.0%	OFU
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
620-3891-53500	Dept/Program Supplies	169	3,469	-	-	-	-	-	0.0%	0.0%	Supplies - Maint
620-3891-54900	Other Grant/Donation Exp	140,085	55,644	3,840	3,840	-	-	-	0.0%	-100.0%	Capital
620-3891-54900	Other Grant/Donation Exp	-	-	-	-	-	-	-	0.0%	0.0%	Capital
Total Expenditures		1,680,149	2,482,010	952,722	1,634,600	1,587,246	2,981,242	2,981,242	87.8%	82.4%	
Net Change in Equity		2,540,987	300,528	475,665	455,719	486,789	493,250	493,250			
Beginning Net Assets		2,739,632	5,280,619	5,581,147	5,581,147	5,581,147	5,925,002	5,925,002			
Less: Surplus Applied		-	-	-	(111,864)	-	-	-	-	(11)	
Ending Net Assets		\$ 5,280,619	\$ 5,581,147	\$ 6,056,812	\$ 5,925,002	\$ 6,067,936	\$ 6,418,252	\$ 6,418,252			

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Appendix A

Glossary of Terms



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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix A

Glossary of Terms



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

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

CDBG: Community Development Block Grant

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

CONTINGENCY: Resources set aside for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

DEBT: An obligation resulting from borrowed money or from the purchase of goods and services. Debt of governments issued in bonds and notes.

DEBT LIMIT: The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

DEBT SERVICE: Payments of principal, interest on outstanding debt or costs incurred for the process of issuance of debt.

DEPRECIATION: Expiration of the service life of capital assets attributable to wear and tear, deterioration, or action of the physical elements. The Village uses the straight-line method of depreciation to spread the cost of a physical asset over the entire life of the asset instead of only expensing the cost in the year purchased.

DPW: Department of Public Works

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.

Appendix A

Glossary of Terms



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.

Appendix A

Glossary of Terms



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 (PILOT): 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 committed to expenditure for specified purposes other than debt service or capital projects.

Appendix A

Glossary of Terms



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.

TIC: Total Interest Cost

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

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Village of Shorewood Long Range Financial Plan 2014 - 2023

In Preparation for the 2014 Budget Process

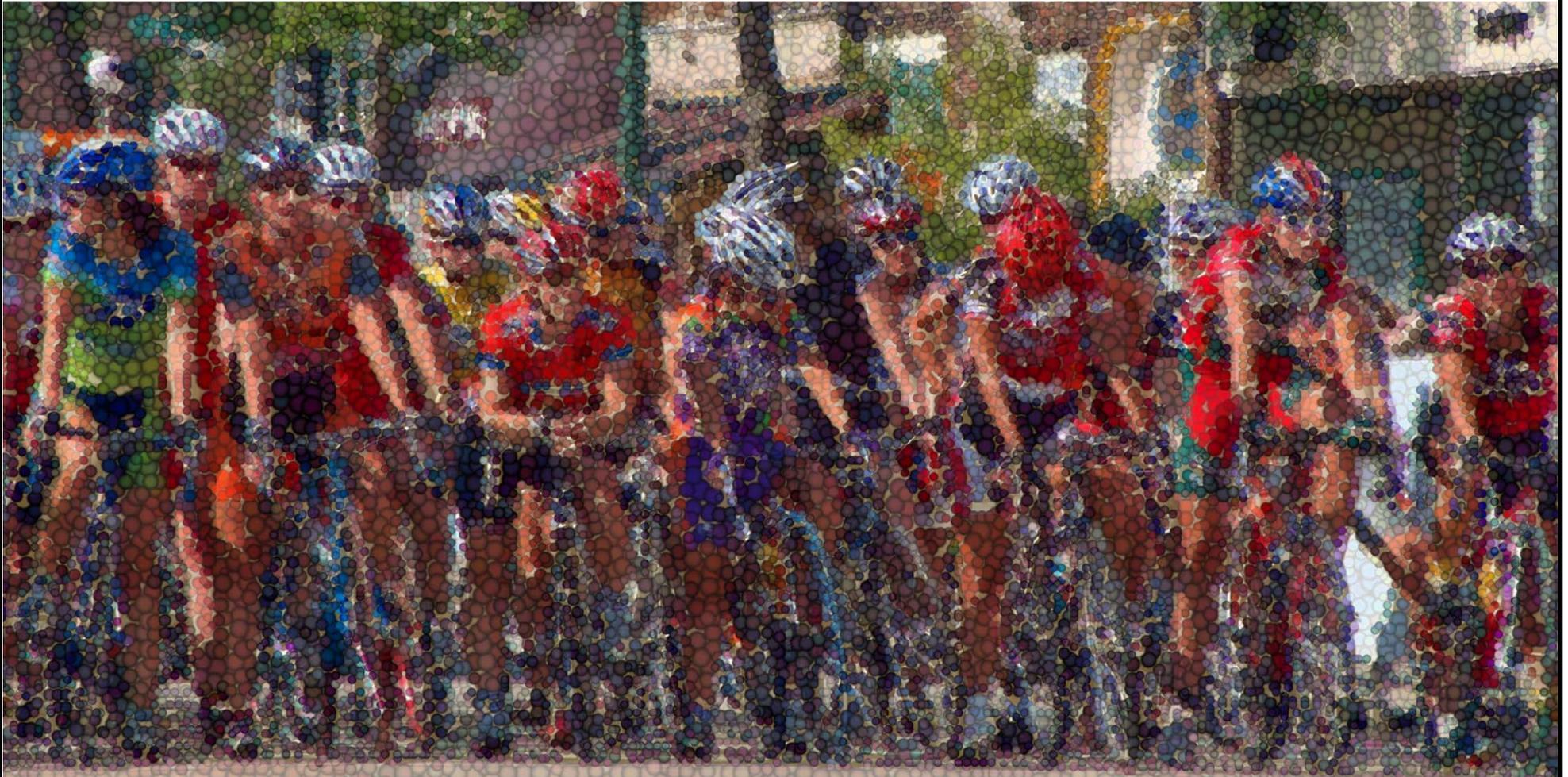




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Overview

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 \$9,280,000 for Road Projects and approximately \$22,715,000 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.



Property Taxes

A. Levy Limits

The Village's property tax levy for operations and capital purchases is limited to net new construction and any decrease in principal and interest payments on debt authorized before July 1, 2005 ("pre-2005 debt"). For purposes of this financial plan, we have assumed the Village will not be able to increase taxes due to net new construction and that the current law will remain in effect for all future years.

Under these regulations, the most the Village could increase our non-debt tax levy after 2013 is \$607,172 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 2014 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 5 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. 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 (\$1,062,045) 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 2014 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.

2014 - 2023 Financial Plan

Principal and Interest Payments - For Current and Projected Debt

Budget Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
P&I on Levy Funded Debt Issued Prior to 7/1/05											
2002 Bonds	\$ 115,329	\$ 116,246	\$ 111,971	\$ 112,485	\$ 112,693	\$ 112,613	\$ -	\$ -	\$ -	\$ -	\$ -
2004 State Trust Fund Loan	16,135	16,135	-	-	-	-	-	-	-	-	-
Total P&I on Debt Prior to 7/1/05	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	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	876,905
Credits towards debt service	(35,365)	-	-	-	-	-	-	-	-	-	-
Planned Future Debt	-	127,350	400,250	655,100	787,650	882,700	1,447,150	1,568,900	1,778,250	1,868,450	2,058,500
Total P&I on Debt After 7/1/05	1,250,542	1,331,999	1,642,711	1,932,320	2,056,862	2,161,310	2,388,962	2,448,960	2,631,653	2,734,433	2,935,405
Total Debt Service	<u>\$ 1,382,006</u>	<u>\$ 1,464,380</u>	<u>\$ 1,754,682</u>	<u>\$ 2,044,805</u>	<u>\$ 2,169,555</u>	<u>\$ 2,273,923</u>	<u>\$ 2,388,962</u>	<u>\$ 2,448,960</u>	<u>\$ 2,631,653</u>	<u>\$ 2,734,433</u>	<u>\$ 2,935,405</u>
% Chg in Debt Service	9.82%	5.96%	19.82%	16.53%	6.10%	4.81%	5.06%	2.51%	7.46%	3.91%	7.35%

2014 - 2023 Financial Plan

Maximum Tax Levy Allowed

Budget Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Prior Year's Tax Levy	\$ 10,343,547	\$ 10,528,603	\$ 11,085,126	\$ 11,395,838	\$ 11,685,961	\$ 11,810,711	\$ 11,915,159	\$ 12,142,811	\$ 12,202,809	\$ 12,385,502	\$ 12,488,282
Less: Prior Year's Tax Levy for Post 2005 Debt	(658,794)	(835,521)	(1,331,999)	(1,642,711)	(1,932,320)	(2,056,862)	(2,161,310)	(2,388,962)	(2,448,960)	(2,631,653)	(2,734,433)
Sub-total	9,684,753	9,693,082	9,753,127	9,753,127	9,753,641	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849
Growth Factor	0.09%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sub-total	9,693,082	9,752,210	9,753,127	9,753,127	9,753,641	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849
Increase in pre-7/1/05 Debt	-	917	-	514	208	-	-	-	-	-	-
P&I on post- 7/1/05 Debt	835,521	1,331,999	1,642,711	1,932,320	2,056,862	2,161,310	2,388,962	2,448,960	2,631,653	2,734,433	2,935,405
Maximum Allowable Levy	\$ 10,528,603	\$ 11,085,126	\$ 11,395,838	\$ 11,685,961	\$ 11,810,711	\$ 11,915,159	\$ 12,142,811	\$ 12,202,809	\$ 12,385,502	\$ 12,488,282	\$ 12,689,254
TID adj & 2013 Restore of Base Levy	1,460,298										
Actual Levies	\$ 11,988,901										
Change in Total Levy (excludes TID adj)	\$ 185,056	\$ 556,523	\$ 310,712	\$ 290,123	\$ 124,750	\$ 104,449	\$ 227,652	\$ 59,999	\$ 182,693	\$ 102,781	\$ 200,971
% Chg in Total Levy	1.8%	5.3%	2.8%	2.5%	1.1%	0.9%	1.9%	0.5%	1.5%	0.8%	1.6%
Levy Available for Operations & Capital	\$ 9,146,597	\$ 9,620,746	\$ 9,641,156	\$ 9,641,156	\$ 9,641,156	\$ 9,641,236	\$ 9,753,849	\$ 9,753,849	\$ 9,753,849	\$ 9,753,849	\$ 9,753,849
Change in Operating/Capital Levy	61,474	474,149	20,410	-	-	80	112,613	-	-	-	-
% Chg in Operating/Capital Levy	0.7%	5.2%	0.2%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%
Estimated Village Tax Bill for a \$300,000 home	\$ 2,122	\$ 2,234	\$ 2,296	\$ 2,355	\$ 2,380	\$ 2,401	\$ 2,447	\$ 2,459	\$ 2,496	\$ 2,517	\$ 2,557
Change from prior year	38	112	62	59	25	21	46	12	37	21	40

2014 - 2023 Financial Plan

Moderate Tax Levy

Budget Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Prior Year's Tax Levy	\$ 10,343,547	\$10,528,603	\$10,702,443	\$ 11,085,126	\$ 11,468,553	\$ 11,687,540	\$ 11,887,088	\$ 12,142,811	\$ 12,202,809	\$ 12,385,502	\$ 12,488,282
Less: Prior Year's Tax Levy for Post 2005 Debt	(658,794)	(835,521)	(949,316)	(1,331,999)	(1,714,912)	(1,933,691)	(2,133,239)	(2,388,962)	(2,448,960)	(2,631,653)	(2,734,433)
Sub-total	9,684,753	9,693,082	9,753,127	9,753,127	9,753,641	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849
Growth Factor	0.09%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sub-total	9,693,082	9,752,210	9,753,127	9,753,127	9,753,641	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849	9,753,849
Increase in pre-7/1/05 Debt	-	917	-	514	208	-	-	-	-	-	-
Operating/Capital Levy for Debt Service	(415,021)	(382,683)	(310,712)	(217,408)	(123,171)	(28,071)	-	-	-	-	-
P&I on post- 7/1/05 Debt	1,250,542	1,331,999	1,642,711	1,932,320	2,056,862	2,161,310	2,388,962	2,448,960	2,631,653	2,734,433	2,935,405
Tax Levy for Post 2005 Debt	835,521	949,316	1,331,999	1,714,912	1,933,691	2,133,239	2,388,962	2,448,960	2,631,653	2,734,433	2,935,405
Maximum Allowable Levy	\$ 10,528,603	\$10,702,443	\$11,085,126	\$ 11,468,553	\$ 11,687,540	\$ 11,887,088	\$ 12,142,811	\$ 12,202,809	\$ 12,385,502	\$ 12,488,282	\$ 12,689,254
TID adj & 2013 Restore of Base Levy	1,460,298										
Actual Levies	\$ 11,988,901										
	\$ 11,988,901	\$ 0									
Actual Levy Used in 2023 Planning	\$ 10,528,603	\$10,702,443	\$11,085,126	\$ 11,468,553	\$ 11,687,540	\$ 11,887,088	\$ 12,142,811	\$ 12,202,809	\$ 12,385,502	\$ 12,488,282	\$ 12,689,254
Change in Total Levy (excludes TID adj)	\$ 185,056	\$ 173,840	\$ 382,683	\$ 383,427	\$ 218,987	\$ 199,549	\$ 255,723	\$ 59,999	\$ 182,693	\$ 102,781	\$ 200,971
% Chg in Total Levy	1.8%	1.7%	3.6%	3.5%	1.9%	1.7%	2.2%	0.5%	1.5%	0.8%	1.6%
Levy Needed for Debt Service	1,382,006	1,464,380	1,754,682	2,044,805	2,169,555	2,273,923	2,388,962	2,448,960	2,631,653	2,734,433	2,935,405
Levy Available for Operations & Capital	\$ 9,146,597	\$ 9,238,063	\$ 9,330,444	\$ 9,423,748	\$ 9,517,985	\$ 9,613,165	\$ 9,753,849	\$ 9,753,849	\$ 9,753,849	\$ 9,753,849	\$ 9,753,849
Change in Operating/Capital Levy	61,474	91,466	92,381	93,304	94,237	95,180	140,684	-	-	-	-
% Chg in Operating/Capital Levy	0.7%	1.0%	1.0%	1.0%	1.0%	1.0%	1.5%	0.0%	0.0%	0.0%	0.0%
Estimated Village Tax Bill for a \$300,000 home	\$ 2,122	\$ 2,157	\$ 2,234	\$ 2,311	\$ 2,355	\$ 2,395	\$ 2,447	\$ 2,459	\$ 2,496	\$ 2,517	\$ 2,557
Change from prior year	38	35	77	77	44	40	52	12	37	21	40

2014 - 2023 Financial Plan

Property Taxes by Fund

Tax Levy	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund	\$ 7,985,022	\$ 8,064,872	\$ 8,145,521	\$ 8,226,976	\$ 8,309,245	\$ 8,392,338	\$ 8,515,156	\$ 8,515,156	\$ 8,515,156	\$ 8,515,156	\$ 8,515,156
Debt Service Fund	1,004,692	1,081,697	1,443,970	1,827,397	2,046,384	2,245,852	2,388,962	2,448,960	2,631,653	2,734,433	2,935,405
Capital levy for debt transfer	377,314	382,683	310,712	217,408	123,171	28,071	-	-	-	-	-
Capital Projects Fund	251,292	253,805	256,343	258,906	261,495	264,110	267,975	267,975	267,975	267,975	267,975
Library Fund	784,205	792,047	799,968	807,968	816,048	824,208	836,270	836,270	836,270	836,270	836,270
Elder Services Fund	86,578	87,444	88,318	89,201	90,093	90,994	92,326	92,326	92,326	92,326	92,326
Shorewood Today Fund	4,500	4,545	4,590	4,636	4,682	4,729	4,798	4,798	4,798	4,798	4,798
Marketing Fund	35,000	35,350	35,704	36,061	36,422	36,786	37,324	37,324	37,324	37,324	37,324
Total Village Tax Levy	<u>\$ 10,528,603</u>	<u>\$ 10,702,443</u>	<u>\$ 11,085,126</u>	<u>\$ 11,468,553</u>	<u>\$ 11,687,540</u>	<u>\$ 11,887,088</u>	<u>\$ 12,142,811</u>	<u>\$ 12,202,809</u>	<u>\$ 12,385,502</u>	<u>\$ 12,488,282</u>	<u>\$ 12,689,254</u>
TID adjustment	<u>1,460,298</u>										
Total Village Tax Levy	<u>\$ 11,988,901</u>										
% Chg in Total Levy	1.8%	1.7%	3.6%	3.5%	1.9%	1.7%	2.2%	0.5%	1.5%	0.8%	1.6%
Estimated Village Tax Bill for a \$300,000 home	\$ 2,122	\$ 2,157	\$ 2,234	\$ 2,311	\$ 2,355	\$ 2,395	\$ 2,447	\$ 2,459	\$ 2,496	\$ 2,517	\$ 2,557
Change from prior year	38	35	77	77	44	40	52	12	37	21	40
% Change from prior year	1.8%	1.6%	3.6%	3.4%	1.9%	1.7%	2.2%	0.5%	1.5%	0.8%	1.6%



Operational Forecast

D. Schedule of Revenues, Expenditures and Changes in Fund Balance

Page 9 summarizes the revenues and expenditures for the General Fund, Library, Elder Services, Marketing, Shorewood Today, Debt Service and Capital Projects funds. The schedule shows 2013 budget and preliminary projections. The 2014 – 2023 amounts are based primarily on the 2013 budgeted amounts and assumptions found at the back of this document. These amounts are then adjusted for known changes. For example, election budgets are higher in presidential election years due to the additional elections and voter turnout. Similarly the Village will likely need a full property revaluation in coming years. 2015 expenditures were increased based on this assumption. Expenditures were decreased back to normal levels in 2016. The Net Change in Fund Balance line shows the annual gap in revenue funding which is the gap for all funds primarily financed through the property tax. Also shown is fund balance as a percentage of revenues. The fund balance policies are shown later in this document.

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.

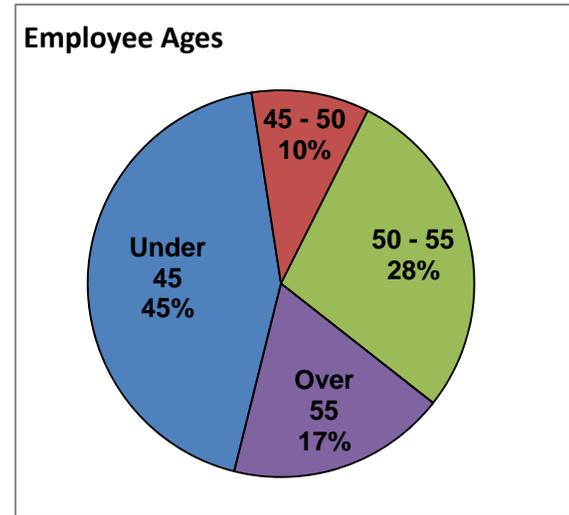
Number of Employees Retirement Eligible vs. Funded in Long Range Plan										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Eligible	15	3	1	1	1	4	7	1	3	2
Funded in Plan	3	2	2	2	2	2	3	3	3	3
Remaining	12	13	12	11	10	12	16	14	14	13

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.

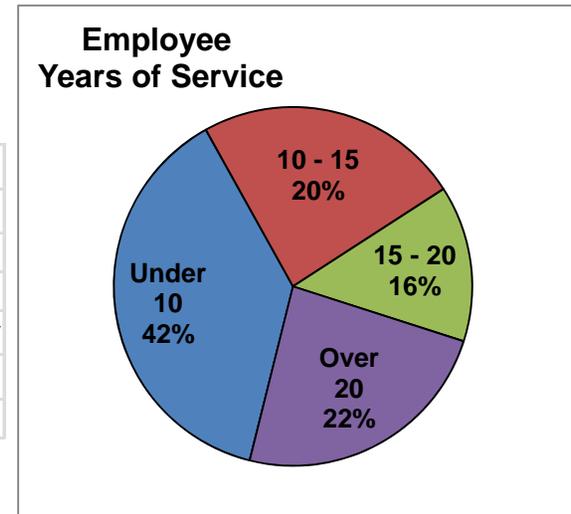


Operational Forecast

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				
<u>Under 45</u>	<u>45 - 50</u>	<u>50 - 55</u>	<u>Over 55</u>	<u>Total</u>
34.0	8.0	21.0	13.0	76.0
No. of Employees in Years of Service Category				
<u>Under 10</u>	<u>10 - 15</u>	<u>15 - 20</u>	<u>Over 20</u>	<u>Total</u>
32.0	15.0	12.0	17.0	76.0



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.

2014 - 2023 Financial Plan

Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds - General Fund, Library, Elder Services, Marketing, Shorewood Today, Debt Service and Capital Projects

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues											
Property Taxes - All Funds	\$ 10,528,603	\$ 10,702,443	\$ 11,085,126	\$ 11,468,553	\$ 11,687,540	\$ 11,887,088	\$ 12,142,811	\$ 12,202,809	\$ 12,385,502	\$ 12,488,282	\$ 12,689,254
Adjustment for TID error	1,460,298	-	-	-	-	-	-	-	-	-	-
Other Revenues											
General Fund	2,583,876	2,592,648	2,610,534	2,631,285	2,640,317	2,658,741	2,680,113	2,689,418	2,708,393	2,712,535	2,716,719
Library	145,098	145,160	145,223	146,936	147,000	147,064	148,830	148,896	148,963	149,030	149,098
Elder Services	77,666	79,049	79,375	79,705	81,130	81,466	81,806	83,274	83,621	83,971	84,325
Marketing	59,000	59,890	60,183	60,479	61,396	61,698	62,003	62,947	63,258	63,572	63,889
Shorewood Today	51,610	53,023	53,023	53,023	54,479	54,479	54,479	55,978	55,978	55,978	55,978
Capital Projects	1,948,218	5,258,648	3,806,710	3,509,330	1,502,018	2,799,775	1,492,604	3,265,505	1,133,483	3,176,538	849,673
Debt Service	1,951,499	2,080,106	2,604,039	2,766,219	3,012,548	3,044,268	3,164,020	3,452,669	3,612,298	3,496,474	1,288,343
Total Revenues	<u>18,805,868</u>	<u>20,970,967</u>	<u>20,444,213</u>	<u>20,715,530</u>	<u>19,186,428</u>	<u>20,734,579</u>	<u>19,826,666</u>	<u>21,961,496</u>	<u>20,191,496</u>	<u>22,226,380</u>	<u>17,897,279</u>
Expenditures by Fund											
General Fund	\$ 10,568,898	\$ 10,760,250	\$ 10,955,404	\$ 11,175,827	\$ 11,378,860	\$ 11,585,934	\$ 11,819,251	\$ 12,034,693	\$ 12,254,438	\$ 12,501,413	\$ 12,734,121
Library	929,303	946,379	963,794	982,223	1,000,345	1,018,829	1,038,370	1,057,604	1,077,227	1,097,953	1,118,421
Elder Services	164,244	166,811	169,424	172,380	175,090	177,849	180,965	183,826	186,739	190,026	193,302
Marketing	94,000	94,895	95,799	97,141	98,069	99,005	100,400	101,359	102,328	103,780	105,261
Shorewood Today	56,110	56,671	57,237	57,810	58,388	58,972	59,561	60,156	60,758	61,365	61,979
Capital Projects	1,277,314	5,990,183	4,390,212	4,429,808	1,900,371	3,496,271	1,782,085	3,989,060	1,414,960	3,907,187	1,209,937
Debt Service	2,956,191	3,160,792	4,046,989	4,592,586	5,057,892	5,289,070	5,551,920	5,900,557	6,242,868	6,229,813	4,222,642
Total Expenditures	<u>16,046,060</u>	<u>21,175,981</u>	<u>20,678,859</u>	<u>21,507,775</u>	<u>19,669,015</u>	<u>21,725,930</u>	<u>20,532,552</u>	<u>23,327,255</u>	<u>21,339,318</u>	<u>24,091,537</u>	<u>19,645,663</u>
Net Change in Capital Fund Balance	1,299,510	(95,047)	(16,447)	(444,164)	(13,687)	(404,315)	(22,730)	(454,136)	(9,364)	(455,815)	(82,682)
Net Change related to TID Error	1,460,298	-	-	-	-	-	-	-	-	-	-
Net Change in Operating Fund Balance	-	(109,967)	(218,198)	(348,081)	(468,900)	(587,036)	(683,156)	(911,623)	(1,138,458)	(1,409,342)	(1,665,703)
Total Net Change in Fund Balances	<u>2,759,808</u>	<u>(205,014)</u>	<u>(234,645)</u>	<u>(792,245)</u>	<u>(482,587)</u>	<u>(991,351)</u>	<u>(705,886)</u>	<u>(1,365,759)</u>	<u>(1,147,822)</u>	<u>(1,865,157)</u>	<u>(1,748,385)</u>
Beginning Fund Balances	<u>6,259,537</u>	<u>9,019,345</u>	<u>8,814,331</u>	<u>8,579,686</u>	<u>7,787,441</u>	<u>7,304,853</u>	<u>6,313,503</u>	<u>5,607,616</u>	<u>4,241,857</u>	<u>3,094,035</u>	<u>1,228,878</u>
Ending Fund Balances	<u>\$ 9,019,345</u>	<u>\$ 8,814,331</u>	<u>\$ 8,579,686</u>	<u>\$ 7,787,441</u>	<u>\$ 7,304,853</u>	<u>\$ 6,313,503</u>	<u>\$ 5,607,616</u>	<u>\$ 4,241,857</u>	<u>\$ 3,094,035</u>	<u>\$ 1,228,878</u>	<u>\$ (519,506)</u>
Fund Balances % of Revenues	48.0%	42.0%	42.0%	37.6%	38.1%	30.4%	28.3%	19.3%	15.3%	5.5%	-2.9%



Capital Planning

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 2014 amount. The Village does major road maintenance in odd calendar years and paving type smaller projects in even years, in accordance with the road facility plan. The Village performs sidewalk replacement bi-annually. Most of this program is funded through individual property assessments. A portion of the program typically also replaces some Village owed sidewalks. The fire and dispatch lines and North Shore Fire – debt service are contracted amounts.

Large capital projects are those that have been identified in the Village's Financial Management Plan found on pages 12 -13. That plan captures the combination of facility planning that has been done for the Village's infrastructure assets including roads, sanitary sewer and storm water. The Village is currently working on a comprehensive review of future water infrastructure needs. The Financial Management Plan also includes potential TID projects based on the project plans. The goal of the Financial Management Plan is to gather all of the Village's projects which would be financed with long term debt. By reviewing these projects together the Village can review and monitor the impact of these projects on our total outstanding general obligation debt and borrowing capacity.

This schedule shows that the large capital projects are funded through our borrowing plan, but that we need to review how we plan to finance of our small capital and recurring expenditures.

2014 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2013 Adopted Budget	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues													
Small Capital Funding Sources													
Capital Related	400-5700-41110	Property Taxes	\$ 251,292	\$ 253,805	\$ 256,343	\$ 258,906	\$ 261,495	\$ 264,110	\$ 266,751	\$ 269,419	\$ 272,113	\$ 274,834	\$ 277,582
Capital Related	400-5700-42000	Special Assmts	65,000	66,950	68,959	71,028	73,159	75,354	77,615	79,943	82,341	84,811	87,355
Capital Related	400-5700-43210	Federal Public Safety Grants	900	900	900	900	900	900	900	900	900	900	900
Capital Related	400-5700-43280	Community Dev Block Grants	-	-	-	-	-	-	-	-	-	-	-
Capital Related	400-5700-43530	State Transportation Aids	343,998	300,000	-	300,000	-	300,000	-	300,000	-	300,000	-
Capital Related	400-5700-43590	Other State Grants (MMSD)	-	-	-	-	-	-	-	-	-	-	-
Capital Related	400-5700-48100	Interest Income	5,000	5,050	5,101	5,152	5,204	5,256	5,309	5,362	5,416	5,470	5,525
Capital Related	400-5700-48110	Loan Interest Income	-	-	-	-	-	-	-	-	-	-	-
Capital Related	400-5700-47310	Charges for Services - WFB	-	-	-	-	-	-	-	-	-	-	-
Capital Related	400-5700-48900	Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources/Use	400-9000-49100	Transfers from General Fund	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000
Other Financing Sources/Use	400-9000-49500	Transfers from Utilities	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Other Financing Sources/Use	400-9000-49700	Property Sales	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Total Small Capital Revenues			812,940	773,455	478,053	782,736	487,508	792,370	497,325	802,374	507,520	812,765	518,112
Large Capital Funding Sources													
Capital Related	400-5700-43530	State Transportation Aids	-	343,998	300,000	-	300,000	-	300,000	-	300,000	-	300,000
Capital Related	400-5700-43730	Local Sanitation Aids	300,000	150,000	50,000	50,500	51,005	51,515	52,030	52,550	53,076	53,607	54,143
Other Financing Sources/Use	400-9000-49800	Proceeds of Long-Term Debt	-	4,245,000	3,235,000	2,935,000	925,000	2,220,000	910,000	2,680,000	545,000	2,585,000	255,000
Other Financing Sources/Use	400-9000-49810	Premiums on Long-Term Deb	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources/Use	400-9000-49900	Surplus Applied	1,086,570	-	-	-	-	-	-	-	-	-	-
Total Large Capital Revenues			1,386,570	4,738,998	3,585,000	2,985,500	1,276,005	2,271,515	1,262,030	2,732,550	898,076	2,638,607	609,143
Capital levy for debt transfer			377,314	382,683	310,712	217,408	123,171	28,071	-	-	-	-	-
Total Revenue			<u>2,576,824</u>	<u>5,895,136</u>	<u>4,373,765</u>	<u>3,985,644</u>	<u>1,886,684</u>	<u>3,091,956</u>	<u>1,759,355</u>	<u>3,534,924</u>	<u>1,405,596</u>	<u>3,451,372</u>	<u>1,127,255</u>
Expenditures													
Recurring and Small Capital			\$ 900,000	900,000	900,000	918,000	918,000	918,000	936,360	936,360	936,360	955,087	955,087
Large Capital & Long Range Plan													
Bi-annual Roads			-	1,800,000	-	1,750,000	-	1,750,000	-	1,750,000	-	1,750,000	-
Other Projects in Plan (pg 12)			-	1,700,000	1,325,000	350,000	625,000	450,000	625,000	100,000	250,000	-	250,000
Other Stormwater Projects in Plan (pg 12)			-	700,000	250,000	-	-	-	-	-	-	-	-
Other Sewer Projects in Plan (pg 12)			-	125,000	1,337,500	937,500	-	125,000	-	937,500	-	937,500	-
Lateral Rehab Program			-	300,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	-
Debt Issuance Costs			-	82,500	67,000	56,900	34,200	25,200	20,725	65,200	28,600	64,600	4,850
Sub-total Large Capital			-	4,707,500	3,179,500	3,294,400	859,200	2,550,200	845,725	3,052,700	478,600	2,952,100	254,850
Transfer to Debt Service Fund			377,314	382,683	310,712	217,408	123,171	28,071	-	-	-	-	-
Total Expenditures			<u>1,277,314</u>	<u>5,990,183</u>	<u>4,390,212</u>	<u>4,429,808</u>	<u>1,900,371</u>	<u>3,496,271</u>	<u>1,782,085</u>	<u>3,989,060</u>	<u>1,414,960</u>	<u>3,907,187</u>	<u>1,209,937</u>
Net Change in Fund Balance			1,299,510	(95,047)	(16,447)	(444,164)	(13,687)	(404,315)	(22,730)	(454,136)	(9,364)	(455,815)	(82,682)
Beginning Fund Balance			1,649,315	1,862,255	1,767,208	1,750,761	1,306,597	1,292,910	888,595	865,865	411,729	402,365	(53,450)
Less: Surplus Applied			(1,086,570)	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance			\$ 1,862,255	\$ 1,767,208	\$ 1,750,761	\$ 1,306,597	\$ 1,292,910	\$ 888,595	\$ 865,865	\$ 411,729	\$ 402,365	\$ (53,450)	\$ (136,132)



	2013 Bonds 2013 & 2014 Projects	2014 Taxable Bonds 2014	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
Capital Projects															
Road Projects		0	1,800,000			120,000			1,750,000			120,000	1,750,000		120,000
Wilson Drive Reconstruction		0				500,000									
Street Lighting LED															
Street Lighting Box Replacement						275,000						275,000			275,000
Garage Annex						200,000									
Parks Improvements (Net of Grant)		0	100,000			0			250,000			0	350,000		
Emerald Ash Borer Eradication			100,000			100,000			100,000			100,000	100,000		100,000
Alley Reconstruction						500,000						500,000			500,000
Police Facility			1,500,000												
Funded by Sewer Fees															
Annual lining projects		0	175,000			175,000			80,000			80,000	80,000		80,000
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															
Edgewood Ave Drainageway						400,000									
Combined Sewer Upgrades (Milw outfall & parts)			125,000			937,500			937,500				125,000		
Lateral Rebab Program		0	300,000			200,000			200,000			200,000	200,000		200,000
Stormwater Expenses															
Funded by Stormwater Fees															
Combined Sewer Upgrades				0			0			1,875,000				250,000	
Basin 6 Storm Sewer construction				0										1,500,000	
Funded by Levy for Stormwater															
Basin 6 Sewer construction			700,000			250,000									
Parking Utility															
Parking Utility Projects															
Water Projects															
Water Relay Projects		0	785,000						900,000				200,000		0
Lake Drive															
Water meter reading system replacement			0			250,000			250,000			250,000	250,000		150,000
NSWC Connection			0			0									
TID EXPENSES															
TID #1 estimated future projects		0	2,000,000			0			1,000,000						
TID # 3		0				1,800,000			1,750,000			0			2,525,000
Capitalized Interest on TID #3 (18 Months)		0				191,250			175,950			0			
TID #5 Estimated Future Projects		0	12,250,000	0		0			0			0			
Capitalized Interest on TID #5 (18 Months)		-	688,713	0		0			0			0			
Total Projects	-	12,938,713	7,710,000	-	1,000,000	5,898,750	-	3,037,500	7,393,450	1,875,000	937,500	1,525,000	3,180,000	1,750,000	3,950,000
Less 1/2 of State Transportation Aids/Other sources			(300,000)			-			(300,000)			-	(300,000)		-
Special Assessments for Alley Reconstruction			-			(250,000)			-			(250,000)	-		(250,000)
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)
Amount Available for Additional Projects															
Bid Premium Deposit to Debt Service Fund															
Project Costs to be financed	-	12,938,713	7,260,000	-	1,000,000	5,598,750	-	2,762,500	7,043,450	1,875,000	937,500	1,225,000	2,830,000	1,750,000	3,650,000
Costs of Issuance			143,508		56,390	117,763		92,503	138,713	75,808	56,045	46,788	72,700	71,518	84,388
Reoffering Premium (built into rates)															
Reserve Fund								316,500		215,500	110,000			201,500	
Capitalized Interest															
Total Funds Required (includes issuance expenses)	-	13,174,585	7,403,508	-	1,173,390	5,716,513	-	3,171,503	7,182,163	2,166,308	1,103,545	1,271,788	2,902,700	2,023,018	3,734,388
Less Interest Earnings/rounding	-	60,415	(18,508)	-	(3,390)	(21,513)	-	(6,503)	(27,163)	(11,308)	(3,545)	(6,788)	(12,700)	(8,018)	(29,388)
Bond Issue Size	\$0	\$13,235,000	\$7,385,000	\$0	\$1,170,000	\$5,695,000	\$0	\$3,165,000	\$7,155,000	\$2,155,000	\$1,100,000	\$1,265,000	\$2,890,000	\$2,015,000	\$3,705,000



Update 08-14-2013



	2020 Bonds	2020 Stormwater Rev 2020 Projects	2020 Sewer Rev 2020 Projects	2021 Bonds 2021 & 2022 Projects	2022 Bonds	2022 Stormwater Rev 2022 Projects	2022 Sewer Rev 2022 Projects	2023 Bonds	2013-2023 Totals	Even Years 2024-2037 Streets/Sewer 2.9 Bi-Annual	2024-2035 Total	2012-2030 Totals
Capital Projects												
Road Projects	1,750,000			120,000	1,750,000			0	9,280,000	1,750,000	12,250,000	21,530,000
Wilson Drive Reconstruction									500,000			500,000
Street Lighting LED									0			0
Street Lighting Box Replacement									825,000			825,000
Garage Annex									200,000			200,000
Parks Improvements (Net of Grant)									700,000			700,000
Emerald Ash Borer Eradication	100,000								700,000			700,000
Alley Reconstruction				500,000				500,000	2,500,000			2,500,000
Police Facility									1,500,000			1,500,000
Funded by Sewer Fees												
Annual lining projects	80,000			80,000	80,000			80,000	990,000			990,000
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												
Edgewood Ave Drainageway									400,000			400,000
Combined Sewer Upgrades (Milw outfall & parts)	937,500				937,500				4,000,000			4,000,000
Lateral Rehab Program	200,000			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			5,875,000			5,875,000
Basin 6 Storm Sewer construction									1,500,000			1,500,000
Funded by Levy for Stormwater									0			0
Basin 6 Sewer construction									950,000			950,000
Parking Utility									0			0
Parking Utility Projects									0			0
Water Projects												
Water Relay Projects	400,000			0	250,000			0	2,535,000	150,000	1,050,000	3,585,000
Lake Drive								2,000,000	2,000,000			2,000,000
Water meter reading system replacement									1,150,000			1,150,000
NSWC Connection									0			0
TID EXPENSES												
TID #1 estimated future projects									3,000,000			3,000,000
TID # 3				0				3,775,000	9,850,000			9,850,000
Capitalized Interest on TID #3 (18 Months)									367,200			367,200
TID #5 Estimated Future Projects									12,250,000			12,250,000
Capitalized Interest on TID #5 (18 Months)									688,713			688,713
Total Projects	3,467,500	1,875,000	937,500	900,000	3,217,500	1,875,000	937,500	6,355,000	70,760,913	1,900,000	13,300,000	83,360,913
Less 1/2 of State Transportation Aids/Other sources	(300,000)			-	(300,000)				(1,500,000)	(300,000)	(2,100,000)	(3,600,000)
Special Assessments for Alley Reconstructon	-			(250,000)	-			(250,000)	(1,250,000)			(1,250,000)
Less Whitefish Bay Funding of Basin Sanitary Sewer									(275,000)			(275,000)
Less MMSD Grant	(50,000)			(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	3,117,500	1,875,000	937,500	600,000	2,867,500	1,875,000	937,500	6,105,000	67,185,913	1,600,000	11,200,000	77,685,913
Costs of Issuance	77,100	73,768	53,958	33,050	72,975	74,768	54,958	117,250	1,749,818	53,875	377,125	2,126,943
Reoffering Premium (built into rates)												
Reserve Fund		215,500	109,500						1,610,500			1,610,500
Capitalized Interest									0			0
Total Funds Required (includes issuance expenses)	3,194,600	2,164,268	1,100,958	633,050	2,940,475	2,165,268	1,101,958	6,222,250	70,546,230	1,653,875	11,577,125	81,423,355
Less Interest Earnings/rounding	(24,600)	(9,268)	(5,958)	(3,050)	(20,475)	(10,268)	(6,958)	(32,250)	(201,230)	(13,875)	(97,125)	401,645
Bond Issue Size	\$3,170,000	\$2,155,000	\$1,095,000	\$630,000	\$2,920,000	\$2,155,000	\$1,095,000	\$6,190,000	\$70,345,000	\$1,640,000	\$11,480,000	\$81,825,000



Village of Shorewood

Current and Projected Debt Limit Calculations (Total Debt update 8-14-13)
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	Total Debt Service					Non-TID Debt Service					TID Debt Service						
			2.25%		New Issues	2.25%		1.25%		New Issues	1.25%		1.00%		New Issues	1.00%		YEAR	
EXIST DEBT PRIN OUTS ¹	Direct Debt Burden	COMBINED EXIST & NEW PRIN	Direct Debt Burden	RESIDUAL CAPACITY		EXIST DEBT Non TID PRIN OUTS ¹	Non TID Direct Debt Burden	COMBINED EXIST & NEW PRIN	Direct Debt Burden		EXIST DEBT TID PRIN OUTS ¹	TID Direct Debt Burden	COMBINED EXIST & NEW PRIN	Direct Debt Burden					
2013	1,330,875,300	66,543,765	41,122,579	3.09%	0	41,122,579	3.09%	25,421,186	20,762,579	1.56%	0	20,762,579	1.56%	20,360,000	1.53%	0	20,360,000	1.53%	2013
2014	1,345,129,677	67,256,484	38,607,486	2.87%	20,620,000	59,227,486	4.40%	8,028,998	19,202,486	1.43%	5,350,000	24,552,486	1.83%	19,405,000	1.44%	15,270,000	34,675,000	2.58%	2014
2015	1,387,030,973	69,351,549	35,595,255	2.57%	25,870,000	61,465,255	4.43%	7,886,294	17,535,255	1.26%	8,945,000	26,480,255	1.91%	18,060,000	1.30%	16,925,000	34,985,000	2.52%	2015
2016	1,415,036,438	70,751,822	32,365,260	2.29%	32,280,000	64,645,260	4.57%	6,106,562	15,765,260	1.11%	12,970,000	28,735,260	2.03%	16,600,000	1.17%	19,310,000	35,910,000	2.54%	2016
2017	1,461,155,367	73,057,768	29,097,405	1.99%	32,520,000	61,617,405	4.22%	11,440,363	14,112,405	0.97%	14,025,000	28,137,405	1.93%	14,985,000	1.03%	18,495,000	33,480,000	2.29%	2017
2018	1,479,344,297	73,967,215	25,681,612	1.74%	34,185,000	59,866,612	4.05%	14,100,603	12,386,612	0.84%	16,670,000	29,056,612	1.96%	13,295,000	0.90%	17,515,000	30,810,000	2.08%	2018
2019	1,497,583,226	74,879,161	22,750,000	1.52%	36,010,000	58,760,000	3.92%	16,119,161	11,245,000	0.75%	17,025,000	28,270,000	1.89%	11,505,000	0.77%	18,985,000	30,490,000	2.04%	2019
2020	1,525,962,156	76,298,108	19,750,000	1.29%	36,970,000	56,720,000	3.72%	19,578,108	10,135,000	0.66%	19,320,000	29,455,000	1.93%	9,615,000	0.63%	17,650,000	27,265,000	1.79%	2020
2021	1,544,281,085	77,214,054	16,600,000	1.07%	35,005,000	51,605,000	3.34%	25,609,054	9,005,000	0.58%	18,875,000	27,880,000	1.81%	7,595,000	0.49%	16,130,000	23,725,000	1.54%	2021
2022	1,562,630,014	78,131,501	13,470,000	0.86%	35,120,000	48,590,000	3.11%	29,541,501	7,805,000	0.50%	20,625,000	28,430,000	1.82%	5,665,000	0.36%	14,495,000	20,160,000	1.29%	2022
2023	1,581,003,944	79,050,197	11,845,000	0.75%	38,950,000	50,795,000	3.21%	28,255,197	6,550,000	0.41%	21,625,000	28,175,000	1.78%	5,295,000	0.33%	17,325,000	22,620,000	1.43%	2023
2024	1,599,522,873	79,976,144	10,135,000	0.63%	38,090,000	48,225,000	3.01%	31,751,144	5,220,000	0.33%	21,880,000	27,100,000	1.69%	4,915,000	0.31%	16,210,000	21,125,000	1.32%	2024
2025	1,618,041,803	80,902,090	8,315,000	0.51%	35,210,000	43,525,000	2.69%	37,377,090	3,800,000	0.23%	20,190,000	23,990,000	1.48%	4,515,000	0.28%	15,020,000	19,535,000	1.21%	2025
2026	1,636,560,732	81,828,037	6,560,000	0.40%	33,835,000	40,395,000	2.47%	41,433,037	2,460,000	0.15%	20,110,000	22,570,000	1.38%	4,100,000	0.25%	13,725,000	17,825,000	1.09%	2026
2027	1,655,079,661	82,753,983	5,395,000	0.33%	30,460,000	35,855,000	2.17%	46,898,983	1,720,000	0.10%	18,100,000	19,820,000	1.20%	3,675,000	0.22%	12,360,000	16,035,000	0.97%	2027
2028	1,673,598,591	83,679,930	2,555,000	0.15%	28,615,000	31,170,000	1.86%	52,509,930	1,380,000	0.08%	17,665,000	19,045,000	1.14%	1,175,000	0.07%	10,950,000	12,125,000	0.72%	2028
2029	1,692,117,520	84,605,876	1,835,000	0.11%	24,800,000	26,635,000	1.57%	57,970,876	1,035,000	0.06%	15,320,000	16,355,000	0.97%	800,000	0.05%	9,480,000	10,280,000	0.61%	2029
2030	1,710,636,450	85,531,822	1,095,000	0.06%	22,655,000	23,750,000	1.39%	61,781,822	695,000	0.04%	14,725,000	15,420,000	0.90%	400,000	0.02%	7,930,000	8,330,000	0.49%	2030
2031	1,729,155,379	86,457,769	350,000	0.02%	18,645,000	18,995,000	1.10%	67,462,769	350,000	0.02%	12,360,000	12,710,000	0.74%	0	0.00%	6,285,000	6,285,000	0.36%	2031
2032	1,747,674,308	87,383,715	0	0.00%	16,710,000	16,710,000	0.96%	70,673,715	0	0.00%	12,155,000	12,155,000	0.70%	0	0.00%	4,555,000	4,555,000	0.26%	2032
2033	1,766,193,238	88,309,662	0	0.00%	12,725,000	12,725,000	0.72%	75,584,662	0	0.00%	10,110,000	10,110,000	0.57%	0	0.00%	2,615,000	2,615,000	0.15%	2033
2034	1,784,712,167	89,235,608	0	0.00%	11,850,000	11,850,000	0.66%	77,385,608	0	0.00%	10,125,000	10,125,000	0.57%	0	0.00%	1,725,000	1,725,000	0.10%	2034
2035	1,803,231,097	90,161,555	0	0.00%	9,525,000	9,525,000	0.53%	80,636,555	0	0.00%	8,720,000	8,720,000	0.48%	0	0.00%	805,000	805,000	0.04%	2035
2036	1,821,750,026	91,087,501	0	0.00%	9,350,000	9,350,000	0.51%	81,737,501	0	0.00%	9,350,000	9,350,000	0.51%	0	0.00%	0	0	0.00%	2036
2037	1,840,268,956	92,013,448	0	0.00%	8,130,000	8,130,000	0.44%	83,883,448	0	0.00%	8,130,000	8,130,000	0.44%	0	0.00%	0	0	0.00%	2037
2038	1,858,787,885	92,939,394	0	0.00%	7,085,000	7,085,000	0.38%	85,854,394	0	0.00%	7,085,000	7,085,000	0.38%	0	0.00%	0	0	0.00%	2038
2039	1,877,306,814	93,865,341	0	0.00%	6,190,000	6,190,000	0.33%	87,675,341	0	0.00%	6,190,000	6,190,000	0.33%	0	0.00%	0	0	0.00%	2039
2040	1,895,825,744	94,791,287	0	0.00%	5,420,000	5,420,000	0.29%	89,371,287	0	0.00%	5,420,000	5,420,000	0.29%	0	0.00%	0	0	0.00%	2040
2041	1,914,344,673	95,717,234	0	0.00%	4,600,000	4,600,000	0.24%	91,117,234	0	0.00%	4,600,000	4,600,000	0.24%	0	0.00%	0	0	0.00%	2041
2042	1,932,863,603	96,643,180	0	0.00%	3,915,000	3,915,000	0.20%	92,728,180	0	0.00%	3,915,000	3,915,000	0.20%	0	0.00%	0	0	0.00%	2042
2043	1,951,382,532	97,569,127	0	0.00%	3,185,000	3,185,000	0.16%	94,384,127	0	0.00%	3,185,000	3,185,000	0.16%	0	0.00%	0	0	0.00%	2043
2044	1,969,901,461	98,495,073	0	0.00%	2,595,000	2,595,000	0.13%	95,900,073	0	0.00%	2,595,000	2,595,000	0.13%	0	0.00%	0	0	0.00%	2044
2045	1,988,420,391	99,421,020	0	0.00%	1,975,000	1,975,000	0.10%	97,446,020	0	0.00%	1,975,000	1,975,000	0.10%	0	0.00%	0	0	0.00%	2045
2046	2,006,939,320	100,346,966	0	0.00%	1,505,000	1,505,000	0.07%	98,841,966	0	0.00%	1,505,000	1,505,000	0.07%	0	0.00%	0	0	0.00%	2046
2047	2,025,458,250	101,272,912	0	0.00%	1,015,000	1,015,000	0.05%	100,257,912	0	0.00%	1,015,000	1,015,000	0.05%	0	0.00%	0	0	0.00%	2047
2048	2,043,977,179	102,198,859	0	0.00%	685,000	685,000	0.03%	101,513,859	0	0.00%	685,000	685,000	0.03%	0	0.00%	0	0	0.00%	2048
2049	2,062,496,108	103,124,805	0	0.00%	345,000	345,000	0.02%	102,779,805	0	0.00%	345,000	345,000	0.02%	0	0.00%	0	0	0.00%	2049
2050	2,081,015,038	104,050,752	0	0.00%	175,000	175,000	0.01%	103,875,752	0	0.00%	175,000	175,000	0.01%	0	0.00%	0	0	0.00%	2050
2051	2,099,533,967	104,976,698	0	0.00%	0	0	0.00%	104,976,698	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	2051
2052	2,118,052,897	105,902,645	0	0.00%	0	0	0.00%	105,902,645	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	2052
2053	2,136,571,826	106,828,591	0	0.00%	0	0	0.00%	106,828,591	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	2053

NOTES:



Village of Shorewood, WI

Proposed Debt Schedule for Future Capital Projects

Total Debt Payments Include Future Capital Project Borrowings for 2013 through 2023 and Street & Water related projects through

Update 08-14-2013



Year	2013 Existing Payments	Storm Water		GO & TID		Total Sewer		Total Debt Payments	Less Total Other Sources	Equalized Value		
		Total new Principal	Total New Interest	Total new Principal	Total New Interest	Total New Principal	Total New Interest			Tax Levy	Tax Base	Tax Rate
2013	3,715,214	0	0	0	0	0	0	3,715,214	(2,333,207)	1,382,007	1,297,983,400	1.06
2014	3,771,786	0	0	0	453,163	0	0	4,224,948	(2,760,567)	1,464,382	1,325,911,800	1.10
2015	4,190,254	0	0	545,000	1,068,200	40,000	73,125	5,916,579	(4,161,897)	1,754,682	1,332,541,359	1.32
2016	4,317,067	0	0	745,000	1,427,688	90,000	268,438	6,848,192	(4,803,387)	2,044,805	1,345,866,773	1.52
2017	4,257,360	0	134,688	1,025,000	1,638,688	90,000	331,563	7,477,297	(5,307,743)	2,169,555	1,366,054,774	1.59
2018	4,300,635	0	134,688	1,225,000	1,708,650	90,000	325,938	7,784,910	(5,510,987)	2,273,923	1,384,427,718	1.64
2019	3,707,601	55,000	260,625	1,880,000	1,827,288	150,000	320,313	8,200,826	(5,811,864)	2,388,962	1,402,800,662	1.70
2020	3,678,929	60,000	257,188	2,210,000	1,925,775	180,000	310,938	6,622,829	(6,173,869)	2,448,960	1,421,173,607	1.72
2021	3,725,765	115,000	388,125	2,595,000	1,911,313	180,000	368,125	9,283,328	(6,651,675)	2,631,653	1,439,546,551	1.83
2022	3,598,103	125,000	380,938	2,805,000	1,872,063	180,000	356,875	9,317,978	(6,583,544)	2,734,433	1,457,919,495	1.88
2023	2,008,728	210,000	507,813	2,360,000	2,007,225	230,000	414,063	7,737,828	(4,802,424)	2,935,405	1,531,292,439	1.92
2024	2,046,389	220,000	494,688	2,655,000	2,113,700	235,000	399,688	8,164,464	(5,140,558)	3,023,906	1,549,665,383	1.95
2025	2,105,767	320,000	480,938	2,880,000	2,019,125	280,000	385,000	8,470,829	(5,362,513)	3,108,316	1,568,038,327	1.98
2026	1,988,778	330,000	460,938	3,170,000	1,909,475	295,000	367,500	8,521,690	(5,444,710)	3,076,980	1,586,411,271	1.94
2027	1,359,240	335,000	440,313	3,375,000	1,785,663	310,000	349,063	7,954,278	(5,254,423)	2,699,855	1,604,784,215	1.68
2028	3,003,913	350,000	419,375	3,640,000	1,648,313	320,000	329,688	9,711,288	(7,166,288)	2,545,000	1,623,157,159	1.57
2029	795,418	355,000	397,500	3,815,000	1,498,200	325,000	309,688	7,495,805	(4,936,905)	2,558,900	1,641,530,104	1.56
2030	794,853	365,000	375,313	3,940,000	1,340,025	330,000	289,375	7,434,565	(4,870,815)	2,563,750	1,659,903,048	1.54
2031	778,333	365,000	352,500	4,010,000	1,177,250	340,000	268,750	7,291,833	(4,809,583)	2,482,250	1,678,275,992	1.48
2032	360,500	375,000	329,688	3,730,000	1,021,838	350,000	247,500	6,414,525	(4,245,375)	2,169,150	1,696,648,936	1.28
2033	0	380,000	306,250	3,985,000	869,488	360,000	225,625	6,126,363	(3,983,113)	2,143,250	1,715,021,880	1.25
2034		380,000	282,500	2,670,000	737,250	365,000	203,125	4,637,875	(2,725,425)	1,912,450	1,733,394,824	1.10
2035		390,000	258,750	2,325,000	641,250	370,000	180,313	4,165,313	(2,617,763)	1,547,550	1,751,767,768	0.88
2036		395,000	234,375	1,970,000	566,250	375,000	157,188	3,697,813	(2,334,713)	1,363,100	1,770,140,712	0.77
2037		395,000	209,688	1,220,000	524,400	380,000	133,750	2,862,838	(1,469,988)	1,392,850	1,788,513,657	0.78
2038		405,000	185,000	1,045,000	456,450	385,000	110,000	2,586,450	(1,394,600)	1,191,850	1,806,886,601	0.66
2039		410,000	159,688	895,000	398,250	385,000	85,938	2,333,875	(1,144,875)	1,189,000	1,825,259,545	0.65
2040		420,000	134,063	770,000	348,300	340,000	61,875	2,074,238	(1,041,138)	1,033,100	1,843,632,489	0.56
2041		430,000	107,813	820,000	300,600	150,000	40,625	1,849,038	(814,888)	1,034,150	1,862,005,433	0.56
2042		310,000	80,938	685,000	255,450	100,000	31,250	1,462,638	(590,188)	872,450	1,880,378,377	0.46
2043		320,000	61,563	730,000	213,000	100,000	25,000	1,449,563	(576,413)	873,150	1,898,751,321	0.46
2044		215,000	41,563	590,000	173,400	100,000	18,750	1,138,713	(427,313)	711,400	1,917,124,265	0.37
2045		225,000	28,125	620,000	137,100	100,000	12,500	1,122,725	(420,075)	702,650	1,935,497,209	0.36
2046		110,000	14,063	470,000	104,400	50,000	6,250	754,713	(217,513)	537,200	1,953,870,154	0.27
2047		115,000	7,188	490,000	75,600	50,000	3,125	740,913	(215,563)	525,350	1,972,243,098	0.27
2048		0	0	330,000	51,000	0	0	381,000	(23,600)	357,400	1,990,616,042	0.18
2049		0	0	340,000	30,900	0	0	370,900	(27,250)	343,650	2,008,988,986	0.17
2050		0	0	170,000	15,600	0	0	185,600	(11,200)	174,400	2,027,361,930	0.09
2051		0	0	175,000	5,250	0	0	180,250	(15,450)	164,800		
2052		0	0	0	0	0	0	0	0	0		
TOTAL	54,504,629	8,480,000	7,926,875	66,905,000	36,257,575	7,625,000	7,010,938	196,313,465	(126,214,807)	70,098,658		



Parking Utility - 200

Current Rates and Customer Information

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

General Rate and Permit Data	Monthly	Annually
Current Overnight Parking Permit Fee	\$45	\$540
Amount paid to private lot owners	\$17	\$204
Year of last fee increase	2007	
	<u>2011</u>	<u>2012</u>
Permits sold - Village lot/streets	3,621	3913
Permits sold - private lots	<u>1,350</u>	<u>1086.5</u>
Total	4,971	5,000

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.

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.

2014 - 2023 Financial Plan

Parking Utility

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues											
Parking Permit Fees	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415	\$ 217,415
Other Revenues	9,282	9,375	9,469	9,563	9,658	9,754	9,851	9,949	10,048	10,148	10,249
Total Revenues	226,697	226,790	226,884	226,978	227,073	227,169	227,266	227,364	227,463	227,563	227,664
Expenses											
Lot Rental Expenses	\$ 15,312	\$ 15,464	\$ 15,618	\$ 15,773	\$ 15,931	\$ 16,089	\$ 16,251	\$ 16,414	\$ 16,579	\$ 16,745	\$ 16,912
Depreciation	19,600	19,600	19,600	19,992	19,992	19,992	20,392	20,392	20,392	20,800	20,800
Other Expenses	185,013	187,997	191,034	194,312	197,459	200,661	204,118	207,437	210,816	214,461	218,137
Interest Expense	8,108	7,742	6,694	5,606	4,478	4,178	3,878	3,478	3,078	2,678	2,278
Total Expenses	228,033	230,803	232,946	235,683	237,860	240,920	244,639	247,721	250,865	254,684	258,127
Net Change in Equity	(1,336)	(4,013)	(6,062)	(8,705)	(10,787)	(13,751)	(17,373)	(20,357)	(23,402)	(27,121)	(30,463)
Beginning Equity	518,257	516,921	512,908	506,845	498,140	487,353	473,603	456,230	435,874	412,472	385,352
Ending Equity	\$ 516,921	\$ 512,908	\$ 506,845	\$ 498,140	\$ 487,353	\$ 473,603	\$ 456,230	\$ 435,874	\$ 412,472	\$ 385,352	\$ 354,889
Rate increase included above	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* - The Parking Utility budgets on a full accrual method. The estimated cash position is affected by capital purchases, principal repayment or receipt of bond proceeds and is shown below.

Estimated cash position	\$ 405,815	\$ 409,874	\$ 411,645	\$ 410,900	\$ 424,402	\$ 435,495	\$ 438,935	\$ 439,978	\$ 438,578	\$ 434,488	\$ 427,693
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Water Utility - 201

Current Rates and Customer Information

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

General Rate Data	Quarterly	Annual
Meter service charge (5/8")	\$ 17.75	\$71
Plus Volumetric per 100 Cubic Feet	\$ 1.88	\$8
Last Full Rate Increase	May-12	
Quarterly Bill (2,300 Cubic Feet Usage)	\$61	\$244
	No. of	Consumption
Five Year Average	Customers	100 Cubic Ft
Residential Customers	3,228	294,571
Commerical Custmers	251	164,242
Public	33	18,649
5 Year Ave	<u>3,512</u>	<u>477,462</u>

Long Range Plan Notes

- The Long Range Plan does not include expenses related to the potential for the Village of Shorewood to become a member of the North Shore Water Commission. The cost savings from the North Shore Water commission would result in a decrease in water rates, however it would result in a \$1 million borrowing for water extensions.

- Significant future capital projects included in the 2023 plan for meter replacements and upgrade of the meter reading system, and substantial bi-annually borrowing for water main replacements done with the bi-annual road projects.
- 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 or 2014 except for the increase to fund the Milwaukee Water Utility rate increase of 3%. Based upon future capital needs in the water utility, a rate increase of 27% is anticipated in 2015.

2014 - 2023 Financial Plan

Water Utility

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues											
User Fees	\$ 1,468,548	\$ 1,512,605	\$ 1,921,009	\$ 1,921,009	\$ 1,978,639	\$ 1,978,639	\$ 2,037,998	\$ 2,037,998	\$ 2,099,137	\$ 2,099,137	\$ 2,099,137
Other Revenues	15,000	15,150	15,301	15,454	15,608	15,764	15,922	16,082	16,243	16,406	16,570
Total Revenues	1,483,548	1,527,755	1,936,310	1,936,463	1,994,247	1,994,403	2,053,920	2,054,080	2,115,380	2,115,543	2,115,707
Expenses											
Purchase Water	\$ 690,300	\$ 704,106	\$ 718,188	\$ 732,552	\$ 747,203	\$ 762,147	\$ 777,390	\$ 792,938	\$ 808,797	\$ 824,973	\$ 841,472
Depreciation	95,100	95,100	95,100	97,002	97,002	97,002	98,942	98,942	98,942	100,921	100,921
Other Expenses	615,671	625,555	635,614	646,639	657,061	667,671	679,289	690,289	701,482	713,725	725,685
Interest Expense	56,770	91,608	117,348	150,391	184,203	196,778	202,748	207,193	209,427	204,933	259,243
Total Expenses	1,457,841	1,516,369	1,566,250	1,626,584	1,685,469	1,723,598	1,758,369	1,789,362	1,818,648	1,844,552	1,927,321
Net Change in Equity	25,707	11,386	370,060	309,879	308,778	270,805	295,551	264,718	296,732	270,991	188,387
Beginning Equity	1,220,806	1,246,513	1,257,899	1,627,959	1,937,838	2,246,616	2,517,421	2,812,972	3,077,690	3,374,422	3,645,413
Ending Equity	\$ 1,246,513	\$ 1,257,899	\$ 1,627,959	\$ 1,937,838	\$ 2,246,616	\$ 2,517,421	\$ 2,812,972	\$ 3,077,690	\$ 3,374,422	\$ 3,645,413	\$ 3,833,800
Rate increase included above	0.00%	3.00%	27.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%	0.00%

* - The Water Utility budgets on a full accrual method, rather than a cash basis. The estimated cash position which is affected by capital purchases, principal repayment or receipt of bond proceeds is shown below.

Estimated cash position	(809,503)	(84,875)	39,897	28,170	129,958	111,507	7,022	132,126	248,428	313,875	281,959
Recommended Advance	800,000	-	-	-	-	-	-	-	-	-	-
Estimated cash with Advance	\$ (9,503)	\$ (84,875)	\$ 39,897	\$ 28,170	\$ 129,958	\$ 111,507	\$ 7,022	\$ 132,126	\$ 248,428	\$ 313,875	\$ 281,959



Current Rates and Customer Information

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

General Rate Data	Quarterly	Annual
Service charge	\$ 29.43	\$118
Plus Volumetric per 100 Cubic Feet	\$ 3.68	\$15
Last Full Rate Increase	Feb-13	
Quarterly Bill (2,300 Cubic Feet Usage)	\$114	\$456

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.

Sewer rates were increased by 33% in 2012 for 2013, rates are expected to increase in order to continue sanitary sewer back-up protection and to meet best practices. Future rate increases are projected at 7% in 2014, 3% in 2015 and 17% in 2016.

2014 - 2023 Financial Plan

Sewer Utility

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues											
User Fees	\$ 2,019,450	\$ 2,160,812	\$ 2,225,637	\$ 2,603,995	\$ 2,630,035	\$ 2,682,636	\$ 2,682,636	\$ 2,682,636	\$ 2,816,768	\$ 2,873,104	\$ 3,045,490
Other Revenues	23,060	23,291	23,524	23,760	23,998	24,238	24,480	24,725	24,972	25,222	25,474
Total Revenues	2,042,510	2,184,103	2,249,161	2,627,755	2,654,033	2,706,874	2,707,116	2,707,361	2,841,740	2,898,326	3,070,964
Expenses											
Treatment Expense	\$ 686,900	\$ 700,638	\$ 714,651	\$ 728,944	\$ 743,523	\$ 758,394	\$ 773,562	\$ 789,034	\$ 804,814	\$ 820,910	\$ 837,328
Depreciation	135,000	135,000	135,000	137,700	137,700	137,700	140,454	140,454	140,454	143,263	143,263
Other Expenses	561,571	570,548	576,186	586,618	596,090	605,731	616,728	626,729	636,907	648,501	660,108
Interest Expense	203,775	204,271	279,562	468,871	523,301	513,000	502,530	486,755	536,536	516,424	563,496
Total Expenses	1,587,246	1,610,457	1,705,399	1,922,133	2,000,614	2,014,825	2,033,274	2,042,972	2,118,711	2,129,098	2,204,195
Net Change in Equity	455,264	573,646	543,762	705,622	653,419	692,049	673,842	664,389	723,029	769,228	866,769
Beginning Equity	5,581,147	6,036,411	6,610,057	7,153,820	7,859,441	8,512,861	9,204,910	9,878,752	10,543,141	11,266,170	12,035,399
Ending Equity	\$ 6,036,411	\$ 6,610,057	\$ 7,153,820	\$ 7,859,441	\$ 8,512,861	\$ 9,204,910	\$ 9,878,752	\$ 10,543,141	\$ 11,266,170	\$ 12,035,399	\$ 12,902,167
Rate increase included above		7.00%	3.00%	17.00%	1.00%	2.00%	0.00%	0.00%	5.00%	2.00%	6.00%

* - 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	\$ 302,613	\$ 557,352	\$ 693,961	\$ 921,914	\$ 1,110,129	\$ 1,303,859	\$ 1,354,586	\$ 1,467,717	\$ 1,716,713	\$ 1,902,471	\$ 2,182,938
DNR equipment replacement reserve - minimum required cash balance for equipment \$225,000											
Cash Target 25% Oper'g Exp	\$ 368,900	\$ 392,600	\$ 446,100	\$ 465,700	\$ 469,300	\$ 473,200	\$ 475,600	\$ 494,600	\$ 496,500	\$ 496,500	\$ 496,500
Revenue coverage 125% target	145.00%	153.00%	127.00%	128.00%	127.00%	128.00%	135.00%	128.00%	128.00%	128.00%	129.00%

2014 - 2023 Financial Plan

Storm Utility

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues												
User Fees	\$ -			\$ 31,250	\$ 200,235	\$ 200,873	\$ 427,694	\$ 430,311	\$ 663,409	\$ 667,615	\$ 933,163	\$ 929,974
Bond Proceeds	-	-	-	-	2,155,000	-	2,015,000	-	2,155,000	-	2,155,000	2,155,000
Total Revenues	-	-	-	31,250	2,355,235	200,873	2,442,694	430,311	2,818,409	667,615	3,088,163	3,084,974
Expenses												
Maintenance Expenses	\$ -	\$ -		\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291
Depreciation	-	-	-	-	18,750	18,750	36,250	36,250	55,000	55,000	73,750	92,500
Capital	-	-	-	-	1,875,000	-	1,750,000	-	1,875,000	-	1,875,000	1,875,000
Debt Service Reserve Fund	-	-	-	-	215,000	-	201,500	-	215,500	-	215,500	215,500
Debt Service Issue Costs	-	-	-	-	65,000	-	63,500	-	64,500	-	64,500	64,500
Debt Service	-	-	-	-	-	134,688	134,688	315,625	317,188	503,125	505,938	717,813
Total Expenditures	-	-	-	25,000	2,199,250	179,448	2,212,468	378,936	2,554,790	586,279	2,763,405	2,994,604
Net Change in Equity	-	-	-	6,250	155,985	21,425	230,226	51,375	263,619	81,336	324,758	90,370
Beginning Equity	-	-	-	-	6,250	162,235	183,660	413,886	465,261	728,880	810,216	1,134,974
Ending Equity	\$ -	\$ -	\$ -	\$ 6,250	\$ 162,235	\$ 183,660	\$ 413,886	\$ 465,261	\$ 728,880	\$ 810,216	\$ 1,134,974	\$ 1,225,343
Using 4,035 REU's												
Estimated fee per household	\$ -	\$ -	\$ -	\$ 7.74	\$ 49.62	\$ 49.78	\$ 106.00	\$ 106.64	\$ 164.41	\$ 165.46	\$ 231.27	\$ 230.48
Revenue coverage 125% required			0%	0%	130%	130%	127%	127%	126%	165%	126%	

2014 - 2023 Financial Plan

Estimated Average Residential Property Owner Payments

Payment Type	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Property Tax Bill (Village Portion)	\$ 2,122	\$ 2,157	\$ 2,234	\$ 2,311	\$ 2,355	\$ 2,395	\$ 2,447	\$ 2,459	\$ 2,496	\$ 2,517	\$ 2,557
Water Bill	244	251	319	319	329	329	339	339	349	349	349
Sewer Bill	456	488	503	588	594	606	606	606	636	649	688
Storm Water Bill	-	-	8	50	50	106	107	164	165	231	230
Sub-total Utility Bill	<u>700</u>	<u>739</u>	<u>830</u>	<u>957</u>	<u>973</u>	<u>1,041</u>	<u>1,051</u>	<u>1,109</u>	<u>1,151</u>	<u>1,229</u>	<u>1,267</u>
Total	<u>\$ 2,822</u>	<u>\$ 2,896</u>	<u>\$ 3,064</u>	<u>\$ 3,268</u>	<u>\$ 3,328</u>	<u>\$ 3,436</u>	<u>\$ 3,498</u>	<u>\$ 3,568</u>	<u>\$ 3,647</u>	<u>\$ 3,746</u>	<u>\$ 3,824</u>
Change from Prior Year	\$ 154	\$ 74	\$ 167	\$ 204	\$ 60	\$ 108	\$ 63	\$ 70	\$ 79	\$ 100	\$ 78
% Change from Prior Year	5.77%	2.63%	5.77%	6.67%	1.82%	3.25%	1.82%	1.99%	2.20%	2.73%	2.09%

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



Guiding Policies

- \$150,000 Set aside for Technology Upgrades
- Assessment Services

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.



Guiding Policies

3. PRESERVATION OF GENERAL OBLIGATION BORROWING CAPACITY

It is the Village's philosophy that its general obligation borrowing authority must be protected and conserved. Wisconsin allows municipalities to borrow up to 5% of its Equalized Valuation on a general obligation basis.

The Village of Shorewood has the intention to limit itself to the use of no more than 1.25% of its general obligation debt capacity for capital needs and an additional 1% for financing Tax Incremental projects for a total of 2.25%. This policy would allow the Village to control its direct debt burden while still meeting its capital needs. Based upon the 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.



Guiding Policies

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.

2014 - 2023 Financial Plan

Assumptions

Revenue Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Charges	3%	0%	0%	3%	0%	0%	3%	0%	0%	0%
Charges - parking	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Charges - sewer	7%	3%	17%	1%	2%	0%	0%	5%	2%	6%
Charges - water	3%	27%	0%	3%	0%	3%	0%	3%	0%	0%
Fines	0%	0%	3%	0%	0%	3%	0%	0%	0%	0%
Intergov't	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Licenses	0%	3%	0%	0%	3%	0%	0%	3%	0%	0%
OFS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Rev	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

Expenditure	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital	0%	0%	2%	0%	0%	2%	0%	0%	2%	0%
Contractual	0%	0%	3%	0%	0%	3%	0%	0%	3%	0%
Fringe	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Insurance	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Other Financing Uses	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Governments	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Professional	1%	1%	3%	1%	1%	3%	1%	1%	3%	3%
Programming	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Salaries	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Supplies - Maintenance	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Supplies - Vehicle	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Supplies & Office	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

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Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace		Year										
			Cost	Life	Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
PRINTER 4000T	1998	1,524	1,800	5	2015	-	1,800	-	-	-	-	1,800	-	-	-
HP CMT WORKSTATION DPW DIRECTOR	2007	1,894	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-
HP COMPUTER/MONITOR	2008	1,150	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-
							4,800	-	-	-	-	4,800	-	-	-
VOTING MACHINE - insight	2010	6,000	6,000	7	2026	-	-	-	-	-	-	-	-	-	-
VOTING MACHINE - insight	2011	6,000	6,000	7	2019	-	-	-	-	-	6,000	-	-	-	-
ADA Edge Voting Machines	2006	6,000	6,000	7	2015	-	6,000	-	-	-	-	-	-	6,000	-
ADA Edge Voting Machines	2006	6,000	6,000	7	2015	-	6,000	-	-	-	-	-	-	6,000	-
ADA Edge Voting Machines	2006	6,000	6,000	7	2015	-	6,000	-	-	-	-	-	-	6,000	-
HP CMT TOWER CLERK	2013	1,350	1,350	5	2018	-	-	-	-	1,350	-	-	-	-	1,350
HP 4250N LASER JET PRINTER CLERK	2008	1,389	2,000	5	2015	-	2,000	-	-	-	-	2,000	-	-	-
CLERK FURNITURE W CHAIR	2008	5,805	6,000	20	2026	-	-	-	-	-	-	-	-	-	-
CUBICLES FOR CT OFFICE	2008	11,285	12,000	20	2026	-	-	-	-	-	-	-	-	-	-
Laptop Probook 4510s	2010	1,486	1,486	5	2015	-	1,486	-	-	-	-	1,486	-	-	-
VOTING MACHINE - INSIGHT LARGE ELECT	2014	6,000	6,000	15	2014	6,000	-	-	-	-	-	-	-	-	-
DEPUTY CLERK / TREASURER COMPUTER	2012	1,709	1,700	5	2017	-	-	-	1,700	-	-	-	-	1,700	-
VOTING MACHINE - INSIGHT LARGE ELECT	2014	6,000	6,000	7	2014	6,000	-	-	-	-	-	-	6,000	-	-
						12,000	21,486	-	1,700	1,350	6,000	3,486	6,000	19,700	1,350
TIPPS COURT SOFTWARE - updates only	2003	9,410	-	5	Never	-	-	-	-	-	-	-	-	-	-
HP LAPTOP COURT CLERK	2007	1,254	1,750	5	2014	1,750	-	-	-	-	1,750	-	-	-	-
COURT ROOM CHAIRS	2008	6,098	6,500	20	2028	-	-	-	-	-	-	-	-	-	-
HP COMPUTER	2009	1,354	1,750	5	2015	-	1,750	-	-	-	-	1,750	-	-	-
						1,750	1,750	-	-	-	1,750	1,750	-	-	-
HP LASER JET M521	2004	1,350	1,500	5	2014	1,500	-	-	-	-	1,500	-	-	-	-
HP COMPUTER - BACK OFFICE	2009	1,113	1,525	5	2019	-	-	-	-	-	1,525	-	-	-	-
CUSTOMER SERVICE MANAGER OFFICE FURNITURE	2008	4,325	5,000	20	2028	-	-	-	-	-	-	-	-	-	-
HP COMPUTER - CSR KRECHEL	2009	1,525	1,525	5	2014	1,525	-	-	-	-	1,525	-	-	-	-
HP COMPUTER, SCANNER, VALIDATOR	2009	2,152	2,150	5	2016	-	-	2,150	-	-	-	-	2,150	-	-
HP COMPUTER - CSM	2011	1,700	1,900	5	2016	-	-	1,900	-	-	-	-	1,900	-	-
HP COMPUTER - CSR REPINS	2012	1,700	2,100	5	2017	-	-	-	2,100	-	-	-	-	2,100	-
						3,025	-	4,050	2,100	-	4,550	-	4,050	2,100	-
YARD WASTE COMPACTOR	1975	15,000	85,575	20	2018	-	-	-	-	85,575	-	-	-	-	-
SAWDUST COLLECTOR	1980	3,000	9,407	25	2015	-	9,407	-	-	-	-	-	-	-	-
PIONJAR-AIR HAMMER	1980	2,000	2,200	12	2018	-	-	-	-	2,200	-	-	-	-	-
GENERATOR/WELDER	1987	1,300	2,590	30	2017	-	-	-	2,590	-	-	-	-	-	-
SHOP PRESS	1988	3,850	5,000	12	2015	-	5,000	-	-	-	-	-	-	-	-
AIR COMPRESSOR (SHOP)	1988	11,296	11,500	12	2018	-	-	-	-	11,500	-	-	-	-	-
DRILL PRESS (LARGE)	1988	3,450	8,410	30	2018	-	-	-	-	8,410	-	-	-	-	-
LATHE	1988	4,650	9,510	30	2018	-	-	-	-	9,510	-	-	-	-	-
PIPE THREADER	1988	2,990	3,200	12	2018	-	-	-	-	3,200	-	-	-	-	-
20 INCH PLANER	1988	3,900	10,422	12	2028	-	-	-	-	-	-	-	-	-	-
DRILL PRESS	1988	2,742	2,656	12	2034	-	-	-	-	-	-	-	-	-	-
BEARING PRESS	1988	1,200	2,390	40	2038	-	-	-	-	-	-	-	-	-	-
WIRE WELDER	1989	2,600	5,185	30	2018	-	-	-	-	5,185	-	-	-	-	-
Roscoe Roller	1989	9,700	16,020	15	2020	-	-	-	-	-	-	16,020	-	-	-
BRAKE LATHE	1991	5,945	3,030	12	2020	-	-	-	-	-	-	3,030	-	-	-
Western 10' snow plow	1991	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
TIRE CHANGER	1992	3,250	7,500	12	2015	-	7,500	-	-	-	-	-	-	-	-
TABLE SAW	1992	4,300	8,940	12	2024	-	-	-	-	-	-	-	-	-	-
SWENSON BOX SALTER	1992	5,989	10,336	12	NEVER	-	-	-	-	-	-	-	-	-	-
SWENSON BOX SALTER	1992	5,989	10,336	12	NEVER	-	-	-	-	-	-	-	-	-	-

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Capital Asset Equipment and Vehicles Inventory

Description	Year	Cost	Replace	Life	Replace	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Purchased		Cost		Year										
PUBLIC SAFETY GARAGE DOORS FIRE BAY DOORS	1993	6,711	6,900	12	2018	-	-	-	-	6,900	-	-	-	-	-
Chain Saws -2	2014	1,858	1,858	15	2014	1,858	-	-	-	-	-	-	-	-	-
BAND SAW	1993	8,000	4,710	12	2022	-	-	-	-	-	-	-	-	4,710	-
HAND HELD RADIOS(8)	1994	6,800	850	20	never	-	-	-	-	-	-	-	-	-	-
ROAD SAW	1994	7,400	-	12	Never	-	-	-	-	-	-	-	-	-	-
PLASMA CUTTER	1995	1,250	5,000	10	2016	-	-	5,000	-	-	-	-	-	-	-
AIR SYSTEM AIR COMPRESSOR Dri air	1995	3,000	4,360	25	2020	-	-	-	-	-	-	4,360	-	-	-
SULLAIR COMPRESSOR	1996	13,999	18,935	12	2026	-	-	-	-	-	-	-	-	-	-
CATERPILLAR 938F WHEEL LOADER	1997	113,792	140,267	12	2017	-	-	-	140,267	-	-	-	-	-	-
Heavy Vehicle Lift	1998	23,957	5,800	12	2014	5,800	-	-	-	-	-	-	-	-	-
SPIN BALANCER	1999	3,564	5,500	12	2015	-	5,500	-	-	-	-	-	-	-	-
SIGN PLOTTER/CUTTER	2013	1,200	6,500	10	2023	-	-	-	-	-	-	-	-	-	6,500
#00 POLY MOLDBOARD SNOW PLOW	2000	5,045	6,500	12	2015	-	6,500	-	-	-	-	-	-	-	-
SIGN CUTTER/FLEX SIGN EQUIPMENT	2000	6,000	6,200	12	2015	-	6,200	-	-	-	-	-	-	-	-
#102 KUBOTA TRACTOR W/LOADER BUCKET	2001	20,000	39,010	12	2016	-	-	39,010	-	-	-	-	-	-	-
#2001 BARBER SURFRAKE MODEL 400	2001	22,000	29,719	12	2016	-	-	29,719	-	-	-	-	-	-	-
10 PLOW #46	2002	4,200	4,615	12	2016	-	-	4,615	-	-	-	-	-	-	-
BACKHOE LOADER #90 JCB 212S	2002	44,687	115,500	12	2022	-	-	-	-	-	-	-	-	115,500	-
Wausau 9' Snow Plow JCB	2002	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
11" SNOW PLOW WAUSAU (CAT LOADER)	2003	5,045	6,500	12	2015	-	6,500	-	-	-	-	-	-	-	-
BLACK GOLD FURNACE & BENCH TANK	2003	8,716	8,200	15	2018	-	-	-	-	8,200	-	-	-	-	-
PLOW BLADE TRUCK #55 or 52?	2004	5,045	6,500	15	2017	-	-	-	6,500	-	-	-	-	-	-
BANDIT CHIPPER #86	2006	28,800	35,800	15	2016	-	-	35,800	-	-	-	-	-	-	-
SHARED COMPACTOR SOLID WASTE	2006	41,811	81,500	15	2025	-	-	-	-	-	-	-	-	-	-
Western Compound V-type plow	2006	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
ODB LEAF VAC #109	2008	17,867	16,200	20	2028	-	-	-	-	-	-	-	-	-	-
ODB LEAF VAC #108	2008	17,867	16,200	20	2028	-	-	-	-	-	-	-	-	-	-
ODB LEAF VAC #110	2008	17,867	16,200	20	2028	-	-	-	-	-	-	-	-	-	-
Vehicle Lift Light	2014	8,300	8,300	15	2014	8,300	-	-	-	-	-	-	-	-	-
Fault Locator	2014	4,800	4,800	15	2014	4,800	-	-	-	-	-	-	-	-	-
3/4HP PUMP	2009	1,110	1,300	10	2019	-	-	-	-	-	1,300	-	-	-	-
SAND/SALT SPREADER #58	2009	16,000	19,000	15	2021	-	-	-	-	-	-	-	19,000	-	-
ARBORJET INJECTOR NEEDLE	2009	3,160	3,400	15	2024	-	-	-	-	-	-	-	-	-	-
UNDERBODY SCRAPER #58	2009	7,546	8,000	15	2029	-	-	-	-	-	-	-	-	-	-
MT trackless 50' V Plow	2009	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
MT trackless Straight Plow	2009	w/ truck	-	12	never	-	-	-	-	-	-	-	-	-	-
Auto Diagnostic tools	2010	17,490	17,500	7	2017	-	-	-	17,500	-	-	-	-	-	-
Chipper	2010	36,160	36,160	10	2020	-	-	-	-	-	-	36,160	-	-	-
OIL Collection Tank	2011	3,000	3,000	10	2021	-	-	-	-	-	-	-	3,000	-	-
PLOW BLADE TRUCK #30	2011	-	4,664	12	2023	-	-	-	-	-	-	-	-	-	4,664
51' Trackless Snowblower	2011	87,500	87,500	15	2026	-	-	-	-	-	-	-	-	-	-
Salt Brine Maker	2012	15,056	15,000	12	2024	-	-	-	-	-	-	-	-	-	-
Hot Patch Machine	2012	17,290	17,000	12	2024	-	-	-	-	-	-	-	-	-	-
Solar Recycling Unit	2011	4,443	4,443	20	2031	-	-	-	-	-	-	-	-	-	-
Backup generator	2011	45,500	45,500	20	2031	-	-	-	-	-	-	-	-	-	-
Mobile Radios, Antenna Base	2012	14,981	15,000	10	2022	-	-	-	-	-	-	-	-	15,000	-
CARDINAL ELECTRONIC PIT SCALE SHARED	2012	23,950	24,000	15	2027	-	-	-	-	-	-	-	-	-	-
STEAM CLEANER (FIXED)	2012	7,000	9,000	12	2024	-	-	-	-	-	-	-	-	-	-
Jib Boom	2013	unknown	10,000	20	2033	-	-	-	-	-	-	-	-	-	-
Desktop computers	2013	3,000	3,500	3	2016	-	-	3,500	-	-	3,500	-	-	3,500	-
STEAM CLEANER (PORTABLE)	-	1,200	3,500	3	2016	-	-	3,500	-	-	3,500	-	-	3,500	-
Unkown 8'Plow	1970	-	-	20	never	-	-	-	-	-	-	-	-	-	-

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Capital Asset Equipment and Vehicles Inventory

Description	Year	Replace		Replace		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Purchased	Cost	Cost	Life	Year										
#84 SECARD SNOW LOADER	1980	24,000	60,000	12	2015	-	60,000	-	-	-	-	-	-	-	-
INGERSOL RAND AIR COMPRESSOR	1988	16,000	18,935	30	2018	-	-	-	-	18,935	-	-	-	-	-
CAT V50 FORKLIFT TRUCK	1989	16,223	29,438	12	2016	-	-	29,438	-	-	-	-	-	-	-
LODAL EVO #74	2013	100,000	250,000	20	2018	-	-	-	-	250,000	-	-	-	-	-
GMC LO-PRO #44	1992	30,725	58,217	12	2016	-	-	58,217	-	-	-	-	-	-	-
WESTERN #20	1992	1,175	1,495	20	never	-	-	-	-	-	-	-	-	-	-
WESTERN #21	1992	1,175	1,495	20	never	-	-	-	-	-	-	-	-	-	-
WESTERN #40	1992	2,650	4,615	20	NEVER	-	-	-	-	-	-	-	-	-	-
V-BOX SALTER SS	1994	6,603	3,250	20	2014	3,250	-	-	-	-	-	-	-	-	-
RAYCO STUMP CUTTER	1995	24,995	36,635	25	2020	-	-	-	-	-	-	36,635	-	-	-
HOLDER SIDEWALK CLEANER #89	1996	78,350	79,875	20	Never	-	-	-	-	-	-	-	-	-	-
Cote 60' V Plow	1996	-	-	20	never	-	-	-	-	-	-	-	-	-	-
WAUSAU 11' straight plow	1997	-	-	20	never	-	-	-	-	-	-	-	-	-	-
CHEVY C2500 EXT CAB WATERING TRUCK	1998	26,016	29,603	20	NEVER	-	-	-	-	-	-	-	-	-	-
CHEVY TRUCK #33 WATERING TRUCK	1998	22,964	30,000	12	NEVER	-	-	-	-	-	-	-	-	-	-
GMC TRUCK MODEL #TC7H042 #54	1999	61,668	110,000	12	2018	-	-	-	-	110,000	-	-	-	-	-
GMC C6500 Dump TRUCK LOPRO #45	1999	52,207	64,038	12	2016	-	-	64,038	-	-	-	-	-	-	-
FREIGHTLINER Dump Truck FL70 #46 replace lift hook	2000	41,895	98,000	12	2014	98,000	-	-	-	-	-	-	-	-	-
#76 Garbage Truck LODAL EVO 17HXL	2001	133,389	186,195	12	2015	-	186,195	-	-	-	-	-	-	-	-
#39 CHASSIS FOR FORD F350 2001 MODEL	2001	9,967	with truck	12	2015	-	with truck	-	-	-	-	-	-	-	-
#39 FORD F350 2001 MODEL W/UTILITY BODY	2001	18,763	35,527	12	2015	-	35,527	-	-	-	-	-	-	-	-
2013 Chevy Equinox	2013	23,000	24,000	10	2023	-	-	-	-	-	-	-	-	-	24,000
WAUSAU #45	2002	4,500	9,000	20	2015	-	9,000	-	-	-	-	-	-	-	-
WAUSAU	2002	1,800	1,891	15	2015	-	1,891	-	-	-	-	-	-	-	-
FORD ESCAPE VEHICLE #26	2003	17,188	23,500	6	2014	23,500	-	-	-	-	23,500	-	-	-	-
2003 EVO LODAL TRUCK #77	2003	132,589	186,195	12	2017	-	-	-	186,195	-	-	-	-	-	-
4X2 GATOR TRUCK #100	2005	4,882	12,000	6	2015	-	12,000	-	-	-	-	-	12,000	-	-
GATOR 4X4 TRUCK #200	2005	6,401	12,000	6	2015	-	12,000	-	-	-	-	-	12,000	-	-
2005 LODAL TRUCK #78	2005	145,455	186,195	6	2019	-	-	-	-	-	186,195	-	-	-	-
FORD TRUCK #47 W/PLOW TIPPER TOOL BOS	2006	51,696	56,995	15	2018	-	-	-	-	56,995	-	-	-	-	-
CHEVY 7500 W DUMP BODY #57	2007	77,229	77,229	15	2022	-	-	-	-	-	-	-	-	77,229	-
VERSALIFT AERIAL #65	2007	130,235	160,203	15	2027	-	-	-	-	-	-	-	-	-	-
2008 COLORADO #24	2008	25,654	23,788	12	2018	-	-	-	-	23,788	-	-	-	-	-
INTERNATIONAL TRUCK 7300SFA 4X2	2008	62,545	115,000	12	2023	-	-	-	-	-	-	-	-	-	115,000
DUMP TRUCK #58	2008	33,723	with truck	12	Never	-	-	-	-	-	-	-	-	-	-
BRACKETS/TAILGATE TRUCK #56	2008	1,969	with truck	12	Never	-	-	-	-	-	-	-	-	-	-
WESTERN #24	2008	1,000	1,495	20	never	-	-	-	-	-	-	-	-	-	-
COLORADO 2004 PICK UP BEACH #22	2009	14,775	23,788	6	2016	-	-	23,788	-	-	-	-	-	23,788	-
MT6 TRACTOR #88	2009	122,578	125,000	12	2029	-	-	-	-	-	-	-	-	-	-
SAND/SALT SPREADER #59_NEW 2010	2010	19,000	19,000	12	2021	-	-	-	-	-	-	-	19,000	-	-
Snowplow #59 International	2010	111,000	111,000	15	2025	-	-	-	-	-	-	-	-	-	-
Western 7# straight Plow	2010	-	-	20	never	-	-	-	-	-	-	-	-	-	-
Wausau 10' belly plow	2010	-	-	20	never	-	-	-	-	-	-	-	-	-	-
KUBOTA RTV900	2011	11,000	18,000	10	2021	-	-	-	-	-	-	-	18,000	-	-
2500 Chevy Silverado HD #30	2011	-	25,327	12	2023	-	-	-	-	-	-	-	-	-	25,327
OTTAWA SPOTTER #70 shared	2011	14,750	16,000	12	2026	-	-	-	-	-	-	-	-	-	-
TYMCO 600 SWEEPER SHARED WITH WFB	2012	118,750	92,647	12	2022	-	-	-	-	-	-	-	-	92,647	-
#32 FORD F450 2012 Versalift	2012	22,159	83,196	12	2024	-	-	-	-	-	-	-	-	-	-
Case Loader #94	2012	35,000	35,000	15	2024	-	-	-	-	-	-	-	-	-	-
Holland Loader #96	2013	-	35,000	15	2028	-	-	-	-	-	-	-	-	-	-
						145,508	363,220	296,625	353,052	600,398	217,995	96,205	83,000	335,874	175,491

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Description	Year Purchased	Cost	Replace		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
			Cost	Life										
HP4050N LASERJET W/LEGAL TRAY FEED	2000	2,236	2,000	5	2015	-	2,000	-	-	-	2,000	-	-	-
ONLINE CHECK SIGNER	2005	1,745	2,600	7	never	-	-	-	-	-	-	-	-	-
FINANCE DIRECTOR OFFICE FURNITURE W CHAIR	2008	4,143	5,000	20	2028	-	-	-	-	-	-	-	-	-
ASST TO FINANCE DIRECTOR COMPUTER	2012	1,709	1,700	5	2017	-	-	1,700	-	-	-	-	1,700	-
Laptop Finance Director New for Bsa	2012	1,910	2,000	5	2017	-	-	2,000	-	-	-	-	2,000	-
General ledger, cash receipting, UB software	2012	??	40,000	10	2022	-	-	-	-	-	-	-	40,000	-
						-	2,000	-	3,700	-	-	2,000	-	43,700
CISCO WIRELESS ACCESS POINT	2013	2,600	2,600	5	2018	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ 2,600
DALITE PROJECTOR/SCREEN	2009	6,959	7,000	7	2016	-	-	7,000	-	-	-	-	-	7,000
LG WIDESCREEN HDTV	2009	2,244	2,000	7	2016	-	-	2,000	-	-	-	-	-	2,000
Barracuda Backup Server 390	2012	4,150	4,150	5	2016	-	-	4,150	-	-	-	-	-	4,150
Village Hall Server - Hardware, install & licenses	2012	46,672	45,000	5	2017	-	-	45,000	-	-	-	-	45,000	-
VILLAGE HALL PHONE SYSTEM	2012	74,313	37,343	10	2022	-	-	-	-	-	-	-	37,343	-
AUDIO/VIDEO SYSTEM VH COURT ROOM	2013	3,901	4,000	7	2020	-	-	-	-	-	4,000	-	-	-
Village Board Ipads	2014	2,500	2,500	5	2014	2,500	-	-	-	2,500	-	-	-	-
						2,500	-	13,150	45,000	2,600	2,500	4,000	82,343	15,750
HP COLOR PRINTER - GRANT FROM WAUWATOSA	2003	2,500	2,630	5	never	-	-	-	-	-	-	-	-	-
PHILLIPS HEARTSTART DIFIBRILLATOR	2005	1,661	1,900	5	never	-	-	-	-	-	-	-	-	-
AMATEUR RADIO ANTENNA	2008	4,561	4,800	10	never	-	-	-	-	-	-	-	-	-
ARTIC SERIES REFRIGERATOR	2009	2,338	2,500	10	never	-	-	-	-	-	-	-	-	-
MOTOROLA PORTABLE RADIOS = 2	2009	7,585	7,800	3	never	-	-	-	-	-	-	-	-	-
DELL LAPTOP	2009	1,435	1,600	3	never	-	-	-	-	-	-	-	-	-
HEWLETT PACKARD CMT WORKSTATION	2009	3,017	3,200	5	never	-	-	-	-	-	-	-	-	-
HEWLETT PACKARD CMT WORKSTATION	2009	3,017	3,200	5	never	-	-	-	-	-	-	-	-	-
HEWLETT PACKARD CMT WORKSTATION	2009	3,017	3,200	5	never	-	-	-	-	-	-	-	-	-
HEWLETT PACKARD CMT WORKSTATION -	2009	3,017	3,200	5	never	-	-	-	-	-	-	-	-	-
HP SCANJET NETWORK SCANNER	2009	1,145	1,300	5	never	-	-	-	-	-	-	-	-	-
PANASONIC LCD PROJECTION UNIT	2009	1,882	2,100	3	never	-	-	-	-	-	-	-	-	-
HP Notebook 8540P	2010		2,435	5	never	-	-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-	-
SONY LCD PROJECTOR	2002	3,550	3,700	7	2015	-	3,700	-	-	-	3,700	-	-	-
OFFICE DESK/COMPUTER SYSTEM FURNITURE	2002	4,979	5,100	20	2022	-	-	-	-	-	-	-	5,100	-
CLUB LOCKERS	2002	13,321	13,400	20	2022	-	-	-	-	-	-	-	13,400	-
CUBICLE WORKSTATION SYSTEM	2002	27,571	27,700	20	2022	-	-	-	-	-	-	-	27,700	-
SLAT WALL FIXTURE	2002	2,784	2,900	20	2022	-	-	-	-	-	-	-	2,900	-
BUILDING COMPUTER CABLE	2002	6,315	6,400	5	Never	-	-	-	-	-	-	-	-	-
BUILDINGS COMPUTER CABLE	2002	5,028	5,100	5	Never	-	-	-	-	-	-	-	-	-
HANGING SCULPTURE ADULT	2002	6,400	6,500	10	Never	-	-	-	-	-	-	-	-	-
MURAL LIBRARY	2002	9,500	9,600	10	Never	-	-	-	-	-	-	-	-	-
OUTDOOR SCULPTURE	2002	28,271	28,400	10	Never	-	-	-	-	-	-	-	-	-
WALL SCULPTURE CHILDREN	2002	8,500	8,600	10	Never	-	-	-	-	-	-	-	-	-
UNICOM INTERCOM SYSTEM	2002	20,964	21,100	10	w/Phones	-	-	-	-	-	-	-	-	-
ROLLER SHADE WINDOW COVERING	2003	1,124	1,200	10	2015	-	1,200	-	-	-	1,200	-	-	-
ROLLER SHADE WINDOW COVERING	2003	1,026	1,100	10	2015	-	1,100	-	-	-	1,100	-	-	-
ROLLER SHADE WINDOW COVERING	2003	2,714	2,800	10	2015	-	2,800	-	-	-	2,800	-	-	-
BENCH CH 16 - 2 ITEMS	2003	2,481	2,600	20	2023	-	-	-	-	-	-	-	-	2,600
CD DISPLAY UNIT - 2 UNITS	2003	2,340	2,400	20	2023	-	-	-	-	-	-	-	-	2,400
CD DISPLAY UNIT - 3 UNITS	2003	5,940	6,000	20	2023	-	-	-	-	-	-	-	-	6,000
CHILDRENS TABLE - 2 ITEMS	2003	2,009	2,100	20	2023	-	-	-	-	-	-	-	-	2,100
CONFERENCE TABLE	2003	2,147	2,200	20	2023	-	-	-	-	-	-	-	-	2,200

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Description	Year Purchased	Cost	Replace		Year											
			Cost	Life	Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
CONFERENCE TABLE - 2 ITEMS	2003	3,385	3,500	20	2023	-	-	-	-	-	-	-	-	-	-	3,500
LOUNGE CHAIR - 2 ITEMS	2003	2,137	2,200	20	2023	-	-	-	-	-	-	-	-	-	-	2,200
LOUNGE CHAIR 1A - 18 ITEMS	2003	24,723	24,800	20	2023	-	-	-	-	-	-	-	-	-	-	24,800
LOUNGE CHAIR 1B - 6 ITEMS	2003	8,714	8,800	20	2023	-	-	-	-	-	-	-	-	-	-	8,800
LOUNGE CHAIR 1C - 9 ITEMS	2003	11,926	12,000	20	2023	-	-	-	-	-	-	-	-	-	-	12,000
THREE SEAT SOFA	2003	1,658	1,800	20	2023	-	-	-	-	-	-	-	-	-	-	1,800
TWO SEAT SOFA - 2 ITEMS	2003	3,712	3,800	20	2023	-	-	-	-	-	-	-	-	-	-	3,800
UPHOLSTERED BENCH - 2	2003	2,205	2,300	20	2023	-	-	-	-	-	-	-	-	-	-	2,300
FLAT FILE UNIT	2003	1,813	1,900	20	2023	-	-	-	-	-	-	-	-	-	-	1,900
VISUAL BOARD - 2 ITEMS	2003	2,123	2,200	20	2023	-	-	-	-	-	-	-	-	-	-	2,200
MEDIA CART/SERVER	2003	1,113	1,200	20	2023	-	-	-	-	-	-	-	-	-	-	1,200
SAM SOFTWARE SYSTEM	2003	6,400	6,500	5	Never	-	-	-	-	-	-	-	-	-	-	-
COMPUTER POWER EDGE W BACK UP SYSTEM	2008	5,102	5,200	5	2015	-	5,200	-	-	-	-	5,200	-	-	-	-
Dell Inc. PowerEdge 2900 Library Server	2008	3,675	3,800	5	2015	-	3,800	-	-	-	-	3,800	-	-	-	-
OPTIPLEX 360 MINITOWER	2009	2,175	2,300	5	2015	-	2,300	-	-	-	-	2,300	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
OPTIPLEX 330 MINITOWER	2009	1,387	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
Data Master People Counter	2010	1,178	1,300	5	2015	-	1,300	-	-	-	-	1,300	-	-	-	-
HP Elite 7000 Microtower PC	2010	1,045	1,100	5	2015	-	1,100	-	-	-	-	1,100	-	-	-	-
						-	33,000	-	-	-	-	33,000	-	-	49,100	79,800
HP COMPUTER (CHRIS)	2006	1,258	1,214	5	2017	-	-	-	1,214	-	-	-	-	-	1,214	-
HP LASERJET 9050DN	2007	3,788	1,500	5	2015	-	1,500	-	-	-	-	1,500	-	-	-	-
Laptop Probook 4510s	2010	1,486	1,486	5	2015	-	1,486	-	-	-	-	1,486	-	-	-	-
HP LAPTOP Asst to Manager	2011	1,600	1,600	5	2016	-	-	1,600	-	-	-	-	-	1,600	-	-
Furniture Updates	2013	1,500	1,500	10	2014	1,500	-	-	-	-	-	-	-	-	-	-
						1,500	2,986	1,600	1,214	-	-	2,986	1,600	1,214	-	-
SCHUMAN UPRIGHT PIANO & BENCH	1960	1,000	1,200	20	never	-	-	-	-	-	-	-	-	-	-	-
CEILING LIGHT FIXTURES, WAGON WHEEL, YOLK	1984	4,000	4,200	20	2015	-	4,200	-	-	-	-	-	-	-	-	-
TONKA WALK IN COOLER	1985	2,800	3,000	20	2015	-	3,000	-	-	-	-	-	-	-	-	-
GARLAND OVEN,ELEC EQPTALARM/LIGHTS SWITCH	1986	2,200	2,400	20	2015	-	2,400	-	-	-	-	-	-	-	-	-
BEACH PLAY EQUIPMENT	1988	4,457	4,700	20	2015	-	4,700	-	-	-	-	-	-	-	-	-
BLEACHERS/BENCHES RIVERPARK BALL FIELD	2000	9,059	9,300	20	2020	-	-	-	-	-	-	9,300	-	-	-	-
PERSONALIZED BENCHES FOR VILLAGE	2003	3,320	3,500	20	Never	-	-	-	-	-	-	-	-	-	-	-
PARK BENCHES AND TRASH CANS - OAKLAND	2009	193,655	193,900	20	2029	-	-	-	-	-	-	-	-	-	-	-
PARK BENCHES AND TRASH CANS - CAPITOL	2011	-	-	20	2031	-	-	-	-	-	-	-	-	-	-	-
						-	14,300	-	-	-	-	9,300	-	-	-	-
HP PRINTER 500	2013	1,326	1,326	5	2018	-	-	-	-	1,326	-	-	-	-	-	1,326
Elec Insp Computer	2012	2,150	2,150	5	2017	-	-	-	2,150	-	-	-	-	-	2,150	-
LATERAL FILE CABINET	2008	5,854	6,000	20	2028	-	-	-	-	-	-	-	-	-	-	-
P&D OFFICE FURNITURE 4 DESKS INSPECTORS	2008	4,247	4,500	20	2028	-	-	-	-	-	-	-	-	-	-	-
PC ENFORCEMENT	2013	1,380	1,380	5	2018	-	-	-	-	1,380	-	-	-	-	-	1,380
HP PRINTER 6P	2010	1,100	1,850	5	2015	-	1,850	-	-	-	-	1,850	-	-	-	-
LAPTOP HP - NEW INSPECTOR	2010	-	2,000	5	2015	-	2,000	-	-	-	-	2,000	-	-	-	-
PC ADMINISTRATIVE (Crystal's)	2011	1,600	1,600	5	2016	-	-	1,600	-	-	-	-	-	1,600	-	-
PC DEPT ADMINISTRATOR (Ericka's)	2011	1,600	1,600	5	2016	-	-	1,600	-	-	-	-	-	1,600	-	-
Tablet- Inspector	2012	-	965	5	2017	-	-	-	965	-	-	-	-	-	965	-

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Description	Year Purchased	Cost	Replace		Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
			Cost	Life											
P&D ADMIN FURNITURE	2012	3,145	3,100	20	2032	-	-	-	-	-	-	-	-	-	-
BSA Comm Dev Prog	2014	29,265	29,265	10	2014	29,265	-	-	-	-	-	-	-	-	-
Laptop Building Insp 2	2014	1,850	1,850	5	2014	1,850	-	-	-	1,850	-	-	-	-	-
2003 DODGE INTREPID GOLD	2003	16,679	-	6	PD	-	-	-	-	-	-	-	-	-	-
POLICE INTERCEPTOR VIN-6391	2008	22,443	22,600	6	2014	-	-	-	-	-	-	-	-	-	-
2005 CROWN VIC SQUAD 3 BLACK	2005	20,655	-	6	PD	-	-	-	-	-	-	-	-	-	-
						<u>31,115</u>	<u>3,850</u>	<u>3,200</u>	<u>3,115</u>	<u>4,556</u>	-	<u>3,850</u>	<u>3,200</u>	<u>3,115</u>	<u>2,706</u>
PUBLIC SAFETY HVAC SYSTEM	1993	3,932	4,100	20	2015	-	4,100	-	-	-	-	4,100	-	-	-
GARAGE DOOR	2012	6,711	6,900	12	2018	-	-	-	-	6,900	-	-	-	-	-
SERVER UNIT	2001	5,440	6,187	5	2018	-	-	-	-	6,187	-	-	-	-	6,187
HVAC AIR COMPRESSOR	2001	2,358	2,600	20	2021	-	-	-	-	-	-	-	2,600	-	-
800MHZ PORTABLE RADIOS	2002	25,200	58,425	15	2014	58,425	-	-	-	-	-	-	-	-	-
AUDIO/VIDEO INTERROGATION ROOMS	2005	5,390	12,640	9	2015	-	12,640	-	-	-	-	-	-	-	-
POLICE SHOTGUNS/5 RIFLES	2005	??	7,060	15	2020	-	-	-	-	-	-	7,060	-	-	-
IN CAR VIDEO SYSTEMS SQ 6	2013	5,800	6,000	4	2017	-	-	-	6,000	-	-	-	6,000	-	-
PERSONAL COMPUTER DEP CHIEF	2006	2,050	2,000	4	2017	-	-	-	2,000	-	-	-	2,000	-	-
FINGERPRINT ID SYSTEM MORPHUS 1 TOUCH	2006	2,093	2,300	7	2015	-	2,300	-	-	-	-	-	-	2,300	-
WORKSTATION COMPUTER INTERROGATION	2006	1,256	1,500	4	2015	-	1,500	-	-	-	1,500	-	-	-	-
IN CAR VIDEO CAMERAS SQ 2	2013	16,750	5,800	4	hand down	-	-	-	-	-	-	-	-	-	-
SPEED SENTRY TRAILER BUNDLES -2	2007	7,510	7,700	8	2015	-	7,700	-	-	-	-	-	-	-	7,700
IN CAR VIDEO CAMERAS SQ 3	2013	5,800	6,000	4	2017	-	-	-	6,000	-	-	-	6,000	-	-
IN CAR VIDEO CAMERAS SQ 10	2007	16,750	5,800	4	2014	5,800	-	-	-	5,800	-	-	-	5,800	-
TASERS W SIGHT	2007	7,200	7,020	5	2018	-	-	-	-	7,020	-	-	-	-	7,020
FIRING RANGE BACKSTOP	2012	1,932	5,200	15	2022	-	-	-	-	-	-	-	-	5,200	-
TOUGHBOOK LAPTOP FOR SQUAD	2013	4,750	4,750	4	2017	-	-	-	4,750	-	-	-	4,750	-	-
TOUGHBOOK LAPTOP FOR SQUAD	2013	4,750	4,750	4	2017	-	-	-	4,750	-	-	-	4,750	-	-
WORKSTATION COMPUTER CASH REG	2013	1,507	2,000	5	2018	-	-	-	-	2,000	-	-	-	-	2,000
TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	4,750	4	2015	-	4,750	-	-	-	4,750	-	-	-	4,750
TOUGHBOOK LAPTOP FOR SQUAD	2008	3,724	5,150	4	2014	5,150	-	-	-	5,150	-	-	-	5,150	-
WORKSTATION COMPUTER BOOKING	2008	1,231	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
WORKSTATION COMPUTER KART EVIDENCE	2008	4,980	5,200	5	2016	-	-	5,200	-	-	-	-	5,200	-	-
BASE SYSTEM LIVSCAN	2008	18,590	18,800	6	2016	-	-	18,800	-	-	-	-	-	18,800	-
Workstation Computer School resource officer	2013	1,500	2,000	4	2017	-	-	-	2,000	-	-	-	2,000	-	-
WORKSTATION COMPUTER DET 2	2009	1,399	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
WORKSTATION COMPUTER CHIEF	2010	2,050	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
WORKSTATION COMPUTER DET 1	2010	1,500	1,500	4	2015	-	1,500	-	-	-	1,500	-	-	-	1,500
WORKSTATION TIME SYSTEMS	2010	1,310	2,000	6	2016	-	-	2,000	-	-	-	-	-	2,000	-
Alarm System	2010	9,198	9,198	7	2017	-	-	-	9,198	-	-	-	-	-	-
SHREDDER	2010	1,500	1,500	7	2016	-	-	1,500	-	-	-	-	-	-	1,500
Lunch room cabinets	2010	6,500	6,500	20	2030	-	-	-	-	-	-	-	-	-	-
WORKSTATION COMPUTER LT	2011	2,050	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
WORKSTATION COMPUTER SGT	2011	2,050	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
WORKSTATION COMPUTER OFFICER EAST	2011	2,050	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
WORKSTATION COMPUTER OFFICER WEST	2011	2,050	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
Workstation Computer Clerk	2011	2,050	2,000	4	2015	-	2,000	-	-	-	2,000	-	-	-	2,000
Mobile Data Video System SQ 4	2011		5,800	4	2015	-	5,800	-	-	-	-	-	-	-	-
SIDEARMS GLOCK 40 CAL (27)	2011	9,000	13,454	11	2022	-	-	-	-	-	-	-	-	13,454	-
TOUGHBOOK LAPTOP FOR SQUAD	2012	4,700	4,700	4	2016	-	-	4,700	-	-	-	4,700	-	-	-
WORKSTATION COMPUTER SECRETARY	2012	1,399	2,000	4	2016	-	-	2,000	-	-	-	2,000	-	-	-
IN CAR VIDEO CAMERAS SQ 5	2012	5,590	5,800	4	2016	-	-	5,800	-	-	-	5,800	-	-	-
PROTECTIVE VESTS	Multiple	na	500	na	Annual	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100

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Description	Year Purchased	Cost	Replace		Year	Year										
			Cost	Life		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
STALKER RADAR UNIT	2013	2,900	2,900	8	2021	-	-	-	-	-	-	-	-	2,900	-	-
STALKER RADAR UNIT	2013	2,900	2,900	8	2021	-	-	-	-	-	-	-	-	2,900	-	-
HR-12 RADAR UNIT	2001	1,585	2,900	8	2018	-	-	-	-	2,900	-	-	-	-	-	-
HR-12 RADAR UNIT	2001	1,585	2,900	8	2015	-	2,900	-	-	-	-	-	-	-	-	2,900
LIGHTBAR	2013	1,650	1,650	8	2021	-	-	-	-	-	-	-	-	1,650	-	-
MOBILE RADIO UNITS - 10 SQUAD CARS	2004	22,100	27,596	10	2014	27,596	-	-	-	-	-	-	-	-	-	-
JEEP WRANGLER - Parking Checker VIN -7723	2004	19,507	28,000	10	2016	-	-	28,000	-	-	-	-	-	-	-	-
Light Bar Jeep Wrangler	2004	-	1,300	10	2016	-	-	1,300	-	-	-	-	-	-	-	-
2005 FORD CROWN VIC VIN -2021	2005	20,655	28,000	10	2015	-	28,000	-	-	-	-	-	-	-	-	-
TAHOE SQ 6	2013	35,000	35,000	4	2017	-	-	-	35,000	-	-	-	-	35,000	-	-
FORD EXPEDITION 2006 VIN - 5933	2006	23,823	28,000	4	2014	28,000	-	-	-	28,000	-	-	-	-	-	28,000
Light Bar SQ 10	2006	-	1,835	8	2014	1,835	-	-	-	-	-	-	-	-	-	1,835
TRUCK VAULT PD SUV FOR VIN-5933	2007	2,158	2,550	5	2014	2,550	-	-	-	-	2,550	-	-	-	-	-
FORD 500 CHIEFS VEHICLE VIN -0725	2007	18,709	28,000	10	2016	-	-	28,000	-	-	-	-	-	-	-	-
07 FORD CROWN VIC W LIGHT BAR VIN -2223	2007	21,926	2,500	4	hand down	-	-	-	-	-	-	-	-	-	-	-
LIGHT BAR SQ 3	2013	1,395	1,650	8	2017	-	-	-	1,650	-	-	-	-	-	-	-
LED LIGHT BAR FOR VIN-5510	2008	1,395	1,300	8	2019	-	-	-	-	-	1,300	-	-	-	-	-
2013 TAHOE	2013	24,000	24,000	4	2017	-	-	-	24,000	-	-	-	-	24,000	-	-
2011 Crown Victoria SQ 4 5510	2011	-	35,000	4	2019	-	-	-	-	-	35,000	-	-	-	-	35,000
RADAR LASER UNIT	2011	6,170	6,400	10	2018	-	-	-	-	6,400	-	-	-	-	-	-
POLICE INTERCEPTOR VIN -6392	2012	24,500	35,000	4	2016	-	-	35,000	-	-	-	35,000	-	-	-	-
HR-12 RADAR UNIT	2012	2,900	2,900	8	2020	-	-	-	-	-	-	2,900	-	-	-	-
LIBERTY LIGHT BAR	2012	1,300	1,650	8	2020	-	-	-	-	-	-	1,650	-	-	-	-
2005 FORD CROWN VIC VIN - 2020	2012	20,655	20,935	10	2014	20,935	-	-	-	-	-	-	-	-	-	-
						<u>153,391</u>	<u>90,290</u>	<u>135,400</u>	<u>98,448</u>	<u>73,457</u>	<u>65,700</u>	<u>66,310</u>	<u>102,850</u>	<u>85,639</u>	<u>87,657</u>	
AIR COMPRESSOR 1/2 INGERSOLL RAND	1996	6,999	7,200	10	2015	-	7,200	-	-	-	-	-	-	-	-	-
TRNCH BOX/SPRDRS (SHIELD)	1997	4,750	5,000	10	Never	-	-	-	-	-	-	-	-	-	-	-
DYNA HOIST	1998	4,556	4,800	10	never	-	-	-	-	-	-	-	-	-	-	-
TRASH PUMP SEWER DEPT	1998	3,150	3,836	20	2023	-	-	-	-	-	-	-	-	-	-	3,836
TRASH PUMP SEWER DEPT	1998	3,150	3,836	20	2023	-	-	-	-	-	-	-	-	-	-	3,836
SEWER TELEVISIONING EQUIP	1999	33,158	45,000	25	2018	-	-	-	-	45,000	-	-	-	-	-	-
BUILD A BOX	2000	3,342	3,500	20	2020	-	-	-	-	-	-	3,500	-	-	-	-
HYDRAULIC SUBMSBLE PUMP	2000	1,500	1,700	15	2015	-	1,700	-	-	-	-	-	-	-	-	-
GAS DETECTION ALARM SYS	2000	3,495	2,167	3	2015	-	2,167	-	-	2,167	-	-	-	2,167	-	-
LATERAL EVAL TV SYS-LEASE	2000	21,550	23,575	20	2019	-	-	-	-	-	23,575	-	-	-	-	-
GAS MONITOR RKI	2001	1,306	2,167	13	never	-	-	-	-	-	-	-	-	-	-	-
LINER SET	2001	6,400	6,600	10	Never	-	-	-	-	-	-	-	-	-	-	-
Manhole cover lift	2014	1,600	1,600	15	2014	1,600	-	-	-	-	-	-	-	-	-	-
HYDRAULIC BREAKER JCB	2002	13,500	14,183	20	2022	-	-	-	-	-	-	-	-	-	14,183	-
LATERAL TV CAM	2002	4,590	4,800	12	Never	-	-	-	-	-	-	-	-	-	-	-
Mobile Radios (8) replace 3 per year	2005	800	950	3	never	-	-	-	-	-	-	-	-	-	-	-
HYDRAULIC HAMMER/SKID Loader	2007	8,735	9,172	15	2022	-	-	-	-	-	-	-	-	-	9,172	-
NOZZLES FOR CAMEL	2008	2,401	2,600	15	2023	-	-	-	-	-	-	-	-	-	-	2,600
ROOTCUTTER FOR CAMEL	2008	4,145	4,300	15	2023	-	-	-	-	-	-	-	-	-	-	4,300
GAS MONITOR/CASE/CHARGER	2011	1,689	1,900	10	2021	-	-	-	-	-	-	-	1,900	-	-	-
GME trench box/shoring/pump	2011	8,000	8,200	50	2061	-	-	-	-	-	-	-	-	-	-	-
Handheld meter readers/software	2012	12,000	12,200	10	2022	-	-	-	-	-	-	-	-	-	12,200	-
CONCRETE MIXER	2012	2,550	3,400	12	2024	-	-	-	-	-	-	-	-	-	-	-
GMC step Van (and overhaul costs) #31	2012	21,413	38,348	5	2017	-	-	-	38,348	-	-	-	-	-	-	-
BACKHOE/LOADER JCB215S #91	2002	105,067	115,500	12	2025	-	-	-	-	-	-	-	-	-	-	-
CAMEL SEWER JET VACUUM #64	2004	184,894	208,839	15	2019	-	-	-	-	-	208,839	-	-	-	-	-

2014 - 2023 Financial Plan

Capital Asset Equipment and Vehicles Inventory

Description	Year Purchased	Cost	Replace		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
			Cost	Life											Year
CHEVY DUMP TRUCK #56	2005	70,381	110,000	15	2020	-	-	-	-	-	110,000	-	-	-	
81/2" V PLOW	2007	4,878	5,100	12	2019	-	-	-	-	5,100	-	-	-	-	
New Holland Skidster Loader 1/2water (#92)	2008	14,990	17,353	15	2028	-	-	-	-	-	-	-	-	-	
TYMCO 600 SWEEPER SHARED WITH WFB	2012	118,750	38,500	12	2022	-	-	-	-	-	-	-	38,500	-	
						<u>1,600</u>	<u>11,067</u>	<u>-</u>	<u>38,348</u>	<u>47,167</u>	<u>237,514</u>	<u>113,500</u>	<u>4,067</u>	<u>74,055</u>	<u>14,572</u>
CHAIRS FOR SENIOR CENTER	2008	3,742	5,000	20	2028	-	-	-	-	-	-	-	-	-	
Laptop	2010	1,887	1,887	5	2015	-	1,887	-	-	-	1,887	-	-	-	
Projector/Av Upgrade for VC Meeting Room	2012	2,558	3,550	7	2019	-	-	-	-	3,550	-	-	-	-	
						<u>-</u>	<u>1,887</u>	<u>-</u>	<u>-</u>	<u>3,550</u>	<u>1,887</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Meter Test Bench	1987	2,234	20,000	25	2016	-	-	20,000	-	-	-	-	-	-	
HYDRAULIC PUMP WATER DEPT	1988	1,300	5,000	25	2016	-	-	5,000	-	-	-	-	-	-	
Guillotine Pipe Saw (W/Sewer)	1990	2,325	12,155	25	2014	12,155	-	-	-	-	-	-	-	-	
Leak Detection Equipment	1991	3,770	3,936	20	Never	-	-	-	-	-	-	-	-	-	
Computer	2012	2,131	2,131	5	2017	-	-	2,131	-	-	-	-	2,131	-	
Meter reading handhelds	2012	12,000	12,000	5	2017	-	-	12,000	-	-	-	-	12,000	-	
Honda Generator	1995	1,200	2,048	20	2015	-	2,048	-	-	-	-	-	-	-	
Meter Tester	1996	1,539	1,700	20	2016	-	-	1,700	-	-	-	-	-	-	
Shop Air Compressor 1/2 & Parts	1996	2,032	2,200	20	2016	-	-	2,200	-	-	-	-	-	-	
ELECTRIC VALVE TURNER WATER DEPT	1997	3,500	6,800	20	2014	6,800	-	-	-	-	-	-	-	-	
3" Trash Pump	1998	2,957	3,200	20	2018	-	-	-	3,200	-	-	-	-	-	
Atwater Park Sprinkler System	1999	9,995	10,200	20	2019	-	-	-	-	10,200	-	-	-	-	
Build A Box Shield (3342.00 To Swr)	2000	1,500	1,700	20	2020	-	-	-	-	-	-	-	-	-	
Gas Detectors Base Units	2000	1,760	2,000	20	2021	-	-	-	-	-	-	2,000	-	-	
Air Saw	2000	-	-	20	never	-	-	-	-	-	-	-	-	-	
Village Center Sprinkler System	2002	9,749	9,900	20	2022	-	-	-	-	-	-	-	9,900	-	
Humble Park Sprinkler System	2006	11,150	11,400	20	2026	-	-	-	-	-	-	-	-	-	
Loader Bucket	2014	2,000	2,000	15	2014	2,000	-	-	-	-	-	-	-	-	
Trench Box	2014	8,000	8,000	20	2014	8,000	-	-	-	-	-	-	-	-	
Pipe Cable Locator	2006	2,485	2,700	20	2026	-	-	-	-	-	-	-	-	-	
24" Concrete Saw	2007	4,818	5,000	20	2027	-	-	-	-	-	-	-	-	-	
Metal Detector	2011	1,200	1,400	20	2021	-	-	-	-	-	-	1,400	-	-	
CH & E DIAPHRAM PUMP	2012	1,500	1,600	12	2024	-	-	-	-	-	-	-	-	-	
Diaphragm Membrane pump	2012	1,428	1,600	10	2022	-	-	-	-	-	-	-	1,600	-	
Ford F350 Truck #35	2002	31,594	35,527	5	2016	-	-	35,527	-	-	-	35,527	-	-	
Sterling L75Q1 Dump Truck #55	2004	65,250	110,000	15	2019	-	-	-	-	110,000	-	-	-	-	
New Holland Skidster Loader 1/2 sewer (#92)	2008	14,990	17,353	15	2028	-	-	-	-	-	-	-	-	-	
Chevy new #37	2010	33,500	33,500	10	2020	-	-	-	-	-	33,500	-	-	-	
						<u>28,955</u>	<u>2,048</u>	<u>64,427</u>	<u>14,131</u>	<u>3,200</u>	<u>120,200</u>	<u>33,500</u>	<u>38,927</u>	<u>25,631</u>	<u>-</u>
						<u>381,344</u>	<u>552,684</u>	<u>518,452</u>	<u>560,808</u>	<u>732,728</u>	<u>659,759</u>	<u>376,574</u>	<u>243,694</u>	<u>722,471</u>	<u>377,326</u>