



**2023
ADOPTED BUDGET**

VILLAGE OF SHOREWOOD, WISCONSIN

November 21, 2022

2023 Budget Workshop Sessions

Updated 9/7/22

Monday (Session 1)	September 19 – 6:00 (Regular meeting - COW)	Introduction – Village wide overview & General Fund budget metrics, Staff: Village Manager / Finance
Monday (Session 2)	October 3 - 6:00 (Special B&F meeting)	Budget Review by Fund Special Revenue: Library, SRC, Shorewood Today, Capital Funds: General Capital budget, Debt Service, TID's Operating: General Fund department budgets Utilities: Parking, Water, Sewer Staff: Village Manager / Finance / Department Heads
Monday (Session 3)	October 10 - 6:00 (Special B&F meeting)	Wrap-Up review – Staff updates & review of follow-up list Staff: Village Manager / Finance / TBD
Monday (session 4)	October 17 - 6:00 (Regular meeting - COW)	Cancelled Staff: Village Manager / Finance / TBD
Monday (session 5)	November 21 – 7:30 (Village Board meeting)	Public Hearing on the 2023 Budget

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2023 Proposed Budget

EXECUTIVE OVERVIEW

VILLAGE OF SHOREWOOD, WISCONSIN

November 21, 2022

2023 Proposed Budget

Transmittal Letter



TO: Village President Ann McCullough McKaig
Members of the Board of Trustees
And Village of Shorewood Residents

FROM: Mark Emanuelson, Finance Director

DATE: November 21, 2022

SUBJECT: 2023 Proposed Annual Budget

Enclosed is a broad overview of the proposed budget for the Fiscal Year beginning January 1, 2023. 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 proposed 2023 budget continues to bring challenges and opportunities. Staff, with the direction of the Village Board 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 budget and improved infrastructure efforts. 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. We believe that reviewing how we offer our services and looking for ways to improve our service delivery is an integral part of our everyday jobs.

The 2023 budget process will continue to evaluate what services the village provides and how the cost of those services will be paid. The Village Board has already had meetings to review items on the Village’s fee schedule and various concepts for alternative funding methods and additional revenue sources in order to reduce Village’s reliance on property taxes as part of this year’s budget cycle. Staff believes that this proposed budget supports the current goals and objectives of the Village Board, and we embrace the opportunity to continue to have open discussions on the difficult choices that must be made each year if the increased costs of providing services are not to be passed on our residents in the form of increased property taxes.

2023 Proposed Budget

Transmittal Letter

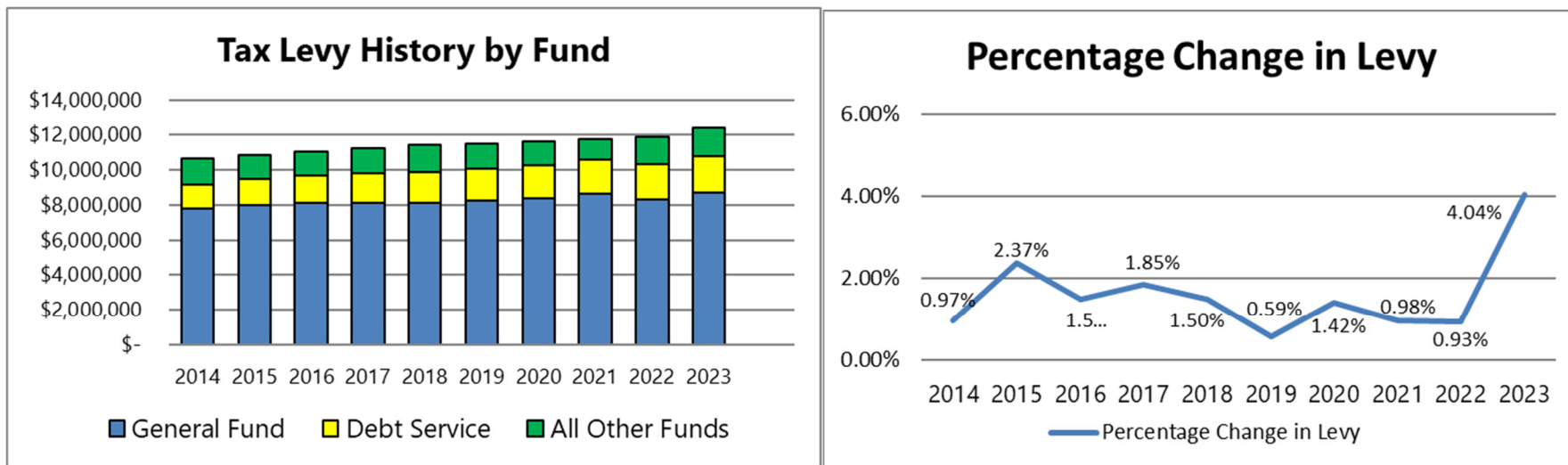


Expenditures by Object - All Funds	2020	2021	2022	2022	2023	2023	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Adopted Budget	Budget
							22 to '23
Salaries and Wages	\$ 5,296,796	\$ 5,285,172	\$ 5,447,858	\$ 5,537,067	\$ 5,687,520	\$ 5,692,365	2.7%
Fringe Benefits	2,401,803	2,188,098	2,339,265	2,401,525	2,500,845	2,481,515	4.1%
Other Governments	5,055,226	5,084,166	4,843,714	4,843,645	4,952,455	4,941,600	2.2%
Contractual Payments	1,127,926	1,253,280	1,326,876	1,271,645	1,430,025	1,430,025	12.5%
Professional Fees	382,227	346,495	371,060	408,605	463,745	463,745	13.5%
Insurance	383,153	385,296	384,993	386,640	413,365	413,365	6.9%
Utilities	278,115	358,780	341,940	337,250	360,500	360,500	6.9%
Supplies & Office	266,983	232,281	297,777	302,855	288,190	288,190	-4.8%
Supplies - Maintenance	370,785	519,051	470,068	459,825	469,125	469,125	2.0%
Supplies - Vehicle	260,701	409,428	364,145	313,705	362,200	362,200	15.5%
Programming	209,539	210,042	218,237	212,633	235,725	235,725	10.9%
Sub-total Operating	16,033,254	16,272,089	16,405,933	16,475,395	17,163,695	17,138,355	4.2%
Debt Service	8,067,209	5,184,733	5,130,135	5,083,720	4,186,515	4,186,515	-17.6%
Capital	4,637,487	3,095,526	5,225,501	6,093,658	6,941,370	6,860,870	13.9%
Economic Development	174,907	1,661,394	383,170	690,000	386,450	386,450	-44.0%
Other Financing Uses	2,856,739	4,513,640	4,036,175	4,105,460	1,558,640	1,558,640	-62.0%
Interdepartmental Exp	(24,205)	(12,220)	(34,900)	(34,380)	(28,205)	(28,205)	-18.0%
Total Expenditures	\$ 31,745,391	\$ 30,715,162	\$ 31,146,014	\$ 32,413,853	\$ 30,208,465	\$ 30,102,625	-6.8%
Total Salaries and Benefits	\$ 7,698,599	\$ 7,473,270	\$ 7,787,123	\$ 7,938,592	\$ 8,188,365	\$ 8,173,880	3.1%
Salaries and Benefits as a % of Operating	48.0%	45.9%	47.5%	48.2%	47.7%	47.7%	



Tax Levy Trends

- The 2023 proposed budget contains in an overall tax levy increase of **4.04%** or **\$479,615** over the prior year tax levy. Approximately \$100,000 of this increase relates to a 5.0% increase in the debt service tax levy to pay for past projects.



Levy Limits

- Levy Limits. As discussed as part of the Village’s long-range financial plan, the levy limit law provides that municipalities cannot increase their annual levy for qualified operating costs, except for an amount equal to their growth in new construction. That amount can be instituted in a lump sum or spread over a multi-year period at the discretion of the Village Board. Staff has recommended that these amounts be spread over multiple years for added planning stability.
- The Village’s proposed budget is in compliance with the State Levy Limit requirements.



Budget Metrics – Tax Levy

The table below shows the Village’s tax levy history for the past 10 years:

Property Tax Levy by Fund									2023	
Tax Levy	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	Adopted Budget	% Chg 22 to 23
General Fund	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	8,650,005	8,337,185	\$8,684,255	4.16%
Debt Service Fund	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	1,924,735	1,970,975	2,069,525	5.00%
Gen. Capital Projects	410,406	363,387	443,673	550,486	368,820	387,800	146,000	505,000	530,500	5.05%
Library Fund	812,514	829,890	858,805	876,095	905,085	910,108	928,950	944,915	947,455	0.27%
Senior Services Fund	100,003	105,033	105,499	87,339	107,490	110,975	112,630	113,280	119,235	5.26%
Total Village Tax Levy	\$10,882,218	\$11,046,002	\$11,250,022	\$11,418,306	\$11,485,740	\$11,648,361	\$11,762,320	\$11,871,355	\$12,350,970	4.04%
Net Assessed Value *										
(in \$1,000's)	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,568,821	\$ 1,543,320	\$ 1,654,500	\$ 1,727,735	4.43%
Village Only Tax Levy										
Rate per \$1,000	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.549468	7.159739	7.148648	-0.15%
Village portion of tax bill for a \$340,000 home								\$ 2,434	\$ 2,431	\$ (4)

* Net Assessed Value calculated after 2015 assessment revaluation. Does not include TID improvements.

- The net tax levy change for General Fund operations is \$347,070 or 4.16% more than the prior year tax levy.
- The debt service levy increased by \$98,550 or 5.0% from the prior year.
- The General Capital Projects Fund levy was increased by \$25,500 or 5.05% from the prior year.
- The total proposed tax levy increase is \$479,615 or 4.04% in 2023.



Budget Metrics – Tax Levy

Household Impact

- This proposed levy will increase the Village portion of a property tax bill for a \$340,000 home by about (\$3) in 2023.

Notes	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars \$\$	Net Assessed Value	Village Mill Rate	Home Assessed Value	Village Portion of Tax Bill	Tax Bill Change
2022 Actual >>	0.00%	\$ 11,871,355	\$ -	1,658,071,000	7.15974	340,000	\$ 2,434	\$ -
	0.50%	11,930,712	59,357	1,727,735,000	6.90541	340,000	2,348	\$ (86)
	1.00%	11,990,069	118,714	1,727,735,000	6.93976	340,000	2,360	\$ (74)
	1.50%	12,049,425	178,070	1,727,735,000	6.97412	340,000	2,371	\$ (63)
	2.00%	12,108,782	237,427	1,727,735,000	7.00847	340,000	2,383	\$ (51)
	2.50%	12,168,139	296,784	1,727,735,000	7.04283	340,000	2,395	\$ (39)
	3.00%	12,227,496	356,141	1,727,735,000	7.07718	340,000	2,406	\$ (28)
	3.50%	12,286,852	415,497	1,727,735,000	7.11154	340,000	2,418	\$ (16)
2023 Proposed	4.04%	12,350,970	479,615	1,727,735,000	7.14865	340,000	2,431	\$ (3)
	4.50%	12,405,566	534,206	1,727,735,000	7.18025	340,000	2,441	\$ 7
	5.00%	12,464,923	593,568	1,727,735,000	7.21460	340,000	2,453	\$ 19
	5.50%	12,524,280	652,925	1,727,735,000	7.24896	340,000	2,465	\$ 31
	6.00%	12,583,636	712,281	1,727,735,000	7.28331	340,000	2,476	\$ 42
	6.50%	12,642,993	771,638	1,727,735,000	7.31767	340,000	2,488	\$ 54
	7.00%	12,702,350	830,995	1,727,735,000	7.35202	340,000	2,500	\$ 66

(When the percentage change in net assessed value from the previous year is greater than the percentage change in tax levy, tax rates will actually decrease.)



Impact of TID 1 closure

The total Village assessed value = \$1.84 billion. While this is the total tax base, a portion of that value is set aside as TID incremental value which ultimately generates the TID incremental revenues that fund the Village's TID's.

The net assessed value is the tax base that generate the revenues to pay for the tax levies of the various taxing bodies. In Shorewood, this is the Shorewood School District, the Village of Shorewood, Milwaukee County, MMSD, and MATC.

2022 Net assessed value = \$1.65 billion	(Net assessed value is generally, total AV less TID increment values)
2023 Net assessed value = \$1.72 billion	(A \$70 million or 4.2% increase due to the TID 1 closure)

What does this mean for property tax bills?

Using an assessed value of \$340,000 for the "average" home, last year's tax levy resulted in a tax bill of approximately \$8,450.

If the net assessed value has increased by 4.2% and the tax levies do not increase, then the average tax bill will go down by about 4.2% or **\$350** in 2023.

This is the long term annual household tax savings as a result of the increased property values within TID 1

If the net assessed value has increased by 4.2% and all of the tax levies increase by 2%, then the average tax bill will go down by about 2.2% or **\$175** in 2023.

If the net assessed value has increased by 4.2% and the other tax levies increase by 2% and the Village tax levy increases by 5%, Then the average tax bill will go down by about 1.2% or **\$100** in 2023.

Obviously, a higher increase in the School District or Milwaukee County tax levies could significantly impact this conceptual synopsis.

Objectives:

The following General Fund budget metrics have been developed to help summarize the primary fiscal changes that have impacted the development of the 2023 proposed budget.

This executive summary of the General Fund budget identifies the sources of \$327,000, or about 93% of the proposed \$350,000 in tax levy increases that are contained within the 2023 proposed budget.

This executive summary is supported by the various individual department line item budgets. Those departmental budgets are further supported by numerous additional expenditure detail breakouts for selected cost categories.

Items included in the budget metrics are also emphasized in the departmental budgets using "magenta" font. Items in the departmental budgets that have additional detail breakouts are highlighted using "blue" fonts.



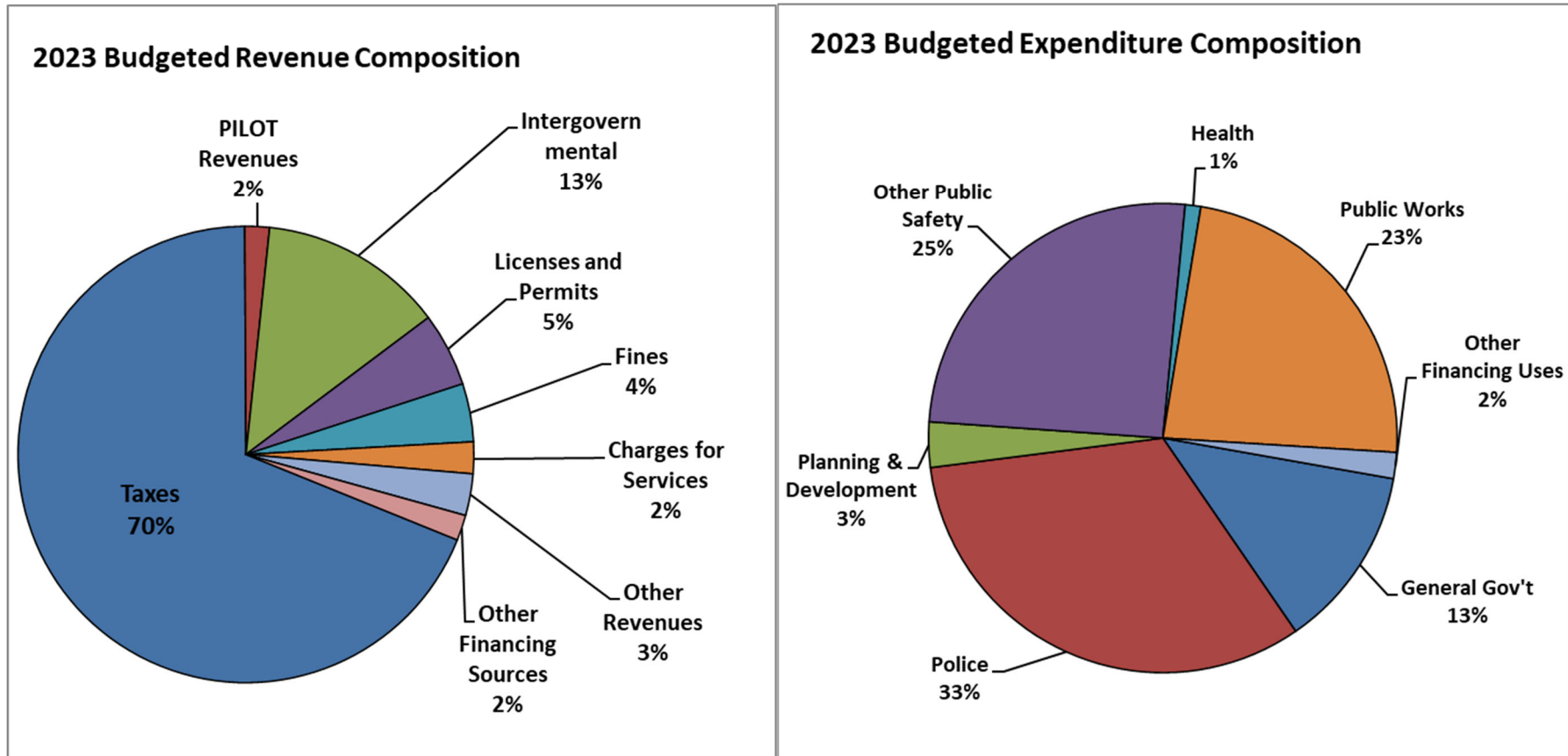
Budget Metrics - General Fund Summary

The following table summarizes the Village’s trends by major revenue and expenditure category.

	2020	2021	2022	2022	2023	2023	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Proposed Budget	Budget 22 to '23 prop
Revenues							
Property Taxes	\$ 8,404,391	\$ 8,650,005	\$ 8,337,185	\$ 8,337,185	\$ 8,688,155	\$ 8,688,155	4.2%
PILOT Revenues	192,884	190,190	210,000	230,000	220,000	220,000	-4.3%
Intergovernmental	1,433,774	1,492,936	1,641,320	1,605,755	1,654,835	1,654,835	3.1%
Licenses and Permits	726,750	628,397	653,896	626,700	660,450	660,450	5.4%
Fines	475,096	537,848	495,000	479,000	520,000	520,000	8.6%
Charges for Services	267,745	405,112	309,900	293,240	283,580	283,580	-3.3%
Other Revenues	490,798	219,199	167,600	345,250	373,000	373,000	8.0%
Other Financing Sources	31,829	60,499	-	633,040	227,205	227,205	-64.1%
Total Revenues	12,023,267	12,184,186	11,814,901	12,550,170	12,627,225	12,627,225	0.6%
Expenditures							
General Government	1,378,881	1,421,524	1,500,063	1,514,865	1,594,430	1,594,430	5.3%
Public Safety	7,407,114	7,404,565	7,487,395	7,474,820	7,718,020	7,718,020	3.3%
Public Works	2,767,115	2,958,601	2,807,746	2,794,380	2,951,920	2,951,920	5.6%
Health	144,660	126,730	133,065	133,065	135,650	135,650	1.9%
Other Financing Uses	297,321	423,913	633,040	633,040	227,205	227,205	-64.1%
Total Expenditures	11,995,091	12,335,333	12,561,309	12,550,170	12,627,225	12,627,225	0.6%
Net Change in Fund Balance	28,176	(151,148)	(746,408)	(0)	(0)	(0)	



General Fund Revenue and Expenditure Composition



2023 Proposed Budget



Budget Metrics – General Fund Revenues

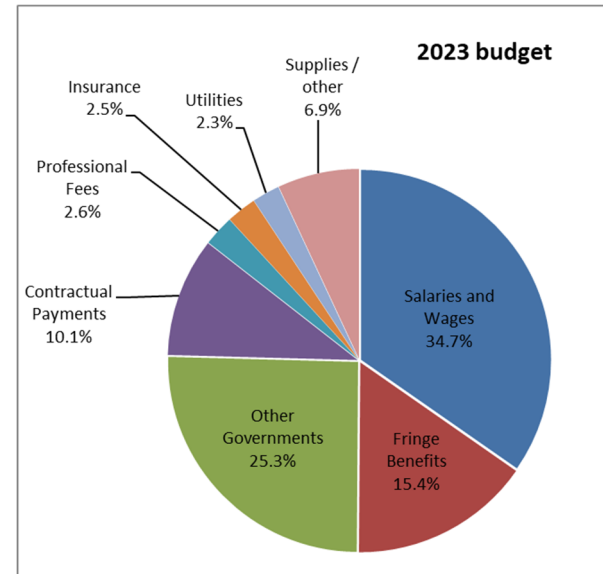
General Fund Revenue by Source	2020	2021	2022	2022	2023	2023	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Adopted Budget	Budget 22 to '23 prop
Revenues							
Property Taxes	\$ 8,404,391	\$ 8,650,005	\$ 8,337,185	\$ 8,337,185	\$ 8,688,155	\$ 8,684,255	4.2%
PILOT Revenues	192,884	190,190	210,000	230,000	220,000	220,000	-4.3%
Intergovernmental	1,433,774	1,492,936	1,641,320	1,605,755	1,654,835	1,630,965	1.6%
Licenses and Permits	726,750	628,397	653,896	626,700	660,450	660,450	5.4%
Fines	475,096	537,848	495,000	479,000	520,000	520,000	8.6%
Charges for Services	267,745	405,112	309,900	293,240	283,580	283,580	-3.3%
Other Revenues	490,798	219,199	167,600	345,250	373,000	373,000	8.0%
Other Financing Sources	31,829	60,499	42,900	633,040	227,205	227,205	-64.1%
Total Revenues	12,023,267	12,184,186	11,857,801	12,550,170	12,627,225	12,599,455	0.4%

- **Intergovernmental:** The category includes the state transportation, recycling, shared revenues, and expenditure restraint program aids. Staff is expecting a slight decrease of \$22,590 in Expenditure Restraint funding due to last year’s reassessment, but a modest increase of approximately \$55,000 in transportation aids in 2023.
- **Licenses and Permits:** The category encompasses the Village’s cable TV licenses, building inspection permits, business licenses, and on-street parking permit fees. The projected sales of on-street parking permits fees have increased by about 27% or \$50,000 for 2023.
- **Fines:** Court Fines are projected to remain steady in 2023. Parking fines (net) have been projected to increase by about \$40,000 in 2023 based on current trends after the second year with the expansion of the on-street parking permit program.
- **Charges for services:** The 2023 Budgets no longer includes a \$25,300 line item for chargebacks for court clerk services in the Municipal Court budget as that initiative has ended. Anticipated charges to Whitefish Bay and the Shorewood School District for refuse collection are projected to increase by about \$15,000 due to increased costs. Charges to the School District for Crossing Guard services is expected to increase by about \$7,500 in 2023.
- **Other Financing Sources:** General Fund reserves of \$227,205 are budgeted to support debt service needs for 2023 in order to stabilize the debt service tax levy to an increase of 5.0% from the previous year.



Budget Metrics – General Fund expenditures

Category	2022 budget	2023 budget	\$ Change	% Change	% of GF Total Expenditures
Salaries and Wages	4,286,910	4,379,915	93,005	2.2%	34.8%
Fringe Benefits	1,869,650	1,931,040	61,390	3.3%	15.3%
Other Governments	3,095,695	3,185,855	90,160	2.9%	25.3%
Contractual Payments	1,157,640	1,280,375	122,735	10.6%	10.2%
Professional Fees	285,170	329,800	44,630	15.7%	2.6%
Insurance	292,950	318,165	25,215	8.6%	2.5%
Utilities	274,750	296,000	21,250	7.7%	2.3%
Supplies / other	1,287,405	878,305	(409,100)	-31.8%	7.0%
Total Expenditures	12,550,170	12,599,455	49,285	0.4%	100.0%



General Fund Expenditure by Category Summary

The General Fund budgeted expenditures have been summarized into the eight major categories listed above. The information presented show the comparative amounts budgeted for 2022 and 2023, the dollar amount and percentage change from the previous year, and each categories percentage of the total General Fund expenditures.

The proposed budget has been compiled to maintained existing service levels, programs, and projects that are currently in place or have been otherwise approved. There were however a number of factors that have impacted expenditures in the preparation of the current budget.

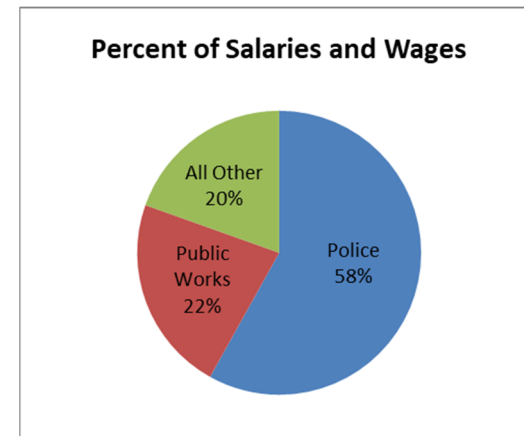
The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.



Budget Metrics – General Fund expenditures

Salary and Wages

Category	2022 budget	2023 budget	\$ Change	% Change	% of GF Total
Police	2,502,605	2,544,110	41,505	1.7%	20.1%
Public Works	945,960	979,400	33,440	3.5%	7.8%
All Other	838,345	856,405	18,060	2.2%	6.8%
Salaries and Wages	4,286,910	4,379,915	93,005	2.2%	34.7%



Salary and wages make up 34.7% of the General Fund budget. These wages can be summarized into 3 large blocks as illustrated above. This budget includes a base COLA increase of 2.5% for most non-union staff. The current allowable CPI index adjustment for the 2023 Expenditure Restraint Program is 7.7%.

Police: The Police Union contract is currently budgeted for a 2.5% contract increase in 2023. There have also been a number of staffing changes which have resulted in new officers who will have a lower starting salary than the officers whom they are replacing. As a result, the overall wages budgeted for 2023 are slightly less than the budgeted 2.5% COLA adjustment.

The Police department budget is also programmed using a collective total of 6 months of position vacancies that may occur during the new officer recruitment processes as a result of staff turnover and retirements. There are a total of 29 FTE positions in the Police Department.

Public Works: The overall salary budget in DPW is also impacted by the trends and allocations between all public works divisions, which includes the utility budgets which are not reported in the General Fund. Changes in these allocations and actual staff wages are the reason that these costs have increased slightly more than the budgeted 2.5% COLA adjustment

The DPW salaries budget for general operations is also based on a collective total of 6 months of position vacancies that may occur during the staff recruitment processes as a result of staff turnover and retirements. There are a total of 22.0 FTE positions in the Department of Public Works.

The “All Other” salary category includes 13.0 FTE positions and reflects general Village Hall staffing levels. There has also been a number of staff changes at the Village Hall in 2022. The 2022 budget reflected expected costs at that time which were slightly higher than current projections.



Budget Metrics – General Fund expenditures

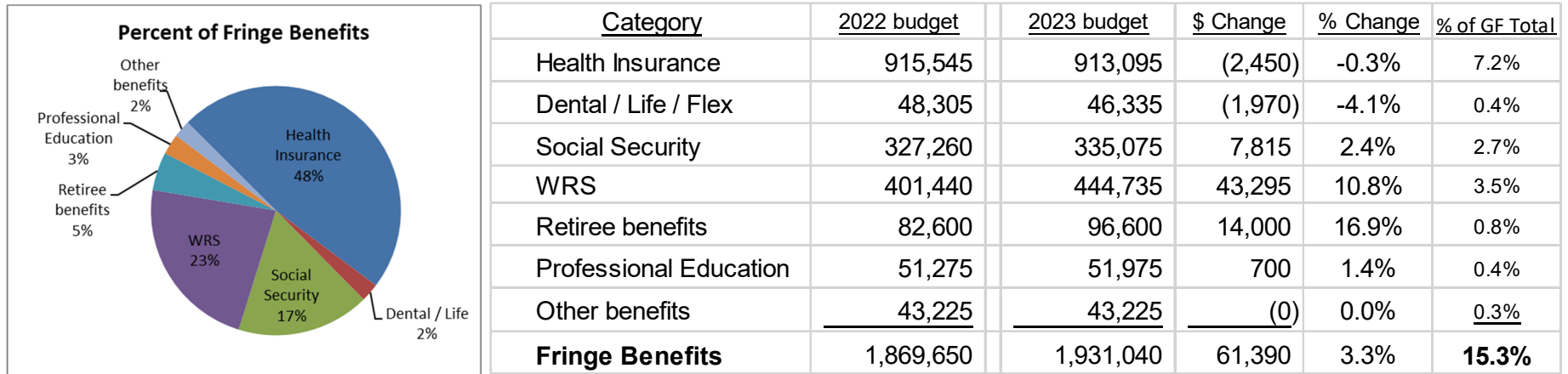
The following table shows a history of the full-time equivalent positions by department over the past 10 years.

Summary of Full Time Equivalent - Budgeted Positions Authorized										Budgeted
Department	2014	2015	2016	2017	2018	2019	2020	2021	2022	Positions
										2023
Village Manager	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk / Customer Service	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00
Finance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning and Development	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75	1.00	0.75
Police *	31.80	31.80	29.00	29.00	28.50	28.50	28.50	28.50	28.50	28.50
Public Works *	21.85	21.95	21.95	21.95	21.45	20.95	21.45	20.75	21.50	21.50
Library	13.25	13.25	13.25	13.40	13.40	13.40	13.40	13.40	13.65	13.65
Senior Resource Center	1.10	1.10	1.20	1.35	1.35	1.35	1.35	1.35	1.35	1.80
Total Full Time Equivalents	83.00	83.10	80.40	80.70	80.45	77.95	78.45	77.75	78.00	78.20
Change from previous year	-	0.10	(2.70)	0.30	(0.25)	(2.50)	(2.00)	(0.70)	0.25	0.20

* The budgeted positions within the Police and Public Works divisions both include a reduction of 0.5 FTE's for staff vacancy factors.

Budget Metrics – General Fund expenditures

Fringe Benefits



Fringe Benefits make up another 15.3% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

There is a 3% increase in health insurance premiums in 2023 budget. However, changes in employee enrollment have actually resulted in a slightly decrease in projected health insurance costs for 2023.

WRS rates increased by 4.6% - 8.0% in 2023 depending on employee group. In addition, costs will also increase slightly due to fluctuations that would normally be associated with any changes in wages.

Retiree health care costs have increased in 2023 after a decline in 2022 as the result of an accounting adjustment.

Other Benefits include uniform costs, flexible benefit administration fees, education reimbursements, and auto allowances.

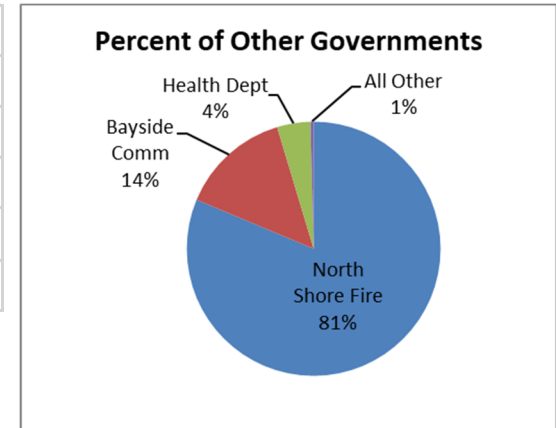
2023 Proposed Budget



Budget Metrics – General Fund expenditures

Other Government payments

<u>Category</u>	<u>2022 budget</u>	<u>2023 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
North Shore Fire	2,513,725	2,598,945	85,220	3.4%	20.6%
Tri-Comm	436,905	450,360	13,455	3.1%	3.6%
Health Dept	133,065	123,550	(9,515)	-7.2%	1.0%
All Other	<u>12,000</u>	<u>13,000</u>	<u>1,000</u>	8.3%	<u>0.1%</u>
Other Governments	3,095,695	3,185,855	90,160	2.9%	25.3%



Other government payments make up 25.3% of the General Fund budget. They can be summarized into the 5 categories illustrated above.

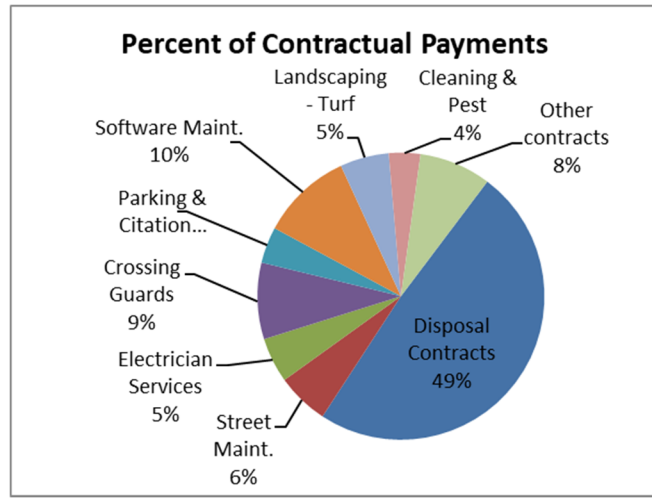
North Shore Fire: Fire and EMS services are provided to the village by the North Shore Fire Department. While the base operating budget for the NSFD increased by \$64,450 or 3.0%, there were also cost increases in 2023 capital contributions and fire dues payments.

Bayside Communications: The baseline Tri-Comm (Bayside) dispatch services contract fees have been budgeted for a 3.0% increase or about \$12,200. The Village’s Computer Aided Dispatch (CAD) portion of these costs are currently projected to remain unchanged.

Health Department: These fees are the Village’s contribution to the North Shore Health Department. The proposed budget currently estimates that these costs will decrease by about 7.2% in 2023.

Budget Metrics – General Fund expenditures

Contractual Payments



<u>Category</u>	<u>2022 budget</u>	<u>2023 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Disposal Contracts	567,650	625,405	57,755	10.2%	5.0%
Street Maintenance	75,000	75,000	-	0.0%	0.6%
Electrician Services	10,000	65,000	55,000	550.0%	0.5%
Crossing Guards	95,000	110,000	15,000	15.8%	0.9%
Parking & Citation	59,670	52,200	(7,470)	-12.5%	0.4%
Software Maint.	128,710	131,380	2,670	2.1%	1.0%
Landscaping - Turf	70,350	70,350	-	0.0%	0.6%
Cleaning & Pest	43,100	45,300	2,200	5.1%	0.4%
Other	108,160	105,740	(2,420)	-2.2%	0.8%
Contractual Payments	1,157,640	1,280,375	122,735	10.6%	10.1%

Contractual Payments make up about 10.1% of the total General Fund budget. They can be summarized into 9 categories as illustrated above.

Disposal Costs are increased under the 2023-2027 contract renewal rates, although not as high as was initially expected.

Electrician Services: With the retirement of a former employee in 2021, and the inability to recruit and hire a staff electrician, the Village must now contract for additional electrician services to help support the maintenance of the Village’s aging street lighting infrastructure.

Crossing Guards: The renewal of the Village’s crossing guard contract included an increase wage amount that will be paid to crossing guards.

Software maintenance includes annual police technology costs of \$53,995, general IT system maintenance fees of \$34,075, BS&A service fees of \$14,000, and various other technology support costs.

The “Other” category includes various smaller contracted services. The most significant of those items are lifeguard services, poll workers stipends, and contracted inspections services. Poll worker stipends will decrease \$10,000 in 2023 due to a decreased number of elections. Job posting services will decrease by \$20,000 in 2023, however the Police Department credit card fees budget will increase by \$19,000 due to a budgeting adjustment.

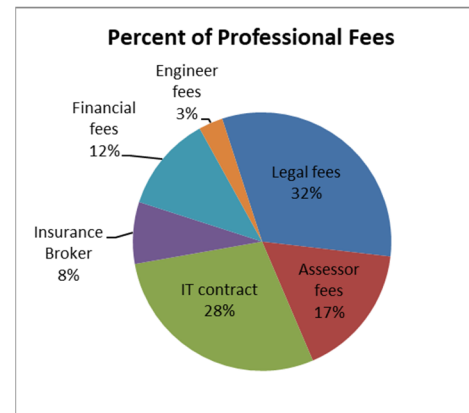
2023 Proposed Budget



Budget Metrics – General Fund expenditures

Professional Fees

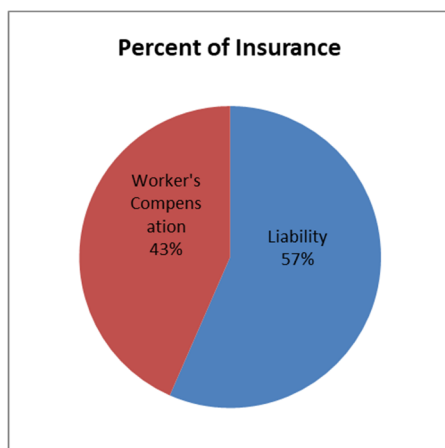
<u>Category</u>	<u>2022 budget</u>	<u>2023 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Legal fees	120,000	105,000	(15,000)	-12.5%	0.8%
Assessor fees	55,200	55,200	-	0.0%	0.4%
IT contract	36,450	94,500	58,050	159.3%	0.7%
Insurance Broker	25,500	25,500	-	100.0%	0.2%
Financial fees	38,020	39,600	1,580	4.2%	0.3%
Engineering fees	10,000	10,000	-	0.0%	0.1%
Professional Fees	285,170	329,800	44,630	15.7%	2.6%



Professional fees make up 2.6% of the total General Fund budget. They can be summarized into the 6 categories as illustrated above.

Recent trends in both general and court legal fee costs have been declining and are reflected in the 2023 budget. The Village Board also recently approved an increased level of IT support through our contract with Bayside IT.

Insurance



<u>Category</u>	<u>2022 budget</u>	<u>2023 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Liability	164,075	178,500	14,425	8.8%	1.4%
Worker's Comp.	128,875	139,665	10,790	8.4%	1.1%
Insurance	292,950	318,165	25,215	8.6%	2.5%

Insurance costs make up about 2.5% of the total General Fund budget.

Liability insurance costs increased about 10% in 2023. Workers' compensation base rates actually decreased by 7%-8.5% depending on employee class, but the Village's workers compensation experience modifier rate increased in 2023 by approximately 20.0%.

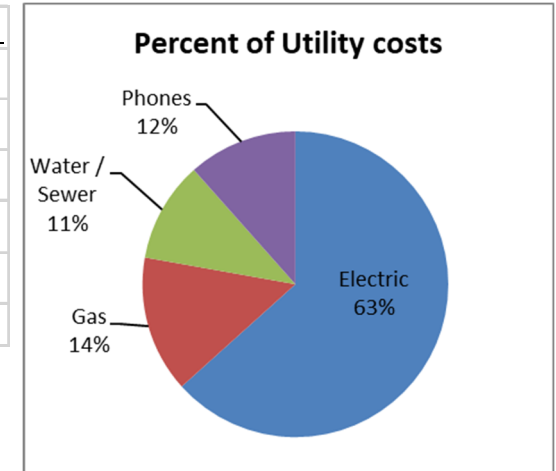
2023 Proposed Budget



Budget Metrics – General Fund expenditures

Utility costs

<u>Category</u>	<u>2022 budget</u>	<u>2023 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	182,500	187,500	5,000	2.7%	1.5%
Gas	31,750	42,800	11,050	34.8%	0.3%
Water / Sewer	28,000	31,500	3,500	12.5%	0.2%
Phones	<u>32,500</u>	<u>34,200</u>	<u>1,700</u>	5.2%	<u>0.3%</u>
Utilities	274,750	296,000	21,250	7.7%	<u>2.3%</u>
					93.1%



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

Based on current trends, this budget projects that Gas energy costs will increase by over 30% compared to the 2022 budget.

The Village's Board authorized a 20% rate increase in Water Utility fees for 2023 to help offset increasing operating and infrastructure debt service costs.

2023 Proposed Budget

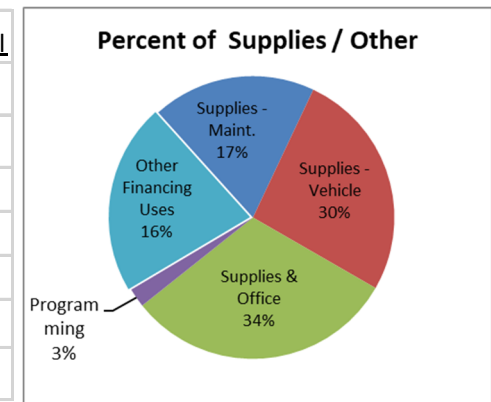


Budget Metrics – General Fund expenditures

The remaining 6.9% of the General Fund costs relate primarily to supplies and maintenance costs. Many of these costs are cross charged from one department to another which generates a negative value for Interdepartmental expenses as these charges reduce one budget and then apply the appropriate expense to another department's budget, therefor netting against each other.

Supplies / other

<u>Category</u>	<u>2022 budget</u>	<u>2023 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Supplies & Office	212,260	194,320	(17,940)	-8.5%	1.5%
Supplies - Maintenance	281,410	273,280	(8,130)	-2.9%	2.2%
Supplies - Vehicle	285,705	322,200	36,495	12.8%	2.6%
Programming	21,370	22,620	1,250	5.8%	0.2%
Other Financing Uses	633,040	227,205	(405,835)	-64.1%	1.8%
Interdepartmental Exp	<u>(146,380)</u>	<u>(162,320)</u>	<u>(15,940)</u>	10.9%	<u>-1.3%</u>
Supplies / other	1,287,405	877,305	(410,100)		6.9%



The Supplies & Office category includes subscription, postage, copier costs, and other departmental items. This line also includes funding for staff computer replacement and other small office equipment purchases. The decrease in this line item is primarily related to a \$12,500 decrease in the Village Manager's marketing and communication budget and reduced mailing costs related to elections.

Supplies – Maintenance includes \$74,600 for building maintenance, \$35,970 for the salt contract, which is a decrease of about \$14,000 from 2022, \$25,000 for annual EAB injection costs, \$15,000 for street tree plantings, and various other maintenance costs throughout the DPW budget.

Supplies – Vehicle are for vehicle repairs and operations, including \$155,890 for fuel which was an increase of \$26,000 from 2022, and \$105,000 for vehicle parts and repairs which is a \$15,000 increase from 2022.

Other Financing Uses include General Fund reserves of \$227,205 which are budgeted to support debt service needs in order to stabilize the debt service tax levy at 5.0% in 2023. This is about a \$100,000 less than from the previous year. However, there is also no planned use of General Fund reserves to fund capital costs in 2023. That amount was \$300,000 in 2022.

2023 Proposed Budget



Budget Metrics – General Fund expenditures

Summary - Revenues

Below is a summary of the major General Fund revenue item changes in table format from the 2023 proposed budget.

<u>Department</u>	<u>Line item description</u>	<u>2022</u>	<u>2023</u>	<u>Change</u>
Court (1200)	Misc Rev. (Brown Deer)	\$ 25,300	\$ -	\$ (25,300)
Manager (1410)	Expenditure Restraint	\$ 282,590	\$ 259,450	\$ (23,140)
Finance (1510)	Interest Income	\$ 200,000	\$ 230,000	\$ 30,000
Police (2100)	Parking fines - current	\$ 329,000	\$ 380,000	\$ 51,000
Police (2100)	Parking fines - TRIP	\$ 30,000	\$ 20,000	\$ (10,000)
Police (2100)	On-street parking	\$ 180,000	\$ 230,000	\$ 50,000
OPS (2900)	Crossing Guards	\$ 47,500	\$ 55,000	\$ 7,500
DPW (3100)	GF trans aids	\$ 844,960	\$ 869,590	\$ 24,630
DPW (3100)	Charges to WFB	\$ 214,565	\$ 228,240	\$ 13,675
	net increase in non-tax revenues			\$ 118,365

Items in red font are estimates awaiting actual amounts from the State of Wisconsin



Budget Metrics – General Fund expenditures

Summary - Expenses

Below is a summary of the baseline budget changes that apply to all General Fund department budgets.

<u>2023 General Fund baseline budget</u>	<u>2022</u>	<u>2023</u>	<u>Increase</u>
Staff wages - Police (2.5%) *	\$ 2,502,605	\$ 2,544,110	\$ 41,505
Staff wages - All other (2.5%)	\$ 1,784,305	\$ 1,835,805	\$ 51,500
Health Insurance (5%)	\$ 915,545	\$ 913,095	\$ (2,450)
Liability Insurance (11%)	\$ 164,075	\$ 178,500	\$ 14,425
Worker's Comp. (8%)	\$ 128,875	\$ 139,665	\$ 10,790
WRS (7%-10%)	\$ 401,440	\$ 444,735	\$ 43,295
	General budget changes		\$ 159,065

2023 Proposed Budget



Budget Metrics – General Fund expenditures

Summary - Expenses

Below is a summary of the other major General Fund expenditure item changes in table format from the 2023 proposed budget.

<u>Other General Fund Expenditure Changes - Summary</u>				
<u>Department</u>	<u>Line item description</u>	<u>2022</u>	<u>2023</u>	<u>Change</u>
Manager (1410)	Service Contracts (UniverCity)	\$ 1,660	\$ 11,990	\$ 10,330
Manager (1410)	Marketing & Communications	\$ 27,000	\$ 14,500	\$ (12,500)
Clerk (1420)	Poll Workers	\$ 20,000	\$ 10,000	\$ (10,000)
OGA (1900)	General Legal	\$ 90,000	\$ 80,000	\$ (10,000)
OGA (1900)	IT Services	\$ 36,450	\$ 94,500	\$ 58,050
OGA (1900)	Job Posting	\$ 25,000	\$ 5,000	\$ (20,000)
Police (2100)	Retiree Health Care	\$ 40,000	\$ 50,000	\$ 10,000
Police (2100)	Credit Card Fees	\$ 1,000	\$ 20,000	\$ 19,000
OPS (2900)	Dispatch services (3%)	\$ 436,905	\$ 449,115	\$ 12,210
OPS (2900)	North Shore Fire (3%)	\$ 2,513,725	\$ 2,598,945	\$ 85,220
OPS (2900)	Crossing Guards	\$ 95,000	\$ 110,000	\$ 15,000
DPW (3300)	Retiree Health Care	\$ 18,500	\$ 25,000	\$ 6,500
DPW (3300)	Outsourced Repair	\$ 30,000	\$ 45,000	\$ 15,000
DPW (3300)	Fuel & Oil	\$ 129,760	\$ 155,890	\$ 26,130
DPW (3430)	Contracted electrical	\$ 10,000	\$ 65,000	\$ 55,000
DPW (3460)	Salt Contract	\$ 50,200	\$ 35,970	\$ (14,230)
DPW (3460)	ReFuse Disposal Fees	\$ 341,910	\$ 363,090	\$ 21,180
DPW (3460)	Recycling Disposal Fees	\$ 174,470	\$ 208,005	\$ 33,535
	net increase in non-staff expenses			\$ 300,425

These preceding items account for approximately \$341,000 of the \$347,000 aggregate General Fund increases within the 2023 proposed budget

2023 Budget

General Fund Summary



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 Summary by Department – provides revenues by line item, in department order.
3. General Fund Expenditure Summary by Department – shows expenditure totals for each department.
4. General Fund Expenditures by Object - shows expenditures for the General Fund grouped by object rather than department.
5. Departmental line item budgets and supplemental detail worksheets.

Following the summary schedules are each individual departments' narratives, their related revenue and expenditure budgets, as well as a supplemental expenditure detail sheets. The expenditure accounts with additional information on these detail sheets are denoted in the primary expenditure budgets where the account name has been printed in a blue font.

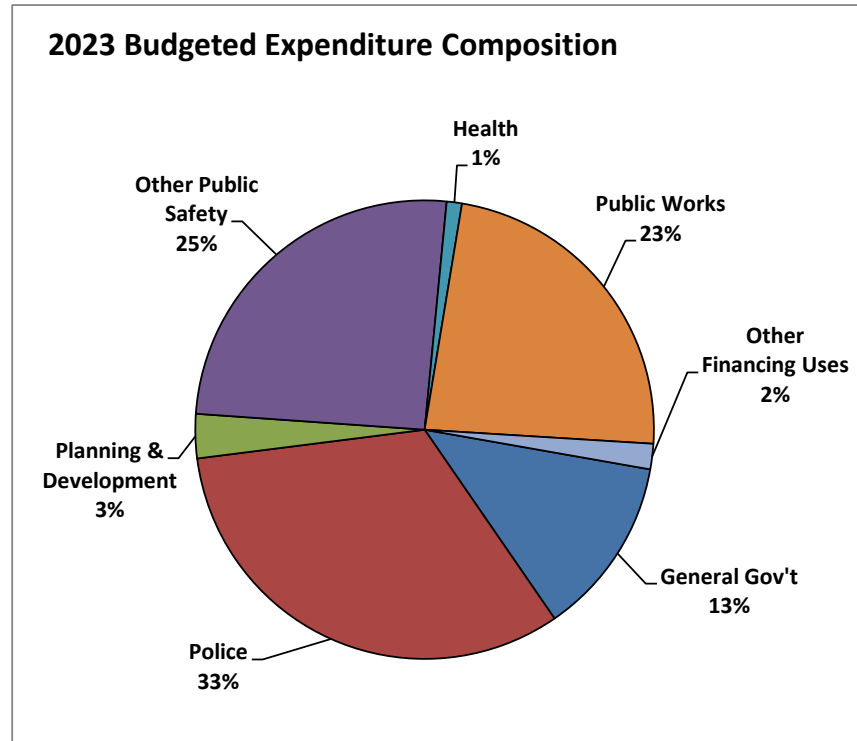
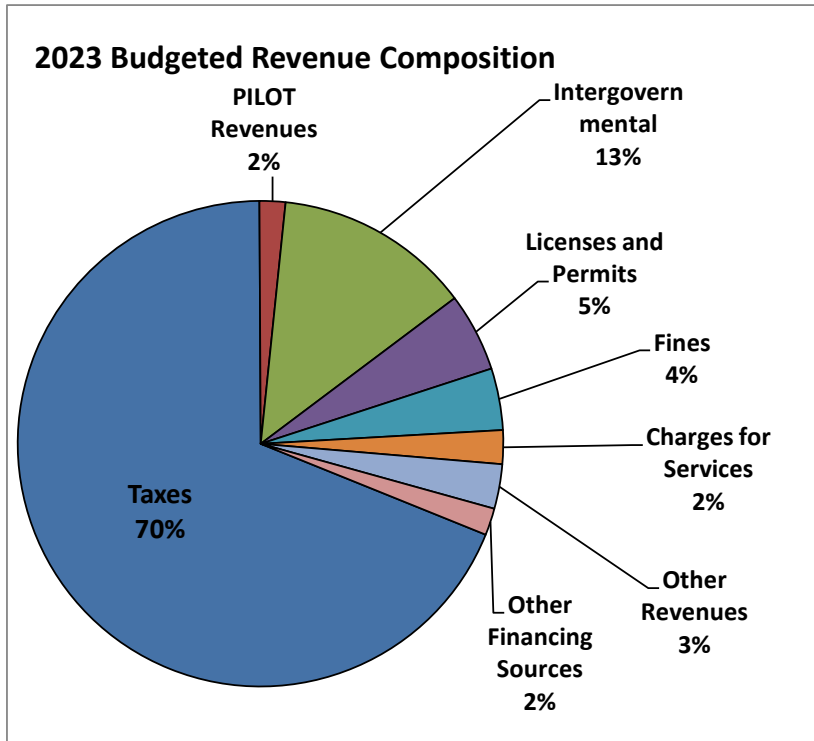
2023 Budget

General Fund - Revenues and Expenditures Summary

<u>General Fund Revenue by Source</u>	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23 prop
Revenues							
Property Taxes	\$ 8,404,391	\$ 8,650,005	\$ 8,337,185	\$ 8,337,185	\$ 8,688,155	\$ 8,684,255	4.2%
PILOT Revenues	192,884	190,190	210,000	230,000	220,000	220,000	-4.3%
Intergovernmental	1,433,774	1,492,936	1,641,320	1,605,755	1,654,835	1,630,965	1.6%
Licenses and Permits	726,750	628,397	653,896	626,700	660,450	660,450	5.4%
Fines	475,096	537,848	495,000	479,000	520,000	520,000	8.6%
Charges for Services	267,745	405,112	309,900	293,240	283,580	283,580	-3.3%
Other Revenues	490,798	219,199	167,600	345,250	373,000	373,000	8.0%
Other Financing Sources	31,829	60,499	42,900	633,040	227,205	227,205	-64.1%
Total Revenues	12,023,267	12,184,186	11,857,801	12,550,170	12,627,225	12,599,455	0.4%
Expenditures							
General Government	1,378,881	1,421,524	1,500,563	1,514,865	1,594,430	1,591,475	5.1%
Public Safety	7,407,114	7,404,565	7,487,395	7,474,820	7,718,020	7,709,885	3.1%
Public Works	2,767,115	2,958,601	2,807,746	2,794,380	2,951,920	2,947,340	5.5%
Health	144,660	126,730	133,065	133,065	135,650	123,550	-7.2%
Other Financing Uses	297,321	423,913	633,040	633,040	227,205	227,205	-64.1%
Total Expenditures	11,995,091	12,335,333	12,561,809	12,550,170	12,627,225	12,599,455	0.4%
Net Change in Fund Balance	28,176	(151,148)	(704,008)	(0)	(0)	(0)	
Beginning Fund Balance	6,346,862	6,375,038	6,223,890	6,223,890	5,519,882	5,519,882	
Less: Surplus Applied	-	-	-	(633,040)	(227,205)	(227,205)	
Ending Fund Balance	\$ 6,375,038	\$ 6,223,890	\$ 5,519,882	\$ 5,590,850	\$ 5,292,677	\$ 5,292,677	
Fund Balance Components:							
Nonspendable - prepaids and LT r	768,080	800,000	750,000	800,000		700,000	
Assigned for future retirement costs	47,833	57,500	10,000	20,000		-	
Assigned for Marketing / Communi	20,000	16,000	5,000	10,000		-	
Assigned for next year budget	423,913	633,040	227,205	250,000		215,000	
Estimated Unassigned	5,115,212	4,717,350	4,527,677	4,799,973		4,377,677	
Total Fund Balance	\$ 6,375,038	\$ 6,223,890	\$ 5,519,882	\$ 5,879,973		\$ 5,292,677	
Unassigned as a % of CY Revenue	42.66%	38.91%	38.32%	40.28%		35.38%	

2023 Proposed Budget

General Fund Summary Revenue and Expenditure Compositions



2023 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
1100 - Village Board									
100-1100-41110	Property Taxes	\$ 8,404,391	\$ 8,650,005	\$ 8,337,185	\$ 8,337,185	\$ 8,688,155	\$ 8,684,255	4.2%	Taxes
100-1100-41300	PILOT - Water	173,896	170,690	190,000	210,000	200,000	200,000	-4.8%	Taxes
100-1100-41310	PILOT - Parking	18,988	19,500	20,000	20,000	20,000	20,000	0.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	16,199	28,915	29,700	29,700	30,000	41,090	38.4%	Intergov't
100-1100-48550	Donations - 4th of July event	-	9,525	10,400	-	-	-	0.0%	Intergov't
Total 1100 - Village Board Revenues		8,613,474	8,878,635	8,587,285	8,596,885	8,938,155	8,945,345	4.1%	
1200 - Court									
100-1200-45120	Court Fines - current	\$ 72,680	\$ 45,839	\$ 40,000	\$ 80,000	\$ 60,000	\$ 60,000	-25.0%	Fines
100-1200-45190	Court Fines - SDC	\$ 39,167	\$ 80,262	\$ 60,000	\$ 40,000	\$ 60,000	\$ 60,000	50.0%	Fines
100-1200-47390	Charges for services - Brown Deer	-	20,532	7,400	25,300	-	-	-100.0%	Other Rev
Total 1200 - Court Revenues		111,847	146,633	107,400	145,300	120,000	120,000	-17.4%	
1410 - Village Manager									
100-1410-43410	State Shared Revenue	\$ 263,549	\$ 262,898	\$ 261,755	\$ 261,755	\$ 265,000	\$ 261,000	-0.3%	Intergov't
100-1410-43411	Expenditure Restraint	264,393	259,747	282,590	282,590	260,000	259,450	-8.2%	Intergov't
100-1410-44140	Cable Fees - Time Warner	84,879	77,390	72,000	75,000	70,000	70,000	-6.7%	Licenses
100-1410-44141	Cable Fees - AT&T	39,681	23,747	25,000	25,000	25,000	25,000	0.0%	Licenses
100-1410-48150	Insurance Dividend	16,381	18,363	19,634	20,000	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	101,502	(159)	250	250	250	250	0.0%	Other Rev
Total 1410 - Village Manager Revenues		770,385	641,987	661,229	664,595	640,250	635,700	-4.3%	
1420 - Clerk									
100-1420-44110	Liquor Licenses (Class)	\$ 9,535	\$ 10,233	\$ 15,340	\$ 16,200	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	1,330	2,760	2,600	2,500	2,500	2,500	0.0%	Licenses
100-1420-44120	Village Licenses	3,874	4,821	3,827	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	3,117	2,805	3,000	3,000	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	4,342	5,319	3,077	4,000	3,500	3,500	-12.5%	Licenses
100-1420-44900	Security Alarm Permits	2,460	1,680	1,200	2,000	1,500	1,500	-25.0%	Licenses
100-1420-46351	RCA daytime	2,283	2,465	1,602	2,500	2,000	2,000	-20.0%	Charges
100-1420-48900	Miscellaneous Revenue	22,723	7,719	3,000	5,000	5,000	5,000	0.0%	Other Rev
Total 1420 - Clerk Revenues		49,664	37,802	33,646	39,700	38,200	38,200	-3.8%	

2023 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
1510 - Finance									
100-1510-48100	Interest Income	\$ 235,079	\$ 136,262	\$ 175,000	\$ 200,000	\$ 230,000	\$ 230,000	15.0%	Other Rev
100-1510-48101	Market to Market adjustments	(25,248)	(101,052)	(150,000)	-	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	18,987	14,043	9,065	9,065	4,050	4,050	-55.3%	Other Rev
100-1510-48120	Interest on Taxes	36,757	42,623	34,716	35,000	35,000	35,000	0.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	7,619	9,255	3,500	5,000	5,000	5,000	0.0%	Other Rev
Total 1510 - Finance Revenues		273,194	101,131	72,281	249,065	274,050	274,050	10.0%	
2100 - Police									
100-2100-45200	Parking Fines - current	\$ 348,583	\$ 377,955	\$ 380,000	\$ 329,000	\$ 380,000	\$ 380,000	15.5%	Fines
100-2100-45290	Parking Fines - TRIP	14,666	33,792	15,000	30,000	20,000	20,000	-33.3%	Fines
100-2100-46200	False Alarm Fees	3,545	3,289	4,000	4,000	4,000	4,000	0.0%	Charges
100-2100-46336	On-Street Parking	109,475	188,455	230,000	180,000	230,000	230,000	27.8%	Permits
100-2100-43550	Enforcement Grants	16,869	18,127	8,000	-	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,840	3,840	10,000	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	7,623	3,638	5,000	3,500	5,000	5,000	42.9%	Other Rev
Total 2100 - Police Revenues		513,385	636,662	657,000	546,500	639,000	639,000	16.9%	
2400 - Planning and Development									
100-2400-44310	Building Permits	\$ 304,767	\$ 154,422	\$ 150,000	\$ 165,000	\$ 155,000	\$ 155,000	-6.1%	Licenses
100-2400-44320	Electrical Permits	44,636	43,894	40,000	40,000	40,000	40,000	0.0%	Licenses
100-2400-44330	Plumbing Permits	34,712	32,751	28,000	32,500	30,000	30,000	-7.7%	Licenses
100-2400-44340	HVAC Permits	21,035	26,635	22,000	20,000	22,500	22,500	12.5%	Licenses
100-2400-44350	Other various permits	41,148	34,794	38,000	30,000	36,000	36,000	20.0%	Licenses
100-2400-44370	Reinspection Fees	2,433	2,975	2,500	4,000	3,000	3,000	-25.0%	Licenses
100-2400-44400	Code Enforcement - PE	16,313	12,895	15,000	20,000	15,000	15,000	-25.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	730	356	750	500	750	750	50.0%	Licenses
100-2400-48900	Miscellaneous Revenue	12,679	20,726	15,000	15,000	15,000	15,000	0.0%	Other Rev
Total 2400 - Planning and Development Revenues		478,453	329,448	311,250	327,000	317,250	317,250	-3.0%	

2023 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
2900 - Other Public Safety									
100-2900-43420	Fire Insurance	\$ 71,473	\$ 72,650	\$ 74,406	\$ 70,000	\$ 75,000	\$ 75,000	7.1%	Intergov't
100-2900-48200	Facilities charges - NSHD	16,115	16,420	16,750	16,750	17,085	17,085	2.0%	Intergov't
100-2900-47300	School - Crossing Guards	11,850	25,739	45,000	47,500	55,000	55,000	15.8%	Intergov't
Total 2900 - Other Public Safety Revenues		99,438	114,809	136,156	134,250	147,085	147,085	9.1%	
3000 - Public Works									
100-3100-43530	State Transportation Aids	\$ 708,000	\$ 734,615	\$ 844,960	\$ 844,960	\$ 900,000	\$ 869,590	2.9%	Intergov't
100-3100-43540	Recycling Grant	52,702	52,894	52,759	52,500	52,750	52,750	0.5%	Intergov't
100-3100-46430	Special Collection Fees	17,969	23,451	15,000	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	12,575	21,504	15,000	15,000	15,000	15,000	0.0%	Charges
100-3100-46433	Kart / Recycling Bin Sales	955	1,838	1,000	1,000	1,000	1,000	0.0%	Charges
100-3100-46434	Snow Removal Charges	456	1,460	0	0	0	0	-90.0%	Charges
100-3100-46436	Damages To Property	21,164	74,050	35,000	0	0	0	900.0%	Charges
100-3100-47300	Charges for Service - School	2,122	18,246	18,500	18,375	20,340	20,340	10.7%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	208,959	240,742	214,000	214,565	228,240	228,240	6.4%	Charges
100-3100-48200	Rental Income	37,571	41,200	42,435	42,435	43,700	43,700	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	19,125	26,580	10,000	10,000	10,000	10,000	0.0%	Other Rev
Total 3000 - Public Works Revenues		1,081,598	1,236,580	1,248,654	1,213,835	1,286,030	1,255,620	3.4%	
9000 - Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	31,829	60,499	42,900	-	-	-	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	633,040	227,205	227,205	-64.1%	OFS
Total 9000 - Other Financing Sources		31,829	60,499	42,900	633,040	227,205	227,205	-64.1%	
Total Revenues		\$ 12,023,267	\$ 12,184,186	\$ 11,857,801	\$ 12,550,170	\$ 12,627,225	\$ 12,599,455	0.4%	

2023 Budget

General Fund Expenditure Summary by Department

Department	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to 23
General Government							
1100 - Village Board	\$ 27,743	\$ 69,105	\$ 38,964	\$ 53,260	\$ 42,825	\$ 42,825	-19.6%
1200 - Municipal Court	54,742	72,792	68,484	78,535	74,165	74,165	-5.6%
1410 - Village Manager	359,236	390,915	458,241	441,585	477,690	476,470	7.9%
1420 - Clerk	368,219	299,102	271,766	276,920	274,705	273,920	-1.1%
1510 - Finance	214,597	218,206	265,418	242,255	271,045	270,095	11.5%
1900 - Other General Admin	354,344	371,404	397,690	422,310	454,000	454,000	7.5%
Total General Government	1,378,881	1,421,524	1,500,563	1,514,865	1,594,430	1,591,475	5.1%
2000's Public Safety / Other Protective Services							
2100 - Police	\$ 3,793,733	\$ 3,771,701	\$ 4,012,500	\$ 3,990,720	\$ 4,114,320	\$ 4,105,695	2.9%
2400 - Planning and Development	355,436	365,528	377,665	379,870	394,040	393,285	3.5%
2900 - Other Public Safety	3,402,605	3,394,066	3,230,295	3,237,295	3,345,310	3,334,455	3.0%
Total Public Safety	7,551,774	7,531,295	7,620,460	7,607,885	7,853,670	7,833,435	3.0%
3000's - Public Works							
3100 - Administration	\$ 406,155	\$ 409,516	\$ 379,823	\$ 347,600	\$ 350,050	\$ 349,615	0.6%
3230 - Building Maintenance	227,753	237,192	237,012	240,505	247,860	247,105	2.7%
3300 - Municipal Garage	319,711	376,130	307,788	303,270	331,815	331,695	9.4%
3410 - Street and Alley	149,336	151,945	168,152	181,085	184,150	183,785	1.5%
3430 - Street Lighting / Traffic Devices	181,551	248,759	260,762	222,465	276,300	275,985	24.1%
3460 - Winter Maintenance	100,767	150,960	82,331	153,680	141,310	140,890	-8.3%
3510 - Refuse / Recycling Disposal	676,382	708,824	738,348	711,850	770,685	769,965	8.2%
3530 - Yard Waste Leaf Collection	210,049	170,789	109,340	113,900	109,050	108,800	-4.5%
3610 - Forestry	274,687	295,481	326,736	306,755	319,550	318,590	3.9%
3620 - Parks and Beautification	220,724	209,005	197,454	213,270	221,150	220,910	3.6%
Total Public Works	2,767,115	2,958,601	2,807,746	2,794,380	2,951,920	2,947,340	5.5%
9000 - Other Financing Uses	297,321	423,913	633,040	633,040	227,205	227,205	-64.1%
Total Expenditures	\$ 11,995,091	\$ 12,335,333	\$ 12,561,809	\$ 12,550,170	\$ 12,627,225	\$ 12,599,455	0.4%

2023 Budget

**General Fund
Expenditure Summary by Object**

Object	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to 23
Salaries and Wages	\$ 4,122,122	\$ 4,125,063	\$ 4,246,658	\$ 4,286,910	\$ 4,379,915	2.2%
Fringe Benefits	1,897,476	1,797,414	1,858,790	1,869,650	1,931,040	3.3%
Other Governments	3,303,009	3,299,939	3,096,495	3,095,695	3,185,855	2.9%
Contractual Payments	1,030,927	1,127,603	1,208,622	1,167,640	1,290,375	10.5%
Professional Fees	256,338	243,195	259,150	275,170	319,800	16.2%
Insurance	292,076	292,506	293,377	292,950	318,165	8.6%
Utilities	224,177	303,007	282,190	274,750	296,000	7.7%
Supplies & Office	194,799	163,283	208,800	212,260	194,320	-8.5%
Supplies - Maintenance	247,656	312,598	288,783	281,410	273,280	-2.9%
Supplies - Vehicle	231,508	365,017	311,145	285,705	322,200	12.8%
Programming	16,267	29,179	31,659	21,370	23,620	10.5%
Other Financing Uses	297,321	423,913	633,040	633,040	227,205	-64.1%
Interdepartmental Exp	(118,585)	(147,384)	(156,900)	(146,380)	(162,320)	10.9%
Total Expenditures	<u>\$ 11,995,091</u>	<u>\$ 12,335,333</u>	<u>\$ 12,561,809</u>	<u>\$ 12,550,170</u>	<u>\$ 12,599,455</u>	<u>0.4%</u>

2023 Budget

General Fund Village Board - 1100



Department Description

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

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 various intergovernmental, standing and volunteer committees.
- Represent the residents and businesses of the Village of Shorewood as public officials

Budget Impact

- There were no majors funding changes in the Village Board budget for 2023. This budget continues to provide funding for ongoing Equity, Diversity, and Inclusion training opportunities for staff and other community leaders.

2023 Budget

**General Fund Revenues and Expenditures
Village Board - 1100**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-1100-41110	Property Taxes	\$ 8,404,391	\$ 8,650,005	\$ 8,337,185	\$ 8,337,185	\$ 8,688,155	\$ 8,684,255	4.2%	Taxes
100-1100-41300	PILOT - Water	173,896	170,690	190,000	210,000	200,000	200,000	-4.8%	Taxes
100-1100-41310	PILOT - Parking	18,988	19,500	20,000	20,000	20,000	20,000	0.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	16,199	28,915	29,700	29,700	30,000	41,090	38.4%	Intergov't
100-1100-48550	Donations - 4th of July event	-	9,525	10,400	-	-	-	0.0%	Intergov't
Total Village Board Revenues		<u>\$ 8,613,474</u>	<u>\$ 8,878,635</u>	<u>\$ 8,587,285</u>	<u>\$ 8,596,885</u>	<u>\$ 8,938,155</u>	<u>\$ 8,945,345</u>	<u>4.1%</u>	
Expenditures									
100-1100-51100	Salaries and Wages	\$ 7,356	\$ 7,328	\$ 7,300	\$ 7,300	\$ 7,350	\$ 7,350	0.7%	Salaries
100-1100-51310	Social Security and Medicare	563	561	560	560	560	560	0.0%	Fringe
100-1100-51900	Professional Education *	2,650	15,458	3,500	18,000	12,000	12,000	-33.3%	Fringe
100-1100-53100	Office Supplies	139	101	100	250	250	250	0.0%	Supplies & Office
100-1100-53140	Legal Notices & Publications *	2,087	5,857	6,000	6,300	1,500	1,500	-76.2%	Supplies & Office
100-1100-53200	Memberships & Subscriptions *	6,294	6,496	6,915	6,550	6,915	6,915	5.6%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	34	53	-	300	250	250	-16.7%	Supplies & Office
100-1100-53990	Contingency / Other activities	8,620	19,487	-	10,000	10,000	10,000	0.0%	Contractual
100-1100-54110	4th of July Festivities	-	13,764	14,589	4,000	4,000	4,000	0.0%	Programming
Total Village Board Expenditures		<u>\$ 27,743</u>	<u>\$ 69,105</u>	<u>\$ 38,964</u>	<u>\$ 53,260</u>	<u>\$ 42,825</u>	<u>\$ 42,825</u>	<u>-19.6%</u>	

* See also - detail sheets

2023 Proposed Budget
Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
	EDI Training (20 YWCA Unlearning Racism Participants)	10,000
	League of Wisconsin Municipalities convention	1,000
	Other Trustee conferences	<u>1,000</u>
	Total for account	<u>12,000</u>

100-1100-53140	Communications/publications	
	Legal notices and publications	1,500
	Zoom Meeting fees	<u>-</u>
	Total for account	<u>1,500</u>

100-1100-53200	Memberships & subscriptions	
	League of Wisconsin Municipalities membership	6,065
	Public Policy Forum Membership	500
	Intergovernmental Cooperative Council (ICC)	<u>350</u>
	Total for account	<u>6,915</u>

2023 Budget

General Fund Municipal Court - 1200



Department Description

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

Services

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

Budget Impact

- The Court Clerk position was reduced from a full-time to a 0.75 FTE staff position with the ending of a cost sharing agreement with the Village of Brown Deer. As a result, overall staff costs, net of the estimated Brown Deer contribution will increase by about \$16,000 in 2023.

2023 Budget

**General Fund Revenues and Expenditures
Municipal Court - 1200**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-1200-45120	Court Fines - current	72,680	45,839	40,000	80,000	60,000	60,000	-25.0%	Fines
100-1200-45190	Court Fines - SDC	39,167	80,262	60,000	40,000	60,000	60,000	50.0%	Fines
100-1200-47390	Charges for services - Brown De	-	20,532	7,400	25,300	-	-	-100.0%	Other Rev
Total Municipal Court Revenues		<u>\$ 111,847</u>	<u>\$ 146,633</u>	<u>\$ 107,400</u>	<u>\$ 145,300</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>-17.4%</u>	
Expenditures									
100-1200-51100	Salaries and Wages	\$ 36,365	\$ 46,428	\$ 39,000	\$ 48,500	\$ 40,975	\$ 40,975	-15.5%	Salaries
100-1200-51300	Health Insurance	-	2,500	2,000	3,000	2,250	2,250	-25.0%	Fringe
100-1200-51305	Dental & other benefits	655	842	500	880	725	725	-17.6%	Fringe
100-1200-51310	Social Security and Medicare	2,829	3,805	3,000	3,710	3,135	3,135	-15.5%	Fringe
100-1200-51315	Wisconsin Retirement System	2,114	2,793	2,700	2,825	2,790	2,790	-1.2%	Fringe
100-1200-51900	Professional Education *	920	1,806	2,000	2,000	2,000	2,000	0.0%	Fringe
100-1200-52910	Software Purch/Maint *	6,914	7,725	7,948	7,880	8,260	8,260	4.8%	Contractual
100-1200-52990	Other Service Contracts & Fees	-	400	2,150	500	500	500	0.0%	Contractual
100-1200-53100	Office Supplies	438	342	750	500	500	500	0.0%	Supplies & Office
100-1200-53130	Postage	874	663	700	1,000	800	800	-20.0%	Supplies & Office
100-1200-53200	Memberships & Subscriptions *	145	120	145	145	145	145	0.0%	Supplies & Office
100-1200-55110	Workers Comp	88	83	91	95	85	85	-10.5%	Insurance
100-1200-57450	Police / Baliff services	3,400	5,285	7,500	7,500	12,000	12,000	60.0%	Interdepmntl Exp
Total Municipal Court Expenditures		<u>\$ 54,742</u>	<u>\$ 72,792</u>	<u>\$ 68,484</u>	<u>\$ 78,535</u>	<u>\$ 74,165</u>	<u>\$ 74,165</u>	<u>-5.6%</u>	

* See also - detail sheets

2023 Proposed Budget
Expenditure Request Detail - Municipal Court

100-1200-51900	Professional Education	
	Professional Judicial Education Cert. Prog (3 days) - Court Clerk	700
	Annual TIPSS user group seminar	150
	Annual Continuing Judicial Education - Judge	700
	Annual Judicial education seminar (3 days) - Judge	450
	Total for account	<u>2,000</u>

100-1200-52910	Software contracts/maint/purchases	
	Accurint (Lexisnexis) fees	1,750
	TIPSS annual support fees	6,510
	Total for account	<u>8,260</u>

100-1200-52990	Other Service Contract fees	
	Sign language @ \$1.45 / minute	100
	English - limited @\$51.75 / 30 minutes	400
	Total for account	<u>500</u>

100-1200-53200	Memberships / subscriptions	
	Wisconsin Municipal Court Clerks Association (WMCCA)	45
	Wisconsin Municipal Judges Association	100
	Total for account	<u>145</u>

2023 Budget

General Fund Village Manager - 1410



Department Description

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

Services

- Direct the preparation of the annual budget and capital improvement plan;
- Oversees preparation of the Village Board agenda;
- Serves as Personnel Director responsible for negotiation and administration of collectively bargained labor agreements; approves hiring of non-sworn personnel; recommends the appointment of department heads to the Village Board;
- Prepares information, newsletters, web page, letters, memos, and press releases as Public Information Officer;
- Responsible for all general operations of the Village;
- Conducts annual evaluation of department heads;
- Carries out policy directives of the Village Board;
- Establishes administrative policies and procedures for the conduct of Village operations;
- Conducts regular staff meetings and coordinates training opportunities for staff;
- Represents the Village in intergovernmental matters at the federal, state and county level;
- Conducts and oversees efforts to promote overall economic development and Central District revitalization;
- Facilitates the implementation of the Vision 2025 Plan and other planning documents;
- Advising the Village Board on present and future financial, personnel and program needs.

Budget Impact

- The \$10,000 increase in other service contract fees are due largely to the Village's participation in the University project.
- The \$12,500 decrease in marketing & communications is a shift from a quarterly communications update to community survey.

2023 Budget

**General Fund Revenues and Expenditures
Village Manager - 1410**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-1410-43410	State Shared Revenue	\$ 263,549	\$ 262,898	\$ 261,755	\$ 261,755	\$ 265,000	\$ 261,000	-0.3%	Intergov't
100-1410-43411	Expenditure Restraint	264,393	259,747	282,590	282,590	260,000	259,450	-8.2%	Intergov't
100-1410-44140	Cable Fees - Time Warner	84,879	77,390	72,000	75,000	70,000	70,000	-6.7%	Licenses
100-1410-44141	Cable Fees - AT&T	39,681	23,747	25,000	25,000	25,000	25,000	0.0%	Licenses
100-1410-48150	Insurance Dividend	16,381	18,363	19,634	20,000	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	101,502	(159)	250	250	250	250	0.0%	Other Rev
Total Village Manager Revenues		<u>\$ 770,385</u>	<u>\$ 641,987</u>	<u>\$ 661,229</u>	<u>\$ 664,595</u>	<u>\$ 640,250</u>	<u>\$ 635,700</u>	<u>-4.3%</u>	
Expenditures									
100-1410-51100	Salaries and Wages	\$ 216,263	\$ 234,612	\$ 240,000	\$ 251,325	\$ 257,600	\$ 257,600	2.5%	Salaries
100-1410-51140	Auto / Phone allowance	3,815	2,700	2,700	2,700	2,700	2,700	0.0%	Fringe
100-1410-51300	Health Insurance	41,340	46,324	61,500	54,065	63,970	62,750	16.1%	Fringe
100-1410-51305	Dental & other benefits	1,752	1,835	2,000	2,700	2,410	2,410	-10.7%	Fringe
100-1410-51310	Social Security and Medicare	16,571	17,779	18,750	19,225	19,710	19,710	2.5%	Fringe
100-1410-51315	Wisconsin Retirement System	14,688	15,829	16,000	16,335	17,515	17,515	7.2%	Fringe
100-1410-51900	Professional Education *	1,946	2,631	3,500	3,600	4,200	4,200	16.7%	Fringe
100-1410-52990	Other Service Contracts & Fees *	1,068	903	1,660	1,660	11,990	11,990	622.3%	Contractual
100-1410-53100	Office Supplies	490	258	500	500	500	500	0.0%	Supplies & Office
100-1410-53140	Marketing & Communications *	9,346	17,188	12,500	27,000	14,500	14,500	-46.3%	Supplies & Office
100-1410-53200	Memberships & Subscriptions *	1,585	2,556	2,975	2,975	2,990	2,990	0.5%	Supplies & Office
100-1410-54100	Volunteer Committees	700	291	1,200	2,000	2,000	2,000	0.0%	Programming
100-1410-54130	Awards / Recognitions	1,817	2,677	3,500	3,000	4,000	4,000	33.3%	Programming
100-1410-55100	Liability & Property Insurance	30,364	30,239	51,000	30,500	49,200	49,200	61.3%	Insurance
100-1410-55110	Workers Comp	502	514	456	500	525	525	5.0%	Insurance
100-1410-56110	Computers / Printers	14,343	7,298	34,000	20,000	20,000	20,000	0.0%	Supplies & Office
100-1410-56130	Equipment / Furniture	3,405	7,903	7,000	5,000	5,000	5,000	0.0%	Supplies & Office
100-1410-57900	Expenditure Charged to Others	(759)	(622)	(1,000)	(1,500)	(1,120)	(1,120)	-25.3%	Interdeptmntl Exp
Total Village Manager Expenditures		<u>\$ 359,236</u>	<u>\$ 390,915</u>	<u>\$ 458,241</u>	<u>\$ 441,585</u>	<u>\$ 477,690</u>	<u>\$ 476,470</u>	<u>7.9%</u>	

* See also - detail sheets

**2023 Proposed Budget
Expenditure Request Detail - Village Manager's Office**

100-1410-51900	Professional education		100-1410-53200	Memberships / Subscriptions	
	ICMA (Mgr. & Ast. Mgr.)	2,200		International City/County Management Association (ICMA) (2)	1,800
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	1,500		Milwaukee Business Journal	160
	Misc. Seminars / Conferences	<u>500</u>		Other resource journal/information	200
	Total for account	<u>4,200</u>		Wisconsin City/County Management Association (WCMA) (2)	300
				MEA - South Eastern Wisconsin (MEA-SEW) - Burkhart	30
100-1410-52990	Other service contracts & fees			Other Memberships	<u>500</u>
	UniverCity (Year 1 of 3)	8,350		Total for account	<u>2,990</u>
	"Alex" benefits analytics	1,800			
	R&R Employee Navigator	500			
	Manager's Memo e-newsletter and archive hosting	840			
	Resident Mediation services	<u>500</u>			
	Total for account	<u>11,990</u>			
100-1410-53140	Marketing & Communications				
	Contracted writing (Jennifer Anderson)	6,000			
	Shorewood Today - Charges for services (\$5,000)	-		<i>(To be funded through marketing reserves)</i>	
	Community Survey (3 mass postcard mailing)	7,500			
	Other Marketing and Communications cost	<u>1,000</u>			
	Total for account	<u>14,500</u>			

2023 Budget

General Fund Clerk's Office – 1420



Department Description

The mission of the Clerk's office is to fulfill the statutory requirements of election administration; legal notice dissemination; license and permit issuance; and the preparation and preservation of all official minutes, documents and records of the Village while being committed to providing extraordinary customer service to Shorewood citizens - every customer, every time.

- Election administration: Incorporates funding, staffing, election inspector training, and adherence to all election laws of the State of Wisconsin and the Federal government.
- Licensing: Includes collecting information from applicants; sending yearly renewal packets to current license and permit holders; conducts background checks where applicable; providing the Village Board with information to make informed decisions when acting upon license applications; creating and issuing licenses.
- Records Management: Coordinates the document imaging system which is a process in which all contracts, minutes, ordinances and resolutions are scanned into the system for easy retrieval. Easements and deeds will also be scanned in this system.
- Customer Service:
 - Deliver consistent excellent customer service to all our customers, both external and internal. Consistently performing beyond customer expectations;
 - Be sensitive to the needs and concerns of all our citizens and to be especially alert to those with special needs;
 - Consciously listen to our customer's requests in order to correctly identify their needs;
 - Represent the Village of Shorewood in a professional manner and in a way that earns the respect of our customers and peers;
 - Make every interaction between our customers and ourselves a positive one;
 - Treat every individual with respect and as the most important person in our day;
 - Provide resources and assistance for other departments in carrying out excellent customer service.

2023 Budget

General Fund Clerk's Office – 1420



Services – Clerk's Office

- 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;
- Prepare and publish legal notices to the public;
- Act as secretary to the Village Board, Board of Appeals and Board of Review. Prepare and maintain minutes of meetings.
- Administer elections and coordinate all poll workers, polling locations, training;
- Function as the primary intake point for all voter registration and absentee voting;
- Primary input for all voter information into WisVote
- Process and collect documentation for business licenses.
- Issue licenses and permits;
- Process requests for dog/cat licenses;
- Answer incoming phone calls and respond to general resident inquiries;
- Function as the primary cash collection point at the Village for all general receipts, utility bills, permits and tax payments;
- Function as the primary point-of-sale for all overnight and daytime parking permits.
- Maintain accurate information in parking permit system to communicate purchased night parking permits to the police department;
- Process all incoming and outgoing mail, assist other departments with mass mailings.
- Provide backup and support for many other departments in the Village.

Budget Impact

- Elections related costs reflect 2 elections in “odd” numbered calendar years, and 4 elections in “even” numbered calendar years.

2023 Budget

General Fund Revenues and Expenditures
Clerk Services - 1420

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-1420-44110	Liquor Licenses (Class)	\$ 9,535	\$ 10,233	\$ 15,340	\$ 16,200	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	1,330	2,760	2,600	2,500	2,500	2,500	0.0%	Licenses
100-1420-44120	Village Licenses	3,874	4,821	3,827	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	3,117	2,805	3,000	3,000	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	4,342	5,319	3,077	4,000	3,500	3,500	-12.5%	Licenses
100-1420-44900	Security Alarm Permits	2,460	1,680	1,200	2,000	1,500	1,500	-25.0%	Licenses
100-1420-46351	RCA daytime	2,283	2,465	1,602	2,500	2,000	2,000	-20.0%	Charges
100-1420-48900	Miscellaneous Revenue	22,723	7,719	3,000	5,000	5,000	5,000	0.0%	Other Rev
Total Clerk Services Revenues		<u>\$ 49,664</u>	<u>\$ 37,802</u>	<u>\$ 33,646</u>	<u>\$ 39,700</u>	<u>\$ 38,200</u>	<u>\$ 38,200</u>	<u>-3.8%</u>	
Expenditures									
100-1420-51100	Salaries and Wages	\$ 181,862	\$ 172,605	\$ 142,900	\$ 140,255	\$ 147,665	\$ 147,665	5.3%	Salaries
100-1420-51120	Poll Worker Stipends	29,867	8,885	20,000	20,000	10,000	10,000	-50.0%	Contractual
100-1420-51300	Health Insurance	67,922	51,151	38,460	39,885	43,450	42,665	7.0%	Fringe
100-1420-51305	Dental & other benefits	2,817	2,056	1,935	2,710	2,835	2,835	4.6%	Fringe
100-1420-51310	Social Security and Medicare	13,050	12,455	11,000	10,730	11,295	11,295	5.3%	Fringe
100-1420-51315	Wisconsin Retirement System	12,256	10,659	9,250	9,115	10,040	10,040	10.1%	Fringe
100-1420-51900	Professional Education *	17	1,676	2,475	2,475	2,475	2,475	0.0%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	3,000	3,000	3,000	0.0%	Other Gov't
100-1420-52910	Software Purch/Maint *	3,151	10,608	10,900	10,900	12,250	12,250	12.4%	Contractual
100-1420-52930	Credit Card Fees	2,458	3,955	1,896	2,000	3,500	3,500	75.0%	Contractual
100-1420-53100	Office Supplies	2,005	2,454	3,000	4,000	3,000	3,000	-25.0%	Supplies & Office
100-1420-53130	Postage/mailings *	22,352	6,630	11,500	11,500	6,500	6,500	-43.5%	Supplies & Office
100-1420-53200	Memberships & Subscriptions *	320	639	305	305	305	305	0.0%	Supplies & Office
100-1420-53300	Voting Equipment Costs *	1,313	1,570	4,000	4,425	4,425	4,425	0.0%	Supplies & Office
100-1420-53500	Voting Supplies *	11,281	4,739	2,500	6,700	3,350	3,350	-50.0%	Supplies & Office
100-1420-53900	Miscellaneous Expenses	2,587	104	200	250	250	250	0.0%	Supplies & Office
100-1420-54000	Programming (MADAC)	13,519	12,314	12,370	12,370	13,620	13,620	10.1%	Programming
100-1420-55110	Workers Comp	428	405	275	300	345	345	15.0%	Insurance
100-1420-57900	Expenditures Charged to Others	(1,786)	(6,603)	(4,000)	(4,000)	(3,600)	(3,600)	-10.0%	Interdeptmntl Exp
Total Clerk Services Expenditures		<u>\$ 368,219</u>	<u>\$ 299,102</u>	<u>\$ 271,766</u>	<u>\$ 276,920</u>	<u>\$ 274,705</u>	<u>\$ 273,920</u>	<u>-1.1%</u>	

* See also - detail sheets

2023 Proposed Budget
Expenditure Request Detail - Clerk Services

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	1,200		Wisconsin Muni Clerks Assoc (1)	75
	Clerk District Mtgs (1)	100		Metro Clerk's Association (1)	30
	Metro Clerks Mtgs - (1)	75		IIMC membership	<u>200</u>
	UW-GB Master Academy (1)	800		Total for account	<u>305</u>
	Miscellaneous Training	<u>300</u>			
	Total for account	<u>2,475</u>	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 Express Vote machines @ \$180	550
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Laserfiche Software	5,950		Firmware License - 3 Express Vote machines @ \$325	975
	General Code E360	1,000		Firmware License - 5 DS-200 machines @ \$325	1,625
	General Code Laserfiche maintenance	1,500		Village's Costs for Milwaukee County Spare Machines	250
	General Code - Code Book Updates	3,000		Programming and Coding (4 elections)	<u>400</u>
	BS&A business license support	<u>800</u>		Total for account	<u>4,425</u>
	Total for account	<u>12,250</u>			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (2)	5,000		Ballots (2 elections)	1,000
	Licensing - initial packets, reminders, licenses	200		Publications (Dymo Labels)	600
	General postage	1,200		Absentee Envelopes (6,000)	1,000
	Certified mail (BOA, claims, misc.)	<u>100</u>		Other election and machine supplies, water, snacks	<u>750</u>
	Total for account	<u>6,500</u>		Total for account	<u>3,350</u>

2023 Budget

General Fund Finance Department - 1510



Department Description

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

Services

- Ensure that the Village accounting records and transactions are prepared and recorded in accordance with the generally accepted accounting principles (GAAP) as applicable to governments;
- Preparation of the Village's financial statements and Comprehensive Annual Financial Report (CAFR);
- Administration of the annual financial audit and any other financial compliance audits;
- Oversight of all financial transactions and processes to ensure compliance with other Federal, State and local regulations;
- Financial transaction processing such as utility billing, accounts receivable billing, accounts payable processing;
- Review and process various payroll related transactions and reporting;
- Review and monitor the Village's monthly and daily banking transactions;
- Preparation of the property tax bills and financial settlements with other jurisdictions;
- Coordination of the Village's annual budget process and ongoing monitoring of budget to actual results;
- Preparation of quarterly budget to actual financial reports;
- Preparation of other financial reports and analysis for departments and elected officials;
- Preparation and filing of the Village's State of Wisconsin annual financial report (Report C);
- Monitor procurement practices in conjunction with the Village's purchasing policy and accounts payable;
- Lead the Village's long range financial planning process;
- Monitor and review the Village's Water and Sewer Utility financial performance and make recommendations for any rate adjustments;
- Prepare and file the annual Public Service Commission (PSC) reports for the Water Utility;
- Cash management and investment of Village funds.

Budget Impact

- Interest income is expected to increase by \$30,000 due to rising interest rates.

2023 Budget

**General Fund Revenues and Expenditures
Finance Department - 1510**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-1510-48100	Interest Income	\$ 235,079	\$ 136,262	\$ 175,000	\$ 200,000	\$ 230,000	\$ 230,000	15.0%	Other Rev
100-1510-48101	Market to Market adjustments	(25,248)	(101,052)	(150,000)	-	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	18,987	14,043	9,065	9,065	4,050	4,050	-55.3%	Other Rev
100-1510-48120	Interest on Taxes	36,757	42,623	34,716	35,000	35,000	35,000	0.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	7,619	9,255	3,500	5,000	5,000	5,000	0.0%	Other Rev
Total Finance Revenues		<u>\$ 273,194</u>	<u>\$ 101,131</u>	<u>\$ 72,281</u>	<u>\$ 249,065</u>	<u>\$ 274,050</u>	<u>\$ 274,050</u>	<u>10.0%</u>	
Expenditures									
100-1510-51100	Salaries and Wages	\$ 117,559	\$ 113,646	\$ 127,265	\$ 127,265	\$ 129,025	\$ 129,025	1.4%	Salaries
100-1510-51300	Health Insurance	31,508	27,950	45,000	33,910	49,300	48,350	42.6%	Fringe
100-1510-51305	Dental & other benefits	1,623	1,451	2,160	1,930	2,210	2,210	14.5%	Fringe
100-1510-51310	Social Security and Medicare	8,552	8,291	9,735	9,735	9,870	9,870	1.4%	Fringe
100-1510-51315	Wisconsin Retirement System	7,935	7,588	8,275	8,275	8,775	8,775	6.0%	Fringe
100-1510-51900	Professional Education *	645	645	1,000	1,500	1,500	1,500	0.0%	Fringe
100-1510-52130	Professional Fees Financial *	33,475	34,320	42,000	38,020	39,600	39,600	4.2%	Professional
100-1510-52910	Software Purch/Maint *	6,415	13,200	13,438	13,350	17,000	17,000	27.3%	Contractual
100-1510-52990	Other Service Contracts & Fees	132	1,998	7,465	2,000	5,000	5,000	150.0%	Contractual
100-1510-53100	Office Supplies *	1,680	2,694	2,000	2,145	1,450	1,450	-32.4%	Supplies & Office
100-1510-53130	Postage/mailings *	3,978	5,255	6,000	4,500	6,500	6,500	44.4%	Supplies & Office
100-1510-53200	Memberships & Subscriptions *	419	240	250	375	350	350	-6.7%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	2,024	3,000	4,000	2,000	4,000	4,000	100.0%	Supplies & Office
100-1510-55110	Workers Comp	278	275	230	250	265	265	6.0%	Insurance
100-1510-57900	Expenditures Charged to Others	(1,626)	(2,347)	(3,400)	(3,000)	(3,800)	(3,800)	26.7%	Interdeptmntl Exp
Total Finance Expenditures		<u>\$ 214,597</u>	<u>\$ 218,206</u>	<u>\$ 265,418</u>	<u>\$ 242,255</u>	<u>\$ 271,045</u>	<u>\$ 270,095</u>	<u>11.5%</u>	

* See also - detail sheets

2023 Proposed Budget
Expenditure Request Detail - Finance Department

100-1510-51900	Professional education		100-1510-53100	Office supplies	
	GFOA Annual Conference - Finance Director (20 CPE credits)	-		Budget / CAFR Award program fees	-
	Other Conference / training (FD) (20 CPE credits)	1,000		AP / Payroll checks	200
	WGFOA Conference	250		Employee (W-2) / Vendor (1099) tax forms	250
	Other Conference / training	<u>250</u>		Toner / printer supplies	350
	Total for account	<u>1,500</u>		Village Amazon Prime fees	500
				File folders, binders, misc office, etc.	<u>150</u>
				Total for account	<u>1,450</u>
100-1510-52130	Professional Fees Financial				
	Audit Fees (Sikich)	30,600			
	Continuing Financial Disclosure (Baker Tilly)	3,500	100-1510-53130	Postage/mailings	
	Investment custodial services (US Bank)	5,000		Tax bills, tax bill reminders (envelopes & postage)	4,500
	OPEB evaluation (\$4,250 even years, \$500 update odd years)	<u>500</u>		A/P checks, MR invoices, misc (postage)	1,000
	Total for account	<u>39,600</u>		A/P checks, Parking notices, misc (envelopes)	<u>1,000</u>
				Total for account	<u>6,500</u>
100-1510-52910	Software Purchase / Maintenance				
	TRS ACFR reporting software	3,000	100-1510-53200	Memberships & subscriptions	
	BS&A service and support			GFOA - Village membership	200
	General ledger, Accounts Payable / Misc. Receivables			WGFOA - Finance Director and AFD	50
	Cash receipting, Human Resources, Payroll, Timesheets	11,000		GFOA - publications / other resources	<u>100</u>
	BS&A Internet interactive (online payment integration)	<u>3,000</u>		Total for account	<u>350</u>
	Total for account	<u>17,000</u>			

2023 Budget

General Fund Other General Administration - 1900



Department Description

This department reports costs for the Village's attorney, contracted IT administrative support, the Village's third party assessor, and other general administrative costs.

Services

- 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 attorney category includes legal services for labor negotiations and other similar specialized services.
- The Village also contracts for IT support services for all network services and staff IT needs. This includes management of all network equipment, software, and maintenance support services. This contract also includes IT related support for department level systems, equipment, and software needs.
- The Village Assessor provides 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.
- Several other general costs are also reported in this department, such as general administrative fees, Village Hall and Village Center operating costs, general IT system licensing and maintenance contract fees, employee recruitment costs, as well as liability and property insurance costs related to the Village Hall site and departmental activities.

Budget Impact

- The 2023 budget reflect a \$15,000 reduction in legal fees as current trends have reduced the number of hours necessary.
- IT Services have increased by \$58,000 with the approval of additional support services beginning in 2023.
- Job posting decreased by \$20,000 and returned to normal levels with the completion of the Police Chief recruitment process.

2023 Budget

**General Fund Revenues and Expenditures
Other General Administration - 1900**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Expenditures									
100-1900-52120	Professional Fees - General Legal	\$ 90,686	\$ 87,581	\$ 75,000	\$ 90,000	\$ 80,000	\$ 80,000	-11.1%	Professional
100-1900-52125	Professional Fees - Court Legal	28,954	21,295	25,000	30,000	25,000	25,000	-16.7%	Professional
100-1900-52140	Professional Fees - IT services	31,473	31,320	36,450	36,450	94,500	94,500	159.3%	Professional
100-1900-52150	Professional Fees - Assessor	46,750	46,751	55,200	55,200	55,200	55,200	0.0%	Professional
100-1900-52190	Professional Fees - Insurance	25,000	21,928	25,500	25,500	25,500	25,500	0.0%	Professional
100-1900-51325	Flex Administrative Fees	3,256	3,022	3,450	3,800	3,800	3,800	0.0%	Fringe
100-1900-51340	Retiree Health Insurance	11,432	10,479	2,000	2,500	0	0	-100.0%	Fringe
100-1900-51355	Employee Assistance Program	1,950	-	1,950	2,000	2,000	2,000	0.0%	Fringe
100-1900-52200.5	Electric - Village Hall	8,630	10,491	9,600	10,000	10,000	10,000	0.0%	Utilities
100-1900-52200.7	Electric - Village Center	10,984	10,814	11,500	12,500	12,000	12,000	-4.0%	Utilities
100-1900-52210.5	Gas - Village Hall	4,623	8,443	9,500	7,500	9,500	9,500	26.7%	Utilities
100-1900-52210.7	Gas - Village Center	3,634	3,241	5,000	4,000	5,000	5,000	25.0%	Utilities
100-1900-52220.5	Water - Village Hall	1,385	992	2,000	2,000	2,000	2,000	0.0%	Utilities
100-1900-52220.7	Water - Village Center	610	1,491	1,000	800	1,000	1,000	25.0%	Utilities
100-1900-52230.5	Phone / Internet - Village Hall	5,967	5,918	6,240	6,000	8,000	8,000	33.3%	Utilities
100-1900-52230.7	Phone / Internet - Village Center	1,353	777	500	1,200	600	600	-50.0%	Utilities
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	2,400	2,400	2,400	0.0%	Contractual
100-1900-52900.5	Cleaning and Pest Control - VH	13,753	13,705	13,800	14,000	15,000	15,000	7.1%	Contractual
100-1900-52900.7	Cleaning and Pest Control - VC	7,429	7,237	7,600	8,000	9,200	9,200	15.0%	Contractual
100-1900-52990	Network Service Contract fees *	14,218	30,141	30,000	33,985	34,075	34,075	0.3%	Contractual
100-1900-53100.5	Bldg. maint. / supplies - VH	4,133	3,544	4,000	5,000	4,000	4,000	-20.0%	Supplies & Office
100-1900-53100.7	Bldg. maint. / supplies - VC	1,691	2,413	2,000	2,500	2,500	2,500	0.0%	Supplies & Office
100-1900-53120	Copier costs - Village Hall	6,345	8,192	8,500	8,000	8,500	8,500	6.3%	Supplies & Office
100-1900-53130	Postage meter costs - VH	5,914	6,272	7,500	7,500	7,500	7,500	0.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	1,053	5,917	18,000	25,000	5,000	5,000	-80.0%	Contractual
100-1900-55100	General liab. & prop. insurance	29,769	38,845	42,000	38,475	40,000	40,000	4.0%	Insurance
100-1900-57900	Expenditure Charged to Others	(9,048)	(11,805)	(8,000)	(12,000)	(8,275)	(8,275)	-31.0%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		\$ 354,344	\$ 371,404	\$ 397,690	\$ 422,310	\$ 454,000	\$ 454,000	7.5%	

* See also - detail sheets

2023 Proposed Budget
Expenditure Request Detail - Other General Administration

100-1900-52120 Professional Fees - General Legal			
Village attorney - General services	\$	70,000	40 hours per month
Other Misc Legal		<u>10,000</u>	
Total for account		<u>80,000</u>	
100-1900-52125 Professional Fees - Court Legal			
Village attorney - Court services		<u>25,000</u>	16 hours per month
Total for account		<u>25,000</u>	
100-1900-52990 Network Service Contract fees			
Adbbe Licenses (12)		720	
Microsoft 365 - annual		11,000	
Web hosting fees - Civic Plus - annual		5,500	
KnowBe4 security services		2,040	
Room Reservation software - VC		500	
NEC software (2) - phones		1,000	
Village Hall Servers #1 & #2			
Forticlient EMS - annual		1,000	
Social Media archiver - annual		3,000	
Veam - Backup for Vmware - (2) annual		5,160	
Palo Alto firewall - (2) annual		1,470	
Police Server #3			
Veam - Backup for Vmware - annual		2,580	
Palo Alto firewall - (1) annual		<u>735</u>	
Total for account		<u>34,705</u>	

2023 Budget

General Fund Police Department - 2100



Department Description

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

Services

- 24-hour/7-day patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state and federal laws;
- Conduct complex criminal investigation;
- Directed patrol on pedestrian and speed issues;
- Accident Investigation;
- Make recommendations to the Village Board on matters concerning public safety issues;
- Crime Prevention:
- Continue to work with other departments to make Shorewood a safer community;
- Handle the safety for all Special Events;
- Provide alerts for major crimes or other issues;

Budget Impact

- Parking fine and on-street parking permit revenues are expected to increase by \$40,000 and \$50,000 respectively in 2023.
- Retiree Health costs are expected to increase by \$10,000 in 2023 as prior reserves have now been depleted
- Credit card fees will increase to \$20,000 based on current trends.

2023 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-2100-45200	Parking Fines - current	\$ 348,583	\$ 377,955	\$ 380,000	\$ 329,000	\$ 380,000	\$ 380,000	15.5%	Fines
100-2100-45290	Parking Fines - TRIP	14,666	33,792	15,000	30,000	20,000	20,000	-33.3%	Fines
100-2100-46200	False Alarm Fees	3,545	3,289	4,000	4,000	4,000	4,000	0.0%	Charges
100-2100-46336	On-Street Parking	109,475	188,455	230,000	180,000	230,000	230,000	27.8%	Permits
100-2100-43550	Enforcement Grants	16,869	18,127	8,000	-	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,840	3,840	10,000	-	-	-	0.0%	Intergov't
100-2100-43590	Other Grants	8,784	7,566	5,000	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	7,623	3,638	5,000	3,500	5,000	5,000	42.9%	Other Rev
Total Police Revenues		<u>\$ 513,385</u>	<u>\$ 636,662</u>	<u>\$ 657,000</u>	<u>\$ 546,500</u>	<u>\$ 639,000</u>	<u>\$ 639,000</u>	<u>16.9%</u>	
Expenditures									
100-2100-51100	Salaries and Wages	\$ 2,015,514	\$ 1,951,700	\$ 2,100,000	\$ 2,163,500	\$ 2,190,200	\$ 2,190,200	1.2%	Salaries
100-2100-51110	Civilian Salaries	188,249	191,194	194,105	194,105	198,910	198,910	2.5%	Salaries
100-2100-51130	Holiday Pay	83,932	83,840	80,000	70,000	80,000	80,000	14.3%	Salaries
100-2100-51200	Overtime Wages	72,412	103,749	100,000	75,000	75,000	75,000	0.0%	Salaries
100-2100-51210	Special Enforcement OT	24,897	12,670	23,000	-	-	-	0.0%	Salaries
100-2100-51300	Health Insurance	462,866	438,222	465,000	465,070	479,575	470,950	1.3%	Fringe
100-2100-51305	Dental & other benefits	24,545	23,230	24,000	25,035	23,900	23,900	-4.5%	Fringe
100-2100-51310	Social Security and Medicare	178,195	176,065	185,000	190,600	194,450	194,450	2.0%	Fringe
100-2100-51315	Wisconsin Retirement System	269,188	264,744	285,000	289,210	323,260	323,260	11.8%	Fringe
100-2100-51330	Uniform Expense *	12,589	15,021	22,125	22,125	22,125	22,125	0.0%	Fringe
100-2100-51335	Union Insurance Trust	2,412	2,400	2,400	2,400	2,400	2,400	0.0%	Fringe
100-2100-51340	Retiree Health Contribution	50,620	55,715	60,000	40,000	50,000	50,000	25.0%	Fringe
100-2100-51350	Education Reimb	2,550	-	3,000	3,000	3,000	3,000	0.0%	Fringe
100-2100-51355	Other Benefits (retiree's)	6,037	2,012	0	0	0	0	-90.0%	Fringe
100-2100-51900	Professional Education *	8,534	6,177	18,000	18,000	25,100	25,100	39.4%	Fringe

2023 Budget

**General Fund Revenues and Expenditures
Police Department - 2100**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
100-2100-52200	Electric	21,156	26,891	25,000	26,000	26,000	26,000	0.0%	Utilities
100-2100-52210	Gas	6,760	14,492	15,000	12,000	15,000	15,000	25.0%	Utilities
100-2100-52220	Water	776	897	2,000	1,200	2,000	2,000	66.7%	Utilities
100-2100-52230	Phone and Internet *	12,537	14,693	15,000	15,000	15,000	15,000	0.0%	Utilities
100-2100-52300	Other Intergov'tal pymts	8,315	7,115	10,000	9,000	10,000	10,000	11.1%	Other Gov't
100-2100-52900	Cleaning and Pest Control *	15,978	16,923	18,700	18,700	18,700	18,700	0.0%	Contractual
100-2100-52910	Software Purch/Maint *	31,858	30,575	56,995	56,995	53,995	53,995	-5.3%	Contractual
100-2100-52930	Credit Card Fees	-	-	20,000	1,000	20,000	20,000	1900.0%	Contractual
100-2100-52990	Other service contracts / fees *	103,575	123,857	59,670	59,670	52,200	52,200	-12.5%	Contractual
100-2100-53100	Bldg. / Office Supplies	7,680	10,279	13,000	13,000	13,000	13,000	0.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	5,220	3,667	5,200	5,200	5,200	5,200	0.0%	Supplies & Office
100-2100-53130	Postage Costs	445	1,499	3,000	3,000	5,000	5,000	66.7%	Supplies & Office
100-2100-53200	Memberships & Subscriptions *	1,675	1,215	1,535	1,535	1,535	1,535	0.0%	Supplies & Office
100-2100-53300	Repairs and Maintenance	2,923	687	2,500	2,500	2,500	2,500	0.0%	Supplies & Office
100-2100-53400	Vehicle Maintenance	12,087	8,103	15,000	15,000	10,000	10,000	-33.3%	Supplies - Vehicle
100-2100-53410	Fuel *	20,676	29,321	39,000	39,000	38,500	38,500	-1.3%	Supplies - Vehicle
100-2100-53420	Radio Expense *	8,336	11,881	10,345	10,345	11,110	11,110	7.4%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies *	14,084	26,012	23,000	23,000	24,900	24,900	8.3%	Supplies & Office
100-2100-55100	Liability & Property Insurance	49,654	51,718	53,825	54,100	51,300	51,300	-5.2%	Insurance
100-2100-55110	Workers Comp	76,656	71,108	64,500	70,330	76,360	76,360	8.6%	Insurance
100-2100-56130	Furniture / Office equipment	-	610	-	-	2,500	2,500	0.0%	Supplies & Office
100-2100-56140	Officer Equipment / repair *	21,135	12,226	17,600	17,600	17,600	17,600	0.0%	Supplies & Office
100-2100-57900	Expenditures Charged to Others	(30,333)	(18,807)	(20,000)	(21,500)	(26,000)	(26,000)	20.9%	Interdeptmntl Exp
Total Police Department Expenditures		<u>\$ 3,793,733</u>	<u>\$ 3,771,701</u>	<u>\$ 4,012,500</u>	<u>\$ 3,990,720</u>	<u>\$ 4,114,320</u>	<u>\$ 4,105,695</u>	<u>2.9%</u>	

* See also - detail sheets

**2023 Proposed Budget
Expenditure Request Detail - Police Department**

(continued)

100-2100-51330	Uniforms		100-2100-52900	Cleaning contracts	
	Replacement Uniform parts	1,000		Building pest management fees	1,000
	Detectives/plain clothes 5@\$685	3,425		Floor / mat maintenance	1,300
	Officers 20@\$635	12,700		Per contract agreement (\$1,200 / month)	14,400
	New Officers 2@\$1,500	3,000		Quarterly Booking Rooms sanitation	<u>2,000</u>
	Clerks and bike uniforms	<u>2,000</u>		Total for account	<u>18,700</u>
	Total for account	<u>22,125</u>			

100-2100-51900	Professional education		100-2100-52910	Software contracts/maint/purchases	
	New Officer Hire - Certification for LE	5,000		Lexis Nexus - Accurint contract fee	1,200
	Wisconsin Safety Conferences	325		General repairs- Axon cameras	2,000
	Field Training Conferences (or equiv.)	425		Deer Creek Training	500
	Leadership training	1,650		Livescan/Dept Cameras/ATS support	6,000
	Cultural diversity trainings	3,000		Fire Alarm	2,000
	Investigative Trainings	700		TIME System - DOJ Quarterly support/billing	1,995
	24 hour mandated re-certification (25@\$300)	7,500		Body Cameras / Mobile video (Axon)	33,600
	Chief Training (IACP | NAWLEE | IAWP)	5,000		Pace Scheduling software	2,300
	Other conferences as needed/required including mileage	<u>1,500</u>		Fortinet/Morpho	700
	Total for account	<u>25,100</u>		Lexipol Policy Manual	<u>3,700</u>
				Total for account	<u>53,995</u>

100-2100-52230	Phone and internet		100-2100-52990	Other Service Contract fees	
	Cellular phones in squad cars / air cards	5,000		AIMS - EDC Software fees (90%)	43,200
	Land Line / internet costs	7,000		AIMS - LRP fees	-
	Data transmission lines @ P.D.	2,000		First Responder Psychological Services	<u>9,000</u>
	Misc. phone repairs expected/replace damaged cell phone	<u>1,000</u>		Total for account	<u>52,200</u>
	Total for account	<u>15,000</u>			

2023 Proposed Budget
Expenditure Request Detail - Police Department

100-2100-53200	Memberships / subscriptions		100-2100-53500	Dept/Program supplies	
	FBI-LEEDA (2)	100		Citations / office paper	3,000
	IACP (1)	120		Training targets, ammunitions, firearms and range supplies	8,000
	MCLEEA (1)	135		Biohazard handling supplies	600
	WI Assn. for Identification (2)	100		Evidence Handling/Processing Supplies	3,500
	WCPA (4)	500		Jail Blankets/Prisoner meals	1,550
	FBI-NA (1)	120		Police supplies: nitrile gloves, intoximeter tubes, etc.	3,000
	WI. Traffic Safety Officer's Association (2)	60		Misc. other exp.: tow bills, traffic cones, batteries, etc.	1,500
	Other subscriptions	<u>400</u>		National Night Out - all handouts/items	1,500
	Total for account	<u>1,535</u>		Crime prevention materials (Pamphlets and Misc.)	1,250
				Ped-safety signs	750
100-2100-53410	Fuel cost			Volunteer supplies	<u>250</u>
	11,000 gallons @ \$3.75/gal	<u>41,250</u>		Total for account	<u>24,900</u>
	Total for account	<u>41,250</u>			
100-2100-53420	Radio expense		100-2100-56140	Officer Equipment / repair	
	Misc. repairs to existing radios	1,000		Ballistic Vests 6@800	4,800
	Milw. Co. radio Fee \$19 per (41 radios)	<u>10,110</u>		Narcan	800
	Total for account	<u>11,110</u>		Equipment Replacement/Repairs	4,000
				Tasers	<u>8,000</u>
				Total for account	<u>17,600</u>
Finance Estimates					
100-2100-57900	Expenditures Charged to others				
	Parking Utility (.25 FTE police civillian)	14,000			
	Court (Baliff services)	<u>12,000</u>			
	Total for account	<u>26,000</u>			

2023 Budget

General Fund Planning and Development Department - 2400



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 development and administration of comprehensive 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; perform plan exam and site plan reviews;
- Enforce village codes related to zoning, housing, and building, including nuisance items;
- Oversee various boards and commissions meeting schedules, materials, and required public notices;
- Inform and assist new businesses occupancies;
- Perform long-range planning including the preparation of neighborhood plans and special planning studies;
- Maintain and archive property records, maps and miscellaneous project files.

Budget Impact

- The budget for contracted services costs have been kept at \$5,000 for baseline coverage as existing staff have been able to keep up better than anticipated after the 2019 staffing level reductions. Additional cost may be incurred as needed to address higher than baseline permit activity.

2023 Budget

**General Fund Revenues and Expenditures
Planning and Development Department - 2400**

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-2400-44310	Building Permits	\$ 304,767	\$ 154,422	\$ 150,000	\$ 165,000	\$ 155,000	\$ 155,000	-6.1%	Licenses
100-2400-44320	Electrical Permits	44,636	43,894	40,000	40,000	40,000	40,000	0.0%	Licenses
100-2400-44330	Plumbing Permits	34,712	32,751	28,000	32,500	30,000	30,000	-7.7%	Licenses
100-2400-44340	HVAC Permits	21,035	26,635	22,000	20,000	22,500	22,500	12.5%	Licenses
100-2400-44350	Other various permits	41,148	34,794	38,000	30,000	36,000	36,000	20.0%	Licenses
100-2400-44370	Reinspection Fees	2,433	2,975	2,500	4,000	3,000	3,000	-25.0%	Licenses
100-2400-44400	Code Enforcement - PE	16,313	12,895	15,000	20,000	15,000	15,000	-25.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	730	356	750	500	750	750	50.0%	Licenses
100-2400-48900	Miscellaneous Revenue	12,679	20,726	15,000	15,000	15,000	15,000	0.0%	Other Rev
Total Planning and Development Revenues		<u>\$ 478,453</u>	<u>\$ 329,448</u>	<u>\$ 311,250</u>	<u>\$ 327,000</u>	<u>\$ 317,250</u>	<u>\$ 317,250</u>	<u>-3.0%</u>	
Expenditures									
100-2400-51100	Salaries and Wages	\$ 250,188	\$ 256,008	\$ 263,700	\$ 263,700	\$ 273,790	\$ 273,790	3.8%	Salaries
100-2400-51120	Contracted Inspectors	1,307	2,800	3,000	5,000	5,000	5,000	0.0%	Contractual
100-2400-51300	Health Insurance	43,626	43,725	44,250	43,635	45,520	44,765	2.6%	Fringe
100-2400-51305	Dental & other benefits	3,261	3,345	3,500	3,470	3,490	3,490	0.6%	Fringe
100-2400-51310	Social Security and Medicare	19,323	19,730	20,175	20,175	20,945	20,945	3.8%	Fringe
100-2400-51315	Wisconsin Retirement System	16,928	17,308	17,140	17,140	18,620	18,620	8.6%	Fringe
100-2400-51900	Professional Education *	570	950	3,000	4,000	3,000	3,000	-25.0%	Fringe
100-2400-52230	Phone and Internet *	1,517	1,596	1,600	1,600	1,600	1,600	0.0%	Utilities
100-2400-52910	Software Purch/Maint *	3,645	3,596	3,750	3,600	3,800	3,800	5.6%	Contractual
100-2400-52930	Credit Card Fees	3,368	4,401	4,000	3,500	4,000	4,000	14.3%	Contractual
100-2400-52990	Other service contract fees	409	198	750	500	750	750	50.0%	Contractual
100-2400-53100	Office Supplies	857	803	1,000	1,500	1,000	1,000	-33.3%	Supplies & Office
100-2400-53120	Copy & Print Costs	65	-	500	500	500	500	0.0%	Supplies & Office
100-2400-53130	Postage / Mailing Costs	1,716	2,094	2,000	2,000	2,000	2,000	0.0%	Supplies & Office
100-2400-53200	Memberships & Subscriptions *	256	1,188	1,000	1,200	1,200	1,200	0.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	220	1,045	1,000	1,000	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53410	Fuel *	349	528	800	600	700	700	16.7%	Supplies - Vehicle
100-2400-55110	Workers Comp	8,715	8,280	7,500	7,500	8,125	8,125	8.3%	Insurance
100-2400-57900	Expenditures Charged to Others	(1,300)	(2,200)	(1,000)	(1,000)	(1,000)	(1,000)	0.0%	Interdeptmntl Exp
Total Planning and Dev. Expenditures		<u>\$ 355,436</u>	<u>\$ 365,528</u>	<u>\$ 377,665</u>	<u>\$ 379,870</u>	<u>\$ 394,040</u>	<u>\$ 393,285</u>	<u>3.5%</u>	

* See also - detail sheets

**2023 Proposed Budget
Expenditure Request Detail - Planning and Development Department**

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Building Inspector continuing education conferences	500		Misc Codes/Manuals	250
	Planning continuing education (national & state)	2,000		American Planning Association/AICP/Wis. Chapter	500
	Code Enforcement conference	-		Congress for the New Urbanism	125
	Misc. workshops/webinars/manuals	<u>500</u>		International Commercial Code Membership	135
	Total for account	<u>3,000</u>		Building Inspector Association(\$50, \$40)	90
				Certifications (2023)	<u>100</u>
				Total for account	<u>1,200</u>

100-2400-52230	Phone and internet				
	wireless USCELL (1 data)	350			
	wireless ATT - (1 data)	650	100-2400-53410	Fuel and Oil	
	inspector cell phone reimbursements (2)	<u>600</u>		200 gallons @ \$3.75 per gallon	<u>750</u>
	Total for account	<u>1,600</u>		Total for account	<u>750</u>

100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,800			
	25% GIS annual license	625			
	25% GIS annual maintenance / support	<u>1,375</u>			
	Total for account	<u>3,800</u>			

2023 Budget

General Fund Other Public Safety - 2900



Department Description

The Village participates in the North Shore Public Safety Communications Commission (NSPSCC). The Commission provides dispatching services for the Villages of Shorewood, Whitefish Bay, and the City of Glendale police departments.

Fire and ambulance services are provided by the North Shore Fire Department (NSFD). The NSFD is a cooperative agreement between seven North Shore communities. The goal of the NSFD is to operate more economically by sharing staff, equipment, and resources than each community would be able to do individually. NSFD operates five fire stations, one of which is located within the Village of Shorewood.

The Village also participates in the North Shore Health Department (NSHD). The NSHD is a cooperative agreement between seven North Shore communities to provide consolidated services.

The Village contracts for crossing guard services. Crossing guards are present at 9 intersections on regular school days in both the morning and the afternoon. The village is reimbursed for 50% of the cost of these services by the Shorewood School District.

The Village also contracts for summer lifeguard services at Atwater Beach.

Budget impact

- Dispatch services will increase by about \$12,000 based on initial budget estimates.
- North Shore Fire Department service costs will increase by about \$85,000 based on initial estimates.
- While school crossing guard costs increased by \$15,000, half of that amount will be reimbursed by the school district.

2023 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2020 Actual	2021 Actual	Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-2900-43420	Fire Insurance	\$ 71,473	\$ 72,650	\$ 74,406	\$ 70,000	\$ 75,000	\$ 75,000	7.1%	Intergov't
100-2900-47300	School - Crossing Guards	11,850	25,739	45,000	47,500	55,000	55,000	15.8%	Intergov't
100-2900-48200	Facilities charges - NSHD	16,115	16,420	16,750	16,750	17,085	17,085	2.0%	Intergov't
Total Other Public Safety Revenues		<u>\$ 99,438</u>	<u>\$ 114,809</u>	<u>\$ 136,156</u>	<u>\$ 134,250</u>	<u>\$ 147,085</u>	<u>\$ 147,085</u>	<u>9.6%</u>	
Expenditures									
100-2900-51355	Other Benefits (retiree's)	\$ 27,061	\$ 22,030	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	0.0%	Fringe
100-2900-52300	Dispatch Services *	379,828	393,075	436,905	436,905	449,115	450,360	3.1%	Other Gov't
100-2900-52310	North Shore Fire *	2,350,029	2,352,842	2,513,725	2,513,725	2,598,945	2,598,945	3.4%	Other Gov't
100-2900-52330	Health Department *	144,660	126,730	133,065	133,065	135,650	123,550	-7.2%	Other Gov't
100-2900-52990	Crossing Guards	23,740	51,480	90,000	95,000	110,000	110,000	15.8%	Contractual
100-2900-52995	Atwater Beach Lifeguards	27,905	30,532	35,000	37,000	30,000	30,000	-18.9%	Contractual
100-2900-54730	Hydrant Rental	417,377	417,377	-	-	-	-	0.0%	Other Gov't
Total Other Public Safety Expenditures		<u>\$ 3,402,605</u>	<u>\$ 3,394,066</u>	<u>\$ 3,230,295</u>	<u>\$ 3,237,295</u>	<u>\$ 3,345,310</u>	<u>\$ 3,334,455</u>	<u>3.0%</u>	

* See also - detail sheets

2023 Proposed Budget
Expenditure Request Detail - Other Public Safety

	<u>2023</u>	<u>2022</u>	<i>* 2022 for comparison purposes only</i>
100-2900-52300 - Bayside Communications			
Total Operations Budget	2,502,101	2,429,224	
Municipal percentages	16.75%	16.75%	
Shorewood operations share	419,105	406,895	(\$12,210 operations increase)
Computer Aided Dispatch (CAD) contribution	<u>30,010</u>	<u>30,010</u>	
Total Municipal cost	449,115	436,905	
100-2900-52310 - North Shore Fire Department			
Total Budget	13,756,073	13,355,411	
Municipal percentages	17.42%	17.46%	
Shorewood operations share	2,396,310	2,331,860	(\$64,450 operations increase)
Operating capital contribution	44,265	29,865	
Heavy Eequipment capital contribution	83,370	82,000	
Fire Dues payment	<u>75,000</u>	<u>70,000</u>	
Total Municipal cost	<u>2,598,945</u>	<u>2,513,725</u>	
100-2900-52330 - NSHD (Health Department)			
Total Budget	542,905	532,260	
Municipal share	25.02%	25.02%	
Municipal cost	135,650	133,165	(\$2,485 operations increase)
100-2900-52990 - Crossing Guards			
11 guards for 2 hours each for 175 school days	105,000	90,200	
1 guard for 5 hours each for 40 days summer	<u>5,000</u>	<u>4,800</u>	
Total for account	<u>110,000</u>	<u>95,000</u>	
100-2900-52995 - Atwater Beach Lifeguards			
Lifeguard services at the beach	35,000	35,000	
Cleaning services - Facilities	<u>-</u>	<u>-</u>	moved to DPW Parks program supplies in 2022
Total for account	<u>35,000</u>	<u>35,000</u>	

2022 Budget

General Fund Department of Public Works – 3000's



Department Description

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

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

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

Services

The DPW is comprised of three separate divisions:

- The Services Division provides services including refuse collection; yard waste and brush collection; Saturday drop off and recycling; street maintenance; winter maintenance; forestry, 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.

Budget Impact

The DPW general fund budget reflects a (5.6%) or \$157,540 overall increase in costs. While aggregate staff and benefit costs remained relatively unchanged, other cost increases in costs include \$6,500 in retiree health care, \$15,000 in outsource vehicle repairs, about \$25,000 for fuel costs, \$55,000 for contracted electrical services, and \$55,000 for increase refuse and recycling collections costs. The salt contract costs for 2023 are expected to decrease by about \$15,000 due to reduced quantities and lower prices than in 2022.

All DPW wage and benefit costs are estimated based on multiyear averages and other anticipated trends across both the General Fund divisions and the Utility divisions of the DPW as the same staff can work in multiple areas.

2023 Budget

**Summary of All General Fund - Public Works
By Object**

Category	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23
Revenues	\$ 1,081,598	\$ 1,236,580	\$ 1,248,654	\$ 1,213,835	\$ 1,286,030	\$ 1,255,620	3.4%
Expenditures							
Salaries Total	\$ 927,525	\$ 951,283	\$ 929,388	\$ 945,960	\$ 979,400	\$ 979,400	3.5%
Fringe Total	516,365	454,454	429,200	446,025	429,455	424,875	-4.7%
Contractual Total	715,436	736,680	779,500	735,000	847,755	847,755	15.3%
Supplies & Office Total	7,559	6,422	11,125	11,255	11,405	11,405	1.3%
Supplies - Maint. Total	247,656	312,598	288,783	281,410	273,280	273,280	-2.9%
Supplies - Vehicle Total	189,840	314,139	245,000	219,760	260,890	260,890	18.7%
Utilities Total	144,245	202,271	178,250	174,950	188,300	188,300	7.6%
Insurance Total	95,622	91,039	73,500	90,900	91,960	91,960	1.2%
Interdeptmntl Exp Total	(77,133)	(110,285)	(127,000)	(110,880)	(130,525)	(130,525)	17.7%
<u>Grand Total</u>	<u>\$ 2,767,115</u>	<u>\$ 2,958,601</u>	<u>\$ 2,807,746</u>	<u>\$ 2,794,380</u>	<u>\$ 2,951,920</u>	<u>\$ 2,947,340</u>	5.5%

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues									
100-3100-43530	State Transportation Aids	\$ 708,000	\$ 734,615	\$ 844,960	\$ 844,960	\$ 900,000	\$ 869,590	2.9%	Intergov't
100-3100-43540	Recycling Grant	52,702	52,894	52,759	52,500	52,750	52,750	0.5%	Intergov't
100-3100-46430	Special Collection Fees	17,969	23,451	15,000	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	12,575	21,504	15,000	15,000	15,000	15,000	0.0%	Charges
100-3100-46433	Kart / Recycling Bin Sales	955	1,838	1,000	1,000	1,000	1,000	0.0%	Charges
100-3100-46434	Snow Removal Charges	456	1,460	0	0	0	0	-90.0%	Charges
100-3100-46436	Damages To Property	21,164	74,050	35,000	0	0	0	900.0%	Charges
100-3100-47300	Charges for Service - School	2,122	18,246	18,500	18,375	20,340	20,340	10.7%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	208,959	240,742	214,000	214,565	228,240	228,240	6.4%	Charges
100-3100-48200	Rental Income	37,571	41,200	42,435	42,435	43,700	43,700	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	19,125	26,580	10,000	10,000	10,000	10,000	0.0%	Other Rev
Total Public Works Revenues		<u>\$ 1,081,598</u>	<u>\$ 1,236,580</u>	<u>\$ 1,248,654</u>	<u>\$ 1,213,835</u>	<u>\$ 1,286,030</u>	<u>\$ 1,255,620</u>	<u>3.4%</u>	
Expenditures									
<i>Administration</i>									
100-3100-51100	Salaries and Wages	\$ 129,211	\$ 133,604	\$ 129,700	\$ 129,700	\$ 132,960	\$ 132,960	2.5%	Salaries
100-3100-51140	Auto Allowance	1,770	1,800	1,950	1,800	1,800	1,800	0.0%	Fringe
100-3100-51300	Health Insurance	36,825	26,537	22,430	37,580	24,180	23,745	-36.8%	Fringe
100-3100-51305	Dental & other benefits	1,984	1,772	1,744	1,710	1,430	1,430	-16.4%	Fringe
100-3100-51310	Social Security and Medicare	9,601	10,272	10,044	9,925	10,175	10,175	2.5%	Fringe
100-3100-51315	Wisconsin Retirement System	8,842	8,899	8,530	8,430	9,040	9,040	7.2%	Fringe
100-3100-51330	Uniform Expense *	4,589	5,631	5,400	5,400	5,400	5,400	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	57,615	44,692	42,700	18,500	25,000	25,000	35.1%	Fringe
100-3100-51900	Professional Education *	841	4,723	1,700	1,700	1,700	1,700	0.0%	Fringe
100-3100-52110	Professional Fees - Eng. Misc.	3,090	10,083	15,000	10,000	10,000	10,000	0.0%	Contractual

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
100-3100-52230	Phone and Internet *	11,506	8,091	9,000	8,700	9,000	9,000	3.4%	Utilities
100-3100-52910	Software Purch/Maint	1,312	2,076	2,000	2,000	2,000	2,000	0.0%	Contractual
100-3100-53100	Office / Bldg Supplies	1,061	1,650	2,800	2,875	2,875	2,875	0.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	935	755	1,025	850	1,000	1,000	17.6%	Supplies & Office
100-3100-53130	Postage / Mailing Costs	391	434	500	500	500	500	0.0%	Supplies & Office
100-3100-53200	Memberships & Subscriptions *	760	825	800	1,030	1,030	1,030	0.0%	Supplies & Office
100-3100-54150	Safety Expenses *	4,412	2,758	6,000	6,000	6,000	6,000	0.0%	Supplies & Office
100-3100-54450	Property Damages - reimbursable	26,726	50,575	35,000	0	0	0	0.0%	Supplies - Maint.
100-3100-55100	Liability & Property Insurance	36,314	39,918	28,000	41,000	38,000	38,000	-7.3%	Insurance
100-3100-55110	Workers Comp / Unemployment	59,308	51,121	45,500	49,900	53,960	53,960	8.1%	Insurance
100-3100-56130	Tools / equipment	9,062	3,300	10,000	10,000	14,000	14,000	40.0%	Supplies - Maint.
Total Administration Expenditures		406,155	409,516	379,823	347,600	350,050	349,615	0.6%	
<i>Building Maintenance</i>									
100-3230-51100	Salaries and Wages	106,728	105,851	118,966	118,330	123,825	123,825	4.6%	Salaries
100-3230-51200	Overtime Wages	3,718	4,014	2,500	4,000	4,000	4,000	0.0%	Salaries
100-3230-51300	Health Insurance	39,177	34,145	36,264	37,635	39,520	38,765	3.0%	Fringe
100-3230-51305	Dental & other benefits	1,528	969	1,002	1,145	1,185	1,185	3.5%	Fringe
100-3230-51310	Social Security and Medicare	8,076	7,889	8,474	9,380	9,950	9,950	6.1%	Fringe
100-3230-51315	Wisconsin Retirement System	7,455	7,473	7,746	7,955	8,845	8,845	11.2%	Fringe
100-3230-53500	Dept/Program Supplies *	74,202	89,790	74,600	74,600	74,600	74,600	0.0%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club *	1,992	2,886	2,460	2,460	2,460	2,460	0.0%	Supplies - Maint.
100-3230-57900	Expenditures Charged to Others *	(15,123)	(15,825)	(15,000)	(15,000)	(16,525)	(16,525)	10.2%	Interdeptmntl Exp
Total Building Maintenance Expenditures		227,753	237,192	237,012	240,505	247,860	247,105	2.7%	

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
<i>Municipal Garage</i>									
100-3300-51100	Salaries and Wages	102,677	81,115	93,340	83,155	97,885	97,885	17.7%	Salaries
100-3300-51170	Tool Allowance	1,632	1,058	1,402	1,800	2,000	2,000	11.1%	Salaries
100-3300-51200	Overtime Wages	0	0	0	0	0	0	-90.0%	Salaries
100-3300-51300	Health Insurance	41,538	12,272	9,300	31,285	9,265	9,145	-70.8%	Fringe
100-3300-51305	Dental & other benefits	1,365	1,020	1,278	1,105	1,160	1,160	5.0%	Fringe
100-3300-51310	Social Security and Medicare	7,478	6,290	7,402	6,350	7,640	7,640	20.3%	Fringe
100-3300-51315	Wisconsin Retirement System	6,648	5,469	6,066	5,395	6,975	6,975	29.3%	Fringe
100-3300-52200	Electric	17,101	24,044	24,000	20,000	25,000	25,000	25.0%	Utilities
100-3300-52210	Gas	5,061	11,496	12,500	8,000	13,000	13,000	62.5%	Utilities
100-3300-52220	Water	3,078	5,742	2,500	4,000	3,000	3,000	-25.0%	Utilities
100-3300-53350	Outsourced repairs	43,273	108,317	45,000	30,000	45,000	45,000	50.0%	Supplies - Vehicle
100-3300-53400	Vehicle Maintenance parts *	62,289	95,365	60,000	60,000	60,000	60,000	0.0%	Supplies - Vehicle
100-3300-53410	Fuel and Oil *	84,278	110,457	140,000	129,760	155,890	155,890	20.1%	Supplies - Vehicle
100-3300-57900	Exp. Charged To Others - Fuel *	(30,522)	(39,999)	(55,000)	(49,080)	(54,750)	(54,750)	11.6%	Interdeptmntl Exp
100-3300-57910	Exp. Charged To Others - Parts *	(19,875)	(13,119)	(15,000)	(20,000)	(20,000)	(20,000)	0.0%	Interdeptmntl Exp
100-3300-57920	Exp. Charged To Others - Utilities *	(6,310)	(33,397)	(25,000)	(8,500)	(20,250)	(20,250)	138.2%	Interdeptmntl Exp
Total Municipal Garage Expenditures		319,711	376,130	307,788	303,270	331,815	331,695	9.4%	
<i>Street & Alley</i>									
100-3410-51100	Salaries and Wages	44,740	36,500	52,142	51,490	53,085	53,085	3.1%	Salaries
100-3410-51120	Community Event Wages	4,504	13,405	11,848	10,000	10,000	10,000	0.0%	Salaries
100-3410-51200	Overtime Wages	162	152	194	500	500	500	0.0%	Salaries
100-3410-51300	Health Insurance	22,839	19,826	23,044	18,080	19,100	18,735	3.6%	Fringe
100-3410-51305	Dental & other benefits	738	711	802	815	775	775	-4.9%	Fringe
100-3410-51310	Social Security and Medicare	3,580	3,471	4,608	4,705	4,865	4,865	3.4%	Fringe
100-3410-51315	Wisconsin Retirement System	3,323	3,196	4,014	3,995	4,325	4,325	8.3%	Fringe
100-3410-53500	Supplies - Street / Alley *	5,785	4,875	12,000	12,000	12,000	12,000	0.0%	Supplies - Maint.
100-3410-53510	Supplies - Signage *	3,336	1,759	4,500	4,500	4,500	4,500	0.0%	Supplies - Maint.
100-3410-53540	Contracted Street Maintenance	39,616	50,626	35,000	50,000	50,000	50,000	0.0%	Contractual
100-3410-53550	Contracted Street Marking	20,713	17,424	20,000	25,000	25,000	25,000	0.0%	Contractual
Total Street & Alley Expenditures		149,336	151,945	168,152	181,085	184,150	183,785	1.5%	

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
<i>Street Lighting / Traffic Devices</i>									
100-3430-51100	Salaries and Wages	51,708	72,622	45,000	54,370	52,750	52,750	-3.0%	Salaries
100-3430-51120	Contracted Electrician Services		15,253	75,000	10,000	65,000	65,000	550.0%	Contractual
100-3430-51200	Overtime Wages	1,386	1,928	962	2,000	2,500	2,500	25.0%	Salaries
100-3430-51300	Health Insurance	18,336	12,274	6,000	16,570	16,595	16,280	-1.8%	Fringe
100-3430-51305	Dental & other benefits	931	1,013	200	745	670	670	-10.1%	Fringe
100-3430-51310	Social Security and Medicare	3,900	5,731	2,740	4,315	4,225	4,225	-2.1%	Fringe
100-3430-51315	Wisconsin Retirement System	3,584	3,624	2,360	3,665	3,760	3,760	2.6%	Fringe
100-3430-52200.(	Electric -street lighting (01-00)	73,123	104,238	85,000	90,000	90,000	90,000	0.0%	Utilities
100-3430-52200.(	Electric - traffic devices (02-00)	12,766	15,995	15,000	16,000	16,000	16,000	0.0%	Utilities
100-3430-53500	Supplies - street lighting *	12,021	12,434	19,700	19,700	19,700	19,700	0.0%	Supplies - Maint.
100-3430-53510	Supplies - traffic devices *	3,796	3,647	8,800	5,100	5,100	5,100	0.0%	Supplies - Maint.
Total Street Lighting Expenditures		181,551	248,759	260,762	222,465	276,300	275,985	24.1%	
<i>Winter Maintenance</i>									
100-3460-51100	Salaries and Wages	30,343	51,912	32,024	51,865	54,010	54,010	4.1%	Salaries
100-3460-51200	Overtime Wages	13,508	23,823	6,448	20,000	20,000	20,000	0.0%	Salaries
100-3460-51300	Health Insurance	8,000	20,401	12,894	22,600	22,230	21,810	-3.5%	Fringe
100-3460-51305	Dental & other benefits	324	874	536	1,015	900	900	-11.3%	Fringe
100-3460-51310	Social Security and Medicare	3,192	5,593	2,866	5,680	5,665	5,665	-0.3%	Fringe
100-3460-51315	Wisconsin Retirement System	2,938	5,105	2,500	4,820	5,035	5,035	4.5%	Fringe
100-3460-52990	Other Service contracts / fees *	340	1,604	0	0	0	0	-90.0%	Contractual
100-3460-53500	Dept/Program Supplies *	3,933	7,056	8,000	5,000	5,000	5,000	0.0%	Supplies - Maint.
100-3460-53520	Salt Contract *	43,492	42,537	24,063	50,200	35,970	35,970	-28.3%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others *	(5,303)	(7,945)	(7,000)	(7,500)	(7,500)	(7,500)	0.0%	Interdeptmntl Exp
Total Winter Maintenance Expenditures		100,767	150,960	82,331	153,680	141,310	140,890	-8.3%	

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
<i>Refuse / Recycling Disposal</i>									
100-3510-51100	Salaries and Wages	108,770	103,862	120,988	117,985	120,175	120,175	1.9%	Salaries
100-3510-51120	Special Collections & Sat Recycle	5,728	12,100	13,922	5,000	6,000	6,000	20.0%	Salaries
100-3510-51200	Overtime Wages	628	2,780	1,542	500	1,000	1,000	100.0%	Salaries
100-3510-51300	Health Insurance	52,545	45,691	51,176	36,155	38,195	37,475	3.7%	Fringe
100-3510-51305	Dental & other benefits	2,282	1,817	2,116	1,625	1,540	1,540	-5.2%	Fringe
100-3510-51310	Social Security and Medicare	8,201	8,538	9,752	9,410	9,730	9,730	3.4%	Fringe
100-3510-51315	Wisconsin Retirement System	7,671	7,994	8,852	7,995	8,650	8,650	8.2%	Fringe
100-3510-52950.(	Disposal Contracts - refuse (03-00) *	326,440	350,378	345,000	341,910	363,090	363,090	6.2%	Contractual
100-3510-52950.(	Disposal Contracts - recycling (04-00)	153,544	158,035	170,000	174,470	208,005	208,005	19.2%	Contractual
100-3510-53500	Supplies - Refuse *	8,455	12,082	13,000	8,800	9,300	9,300	5.7%	Supplies - Maint.
100-3510-53510	Supplies - Recycling *	2,118	5,547	2,000	8,000	5,000	5,000	-37.5%	Supplies - Maint.
Total Refuse / Recycling Disposal Expenditures		676,382	708,824	738,348	711,850	770,685	769,965	8.2%	
<i>Yard Waste</i>									
100-3530-51100	Salaries and Wages	83,869	86,728	45,000	47,805	42,780	42,780	-10.5%	Salaries
100-3530-51120	Contracted Labor (leaf)	6,771	612	-	0	0	0	-90.0%	Salaries
100-3530-51200	Overtime Wages	3,683	387	-	1,000	1,000	1,000	0.0%	Salaries
100-3530-51300	Health Insurance	32,689	26,891	14,500	15,065	13,150	12,900	-14.4%	Fringe
100-3530-51305	Dental & other benefits	1,129	1,063	540	675	530	530	-21.5%	Fringe
100-3530-51310	Social Security and Medicare	6,301	6,301	3,500	3,805	3,350	3,350	-12.0%	Fringe
100-3530-51315	Wisconsin Retirement System	5,606	5,162	3,000	3,230	2,980	2,980	-7.7%	Fringe
100-3530-52950.(	Disposal Contracts - Yard Waste (05-0	65,072	41,372	51,000	51,270	54,310	54,310	5.9%	Contractual
100-3530-53500	Dept/Program Supplies	4,929	2,273	1,800	1,850	2,450	2,450	32.4%	Supplies - Maint.
100-3530-57900	Expenditures Charged To Others *	-	-	(10,000)	(10,800)	(11,500)	(11,500)	6.5%	Interdeptmntl Exp
Total Yard Waste/Leaf Collection Expenditures		210,049	170,789	109,340	113,900	109,050	108,800	-4.5%	

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
<i>Forestry</i>									
100-3610-51100	Salaries and Wages	150,556	139,305	178,436	158,615	164,390	164,390	3.6%	Salaries
100-3610-51200	Overtime Wages	703	2,511	-	1,000	1,000	1,000	0.0%	Salaries
100-3610-51300	Health Insurance	52,564	51,934	58,522	48,960	50,875	49,915	2.0%	Fringe
100-3610-51305	Dental & other benefits	2,350	1,864	2,090	2,200	2,055	2,055	-6.6%	Fringe
100-3610-51310	Social Security and Medicare	11,150	10,166	12,722	12,240	12,660	12,660	3.4%	Fringe
100-3610-51315	Wisconsin Retirement System	9,826	9,087	11,106	10,390	11,220	11,220	8.0%	Fringe
100-3610-52940	Landscaping Contracts (Medians)	23,377	23,379	20,000	23,850	23,850	23,850	0.0%	Contractual
100-3610-53500	Dept/Program Supplies *	10,601	43,988	9,500	9,500	13,500	13,500	42.1%	Supplies - Maint.
100-3610-53510	EAB Treatment Supplies	-	-	19,860	25,000	25,000	25,000	100.0%	Supplies - Maint.
100-3610-53515	Forestry Plantings (Trees) *	13,560	13,247	14,500	15,000	15,000	15,000	100.0%	Supplies - Maint.
Total Forestry Expenditures		274,687	295,481	326,736	306,755	319,550	318,590	3.9%	
<i>Parks & Beautification</i>									
100-3620-51100	Salaries and Wages	76,179	76,666	74,974	85,845	88,540	88,540	3.1%	Salaries
100-3620-51200	Overtime Wages	321	348	-	1,000	1,000	1,000	0.0%	Salaries
100-3620-51300	Health Insurance	7,782	7,031	7,604	12,050	12,835	12,595	4.5%	Fringe
100-3620-51305	Dental & other benefits	397	355	368	545	520	520	-4.6%	Fringe
100-3620-51310	Social Security and Medicare	5,726	5,771	5,598	6,715	6,850	6,850	2.0%	Fringe
100-3620-51315	Wisconsin Retirement System	3,129	3,117	3,160	2,665	2,905	2,905	9.0%	Fringe
100-3620-52200	Electric	5,818	8,891	8,000	8,000	8,500	8,500	6.3%	Utilities
100-3620-52210	Gas	163	223	250	250	300	300	20.0%	Utilities
100-3620-52220	Water	15,629	23,551	22,000	20,000	23,500	23,500	17.5%	Utilities
100-3620-52940	Landscaping Contracts (Turf)	81,932	66,450	46,500	46,500	46,500	46,500	0.0%	Contractual
100-3620-53300	Repairs and Maintenance	-	155	1,800	2,500	2,500	2,500	0.0%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies *	9,295	7,177	11,500	11,500	11,500	11,500	0.0%	Supplies - Maint.
100-3620-53510	Landscaping / Plantings *	14,353	9,270	15,700	15,700	15,700	15,700	0.0%	Supplies - Maint.
Total Parks & Beautification Expenditures		220,724	209,005	197,454	213,270	221,150	220,910	3.6%	
Total Public Works Expenditures		<u>\$ 2,767,115</u>	<u>\$ 2,958,601</u>	<u>\$ 2,807,746</u>	<u>\$ 2,794,380</u>	<u>\$ 2,951,920</u>	<u>\$ 2,947,340</u>	<u>5.5%</u>	

* See also - detail sheets

2023 Proposed Budget

Expenditure Request Detail - Department of Public Works

(continued)

Administration

100-3100-51330	Uniform expenses		100-3100-53200	Memberships & subscriptions	
	Contract: 13 DPW emp @ \$400	5,200		Group APWA membership:	800
	Summer help reimbursements	<u>200</u>		ISA Membership	<u>230</u>
	Total for account	<u>5,400</u>		Total for account	<u>1,030</u>
100-3100-51900	Professional education		100-3100-54150	Safety expenses	
	APWA National Conference: Butschlick	-		WisDOT CDL Drug Testing (DPW only)	1,300
	State Forestry Conference: Mueller, Dondlinger, Kaiser	750		APWA Supervisory Academy	400
	Various other seminars	<u>950</u>		Safety Training	2,600
	Total for account	<u>1,700</u>		Safety Awards	550
				CDL Reimbursements (DPW only)	400
100-3100-52230	Phone and internet			Medical cabinet and safety items	<u>750</u>
	DPW PTP Circuit (50%)	3,600		Total for account	<u>6,000</u>
	Land Line allocation (PRI) (25%)	1,800			
	Internet allocation (20%)	1,000			
	Ghost Train data costs	300			
	Cell phone (DPW only)	2,000			
	Pager Fees (DPW share)	<u>-</u>			
	Total for account	<u>8,700</u>			
100-3100-52910	Software contract fees				
	25% GIS annual maintenance / support	<u>2,000</u>			
	Total for account	<u>2,000</u>			

2023 Proposed Budget

Expenditure Request Detail - Department of Public Works

(continued)

Building Maintenance

100-3230-53500	Dept/Program supplies	
DPW cleaning supplies	2,000	
DPW paper supplies	3,250	
All other buildings supplies	8,300	
Repairs & maintenance supplies	15,000	
Miscellaneous other supplies: all departments	4,500	
Building maintenance tools	600	
HVAC maintenance	20,000	
Bi-annual carpet cleaning: Hall, Village Center	5,750	
Elevator maintenance	6,000	
Fire protection: all buildings	5,300	
Alarm system maintenance	1,500	
Pest control contract - DPW & Village Hall	<u>2,400</u>	
Total for account	<u>74,600</u>	

Municipal Garage

100-3300-53400	Vehicle maintenance	
Vehicle parts / misc supplies	46,500	
Tires	11,000	
Welding gasses	<u>2,500</u>	
Total for account	<u>60,000</u>	
100-3300-53410	Fuel and oil	
DPW Diesel fuel 14,000 gal @ \$4.00/gal	56,000	
DPW Unleaded fuel: 6,000 gal @ \$3.75/gal	22,500	
Police Unleaded fuel 11,000 gal @ \$3.75/gal	41,250	
PDD Fuel 200 gal @ \$3.75/gal	750	
Utility Fuel 1,000 unleaded / 2,000 diesel	12,750	
School Fuel 2,400 unleaded / 160 diesel	9,640	
Automotive oil & transmissison fluid	<u>13,000</u>	
Total for account	<u>155,890</u>	

100-3230-54160	Hubbard Lodge/ River Club	
Extermination services monthly charges	960	
misc. supplies / repairs	<u>1,500</u>	
Total for account	<u>2,460</u>	

100-3300-579xx	Expenditures charged to others	
Fuel charged to Police (57900)	(41,250)	
Fuel charged to PDD (57900)	(750)	
Fuel charged to Utilities (57900)	(12,750)	
Police / PDD vehicle labor / parts (57910)	(20,000)	
Utility charges to water/sewer (57920)	<u>(20,000)</u>	
Total for account	<u>(94,750)</u>	

Finance Estimates

100-3230-57900	Expenditures to Others	
Building Maintenance costs (1/16) charged to Utilities	<u>(15,000)</u>	
Total for account	<u>(15,000)</u>	

2023 Proposed Budget

Expenditure Request Detail - Department of Public Works

(continued)

<u>Street / Alley</u>		<u>Winter Maintenance</u>	
100-3410-53500	Dept. supplies - Street & Alley	100-3460-52990	Other service contract fees
asphalt: cold patch/hot mix	12,000		-
Total for account	12,000	Total for account	-

100-3410-53500	Dept. supplies - Signage	100-3460-53500	Dept/Program supplies
Sign material: blanks, sheeting, etc	500	sidewalk salt	750
custom signs	3,000	Parts/maintenance snow blowers	2,500
other traffic control: barricades, flashers, etc.	1,000	Coffee/food plowing operations	300
Total for account	4,500	WI EM hazardous materials fee	450
		Turf damage repair (topsoil, seed, etc.)	1,000
		Total for account	5,000

Street lighting / Traffic Devices

100-3430-53500	Dept. supplies - Street Lighting	100-3460-53520	Salt contract
Replacement poles	\$ 6,000	annual road salt contract: 300 tons @ \$69.90	20,970
Digger Hotline	1,200	salt contingency / vendor reserve	15,000
Cable, misc parts	12,500	Total for account	35,970
Total for account	19,700		

100-3430-53500	Dept. supplies - Traffic Devices	<u>Finance Estimates</u>	
annual signal maintenance: contract work	2,600	100-3460-57900	Expenditures to Others
signal timing adjustments: contract work	2,000	Parking lots Winter Maintenance	(7,500)
lenses, parts, etc.	500	Total for account	(7,500)
Total for account	5,100		

2023 Proposed Budget

Expenditure Request Detail - Department of Public Works

(continued)

Refuse / Recycling Disposal

100-3510-52950.03-00	Refuse Disposal contracts		100-3510-53500	Refuse Dept/Program supplies	
	Disposal fees: 2800 tons @ \$37.40/ton	104,720		Compactor repairs	1,500
	Tipping fees: 2800 tons @ \$13.00/ton	36,400		Licenses: scale, transfer station, vehicles	600
	WFB disposal: 3900 tons @ \$50.40/ton	196,560		Replacement Garbage Karts	7,200
	WFB Saturday compactor costs	7,860		Total for account	9,300
	Organics Subsidy (350 participants @ \$1.50/month)	6,300			
	Municipal bldg. refuse (2) - \$156.16 monthly fee per building	3,750	100-3510-53510	Recycling Dept/Program supplies	
	School refuse (4) - \$156.15 monthly fee per building	7,500		Electronics recycling fees	4,000
	Total for account	363,090		Battery and bulb recycling fees	1,000
				Total for account	5,000

100-3510-52950.05-00	Recycling Disposal contracts		<u>Yard Waste</u>		
	Curbside contract 4,160 units @ \$3.90 per unit/month	194,690	100-3530-52950	Disposal contracts	
	Recycling drop off center - \$413 / month	4,960		Yard waste contract: 1280 tons @ \$23.82/ton	30,490
	Street side & Park cans - 37 cans @ \$8/can/ month	3,555		WFB yard disposal: 1000 tons @ \$23.82/ton	23,820
	Municipal bldg. recycle (2) - \$66.71 monthly fee per building	1,600		Total for account	54,310
	School recycle (4) - \$66.71 monthly fee per building	3,200			
	Total for account	208,005	100-3530-53500	Yard Waste Dept/Program supplies	
				Misc: violation tags, etc.	350
				licenses: scale, transfer station, equipment	600
				compactor repairs	1,500
				Total for account	2,450

			100-3530-57900	Expenditures charged to others	
				Leaf tonnage charge to sewer: 480 tons @ \$23.82/ton	(11,500)
				Total for account	(11,500)

2023 Proposed Budget

Expenditure Request Detail - Department of Public Works

(concluded)

Forestry

100-3610-53500	Dept/Program supplies	
Topsoil / Seed		12,000
Supplies & equipment maintenance		<u>1,500</u>
Total for account		<u>13,500</u>

100-3610-53515	Forestry plantings	
Plant 150 street trees @ \$100/tree		<u>15,000</u>
Total for account		<u>15,000</u>

Parks & Beautification

100-3620-53500	Dept/Program supplies	
Mulch, topsoil, seed		5,000
Hand tools, yard waste bags, misc. supplies		1,000
Cleaning services - Beach restroom facilities		2,500
Portable restrooms - Atwater park		<u>3,000</u>
Total for account		<u>11,500</u>

100-3620-53510	Landscape/forestry plantings	
Annuals / Perennial replacements		5,700
contracted Atwater bluff planting		<u>10,000</u>
Total for account		<u>15,700</u>

2023 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

This budget includes the funding for debt service stabilization from General Fund reserves. This amount reflects the level of funding that will be needed to manage the rate of increase of the current year tax levy funding for debt service needs. These funds come from general fund reserves that have accumulated as a result of budgetary savings and unanticipated or one-time revenues over many years.

2023 Budget

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

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	\$ 31,829	\$ 60,499	\$ 42,900	\$ -		\$ -	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	633,040	227,205	227,205	-64.1%	OFS
Total Other Financing Sources		<u>\$ 31,829</u>	<u>\$ 60,499</u>	<u>\$ 42,900</u>	<u>\$ 633,040</u>	<u>\$ 227,205</u>	<u>\$ 227,205</u>	<u>-64.1%</u>	
Other Financing Uses									
100-9000-59300	Transfers to Debt Service	297,321	198,913	333,040	333,040	227,205	227,205	-31.8%	OFU
100-9000-59400	Transfers to Capital Projects		225,000	300,000	300,000		-	-100.0%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	-	0.0%	OFU
Total Other Financing Uses Expenditures		<u>\$ 297,321</u>	<u>\$ 423,913</u>	<u>\$ 633,040</u>	<u>\$ 633,040</u>	<u>\$ 227,205</u>	<u>\$ 227,205</u>	<u>-64.1%</u>	

2023 Budget

Special Revenue Funds



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

Library Fund (200)

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

Senior Services Fund (210)

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

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.

2023 Budget

Special Revenue Funds Library - 200



Department Description

The Shorewood Public Library welcomes all people to learn, connect, and explore. We serve our community with resources for lifelong learning and engagement. Five goals were identified in the Strategic Plan 2019-2024 which will guide our efforts in sustaining and enhancing current services and considering new services and special initiatives over the next years.

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.

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 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 and remote access to digital content.
- Provide a variety of educational and engaging programs for all ages, from infants to seniors.
- Embrace opportunities and collaborations that increase connections in our community.
- Provide support to all Shorewood schools through class visits, communication with teachers, and limited purchase of curriculum supportive materials.
- Provide onsite technology via strong wifi, desktop computers, laptops for in-building use, mobile printing, and a copier/scanner.
- 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.
- Provide an accurate and efficient means of maintaining an inventory of both library materials and library card holders.
- Provide access for residents to print and online subscription resources to support both formal education and life-long learning.
- Provide efficient operations by supporting the technology and professional development needs of all staff.

Budget Impact

- The library budget for general operations is projecting a short-term decrease of about \$28,000 in Local Library Aids but a \$9,500 increase in library fines and printing fees. As a result, this budget proposes to use \$20,000 of surplus reserves in 2023 to help bridge that funding gap.
- The library's enhanced operations / capital budget is funded from other grants and endowment sources.

2023 Budget

Library Fund - 200

Dept/Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
General Operations									
Revenues									
200-5110-41110	Property Taxes	\$ 910,108	\$ 928,950	\$ 944,915	\$ 944,915	\$ 958,555	\$ 947,455	0.3%	Taxes
200-5110-43720	Local Library Aids	88,500	87,583	101,393	101,125	73,415	73,415	-27.4%	Intergov't
200-5110-46710	Library Fines	24,129	23,570	27,464	21,500	28,000	28,000	30.2%	Fines
200-5110-46720	Printing Fees	6,043	7,552	11,500	6,500	9,500	9,500	46.2%	Charges
200-9000-49900	Surplus Applied		-	-	-	20,000	20,000	0.0%	Other Rev
Total Operating Revenue		1,028,780	1,047,655	1,085,272	1,074,040	1,089,470	1,078,370	0.4%	
Expenditures									
200-5110-51100	Salaries and Wages	555,589	543,566	585,000	597,300	613,480	613,480	2.7%	Salaries
200-5110-51300	Health Insurance	110,540	110,791	95,000	119,210	108,210	106,210	-10.9%	Fringe
200-5110-51305	Dental & other benefits	6,456	5,869	6,000	6,420	5,630	5,630	-12.3%	Fringe
200-5110-51310	Social Security and Medicare	41,652	40,596	45,000	45,700	46,935	46,935	2.7%	Fringe
200-5110-51315	Wisconsin Retirement System	31,952	30,786	30,000	30,270	41,720	32,620	7.8%	Fringe
200-5110-51340	Retiree Health Contribution	9,597	9,597	9,600	9,600	9,600	9,600	0.0%	Fringe
200-5110-51900	Professional Education *	2,775	821	1,000	3,000	3,000	3,000	0.0%	Fringe
200-5110-52100	Professional Fees	1,256	-	1,000	1,000	1,000	1,000	0.0%	Professional
200-5110-52200	Electric	32,952	32,443	32,500	40,000	36,000	36,000	-10.0%	Utilities
200-5110-52210	Gas	10,901	9,724	15,000	11,000	16,000	16,000	45.5%	Utilities
200-5110-52220	Water	1,830	4,474	2,750	2,500	3,000	3,000	20.0%	Utilities
200-5110-52230	Phone	2,918	2,126	2,500	2,500	2,500	2,500	0.0%	Utilities
200-5110-52300	Other Intergov'tal pymts *	27,335	28,479	32,950	32,950	32,245	32,245	-2.1%	Other Gov't
200-5110-52900	Cleaning and Pest Control *	23,180	25,216	28,500	28,500	29,900	29,900	4.9%	Contractual
200-5110-52910	Software Purch/Maint *	8,029	9,773	10,930	10,930	10,450	10,450	-4.4%	Contractual
200-5110-52930	Credit Card Fees	493	702	900	600	900	900	50.0%	Contractual
200-5110-52990	Other Service Contracts & Fees *	4,203	5,045	5,350	5,350	3,400	3,400	-36.4%	Contractual
200-5110-53100	Office Supplies	1,827	2,582	3,000	3,000	3,000	3,000	0.0%	Supplies & Office
200-5110-53101	Building Supplies	1,961	1,440	3,000	4,000	3,500	3,500	-12.5%	Supplies & Office
200-5110-53120	Copy & Print Costs *	927	482	1,000	1,200	1,000	1,000	-16.7%	Supplies & Office

2023 Budget

Library Fund - 200

Dept/Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
200-5110-53130	Postage/Mailings	294	502	500	400	500	500	25.0%	Supplies & Office
200-5110-53200	Memberships & Subscriptions *	1,268	1,282	1,500	1,500	1,500	1,500	0.0%	Supplies & Office
200-5110-53300	Repairs and Maintenance	229	105	2,500	1,000	1,000	1,000	0.0%	Supplies - Maint
200-5110-53500	Processing Supplies *	4,787	4,572	5,700	6,000	6,000	6,000	0.0%	Supplies - Maint
200-5110-53710	Reference Continuations *	395	415	450	450	450	450	0.0%	Programming
200-5110-53720	Periodicals *	3,586	7,191	7,120	7,120	7,770	7,770	9.1%	Programming
200-5110-53760	ebooks / Digital Materials *	14,937	13,928	13,390	13,390	12,525	12,525	-6.5%	Programming
200-5110-54000	Programming *	4,135	4,790	3,300	3,300	3,300	3,300	0.0%	Programming
200-5110-55100	Liability & Property Insurance	11,927	13,688	15,000	16,250	15,400	15,400	-5.2%	Insurance
200-5110-55110	Workers Comp / Unemployment	2,136	1,335	1,050	1,350	1,305	1,305	-3.3%	Insurance
Adult Materials									
200-5111-53730	Materials	22,103	23,411	25,500	25,500	25,500	25,500	0.0%	Programming
200-5111-53740	DVD's	5,935	4,904	6,000	7,500	7,500	7,500	0.0%	Programming
200-5111-53750	Audiobooks	2,028	2,257	2,500	2,500	2,500	2,500	0.0%	Programming
200-5111-53760	Lucky Day	-	-	-	-	-	-	0.0%	Programming
200-5111-53770	Music	4,013	3,884	3,500	3,500	3,500	3,500	0.0%	Programming
Childrens Materials									
200-5112-53730	Materials	18,015	23,382	19,500	19,500	19,500	19,500	0.0%	Programming
200-5112-53740	DVD's	983	710	1,750	1,750	1,750	1,750	0.0%	Programming
200-5112-53750	Audiobooks / Music	1,204	1,265	1,000	1,000	1,000	1,000	0.0%	Programming
200-5112-53780	Early Learning Center	506	-	1,000	1,000	1,000	1,000	0.0%	Programming
Young Adult Materials									
200-5113-53730	Materials	3,393	3,542	6,000	6,000	6,000	6,000	0.0%	Programming
Total Operating Expenditures		978,247	975,675	1,028,240	1,074,040	1,089,470	1,078,370	0.4%	
Non-Operating Expenditures									
200-9000-59100	Transfers to General Fund	31,829	60,499	42,900	-	-	-	0.0%	OFU
Total Non-Operating Expenditures		37,810	60,499	42,900	-	-	-	0.0%	
Total General Operations Expenditures		1,016,057	1,036,174	1,071,140	1,074,040	1,089,470	1,078,370	0.4%	
Net Change in General Operations		12,723	11,481	14,132	-	-	-	0.0%	

2023 Budget

Library Fund - 200

Dept/Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
<u>Enhanced Operations / Capital</u>									
Revenues									
200-5120-48250	Lange Bequest (GMF) funding	\$ 96,314	\$ 149,539	\$ 92,850	\$ 832,850	\$ 385,120	\$ 385,120	-53.8%	Other Rev
200-5120-48510	Friends Donations	18,850	19,361	21,664	18,128	22,100	22,100	21.9%	Other Rev
200-5120-48515	Programming Donations	79,646	5,388	19,586	-	-	-	0.0%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	140,000	175,000	175,000	25.0%	Other Rev
Total Enhanced Revenues		194,810	174,288	134,100	990,978	582,220	582,220	-41.2%	
Expenditures									
Greater Milwaukee Foundation									
200-5121-52180	Professional Services	39,427	8,852	4,750	4,750	5,000	5,000	5.3%	Professional
200-5121-53700	Collection Enhancements	6,524	8,908	23,630	23,630	35,415	35,415	49.9%	Programming
200-5121-54010	Program Enhancements	-	5,736	10,250	10,250	9,000	9,000	-12.2%	Programming
200-5121-56120	Technology	18,531	19,597	41,585	58,370	15,405	15,405	-73.6%	Capital
200-5121-56130	Furniture	9,875	-	15,658	15,850	6,500	6,500	-59.0%	Capital
200-5121-56140	Misc. Equipment	-	5,736	3,841	10,000	-	-	-100.0%	Capital
200-5121-56200	Building Improvements (VC)	6,000	-	-	-	-	-	0.0%	Capital
200-5121-56900	Library Facility Improvements	-	6,739	-	850,000	488,800	488,800	-42.5%	Capital
Friends of Shorewood Library									
200-5122-53700	Collection Enhancements	5,051	5,673	5,500	5,500	11,000	11,000	100.0%	Programming
200-5122-53760	Lucky Day	3,796	3,933	3,000	4,000	4,000	4,000	0.0%	Programming
200-5122-53780	Special Initiatives	4,078	3,396	5,170	3,878	1,150	1,150	-70.3%	Programming
200-5122-54010	Program Enhancements	3,123	5,245	4,750	4,750	5,950	5,950	25.3%	Programming
Other Donations activities									
200-5123-53700	Collection Enhancements	2,591	11,634	10,299	-	-	-	0.0%	Programming
200-5123-54010	Program Enhancements	-	30	268	-	-	-	0.0%	Programming
200-5123-54120	Other items	-	1,206	1,171	-	-	-	0.0%	Programming
Total Enhanced Expenditures		98,996	86,685	129,872	990,978	582,220	582,220	-41.2%	
Net Change in Enhanced Operations		95,814	87,603	4,228	-	-	-	0.0%	

2023 Budget

Library Fund - 200

Dept/Account No.	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
	Total Revenue	1,223,590	1,221,943	1,219,372	2,065,018	1,671,690	1,660,590	-19.6%	58.1%
	Total Expenditures	1,115,053	1,122,859	1,201,012	2,065,018	1,671,690	1,660,590	-19.6%	28.6%
	Net Change in Fund Balance	108,537	99,084	18,360	-	-	-	0.0%	
	Beginning Fund Balance	35,872	144,409	243,493	243,493	261,853	261,853		* See also - detail sheets
	Less: Budgeted Surplus Applied	-	-	-	-	(195,000)	(195,000)		
	Ending Fund Balance	\$ 144,409	\$ 243,493	\$ 261,853	\$ 243,493	\$ 66,853	\$ 66,853		
Fund Balance Consists of:									
	RESTRICTED - Enhanced Operations	95,814	183,417	187,645		12,645	12,645		
	UNRESTRICTED - General Library	48,595	60,076	74,208		74,208	74,208		
	Total Fund Balance	\$ 144,409	\$ 243,493	\$ 261,853		\$ 86,853	\$ 86,853		

2023 Proposed Budget
Expenditure Request Detail - Library Fund (General Operations)

(continued)

200-5110-51900	Professional education		200-5110-52910	Software contracts/maint/purchases	
	Continuing education - Library Director and staff	\$ 2,000		Misc equipment: headphones, mice, batteries	500
	Other workshops / classes / meetings	<u>1,000</u>		Go Daddy - domain name	100
	Total for account - Professional education	<u>3,000</u>		TBS - licenses, hardware, software (Public PC management)	2,860
				Social media archiver (Village)	900
				Wifi license renewal (Meraki - every 3 years- 2022, 2025)	-
200-5110-52300	Intergovernmental contracts/pymts			TBS - Scan EZ annual	850
	MCFLS - III Software	9,160		Gimlet	360
	MCFLS - OCLC costs (cataloging)	6,655		Byte Studios - web hosting, and maintenance	600
	MCFLS - MPL shared cataloging costs	8,860		FE Technologies - self-check machines & RFID	1,600
	MCFLS - Internet line	1,200		SenSource People Counters - annual fee	360
	MCFLS - TNS / Supplies / Forms / Ecommerce	2,000		Canva	120
	MCFLS - IT consultation services	3,000		Zoom	700
	MCFLS - text app TBS services (Shoutbomb, Mobile, host)	<u>1,370</u>		Constant Contact	<u>1,500</u>
	Total for account - Intergovernment contracts	<u>32,245</u>		Total for account - Software Contracts	<u>10,450</u>
200-5110-52900	Cleaning contracts		200-5110-52990	Other Service Contracts & Fees	
	Batzner Pest Control, shared allocation	300		Office Copying Equipment LTD - 2 public printers, 1 staff copier	2,000
	Furniture / Upholstry cleaning	1,000		Great America Financial Service lease - 1 staff copier	<u>1,400</u>
	HEPA filter replacements	2,000		Total for account - Other Service Contracts & Fees	<u>3,400</u>
	Cleaning Company 5 days/week shared allocation	24,000			
	Weekend cleaning - Library only	<u>2,600</u>			
	Total for account - Cleaning Contracts	<u>29,900</u>			

2023 Proposed Budget
Expenditure Request Detail - Library Fund (General Operations)

(concluded)

200-5110-53120	Copy & print costs		200-5110-53720 - Periodicals	
	Shorewood Press - hours bookmarks, misc	300	W.T. Cox - approx, 140 periodicals / magazine subscriptions	3,500
	Printing Paper (20 boxes white plus annual subscription)	600	Barons'	300
	Letterhead/Envelopes/Misc	<u>100</u>	New York Times newspaper	1,040
	Total for account - Copy & Print Costs	<u>1,000</u>	Milwaukee Journal Sentinel	1,610
			Chicago Tribune	400
			Library Journal digital access	320
200-5110-53200	Memberships & subscriptions		Wall Street Journal	<u>600</u>
	Wisconsin Library Association - 7 memberships	1,000	Total for account - Periodicals	<u>7,770</u>
	American Library Association - 2 memberships	<u>500</u>		
	Total for account - Memberships & Subscriptions	<u>1,500</u>		
			200-5110-53760 - ebooks / Digital materials	
			Overdrive (WPLC) plus Advantage and Mags	7,755
200-5110-53500	Processing supplies		Ancestry	1,080
	RFID 10,000 tags at .20 ea	2,000	Hoopla	3,690
	Audio-visual and book processing supplies from various	<u>2,500</u>	Gale Courses	-
	Total for account - Dept/Program Supplies	<u>4,500</u>	Total for account - ebooks	<u>12,525</u>
200-5110-53710	Reference continuations		200-5110-54000	Programming
	T3 Silver - Baker & Taylor	400	Children's programs - class visits, story times, etc.	1,500
	Continuations B&T	50	Teen and tween programs	1,000
	World Book (every 3 years - 2024)	-	Adult programs - book clubs, author visits, outreach, etc.	<u>800</u>
	Total for account - Reference Continuations	<u>450</u>	Total for account - Programming	<u>3,300</u>

2023 Proposed Budget

Expenditure Request Detail - Library Fund (Enhanced Operations)

Greater Milwaukee Foundation Supported

200-5121-52180	Professional Services		200-5121-56200	Building Improvements (VC)	
	Additional professional development	5,000		None	-
	Other	-		Other	-
	Total for account	<u>5,000</u>		Total for account	<u>-</u>

200-5121-53700	Collections Enhancements		200-5121-56900	Library Facility Improvements	
	Adult / Children's materials	9,000		Implementation of renovation master plan	450,000
	Digital/Museum passes/hotspots/non-traditional	<u>26,415</u>		Project Coordinator, Offsite service model support	<u>38,800</u>
	Total for account	<u>35,415</u>		Total for account	<u>488,800</u>

200-5121-54010	Program Enhancements		<u>Friends of the Shorewood Public Library Supported</u>		
	Other- Adult, Teen, Children's, social media	2,500	200-5122-53700	Collections Enhancements	
	Summer Celebrations	4,000		Print - Travel, world language, adult, kid	10,000
	Community program - race and equity	<u>2,500</u>		DVDs - TV series	1,000
	Total for account	<u>9,000</u>		Other	-
				Total for account	<u>11,000</u>

200-5121-56120	Technology		200-5122-54010	Program Enhancements	
	Software enhancements (Loomly, Local Hop)	870		Children - Summer Reading, Terrific Tuesday	2,750
	Computers (4),ScanEZ, printer, Square stand	<u>14,535</u>		Adult - Shakespear, winter reading	1,000
	Total for account	<u>15,405</u>		Teen - Summer Reading	1,000

200-5121-56130	Furniture			Other	<u>1,200</u>
	Staff break room	6,500		Total for account	<u>5,950</u>
	Other	-			
	Total for account	<u>6,500</u>			

2023 Budget

Special Revenue Funds Senior Resource Center - 210



Department Description

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

Services

- Acts as a central source of information and referrals to programs and services for older adults, including educational, social, healthcare and other support services;
- Advocates for the needs of older adults in the community;
- Works cooperatively with other service organizations and groups throughout Shorewood, Milwaukee County and the State of Wisconsin to ensure that Shorewood residents have a comprehensive knowledge of resources available;
- Addresses the needs of vulnerable older adults by working in partnership with the North Shore Health Department, Shoreline Interfaith and Shorewood Police department;
- Provides support and follow-up to successfully link individuals to appropriate services and resources;
- Supports and helps supervise the Shorewood Connects initiative;
- Conducts programs, workshops and outings that focus on health, education, socialization and recreation to promote the overall wellness of older adults in the community;
- Publishes and distributes a monthly calendar of SRC programming, special events and trips;
- Maximizes services for older adults by cooperating with other organizations to increase opportunities and avoid duplication of services;
- Maintains and makes improvements to lower level Village Center equipment and furnishings as needed;
- Manages, with Village Center staff, the Village Center Meeting Rooms;
- Recruits and trains volunteers to provide support for SRC programs, special events and for community outreach;
- Collaborates with the Shorewood School District and the Village to recruit volunteers for snow removal and yard work;
- Helps support the mission of Shoreline Interfaith by recruiting volunteers to their organization;
- Administers, does marketing for, and supervises the Home Sweet Home Safety Assessment Program;
- Teams up with North Shore Fire Department to provide safety assessments for Shorewood residents;

Budget Impact

- The overall SRC municipally funded Administration expenditures increased by 3.2% in 2023.
- The Village receives funding from the Benjamin Fund to support the programming Activities budget (less the amount received in program fees and participant donations).

2023 Budget

Senior Services Fund - 210

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
<u>Administration Activities</u>									
Revenues									
210-4600-41110	Property Taxes	\$ 110,975	\$ 112,630	\$ 113,280	\$ 113,280	\$ 116,930	\$ 119,235	5.3%	Taxes
210-4600-48515	Programming Grants	200	-	-	1,600	1,600	1,600	0.0%	Other Rev
210-9000-49900	Benjamin Fund Grant	-	-	-	-	16,775	28,000	0.0%	OFS
Total Administration Revenues		111,175	112,630	113,280	114,880	135,305	148,835	29.6%	
Expenditures									
210-4600-51100	Salaries and Wages	62,139	64,244	65,000	68,200	84,315	89,160	30.7%	Salaries
210-4600-51300	Health Insurance	25,533	25,533	25,000	25,535	26,810	34,420	34.8%	Fringe
210-4600-51305	Dental & other benefits	1,031	1,092	750	1,145	835	1,215	6.1%	Fringe
210-4600-51310	Social Security and Medicare	4,185	4,328	5,000	5,220	6,450	6,820	30.7%	Fringe
210-4600-51315	Wisconsin Retirement System	3,547	3,584	3,400	3,495	5,735	6,060	73.4%	Fringe
210-4600-54140	Shorewood Connects *	5,966	5,846	-	6,385	6,385	6,385	0.0%	Programming
210-4600-54900	Other Programming	-	-	-	1,600	1,600	1,600	0.0%	Programming
210-4600-55100	Liability & Property Insurance	3,246	3,755	2,500	3,150	3,000	3,000	-4.8%	Insurance
210-4600-55110	Workers Comp / Unemp.	317	155	140	150	175	175	16.7%	Insurance
Total Administration Expenditures		105,964	108,537	101,790	114,880	135,305	148,835	29.6%	
Net Change Administration		5,211	4,093	11,490	-	-	-	0.0%	

2023 Budget

Senior Services Fund - 210

Account Number	Account Name	2020 Actual	2021 Projected	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
<u>Programming Activities</u>									
Revenues									
210-4650-46600	Senior Programming Fees	6,457	4,944	6,000	10,070	8,232	8,232	-18.3%	Charges
210-4650-48500	Participant fees / Donations	6,643	2,490	2,000	2,000	2,000	2,000	0.0%	Other Rev
210-4650-48520	Benjamin Fund Contributions	24,650	45,337	56,030	63,530	58,188	58,188	-8.4%	Other Rev
Total Programming Revenues		37,750	52,771	64,030	75,600	68,420	68,420	-9.5%	
Expenditures									
210-4650-51900	Professional Education *	601	688	1,300	1,450	2,100	2,100	44.8%	Fringe
210-4650-52100	Professional Fees *	5,080	6,940	13,295	12,580	18,760	18,760	49.1%	Professional
210-4650-52180	Consultants *	6,165	6,047	5,000	7,575	8,385	8,385	10.7%	Professional
210-4650-52990	Food & Beverages	7,956	13,906	12,800	15,325	12,700	12,700	-17.1%	Contractual
210-4650-53100	Office Supplies	584	166	250	660	510	510	-22.7%	Supplies & Office
210-4650-53120	Printing Costs *	1,253	1,065	1,700	1,740	1,280	1,280	-26.4%	Supplies & Office
210-4650-53130	Postage Costs	783	648	735	2,500	1,000	1,000	-60.0%	Supplies & Office
210-4650-53200	Memberships & Subscriptions *	751	501	885	995	1,080	1,080	8.5%	Supplies & Office
210-4650-53500	Dept/Program Supplies *	6,795	6,398	10,585	13,915	8,845	8,845	-36.4%	Supplies - Maint
210-4650-54000	SRC Programming *	6,589	9,177	2,280	10,010	7,910	7,910	-21.0%	Programming
210-4650-54010	Programming Support *	2,500	5,000	5,000	5,000	5,000	5,000	0.0%	Programming
210-4650-56130	Equipment / Furniture *	-	2,235	10,200	3,850	850	850	-77.9%	Capital
Total Programming Expenditures		39,329	52,771	64,030	75,600	68,420	68,420	-9.5%	
Net Change Programming		(1,579)	-	-	-	-	-	0.0%	
<hr/>									
Total Revenue		148,925	165,401	177,310	190,480	203,725	217,255	14.1%	
Total Expenditures		145,293	161,308	165,820	190,480	203,725	217,255	14.1%	
Net Change in Fund Balance		3,632	4,093	11,490	-	-	-	0.0%	
Beginning Fund Balance		40,563	44,195	48,288	48,288	59,778	59,778		
Less: Surplus Applied		-	-	-	-	-	-		* See also - detail sheets
Ending Fund Balance		\$ 44,195	\$ 48,288	\$ 59,778	\$ 48,288	\$ 59,778	\$ 59,778		

2023 Proposed Budget

Expenditure Request Detail - Senior Services Fund

(continued)

210-4600-54140	Shorewood Connects		210-4650-52180	Consultants	
	Shorewood Connect Facilitator - Village portion	\$4,800		Shorewood Connect Facilitator - Benjamin Fund Match	\$4,800
	Yard Cleanup Coordinator	1,000		Yard Cleanup Coordinator	1,000
	perennials	80		perennials	80
	texting service	20		texting service	20
	nametags, pens, 3M easel Pad, lawn bags	20		nametags, pens, 3M easel Pad, lawn bags	20
	MC Supplies and programs	200		MC Supplies and programs	200
	Coffee and conversation supplies & room fee	<u>265</u>		Coffee and conversation supplies & Room Charge	265
	Total for account	<u>6,385</u>		Marketing Support	1,000
				MC Coordination	<u>1,000</u>
				Total for account	<u>8,385</u>
210-4650-51900	Professional education				
	National Council on Aging/American Society on Aging	\$ 500			
	WI Association of Senior Centers	800	210-4650-52990	Food and Beverages	
	Other Continuing Education	300		8 Luncheons x 50 x \$17	\$ 6,800
	Program Coordinator Professional Development trainings	<u>500</u>		picnic	1,200
	Total for account	<u>2,100</u>		Volunteer Party	1,200
				Desserts & refreshments	1,800
210-4650-52100	Professional fees			Box lunch deliveries homebound 10 events x \$17 x 10ppl	<u>1,700</u>
	Carolyn Curran - Young@Heart Players	\$ 2,000		Total for account	<u>12,700</u>
	Olga Volodarskya - SRC Players	2,000			
	Gentle Yoga	2,400			
	Professional photography	300	210-4650-53120	Print costs	
	Ovation Brain Health	800		Quarterly Calendar (4 x \$170)	\$ 680
	qigong/fitness	2,880		Volunteer invitations	100
	New Programming	600		Brochures & Marketing	<u>500</u>
	Tech Support	4,500		Total for account	<u>1,280</u>
	zumba	1,680			
	Fall Prevention	<u>1,600</u>			
	Total for account	18,760			

2023 Proposed Budget

Expenditure Request Detail - Senior Services Fund

(concluded)

210-4650-53200 Memberships & subscriptions		210-4650-54000 Programming	
American Society on Aging	\$ 225	History	\$ 750
National Council on Aging	145	Arts & Crafts	600
WI Association of Senior Centers	150	EDI	1,000
NY Time Digital Subscription	400	entertainment	1,800
Zoom	<u>160</u>	Wall Set-up and increased Sanitation	1,560
Total for account	<u>1,080</u>	History Walks	600
		New Programming	<u>1,600</u>
		Total for account	<u>7,910</u>
210-4650-53500 Dept/Program supplies		210-4650-54010 Programming Support	
Day Planners	\$ 400	Eras Senior Network	2,500
Swag bags (11 x \$20 x 10)	2,200	East Side Senior Services	<u>2,500</u>
Bingo Prizes 12 \$60	720	Total for account	<u>5,000</u>
Gift Cards (11 events 20 cards x \$5)	1,100		
Milkweed	325		
Habitats, greeting cards, batteries	300		
corn & produce	1,200	210-4650-56130 ESAB Equipment / Furniture	
Tshirts	200	Multifunction Printer	\$ 250
Gift cards - Homebound Outreach	2,000	Air Filters	600
Display Materials	<u>400</u>	other	<u>-</u>
Total for account	<u>8,845</u>	Total for account	<u>850</u>

2023 Budget

Special Revenue Funds Shorewood Today - 230



Department Description

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

Funding for Shorewood Today magazine comes from paid advertising and sponsorship from the five stakeholder groups. All expenses are covered from this funding source. Advertising fees cover about 75% of all publication costs

A magazine advisory committee comprised of representatives from each stakeholder group meets before production begins on each issue. This committee suggests story ideas, reviews ad guidelines and pricing. All copywriting for the magazine is handled and underwritten by the individual stakeholders who submit the content and photo suggestions for each issue.

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

2023 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
Revenues									
230-1910-46120	Advertising Fees	70,083	67,966	84,000	76,000	76,000	76,000	0.0%	Charges
230-1910-47300	Charges for Service - School	4,000	4,000	5,000	5,000	5,000	5,000	0.0%	Charges
230-1910-47320	Charges for Service - BID	4,000	4,000	5,000	5,000	5,000	5,000	0.0%	Charges
230-1910-47340	Charges for Service - SHWD Foundation	4,000	4,000	5,000	5,000	5,000	5,000	0.0%	Charges
230-1910-47350	Charges for Service - CDA	4,000	4,000	5,000	5,000	5,000	5,000	0.0%	Charges
230-1910-47360	Charges for Service - Village	2,000	4,000	5,000	5,000	5,000	5,000	0.0%	Charges
230-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	OFS
Total Revenue		<u>88,083</u>	<u>87,966</u>	<u>109,000</u>	<u>101,000</u>	<u>101,000</u>	<u>101,000</u>	<u>0.0%</u>	
Expenditures									
230-1910-52100	Professional Fees	52,500	54,000	56,500	56,500	56,500	56,500	0.0%	Professional Fees
230-1910-53120	Copy & Print Costs	28,793	27,066	33,500	34,000	34,000	34,000	0.0%	Supplies & Office
230-1910-53130	Postage/Mailings	<u>8,313</u>	<u>10,125</u>	<u>10,800</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	0.0%	Supplies & Office
Total Expenditures		<u>89,606</u>	<u>91,191</u>	<u>100,800</u>	<u>101,000</u>	<u>101,000</u>	<u>101,000</u>	<u>0.0%</u>	
Net Change in Fund Balance		(1,523)	(3,225)	8,200	-	-	-	<u>0.0%</u>	
Beginning Fund Balance		16,961	15,438	12,213	12,213	20,413	20,413		
Less: Surplus Applied		-	-	-	-	-	-		
Ending Fund Balance		<u>\$ 15,438</u>	<u>\$ 12,213</u>	<u>\$ 20,413</u>	<u>\$ 12,213</u>	<u>\$ 20,413</u>	<u>\$ 20,413</u>		

**2023 Proposed Budget
Expenditure Request Detail - Shorewood Today Fund**

230-1910-52100	Professional Fees	
	Design/production/project coordination	<u>56,500</u>
	Total for account	<u>56,500</u>

230-1910-53120	Copy & print costs	
	Spring issue (40 pages)	8,500
	Summer issue (44 pages)	8,500
	Fall issue (44 pages)	8,500
	Winter issue (44 pages)	<u>8,500</u>
	Total for account	<u>34,000</u>

230-1910-53130	Postage/mailings	
	Spring issue (44 pages)	2,625
	Summer issue (44 pages)	2,625
	Fall issue (44 pages)	2,625
	Winter issue (44 pages)	<u>2,625</u>
	Total for account -	<u>10,500</u>



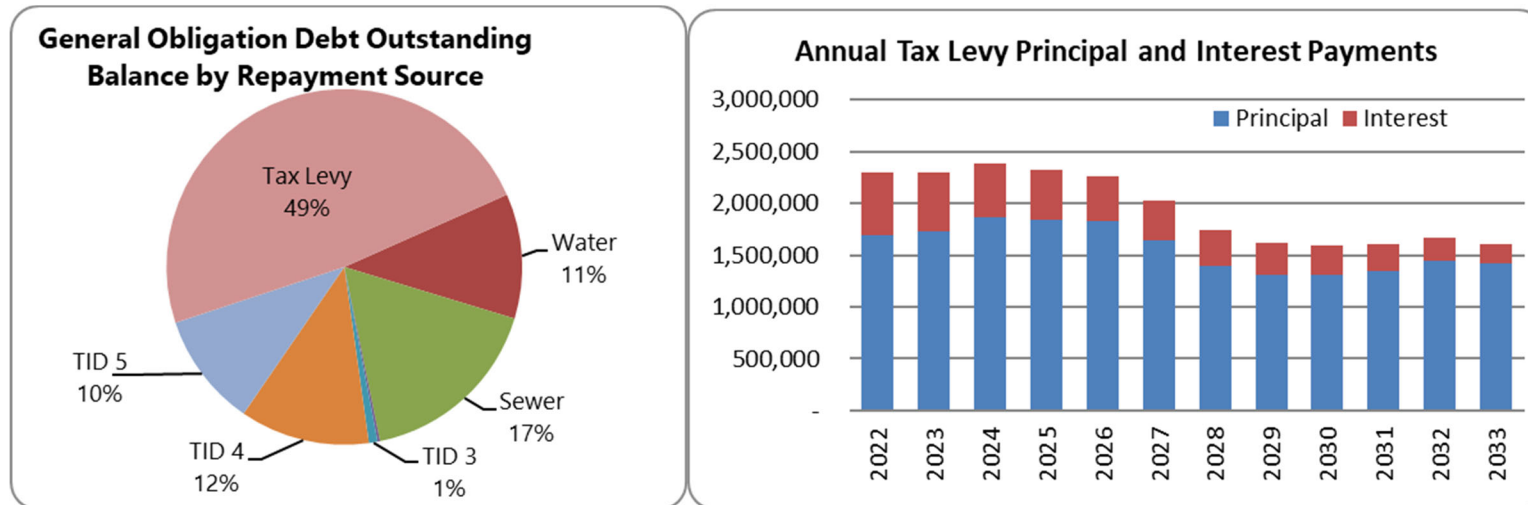
**Debt Service Fund - 300
Overview**

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. 3, 4 or 5 projects is reported as expenditures within the Debt Service Fund and a transfer is reported from the applicable TID Fund.

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

- Overall Debt Service Fund Budget;
- List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the payments and ending balances by funding source (Tax levy, TID’s, or Utility);
- Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source. The totals for this schedule include totals by each repayment source.



The tables above include all General Obligation Debt, including Utility debt payments, which are not reflected in the Debt Service budget.

2023 Budget



Debt Service Fund - 300 Overview

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

General Obligation WFB NSFD Bonds - 2002 - \$897,184

These bonds reflect the Village's portion of debt service related to this bond issue as part of the creation of the North Shore Fire Department.

General Obligation Bayside NSFD Bonds - 2012 - \$468,050

These bonds reflect the Village's portion of debt service related to this bond issue as part of the creation of the North Shore Fire Department which was originally issued in 2003 and refinanced in 2012.

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

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

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

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

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

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

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

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

General Obligation Community Development Bonds – 2014A - \$6,060,000

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

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

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

General Obligation Corporate Purpose Bonds – 2016A - \$9,920,000

These bonds were issued for general government infrastructure needs, water improvements and other capital projects including a new police facility. These bonds bear an interest rate of 2.0-4.0% and have a final maturity date in 2036.

2023 Budget

Debt Service Fund - 300 Overview



Sewer Utility Revenue Bonds – 2016B - \$2,285,000

These bonds were issued for sewer infrastructure improvements and bear interest of 2.0-3.0% and have a final maturity date in 2036.

General Obligation Note – 2017 - \$985,000

These notes were issued for the purchase of refuse equipment and bear interest of 2.25% and have a final maturity date in 2027.

General Obligation Corporate Purpose Bonds – 2018A - \$6,360,000

These bonds were issued for general government infrastructure needs, water improvements and other capital projects including ongoing police facility renovations. These bonds bear an interest rate of 3.0-3.5% and have a final maturity date in 2038.

General Obligation WFB NSFD Bonds - 2019 - \$116,641

These bonds reflect the Village's portion of debt service related to North Shore Fire Department 2019 facility improvements bonds.

General Obligation Bayside NSFD Bonds - 2020 - \$582,540

These bonds reflect the Village's portion of debt service related to North Shore Fire Department 2020 facility improvements bonds.

General Obligation Corporate Purpose Bonds – 2020A - \$3,540,000

These bonds were issued for the refunding of the balances of the \$8,565,000 2011A Bonds. The bonds financed the 2011 road program, significant park improvements, water projects, and sanitary sewer engineering. These bonds bear interest of 2.0% and have a final maturity date in 2026.

Taxable General Obligation Corporate Purpose Bonds – 2020B - \$770,000

These bonds were issued for the refunding of the balances of the \$4,720,000 2010B Bonds. The majority of which were issued to refinance in State Trust Fund Loans 2005 for payment of the Village's outstanding pension liability. These bonds bear interest of 4.0% and have a final maturity date in 2025.

General Obligation Corporate Purpose Bonds – 2020C - \$5,875,000

These bonds were issued for general government infrastructure needs and other capital projects including the completion of the police facility renovations. These bonds bear an interest rate of 1.5-2.0% and have a final maturity date in 2040

Sewer Utility Revenue Bonds – 2020D - \$2,075,000

These bonds were issued for sewer infrastructure improvements and bear interest of 2.0-5.0% and have a final maturity date in 2036.

General Obligation Corporate Purpose Bonds – 2021A - \$2,585,000

These bonds were issued for water utility meter replacement program and other water utility infrastructure needs. These bonds bear interest of 1.2-2.0% and have a final maturity date in 2041.

2023 Proposed Budget

Debt Service Fund - 300

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
Revenues								
300-8000-41110	Property Taxes	\$ 1,833,085	\$ 1,924,735	\$ 1,970,975	\$ 1,970,975	\$ 2,069,525	5.0%	Taxes
300-9000-49401	Transfers from TID No. 1	1,165,698	2,326,144	-	-	-	0.0%	OFS
300-9000-49403	Transfers from TID No. 3	385,551	384,399	390,300	390,300	343,950	-11.9%	OFS
300-9000-49404	Transfers from TID No. 4	506,269	514,694	531,970	531,970	543,340	2.1%	OFS
300-9000-49405	Transfers from TID No. 5	415,623	435,897	425,150	425,150	444,145	4.5%	OFS
300-9000-49900	Surplus Applied				1,091,065	-	-100.0%	OFS
300-9000-49100	General Fund Reserves	297,321	198,913	333,040	333,040	227,205	-31.8%	OFS
Total Revenue		<u>7,754,348</u>	<u>5,784,782</u>	<u>3,651,435</u>	<u>4,742,500</u>	<u>3,628,165</u>	<u>-23.5%</u>	
Expenditures								
300-8000-58100	Principal	6,491,539	3,674,994	3,723,780	3,723,780	2,701,050	-27.5%	Debt
300-8000-58200	Interest	1,131,480	1,095,994	1,016,220	1,016,220	927,115	-8.8%	Debt
300-8000-58900	Other Finance Charges	71,505	1,200	1,200	2,500	-	-100.0%	Debt
Total Expenditures		<u>7,694,524</u>	<u>4,772,188</u>	<u>4,741,200</u>	<u>4,742,500</u>	<u>3,628,165</u>	<u>-23.5%</u>	
Net Change in Fund Balance		59,824	1,012,594	(1,089,765)	-	-	<u>0.0%</u>	
Beginning Fund Balance		37,698	97,522	1,110,116	1,110,116	20,351		
Surplus Applied		-	-	-	(1,091,065)	-		
Ending Fund Balance		<u>\$ 97,522</u>	<u>\$ 1,110,116</u>	<u>\$ 20,351</u>	<u>\$ 19,051</u>	<u>\$ 20,351</u>		

**Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2022**

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2021	Add's	2022 Payments		Expected Balance 12/31/2022
								Principal	Interest	
Whitefish Bay - 2002	9/1/2002	4/1/2022	2.0-3.0%	897,184	Capital Proj	60,091	-	60,091	921	-
GO CD Bonds - 2012A	3/8/2012	12/1/1931	2.0-3.25%	6,165,000	TID No. 4	4,600,000	-	275,000	134,281	4,325,000
Taxable GD Bonds - 2012B	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,415,000	-	75,000	47,688	1,340,000
Bayside - 2012	6/23/2012	8/1/2023	3.59-4.2%	468,050	Capital Proj	56,236	-	28,064	1,284	28,172
GO Corp Purp Bonds				3,055,000	Village	1,770,000	-	245,000	37,995	1,525,000
GO Corp Purp Bonds				1,010,000	TID No. 1	110,000	-	110,000	2,200	-
GO Corp Purp Bonds				4,415,000	Sewer	3,070,000	-	180,000	77,020	2,890,000
GO Corp Purp Bonds				705,000	Water	385,000	-	50,000	8,270	335,000
GO Corp Purp Bonds				280,000	Parking	125,000	-	20,000	2,678	105,000
Total GO Corp Purp - 2012C	8/7/2012	8/1/2027	2.0-3.0%	9,465,000		5,460,000	-	605,000	128,163	4,855,000
GO Corp Purp Bonds				4,849,800	TID No. 1	582,096	-	582,096	6,695	-
GO Corp Purp Bonds				440,200	TID No. 3	52,904	-	52,904	7,303	-
Total GO Corp Purp - 2013A	12/30/2013	5/1/2022	2.1-3.0%	5,290,000		635,000	-	635,000	13,998	-
GO Corp Purp Bonds				3,660,000	Village	2,750,000	-	170,000	73,212	2,580,000
GO Corp Purp Bonds				410,000	TID No. 3	130,000	-	40,000	2,456	90,000
GO Corp Purp Bonds				905,000	Water	625,000	-	40,000	16,519	585,000
GO Corp Purp Bonds				1,085,000	Sewer	785,000	-	50,000	20,900	735,000
Total GO Corp Purp - 2014A	10/23/2014	4/1/2034	2.0-3.0%	6,060,000		4,290,000	-	300,000	113,087	3,990,000
GO Corp Purp Bonds				1,860,000	TID No. 3	570,000	-	280,000	14,400	290,000
GO Corp Purp Bonds				6,190,000	TID No. 5	5,215,000	-	245,000	180,148	4,970,000
Total GO Corp Purp - 2015A	1/22/2015	5/1/2022	2.1-3.0%	8,050,000		5,785,000	-	525,000	194,548	5,260,000
GO Corp Purp Bonds				6,775,000	Village	5,945,000	-	245,000	170,250	5,700,000
GO Corp Purp Bonds				1,280,000	Water	1,010,000	-	55,000	29,831	955,000
GO Corp Purp Bonds				1,865,000	TID 1	375,000	-	375,000	15,000	-
Total GO Corp Purp - 2016A	8/10/2016	7/1/2036	2.00-3.00%	9,920,000		7,330,000	-	675,000	215,081	6,655,000
2017 GO Notes	8/22/2017	9/1/2027	2.25%	\$ 985,000	Village	\$ 591,000	\$ -	\$ 98,500	\$ 13,451	\$ 492,500
GO Corp Purp Bonds				5,275,000	Village	4,845,000	-	145,000	155,813	4,700,000
GO Corp Purp Bonds				245,000	Sewer	215,000	-	10,000	6,875	205,000
GO Corp Purp Bonds				840,000	Water	745,000	-	35,000	23,894	710,000
Total GO Corp Purp - 2018A	8/23/2018	8/1/2038	3.0-3.5%	6,360,000		5,805,000	-	190,000	186,582	5,615,000
Whitefish Bay - 2019	5/1/2019	5/1/2039	2.0-4.0%	116,641	Capital Proj	116,641	-	-	-	116,641
Whitefish Bay - 2020	1/22/2020	5/1/2039	2.25-4.0%	897,184	Capital Proj	582,540	-	-	13,827	582,540

**Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2022**

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2021	Add's	2022 Payments		Expected Balance 12/31/2022
								Principal	Interest	
GO Corp Purp Bonds				-	Village	1,945,786	-	367,251	35,243	1,578,535
GO Corp Purp Bonds				-	Water	332,200	-	62,700	6,017	269,500
GO Corp Purp Bonds				-	Sewer	742,014	-	140,049	13,440	601,965
Total GO Corp Purp - 2020A	3/16/2020	3/1/2026	2.00%	-		3,020,000	-	570,000	54,700	2,450,000
Taxable GO Corp Purp Bonds				-	Village	580,356	-	133,574	20,543	446,782
Taxable GO Corp Purp Bonds				-	Water	24,507	-	5,641	867	18,866
Taxable GO Corp Purp Bonds				-	Sewer	25,137	-	5,785	890	19,352
Total Taxable GO - 2020B	3/16/2020	5/1/2025	4.00%	-		630,000	-	145,000	22,300	485,000
GO Corp Purp Bonds				-	Village	5,710,000	-	190,000	90,173	5,520,000
GO Corp Purp Bonds				-	Water	-	-	-	-	-
GO Corp Purp Bonds				-	Sewer	-	-	-	-	-
Total GO Corp Purp - 2020C	8/3/2020	3/1/2040	1.5-2.0%	-		5,710,000	-	190,000	90,173	5,520,000
GO Corp Purp Bonds				-	Village	-	-	-	-	-
GO Corp Purp Bonds				-	Water	2,585,000	-	-	47,727	2,585,000
GO Corp Purp Bonds				-	Sewer	-	-	-	-	-
Total GO Corp Purp - 2021A	9/2/2021	3/1/2041	1.2-2.0%	-		2,585,000	-	-	47,727	2,585,000
Grand Total						\$ 50,387,708	\$ -	\$ 4,371,655	\$ 1,277,811	\$ 44,299,853
Total Water						\$ 5,706,707	\$ -	\$ 248,341	\$ 133,125	\$ 5,458,366
Total Sewer						4,837,151	-	385,834	119,125	4,451,317
Total Parking						125,000	-	20,000	2,678	105,000
Total Business-Type Activities					Plus below	10,668,858	-	654,175	254,928	10,014,683
Total TID No. 1						1,067,096	-	1,067,096	23,895	-
Total TID No. 3						752,904	-	372,904	24,159	380,000
Total TID No. 4						6,015,000	-	350,000	181,969	5,665,000
Total TID No. 5						5,215,000	-	245,000	180,148	4,970,000
Debt Service Fund						24,952,650	-	1,682,480	612,712	23,270,170
Total Governmental Activities						38,002,650	-	3,717,480	1,022,883	34,285,170
Grand Total						\$ 48,671,508	\$ -	\$ 4,371,655	\$ 1,277,811	\$ 44,299,853
						-	-	-	-	-
Revenue Bonds										
Sewer Revenue Bonds	8/10/2016	7/1/2036	2.00-3.00%	\$ 2,285,000	Sewer	\$ 1,995,000	\$ -	\$ 105,000	\$ 50,088	\$ 1,890,000
Sewer Revenue Bonds	12/22/2020	7/1/2036	2.00-5.00%	\$ 2,075,000	Sewer	\$ 2,075,000	\$ -	\$ 100,000	\$ 72,150	\$ 1,975,000

2023 Budget



Capital Projects Funds

Capital Project funds are used to account for the Village's major capital acquisitions 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 primarily accounts for the Village's various construction projects and capital equipment purchases which are not otherwise accounted for within the TID's or enterprise funds. Revenue sources include property tax levy, special assessments, and various grants and other charges.

Tax Increment District (TID) No. 3:

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

Tax Increment District (TID) No. 4:

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

Tax Increment District (TID) No. 5:

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

2019 Budget

General Capital Projects Fund - 400



Department Description

The General Capital Project Fund accounts for various construction projects and equipment purchases, or certain other one-time expenditures which are financed through the tax levy, grants, special assessments or the issuance of debt. The Village capitalizes equipment purchases over \$5,000 (\$20,000 for infrastructure) with an estimated useful life greater than 1 year.

In preparation of the annual Capital Budget the Village begins by updating the Long Range Financial Plan for the next 10 years. This process includes evaluating capital needs within the context of the budget as a whole. This includes not only capital needs, but also state imposed levy limits, debt capacity, and other operational needs.

A copy of the current Long Range Financial Plan has been included as an appendix to this budget.

The General capital budget section includes the following:

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

2023 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Revenues										
Capital Related	400-5700-41110	Property Taxes	\$ 387,800	\$ 146,000	\$ 505,000	\$ 505,000	\$ 603,500	\$ 530,500	5.0%	Taxes
Capital Related	400-5700-42000	Special Assmts	28,672	94,250	10,000	-	-	-	0.0%	Charges
Capital Related	400-5700-43530	State Transportation Aids	164,796	104,945	-	-	-	-	0.0%	Intergov't
Capital Related	400-5700-43590	Other Grants / Contributions	10,988	124,835	1,375,868	687,934	-	-	-100.0%	Intergov't
Capital Related	400-5700-43730	Local Sanitation Aids	-	125,317	100,000	125,000	-	-	-100.0%	Intergov't
Capital Related	400-5700-43735	Lead Services Grant	-	-	250,000	-	200,000	200,000	0.0%	Intergov't
Capital Related	400-5700-48900	Misc. / One-Time Revenues	9,578	129,000	122,000	122,000	-	-	-100.0%	Other Rev
Other Financing Sources/Uses	400-9000-49700	Property Sales	525,645	32,750	75,000	102,000	60,000	60,000	-41.2%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	5,875,000	-	-	-	1,915,000	1,915,000	0.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	151,653	-	-	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	-	225,000	300,000	300,000	-	-	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1	-	368,094	2,030,816	2,140,000	-	-	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	2,946,654	2,843,315	2,835,815	-3.8%	OFS
Total Revenue			7,154,132	1,350,191	4,768,684	6,928,588	5,621,815	5,541,315	-20.0%	
Expenditures										
General Government										
Board	400-1100-56360	Village Wide Initiatives	102,276	12,635	138,120	158,120	30,000	20,000	-87.4%	Capital
Manager	400-1410-56120	Technology / IT systems	17,044	67,602	17,500	46,000	56,500	49,000	6.5%	Capital
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	0.0%	Capital
Total General Government			119,320	80,237	155,620	204,120	86,500	69,000	-66.2%	
Public Safety										
Police	400-2100-56130	Police Equipment / Furniture	-	9,401	-	-	16,000	16,000	0.0%	Capital
Police	400-2100-56200	Building Improvements	619,615	-	-	-	-	-	0.0%	Capital
Police	400-2100-56400	Vehicles	88,364	55,815	105,000	105,000	120,000	120,000	14.3%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	28,013	28,990	-	-	-	-	0.0%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	108,645	109,703	-	-	-	-	0.0%	Capital
Total Public Safety			844,637	203,909	105,000	105,000	136,000	136,000	29.5%	
Public Works										
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	59,567	253,095	71,307	65,600	66,500	66,500	1.4%	Capital
Public Works Admin.	400-3100-56400	Vehicles	62,921	178,042	434,247	735,000	415,000	415,000	-43.5%	Capital

2023 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget '22 to '23	Category
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	15,545	22,938	15,000	15,000	30,000	30,000	100.0%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	-	7,276	139,493	112,000	-	-	-100.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	14,569	39,442	-	-	34,000	34,000	0.0%	Capital
Bldg Maint - Village Center	400-3240-56200	Building Improvements	75,824	-	-	-	-	-	0.0%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	-	15,419	150,000	150,000	85,000	85,000	-43.3%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	2,460,064	1,206,462	1,375,000	1,300,000	1,915,000	1,915,000	47.3%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	57,954	92,051	100,000	150,000	120,000	120,000	-20.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	-	255,025	-	-	-	-	0.0%	Capital
Parks / Forestry	400-3620-56500	Land Improvements / EAB	70,657	47,922	849,646	355,000	401,000	338,000	-4.8%	Capital
Total Public Works			2,817,101	2,117,672	3,134,693	2,882,600	3,066,500	3,003,500	4.2%	
Other Capital Related	400-3650-56370	Other - capital related	12,120	7,477	-	-	-	-	0.0%	Capital
Other Capital Related	400-3650-56370	Other - ARPA funding	-	-	1,105,904	1,296,868	320,000	320,000	-75.3%	Capital
Other Capital Related	400-5700-56900	Other - Affordable Housing	-	-	-	-	2,012,815	2,012,815	0.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	82,303	-	-	-	-	-	0.0%	Capital
Total Expenditures			3,999,279	2,409,295	4,501,217	4,488,588	5,621,815	5,541,315	23.5%	
Net Change in Fund Balance			3,154,853	(1,059,104)	267,467	2,440,000	-	-		
Beginning Fund Balance			480,962	3,635,815	2,576,711	2,576,711	2,844,178	2,844,178		
Surplus Applied			-	-	-	(2,946,654)	(2,843,315)	(2,835,815)		
Ending Fund Balance			\$ 3,635,815	\$ 2,576,711	\$ 2,844,178	\$ 2,070,057	\$ 863	\$ 8,363		
Restricted Fund Balances				<u>2021 for 2022</u>	<u>2022 for 2023</u>					
ARPA Grant balances				75,486	320,000					
TIF - Affordable Housing				1,204,259	2,012,815					
Street Light Boxes				60,000	60,000					
Parks - Hubbard parking lot residuals				238,812	23,000					
Total Restricted Fund Balance				1,578,557	2,415,815					
Fund Balance Assigned for future purposes:				<u>2021 for 2022</u>	<u>2022 for 2023</u>					
Lake Drive Engineering & Design				-	120,000					
Forestry Bucket truck				272,000	300,000					
Transportation & Parking implementation				40,000	-					
Facility Condition Assessment (from 2021 budget)				18,120	-					
V-Box Salter (from 2021 budget)				20,600	-					
Truck 56 (from 2021 budget)				160,000	-					
Police / parkng lot				36,500	-					
Capitol Drive street marking				150,000	-					
Total Assigned Fund Balance				697,220	420,000					
Remaining Unassigned Fund Balance				300,934	8,363					

2023 Budget

2023 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2023 Total Budget
<p>Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded</p>									
Board	400-1100-56360		Village Wide Initiatives						
		1	EDI Strategic Planning (continued)	20,000	-	-	-	Tax Levy	20,000
		1	Other	-	-	-	-	Tax Levy	-
			<u>Total Village wide</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Manager	400-1410-56120		Technology / IT						
		2	Public Communications Boards	-	-	-	-	Tax Levy	-
		2	IT System (Network)	49,000	-	-	-	Tax Levy	49,000
			<u>Total Technology / IT</u>	<u>49,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,000</u>
Police	400-2100-56130		Police Equipment/Furniture						
		2	Live Scan - Base System	6,000	-	-	-	Tax Levy	6,000
			Patrol Rifle replacement (7)	8,000	2,000	-	-	Taxes / other	10,000
			<u>Total Equipment/furniture</u>	<u>14,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>
Police	400-2100-56400		Police Vehicles						
		1	Squad 3 replacement	42,000	18,000	-	-	Taxes / other	60,000
		1	Squad 5 replacement	37,000	23,000	-	-	Taxes / other	60,000
			<u>Total Police Vehicles</u>	<u>79,000</u>	<u>41,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
Public Works	400-3100-56130		DPW Equipment						
		2	Hot Patch Trailer #82	22,000	3,000	-	-	Taxes / other	25,000
		2	Fault Locator (Electrical Dept.)	8,000	-	-	-	Tax Levy	8,000
		2	A/C R1234YF Recharge Machine	8,500	-	-	-	Tax Levy	8,500
		2	Gator #200 (deferred from 2022)	22,000	3,000	-	-	Taxes / other	25,000
			<u>Total DPW Equipment</u>	<u>60,500</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,500</u>
Public Works	400-3100-56400		DPW Vehicles						
		1	Vehicle #25 (DPW Director)	36,500	3,500	-	-	Taxes / other	40,000
		1	Vehicle #26 (Asst. DPW Director)	36,500	3,500	-	-	Taxes / other	40,000
		1	Truck #22 (Parks)	31,000	4,000	-	-	Taxes / other	35,000
		R	Truck #65 (bucket truck - from 2022)	-	-	-	300,000	Reserves	300,000
			<u>Total DPW Vehicles</u>	<u>104,000</u>	<u>11,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>415,000</u>

2023 Budget

2023 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2023 Total Budget
Facilities									
Village Hall	400-3210-56200		Building Improvements						
		R	Elevator recall / door holds	30,000	-	-	-	Tax levy	30,000
			Other	-	-	-	-	-	-
			Total Village Hall	30,000	-	-	-	-	30,000
Police Facility	400-3220-56200		Building Improvements						
			Other	-	-	-	-	Tax levy	-
			Other	-	-	-	-	-	-
			Total Police Facilities	-	-	-	-	-	-
Public Works	400-3230-56200		Building Improvements						
		2	Masonry Tuck Pointing	20,000	-	-	-	Tax levy	20,000
		2	DPW Exterior doors	14,000	-	-	-	Tax levy	14,000
			Total DPW Facilities	34,000	-	-	-	-	34,000
Village Center	400-3240-56200		Building Improvements						
			Entry doors replacement	-	-	-	-	Tax levy	-
			None	-	-	-	-	-	-
			Total Village Center	-	-	-	-	-	-
Street and Alley	400-3410-56310		Regular Maintenance						
			Street Light Boxes (from 2022)	-	-	60,000	-	Reserves	60,000
			Street Furniture Rehab	25,000	-	-	-	Tax levy	25,000
			Total Maintenance	25,000	-	60,000	-	-	85,000
Street and Alley	400-3410-56320		Large Construction projects						
	23-01	B	SEASCI Roads costs	-	-	1,600,000	-	Bonds	1,600,000
	23-02	B	Edgewood - Joint project	-	-	315,000	-	Bonds	315,000
			Total large construction projects	-	-	1,915,000	-	-	1,915,000
Street and Alley	400-3410-56321		Professional Fees Construction						
	25-01	R	Lake Drive Engineering	-	-	-	120,000	Reserves	120,000
			Other	-	-	-	-	-	-
			Total Professional fees construction	-	-	-	120,000	-	120,000

2023 Budget

2023 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2023 Total Budget
Parks / Forestry	400-3620-56500		Land Improvements						
		1	EAB Tree removal (year 2 of 3)	75,000	-	-	-	Tax Levy	75,000
		1	Hubbard Stairs	7,000	-	23,000	-	Tax Levy	30,000
		2	River Park irrigation system	25,000	-	-	-	Tax Levy	25,000
		2	Nature Preserve Survey	8,000	-	-	-	Tax Levy	8,000
	23-03	1	LSL Replacement - Customer	-	200,000	-	-	Grants	200,000
			Total Land Improvements	115,000	200,000	23,000	-	-	338,000
ARPA	400-3650-56370		ARPA projects						
		3	ARPA projects balance	-	-	-	320,000	ARPA	320,000
		3	Document Digitalization	-	-	-	-	ARPA	-
		3	DPW Space Needs Assessment	-	-	-	-	ARPA	-
		3	VH Space Needs Assessment	-	-	-	-	ARPA	-
		3	VH Improvements	-	-	-	-	ARPA	-
			River Park Pathways	-	-	-	-	ARPA	-
			Total Utility infrastrure	-	-	-	320,000	-	320,000
Other	400-5700-56900		Affordable Housing						
			Affordable Housing Projects	-	-	-	2,012,815	-	2,012,815
			Unspecified- Affordable Housing	-	-	-	-	-	-
			Unspecified - Home Improvements	-	-	-	-	-	-
			Total Other Capital	-	-	-	2,012,815	-	2,012,815
			Total	\$ 530,500	\$ 260,000	\$ 1,998,000	\$ 2,752,815	\$ -	\$ 5,541,315

2023 Budget

Capital Purchase Supporting Document



Department:	Village Wide Initiative
Item Name:	EDI Strategic Plan
Estimated Cost:	\$30,000 (\$80,000)
Cost Based On:	Estimate
Estimated Useful Life	3 years
Account Number:	400-1100-56360

Detailed description and justification for purchase:

The Village seeks to develop a strategic plan for equity, diversity and inclusion. This would be the first plan of this type developed by the Village. Funds would be utilized to retain a consultant for these services.

\$50,000 was authorized in 2022 but the final contract approved by the Village Board was approximately \$80,000. Therefor an additional \$30,000 of funding will be needed in 2023 to complete this work.

Operating budget impact:

none

Funding Sources:

Tax Levy

2023 Budget

Capital Purchase Supporting Document



Department: Village Manager's Office
Item Name: Public Monitors
Estimated Cost: \$7,500
Cost Based On: Prior year request
Estimated Useful Life: 5-10 years
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Five public monitors will be placed in businesses to relay messages and information relevant to the Shorewood community, specifically from all the Marketing and Communication Advisory Committee partners. The information would be presented in PowerPoint. A hard drive will be connected to the public monitor and be updated remotely every week through the Assistant Village Manager's computer and a cloud-based system. It costs approximately \$1,500 for each monitor and hard drive. This program would give Shorewood residents and outside community members one more way to learn community news and information. Emergency announcements (i.e. boil alert, flooding, water drop alert, etc.) could also be added to the public monitors. If successful, the Village could consider adding more in the community in future years.

This project was funded in 2022 but will not be implemented until 2023.

Operating budget impact:

No impact on the Operating Budget

Funding Sources:

Capital Reserves

2023 Budget

Capital Purchase Supporting Document



Department: Village Manager's Office
Item Name: IT Infrastructure
Estimated Cost: \$49,000
Cost Based On: Estimate
Estimated Useful Life: N/A
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Server migration to Bayside IT \$25,000

This item will cover the labor costs associated with transferring the Village's servers to be hosted at the Bayside Communications Center (BCC). The BCC facility is equipped with redundant HVAC, an uninterruptible power supply (UPS), and a backup diesel generator in the event of utility service disruption.

Palo Alto Firewall \$18,000

This proposal is to replace the outdated and end-of-life Fortinet firewalls at the Village Hall and Police Department. This proposal includes a more enterprise version of a firewall provided by Palo Alto. Palo Alto's firewalls are the standard for the Northshore Consolidated IT which includes Bayside, Bayside Communications, Glendale, and the Northshore Fire & Rescue.

Cloud based PBX \$5,000

Private Branch eXchanges (PBX) are on-premises legacy phone systems that were required for the Village to maintain its phone system. Technology best practice recommends cloud-based phone services over on-premise PBXs. Currently, the Village of Shorewood's PBX is end-of-life, unsupported by the manufacturer, and requires expensive specialized contracted services to maintain.

UPS Battery for DPW \$1,000

Current unit is at end-of-life and under sized to support critical systems.

Operating budget impact:

none

Funding Sources:

Property Taxes

2023 Budget

Capital Purchase Supporting Document



Department:	Police
Item Name:	Live Scan Guardian 10 Print Replacement
Estimated Cost:	\$6,000
Cost Based On:	Estimate
Estimated Useful Life	4 years
Account Number:	400-2100-56130

Detailed description and justification for purchase:

The Live Scan Guardian fingerprint system is used to capture fingerprints electronically. The Live Scan system provides a clear image of fingerprints and reduces the chance for prints to be denied by any agency or department. Fingerprinting is required and necessary during normal operations. At this time, the system is operating Windows 10 and it will not be compatible with the upgrade to Windows 11 in 2023.

Operating budget impact:

There is no impact to the operating budget.

Funding Sources:

Tax Levy

2023 Budget

Capital Purchase Supporting Document



Department:	Police
Item Name:	Patrol Rifle Replacement (7)
Estimated Cost:	\$10,000
Cost Based On:	Estimate
Estimated Useful Life	10 years
Account Number:	400-2100-56130

Detailed description and justification for purchase:

This replacement of the department patrol rifles is requested to be replaced this year. Each squad contains a patrol rifle, and each department rifle is of the same make and model for consistency, training, familiarity, etc. The current weapons were purchased 7 years ago and are out of warranty. The department will be transitioning to a Sig Sauer patrol rifle from the current Colt patrol rifle. This is being done for several reasons to include an ambidextrous feature, improved ergonomics, improved accuracy, and less cost for ammunition.

Operating budget impact:

The budget impact will remain consistent with current costs of training with a slight reduction ammunition costs.

Funding Sources:

Tax Levy: 8,000

Property sale / trade-in (\$300 each) rifle (\$2,000)

2023 Budget

Capital Purchase Supporting Document



Department: Police
Item Name: Vehicle replacement Squad 3
Estimated Cost: \$60,000
Cost Based On: Estimate
Estimated Useful Life: 4 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

This vehicle is in the Master Capitol Asset list to be replaced this year. Squad 3 is a 2017 Ford Explorer and has served as front line patrol vehicle. It was rated a 17 in 2022 based upon the vehicle replacement criteria. We are requesting that Squad 3 be replaced with a 2023 Ford Explorer. As the vehicles age, they become costlier to maintain and are out of service longer. By replacing these vehicles on a consistent cycle prevents costly repairs and longer out of service time. More importantly the vehicles performance is reduced, and they do not perform as well in emergency driving situations.

Squad car	\$ 37,000
Change over	\$ 3,000
Panasonic Tough Book	\$ 3,500
Console & controls	\$ 13,000
Emergency lights	<u>\$ 3,500</u>

TOTAL COST \$60,000

Operating budget impact:

The budget impact will remain consistent with lower maintenance costs. This vehicle will have reduced fuel costs compared to a Chevy Tahoe.

Funding Sources:

Tax Levy \$42,000, Property sales / traded in \$18,000.

2023 Budget

Capital Purchase Supporting Document



Department: Police
Item Name: Vehicle replacement Squad 5
Estimated Cost: \$60,000
Cost Based On: Estimate
Estimated Useful Life: 4 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

This vehicle is in the Master Capitol Asset list to be replaced this year. Squad 5 is a 2018 Ford Explorer and has served as front line patrol vehicle. It was rated a 17 in 2022 based upon the vehicle replacement criteria. We are requesting that Squad 5 be replaced with a 2023 Ford Explorer. As the vehicles age, they become costlier to maintain and are out of service longer. By replacing these vehicles on a consistent cycle prevents costly repairs and longer out of service time. More importantly the vehicles performance is reduced, and they do not perform as well in emergency driving situations.

Squad car	\$ 37,000
Change over	\$ 3,000
Panasonic Tough Book	\$ 3,500
Console & controls	\$ 13,000
Emergency lights	<u>\$ 3,500</u>
TOTAL COST	\$60,000

Operating budget impact:

The budget impact will remain consistent with lower maintenance costs. This vehicle will have reduced fuel costs compared to a Chevy Tahoe.

Funding Sources:

Tax Levy \$37,000, Property sales / trade in \$23,000.

2023 Budget

Capital Purchase Supporting Document



Department: Public Works - Services
Item Name: Vehicle replacement
Estimated Cost: \$25,000
Cost Based On: Estimate
Estimated Useful Life: 12 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This Trailer "Hot Box" is utilized to keep asphalt hot for the purposes of patching potholes and repairing streets. The unit is 10 years old and is beginning to fail mechanically.

Operating budget impact:

Reduced maintenance and repairs; reduced down-time improves service maintenance activities.

Funding Sources:

\$22,000 Tax Levy
\$3,000 Vehicle trade-in / sale



2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Electrical Dept. Fault Locator
Estimated Cost: \$8,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130



Detailed description and justification for purchase:

The current model utilized is a 1980 model that is well beyond its useful life. Newer models will include improved technology to aid in locating faulted cables below all surfaces.

Operating budget impact:

Increased efficiencies in locating broken underground street light cables to provide timely cable repairs.

Funding Sources:

Tax Levy



2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: A/C Recharge Machine
Estimated Cost: \$8,500
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

With recent Federal Law changes, Refrigerant R-22 is no longer allowed to be utilized in Air Conditioning equipment. The DPW mechanics shop currently operates a A/C Recharge machine utilizing R-22.

This request will fund a new A/C Recharge machine that utilizes R1234YF (Federal law acceptable replacement) to recharge air conditioning units of vehicles within the entire fleet including the Police Department vehicles.

Operating budget impact:

Will allow fleet vehicles to be services in-house instead of sending out to vendors for service which will reduce operating costs.

Funding Sources:

Tax Levy



2023 Budget

Capital Purchase Supporting Document



Department: Public Works
Item Name: Vehicle replacement
Estimated Cost: \$25,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This vehicle's primary function is supporting park and public space maintenance. During summer months, it is the primary work vehicle for the summer staff. This Vehicle is 17 years old and is need of replacement.

Replacement vehicle is proposed to be an electric UTV.
This type of equipment will not require a specialized charging station.



Operating budget impact:

Reduced maintenance and repairs; reduced down-time improves service maintenance activities.

Funding Sources:

Tax Levy \$22,500
Property sales / trade-in: 2,500

2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Vehicle replacement
Estimated Cost: \$40,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56400

Detailed description and justification for purchase:

This request will fund the replacement of this vehicle; a 2013 Chevy Equinox. This vehicle primarily utilized by the Director of Public Works for operations. This vehicle currently has 160,000 plus miles and scheduled to be replaced.

Estimated replacement cost reflects the desire for an electric hybrid option for its replacement.

Operating budget impact:

Reduced maintenance and repairs; reduced down-time improves service activities.

Funding Sources:

Tax Levy \$36,500
Property sales / trade: \$3,500



2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Vehicle replacement
Estimated Cost: \$40,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56400

Detailed description and justification for purchase:

This request will fund the replacement of this vehicle; a 2014 Chevy Equinox. This vehicle is primarily utilized by the Assistant Director of Public Works for operations. This vehicle currently has 160,000 plus miles and scheduled to be replaced.

Estimated replacement cost reflects the desire for an electric hybrid option for its replacement.

Operating budget impact:

Reduced maintenance and repairs; reduced down-time improves service activities.

Funding Sources:

Tax Levy: \$36,500
Property sales / trade-in: \$3,500



2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Vehicle replacement
Estimated Cost: \$35,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56400

Detailed description and justification for purchase:

This request will fund the replacement of this small pick-up truck, a 2009 Chevy Colorado with 112,000 miles. This vehicle is primarily utilized by the summer seasonal staff for park maintenance activities. It is also the primary vehicle to access Atwater Beach due to the narrow access path for DPW maintenance activities and Police Department emergency needs.



Operating budget impact:

Reduced maintenance and repairs; reduced down-time improves service maintenance activities.

Funding Sources:

Tax Levy: \$31,000
Property sales / trade-in: \$4,000

2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #65
Estimated Cost: \$300,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56400

This purchase is a carry forward from 2022 due to delivery delays

Detailed description and justification for purchase:

This request will fund the replacement of the department's 2007 forestry bucket truck. This vehicle is utilized primarily for forestry operations along with street light work requiring a high work platform.



Operating budget impact:

A new vehicle would be purchased with an electric lift motor thus reducing the need to have the vehicle truck engine operating while the aerial lift is being utilized. This will reduce annual fuel consumption along with a reduction in annual repair and maintenance costs.

Funding Sources:

\$300,000 reserves.

2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Village Hall Elevator Recall and Fire Door Holds
Estimated Cost: \$30,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3210-56200



Detailed description and justification for purchase:

With recent upgrades to the Village Hall fire alarm system (new) it has been determined that the elevator does not recall to the proper floor when the fire alarm has been triggered. This request will provide funds to provide programming and wiring to adjust the elevator system to acknowledge the alarm and recall to the lower-level ADA access door. Work will also include programming and wiring to provide emergency exit doors (fire doors) on hold-open release devices to release upon activation of the fire alarm.

Both items have been noted as current fire code violations on the last inspection provided by the North Shore Fire Department Fire Marshall with a request to correct as soon as possible.

Operating budget impact:

Current Fire Code Violation that needs to be corrected.

Funding Sources:

Tax Levy

2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Masonry repair of various buildings
Estimated Cost: \$20,000
Cost Based On: Estimate
Estimated Useful Life: 25 years
Account Number: 400-3230-56200



Detailed description and justification for purchase:

This is the second funding request in a multi-year program to repair areas of significantly deteriorated masonry on various Village Buildings, including the Village Hall, and Public Works buildings.

As recommended by the Facilities Condition Assessment report to maintain structural integrity of the DPW facility and Village Hall.

Operating budget impact:

Reduce larger maintenance / repair costs.

Funding Sources:

Tax Levy

2023 Budget

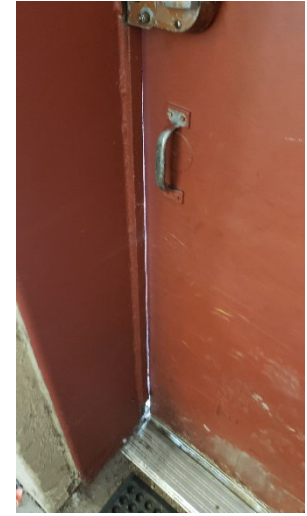
Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Masonry repair of various buildings
Estimated Cost: \$14,000
Cost Based On: Estimate
Estimated Useful Life: 25 years
Account Number: 400-3230-56200

Detailed description and justification for purchase:

This request will fund the replacement of the employee entrance door located in the main office building and replacement of the service door at the upper garage building. Both doors have deterioration of the frames causing gaps allowing heated air escape and rodents in.



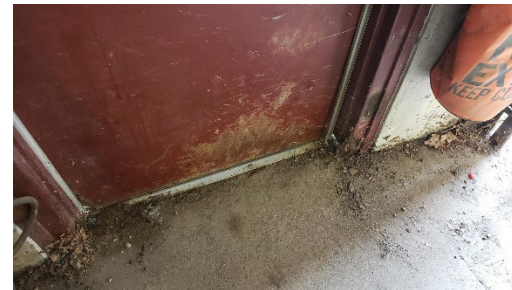
The Facilities Condition Assessment list these doors as priority 1 to maintain structural integrity and prevent unnecessary energy cost.

Operating budget impact:

Reduced energy costs.

Funding Sources:

Tax Levy



2023 Budget

Capital Request Supporting Document



Department: Public Works
Item Name: Streetlight control cabinet
Estimated Cost: \$60,000
Cost Based On: consultant estimate
Estimated Useful Life: 40 years
Account Number: 400-3410-56310

Detailed description and justification for purchase:

The Village's street lighting system has a series of control cabinets in various locations. All cabinets are nearing the end of their useful life and are in need of replacement. This request is the second in a series of replacements and is anticipated to include two units.



This project has not been completed due to supply chain issues and funding will be carried forward into 2023

Operating budget impact:

Cabinet failures would increase labor and maintenance costs.

Funding source:

Bond Reserves

2023 Budget

Capital Purchase Supporting Document



Department:	Public Works
Item Name:	Street Furniture rehabilitation
Estimated Cost:	\$25,000
Cost Based On:	Estimate
Estimated Useful Life	5-10 years
Account Number:	400-3410-56310

Detailed description and justification for purchase:

The requested allocation would fund the rehabilitation (painting) of existing street furniture (benches, trash and recycling receptacles) to extend their life. The current style of benches and receptacles were purchased beginning in 2008 and are showing significant wear. Specialty painting would improve their aesthetics and extend their life.

Staff estimates that approximately XX pieces of furniture could be repainted with the requested funds.

Operating budget impact:

none

Funding Sources:

Tax Levy



Department: DPW - Roads
 Item Name: Southeast Area Combined Sewer Improvements Phase I
 Estimated Cost: \$1,600,000
 Cost Based On: Engineer Opinion of Probably Cost (60% plans)
 Estimated Useful Life: 50 years
 Account Number: 400-3410-56320



Detailed description and justification for purchase:

Phase I of the Southeast Area Combined Sewer Improvements is scheduled for implementation in 2023. The project is intended to increase the level of protection against basement backups in the southern portion of the combined sewer service area. The project will include watermain and lead service line (public and private) within the project area as well as road restoration/reconstruction.

The Engineer’s Opinion of Probably Cost (60% plans) estimates Phase I costs at approximately \$9.5 million:

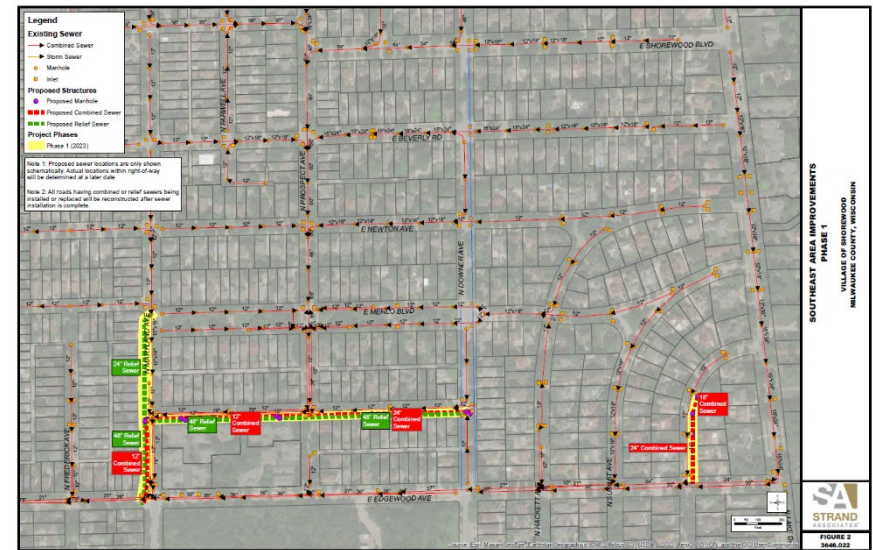
Sewer	6,200,000
Water	1,700,000
Roads	1,600,000

Operating budget impact:

none

Funding Sources:

Bond Proceeds



2023 Budget

Capital Purchase Supporting Document



Department:	Public Works - infrastructure
Item Name:	Edgewood Avenue restoration/resurfacing
Estimated Cost:	\$315,000
Cost Based On:	Estimate
Estimated Useful Life	15-20 years
Account Number:	400-3410-56320

Detailed description and justification for purchase:

Following completion of the surface work associated with the MMSD Edgewood Near Surface Collector, the Village of Shorewood and City of Milwaukee will jointly address failing pavement conditions on E. Edgewood Avenue from N. Oakland Avenue to N. Lake Drive.

The above cost is Shorewood's share of the estimated project total. Construction is anticipated in the summer/fall of 2023. Plan preparation and bidding will be handled by the City of Milwaukee. The roadway will be resurfaced, and all corner pedestrian ramps replaced in accordance with ADA guidelines.

Operating budget impact:

Reduced maintenance.

Funding Sources:

Bond Proceeds

2023 Budget

Capital Purchase Supporting Document



Department:	Public Works
Item Name:	Lake Drive Engineering
Estimated Cost:	\$120,000
Cost Based On:	Estimate reserve balance
Estimated Useful Life	20 years
Account Number:	400-3410-56321

Detailed description and justification for purchase:

The Wisconsin Department of Transportation is currently performing the initial engineering and design of the anticipated in 2026 Lake Drive reconstruction project.

The Village receives monthly invoices for our portion of those engineering and design costs. Staff estimates that the village's remaining capital reserves for these costs will be approximately \$120,000.

Operating budget impact:

This project would reduce future repair and maintenance costs.

Funding Sources:

Bond Reserves

2023 Budget

Capital Request Supporting Document



Department: Public Works – Forestry
Item Name: EAB Tree removal program
Estimated Cost: \$75,000
Cost Based On: estimates
Estimated Useful Life: 50 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

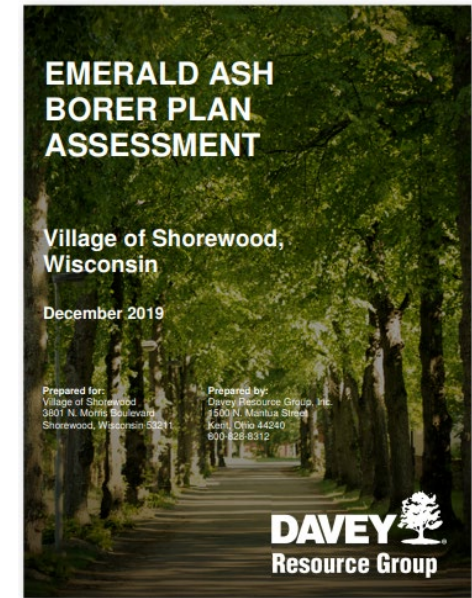
Adopted level of service B (medium) of the [2019 EAB Plan Assessment](#) includes the proactive removal of an estimated 225 ash trees in the years 2022-2024. This funding is for year two of the three-year program.

Operating budget impact:

Annual chemical treatment at a \$25,000 funding level is included in the operating budget.

Funding Source:

Tax Levy



2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities
Item Name: Hubbard Park maintenance improvements
Estimated Cost: \$30,000
Cost Based On: Staff estimate
Estimated Useful Life: 20 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

A recent occupancy inspection for Hubbard Park Lodge/River Club noted that repair or replacement of the concrete stairs leading from the rear of Hubbard Park Lodge must be repaired or replaced prior to the time of the next occupancy inspection (scheduled for 2027).

The stairway is beyond repair. It is not heavily used and staff believes it would be most cost-effective to simply remove the structure. The Hubbard Park Lodge proprietor agrees with this approach.

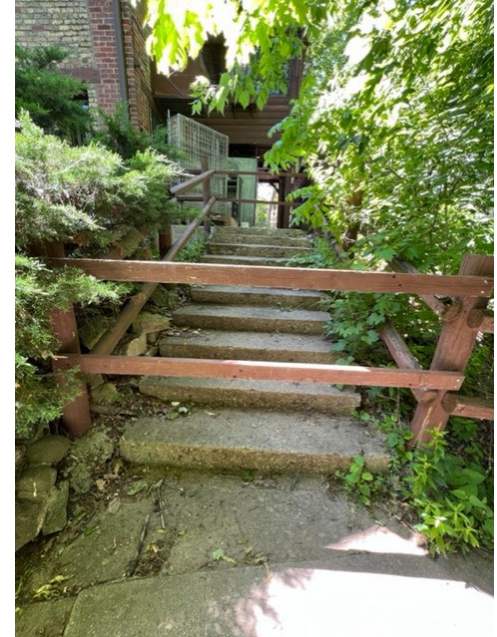
Additional funding within this allocation would provide for the repair/replacement of multiple sidewalk areas throughout the park in poor condition.

Operating budget impact:

Reduced maintenance costs.

Funding Sources:

Tax Levy / Bond Reserves



2023 Budget

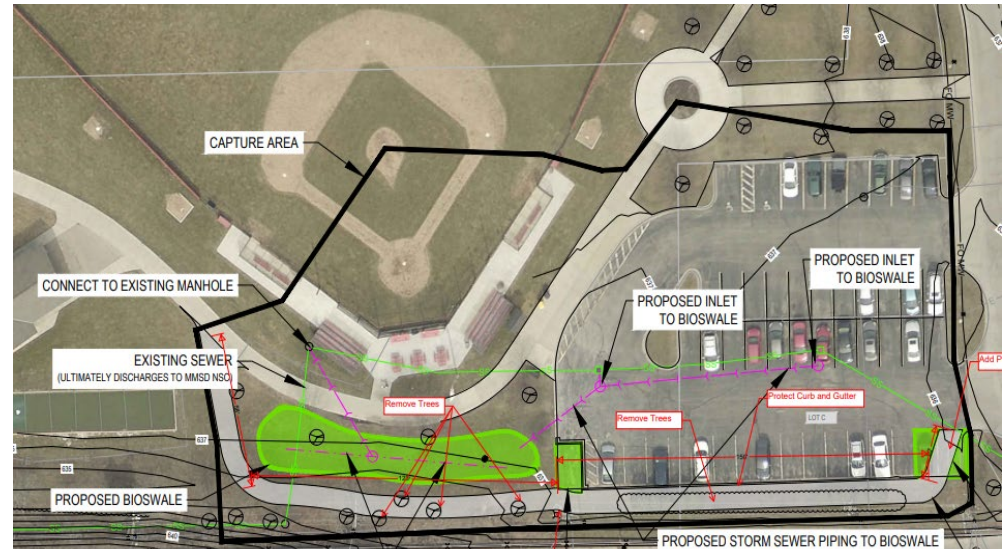
Capital Purchase Supporting Document



Department: Public Works
Item Name: River Park pathway
connector
Estimated Cost: \$63,000
Cost Based On: Estimate
Estimated Useful Life: 15-20 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

Green infrastructure improvements are to be installed in River Park parking lot area following the completion of the MMSD Edgewood Near Surface Collector project. These improvements have been designed to accommodate a bicycle and pedestrian path connector from the park entrance area to the south of Spector Field connecting to the Oak Leaf Trail access path west of the ball field.



The connector is a recommendation of the [2015 Pedestrian and Bicycle Master Plan](#) (pg. 35-36)

Operating budget impact:

Minimal annual impact.

Funding Sources:

Tax Levy: \$40,000
Bond Reserves; \$23,000

2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Services
Item Name: River Park Irrigation System
Estimated Cost: \$25,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

This request will fund the replacement of the existing River Park Irrigation System. The current system is in poor operating condition and is not currently zoned to park use which makes its operation very inefficient.

Irrigation is necessary to maintain the athletic field turf and is critical to the success of the Village’s natural turf management program.

Operating budget impact:

Reduced repair and water costs.

Funding Sources:

Tax Levy



2023 Budget

Capital Purchase Supporting Document



Department: Public Works – Services Division (Parks)
Item Name: Nature Preserve property survey marking
Estimated Cost: \$8,000
Cost Based On: Estimate
Estimated Useful Life: N/A
Account Number: 400-3620-56500

Detailed description and justification for purchase:

This allocation would fund property survey work at the Nature Preserve. In recent years a number of potential property line discrepancies have been observed. This effort would identify and mark the correct property lines and provide a foundation for proposed future efforts of a Friends Group.

Operating budget impact:

N/A

Funding Sources:

Tax Levy



2023 Budget

Capital Purchase Supporting Document



Department:	Public Works
Item Name:	Private Lead Service Line Replacements
Estimated Cost:	\$200,000
Cost Based On:	Estimate
Estimated Useful Life	N/A
Account Number:	400-3620-56500

Detailed description and justification for purchase:

In May of 2022 the Village Board adopted Policy #44 for the Village's Lead Service Replacement Program. Within this policy, the Village has established a guideline of providing financial assistance to property owners for up to 25% of the cost of replacing customer lead service lines as part of this program.

In 2023, staff estimates that there will be approximately 85 service lines impacted as part of the water main replacements done in conjunction with the SEASCI project. Staff also estimates that there may also be about 15 other eligible service line replacements in 2023 under this program.

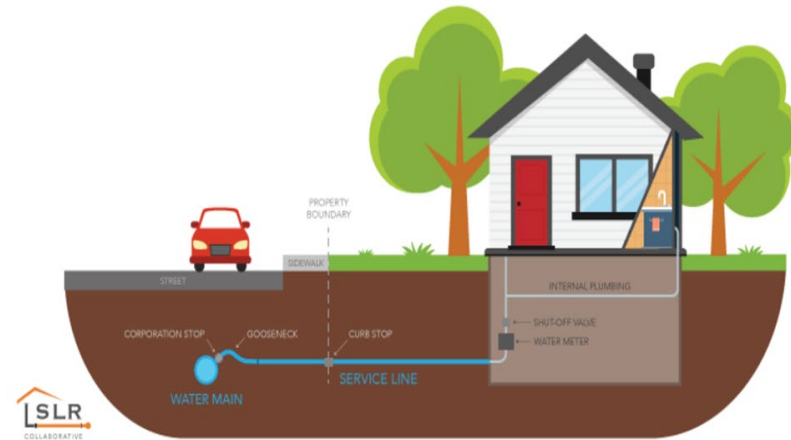
Based on an average replacement cost of \$8,000 for up to 100 customers for a total cost of \$800,000, it will require up to \$200,000 of village financial support to provide this financial assistance in 2023. Staff expects that grant funding will be available to meet these needs.

Operating budget impact:

N/A

Funding Sources:

Grants





Capital Purchase Supporting Document

Department: Public Works – Various
Item Name: **ARPA projects**
Estimated Cost: \$320,000
Cost Based On: Estimated Balances
Estimated Useful Life: N/A
Account Number: 400-3650-56370

Detailed description and justification for purchase:

In 2021 and 2022 the Village was awarded a total of \$1,375,868 in Federal American Rescue Plan Act (ARPA) funding to use on qualified projects through the end of 2024. Based on previous purchases and commitments, staff estimates that there will be a total of approximately \$320,000 of remaining funds to be utilized within the next 2 years.

The Village Board has approved the following projects to be funded through the use of these balances with specific amounts yet to be determined based on additional Village Board approval of RFP's and subsequent project bidding:

Document Digitalization, DPW Space Needs Assessment, Village Hall Space Needs Assessment, and Village Hall Improvements.

Staff will be exploring additional project options to be determined by the Village Board in the coming months as the anticipated costs for the current projects can be more clearly evaluated and available remaining balances can be more accurately estimated.

Operating budget impact:

To be determined.

Funding Source:

ARPA Reserve Balances



Capital Purchase Supporting Document

Department:	Other Capital
Item Name:	Affordable Housing
Estimated Cost:	\$2,012,815
Cost Based On:	Estimated Balances
Estimated Useful Life	N/A
Account Number:	400-5700-56900

Detailed description and justification for purchase:

With the extension of TID #1 for the benefit of affordable housing, the Village will have raised an estimated \$2,012,815 in capital funding for the benefit of affordable housing in 2022. These funds are held in capital reserves until the Village Board approves their use for qualified expenditures at a future date.

This budget item is intended to inform the Village Board of this available funding, and provide a budgetary placeholder should an eligible project be identified and approved by the Village Board, and a need to expend a portion of these funds be required.

Operating budget impact:

To be determined.

Funding Source:

Affordable Housing Reserve Balances

2023 Budget

Capital Funds

Tax Increment District (TID) No. 3 - 430



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 in 2009, the base value of the property within TID No. 3 was \$12,420,100. In 2014 a new State Law provided for the ability to reset the base value of distressed TID districts. Due to the declining property values in the post 2008 market and a significant property transaction within the district, TID No. 3 qualified for this special treatment, and the State of Wisconsin has now reset the base value of this district to \$7,748,400 as of 2015.

Since then, the Village entered into two major development agreements for this district.

The Harbor Shorewood Development created a project with a 4 story, 59 unit assisted Living building with underground parking, and a 35 unit memory care building with a 2 story commons area attaching the structures. Overall square footage, including underground parking is estimated at 113,542 square feet. The total project budget is approximately \$25,600,000 and was completed in 2016.

The Shorewood Senior Apartments project creates a 3 story, 100 market rate apartment complex for active senior living with underground parking, totaling approximately \$21,875,000. The Village will provide a 20 year \$5,500,000 tax incremental revenue bond for the project upon substantial completion of the project and a final reconciliation of project costs.

2023 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
Revenues									
430-6600-41120	TID Increment	\$ 800,650	\$ 1,199,829	\$ 1,034,750	\$ 1,100,000	\$ 650,000	\$ 650,000	-40.9%	Other Taxes
430-6600-41125	Shortfall Payments	-	-	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	2,942	4,566	2,942	3,500	1,910	1,910	-45.4%	Intergov't
430-6600-46900	Other Charges for Service	20,000	20,000	20,800	20,800	21,215	21,215	2.0%	Charges
430-6600-48100	Interest Income	7,672	1,948	5,000	7,500	7,500	7,500	0.0%	Other Rev
Total Revenue		831,264	1,226,343	1,063,492	1,131,800	680,625	680,625	-39.9%	
Expenditures									
TID Administration									
430-6600-52130	Professional Fees Financial	780	750	1,000	1,000	1,100	1,100	10.0%	Professional
430-6600-53900	Admin. / Misc.	2,892	2,575	2,800	2,800	3,000	3,000	7.1%	Supplies & Office
TID General Activities									
430-6600-52100	Professional Fees	-	-	-	-	-	-	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	-	-	-	5,000	5,000	5,000	0.0%	Professional
TID Projects									
430-6650-52120	Professional Fees Legal	-	170	-	2,000	5,000	5,000	150.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	-	-	-	2,000	5,000	5,000	150.0%	Econ Dev
430-6650-54610	Developer Subsidies	158,452	510,134	288,170	500,000	266,450	266,450	-46.7%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benches)	-	125	-	-	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	16,455	8,072	60,000	40,000	10,000	10,000	-75.0%	Econ Dev
Other Financing Sources/Uses									
430-9000-59300	Transfers to Debt Service	385,551	384,400	390,300	390,300	343,950	343,950	-11.9%	OFU
Total Expenditures		564,130	906,226	742,270	943,100	639,500	639,500	-32.2%	
Net Change in Fund Balance		267,134	320,117	321,222	188,700	41,125	41,125		
Beginning Fund Balance		184,318	451,452	771,569	771,569	1,092,791	1,092,791		
Ending Fund Balance		\$ 451,452	\$ 771,569	\$ 1,092,791	\$ 960,269	\$ 1,133,916	\$ 1,133,916		

2023 Budget

Capital Funds

Tax Increment District (TID) No. 4 – 440



Department Description

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

TID No. 4 Projects:

- This district was designed to be a single site district. Shortly after its creation, the Village entered into a development agreement. That agreement called for 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 replaced an existing surface parking lot and was completed in 2013.
- As part of the development agreement, the Village agreed to finance \$1,090,000 for the parking structure, a grant to the project not to exceed \$4,120,000 and a loan to the project of \$3,535,000. The project is currently generating over \$16 million of additional taxable value.

2023 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
Revenues									
440-6600-41120	TID Increment	\$ 515,588	\$ 488,968	\$ 450,343	\$ 475,000	\$ 515,000	\$ 475,000	0.0%	Other Taxes
440-6600-41125	Shortfall Payments	-	-	-	-	-	-	0.0%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid	198	141	200	150	200	200	33.3%	Intergov't
440-6600-48100	Interest Income	16,046	2,653	7,500	10,000	10,000	10,000	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	93,037	90,662	88,000	88,000	85,185	85,185	-3.2%	Other Rev
Total Revenue		<u>624,869</u>	<u>582,424</u>	<u>546,043</u>	<u>573,150</u>	<u>610,385</u>	<u>570,385</u>	<u>-0.5%</u>	
Expenditures									
TID Administration									
440-6600-52130	Professional Fees Financial	780	750	1,000	1,000	1,100	1,100	10.0%	Professional
440-6600-53900	Admin. / Misc.	1,523	1,363	1,300	1,300	1,500	1,500	15.4%	Supplies & Office
TID General Activities									
440-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	-	0.0%	Professional
440-6600-53140	Communications/Publications	-	-	-	-	-	-	0.0%	Supplies & Office
TID Projects									
440-6650-52120	Professional Fees Legal	-	-	-	-	-	-	0.0%	Professional
440-6650-52160	Professional Fees Specific Dev.	-	-	-	-	-	-	0.0%	Econ Dev
440-6650-54610	Developer Subsidies	-	-	-	-	-	-	0.0%	Econ Dev
Other Financing Sources/Uses									
440-9000-59300	Transfers to Debt Service	506,269	514,693	531,970	531,970	543,340	543,340	2.1%	OFU
Total Expenditures		<u>508,572</u>	<u>516,806</u>	<u>534,270</u>	<u>534,270</u>	<u>545,940</u>	<u>545,940</u>	<u>2.2%</u>	
Net Change in Fund Balance		116,297	65,618	11,773	38,880	64,445	24,445		
Beginning Fund Balance		<u>3,765,178</u>	<u>3,765,178</u>	<u>3,830,796</u>	<u>3,830,796</u>	<u>3,842,569</u>	<u>3,842,569</u>		
Ending Fund Balance		<u>\$ 3,765,178</u>	<u>\$ 3,830,796</u>	<u>\$ 3,842,569</u>	<u>\$ 3,869,676</u>	<u>\$ 3,907,014</u>	<u>\$ 3,867,014</u>		

2025 Budget

Capital Funds

Tax Increment District (TID) No. 5 – 450



Department Description

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

TID No. 5 Projects:

- This district was designed to be a single site district. Shortly after its creation, the Village entered into a development agreement. That agreement called for the creation of a 2 story, 80,000 square foot grocery store, a 4 deck parking structure, and a 6 story mixed use development with additional parking, first floor retail and upper level apartments.
- This development replaced existing surface parking lots and structures at the site, and was completed in spring of 2017.
- As part of the development agreement, the Village agreed to finance \$5.5 million for land acquisition and a loan to the project of not to exceed \$6.5 million upon final completion of the project. The project is estimated to generate at least \$30 million in taxable value, beginning in 2018. The developer subsequently chose not to execute the \$6.5 million loan upon completion.

2023 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	% Chg Budget 22 to '23	Category
Revenues									
450-6600-41120	TID Increment	\$ 1,358,803	\$ 1,732,324	\$ 1,399,827	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.0%	Other Taxes
450-6600-41125	Shortfall Payments	-	-	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,893	1,327	-	2,000	2,000	2,000	0.0%	Intergov't
450-6600-48100	Interest Income	36,350	7,957	25,000	30,000	30,000	30,000	0.0%	Other Rev
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	-	0.0%	Other Rev
Total Revenue		<u>1,397,046</u>	<u>1,741,608</u>	<u>1,424,827</u>	<u>1,532,000</u>	<u>1,532,000</u>	<u>1,532,000</u>	<u>0.0%</u>	
Expenditures									
TID Administration									
450-6600-52130	Professional Fees Financial	780	750	1,000	1,000	1,100	1,100	10.0%	Professional
450-6600-53900	Admin. / Misc.	1,521	1,363	2,000	2,800	1,500	1,500	-46.4%	Supplies & Office
TID General Activities									
450-6600-52100	Professional Fees	-	-	-	-	-	-	0.0%	Professional
450-6600-52920	Surveys/Studies & Plans	-	-	-	20,000	10,000	10,000	-50.0%	Professional
450-6600-53140	Communications/Publications	-	-	-	-	-	-	0.0%	Supplies & Office
TID Projects									
450-6650-52110	Professional Fees - Engineering	-	83,460	35,000	50,000	20,000	20,000	-60.0%	Econ Dev
450-6650-52120	Professional Fees Legal	-	-	-	50,000	50,000	50,000	0.0%	Econ Dev
450-6650-56360	Streetscape (Lights, Signs, Benche	-	-	-	25,000	25,000	25,000	0.0%	Econ Dev
Other Financing Sources/Uses									
450-9000-59300	Transfers to Debt Service	<u>415,623</u>	<u>435,897</u>	<u>425,150</u>	<u>425,150</u>	<u>444,145</u>	<u>444,145</u>	4.5%	OFU
Total Expenditures		<u>417,924</u>	<u>521,470</u>	<u>463,150</u>	<u>573,950</u>	<u>551,745</u>	<u>551,745</u>	<u>-3.9%</u>	
Net Change in Fund Balance		979,122	1,220,138	961,677	958,050	980,255	980,255		
Beginning Fund Balance		<u>1,141,759</u>	<u>2,120,881</u>	<u>3,341,019</u>	<u>3,341,019</u>	<u>4,302,696</u>	<u>4,302,696</u>		
Ending Fund Balance		<u>\$ 2,120,881</u>	<u>\$ 3,341,019</u>	<u>\$ 4,302,696</u>	<u>\$ 4,299,069</u>	<u>\$ 5,282,951</u>	<u>\$ 5,282,951</u>		

2023 Budget

Enterprise Funds



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

Parking Utility:

This fund accounts for the operations of the Village's parking lots, and other off street parking agreements. Revenue is generated through parking permit fees for Village and various other privately owned lots throughout the Village. Private lot owners then receive payments from the utility for the use of their lots for public parking.

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.

2021 Budget

Enterprise Funds Parking Utility - 600



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 also entered into agreements with some local businesses to rent out additional lots for overnight parking spaces.

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

- Coordination of various off-street parking lots for overnight parking and some limited daytime parking needs
- Issuing of monthly parking permits to residents based on location and available spaces
- Processing of monthly payments to third party parking lot providers.

Budget Impact

The budget is being prepared on a full accrual basis, which does not report capital items or principal repayment as expenses. Any budget surpluses or deficits are funded solely by the parking utility from available reserves.

This budget includes the projected impacts of a significant proposed fee structure revision by the Village Board. Future monitoring will be done to determine the sustainability of the Parking Utility as an ongoing business type enterprise fund based on actual 2021 activity.

2023 Proposed Budget

Parking Utility - 600

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
Revenues								
600-3900-46300	Village Hall Lot	\$ 28,443	\$ 16,003	\$ 18,000	\$ 15,000	\$ 18,000	20.0%	Charges
600-3900-46301	Oakland - North Lot (24hr)	37,798	28,969	26,700	26,000	26,700	2.7%	Charges
600-3900-46302	River Park Lot (24hr)	29,294	13,798	11,000	10,000	14,000	40.0%	Charges
600-3900-46303	Menlo Blvd Lot (24hr)	4,973	2,957	6,000	3,000	10,000	233.3%	Charges
600-3900-46304	Hubbard Park Lot	3,259	2,445	2,000	2,000	2,000	0.0%	Charges
600-3900-46310	Closed Lots	37,136	7,705	-	-	-	0.0%	Charges
600-3900-46321	Metro Market Lot	5,067	1,023	900	1,000	1,000	0.0%	Charges
600-3900-46339	Lighthorse Lot (24hr)	8,858	6,627	6,600	7,000	6,800	-2.9%	Charges
600-3900-48100	Interest Income	5,619	909	3,500	4,000	3,500	-12.5%	Other Rev
600-3900-48110	Loan Interest Income	3,887	3,284	2,665	2,665	2,026	-24.0%	Other Rev
600-3900-48900	Miscellaneous Revenue	847	710	500	1,000	500	-50.0%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	0.0%	OFS
Total Revenue		<u>165,181</u>	<u>84,430</u>	<u>77,865</u>	<u>71,665</u>	<u>84,526</u>	<u>17.9%</u>	
Expenditures								
600-3900-51100	Salaries and Wages	\$ 39,177	\$ 27,187	\$ 9,000	\$ 11,200	\$ 9,400	-16.1%	Salaries
600-3900-51300	Health Insurance	15,098	4,545	1,000	1,825	1,050	-42.5%	Fringe
600-3900-51305	Dental & Other benefits	643	346	100	240	210	-12.5%	Fringe
600-3900-51310	Social Security and Medicare	2,691	2,007	660	860	720	-16.3%	Fringe
600-3900-51315	Wisconsin Retirement System	2,569	1,712	560	730	640	-12.3%	Fringe
600-3900-52130	Professional Fees Financial	1,555	1,034	-	-	-	0.0%	Professional
600-3900-52140	Professional Fees Technology	1,558	1,566	-	-	-	0.0%	Professional
600-3900-52930	Credit Card Fees	-	-	2,000	-	2,000	0.0%	Contractual
600-3900-52990	Other Service Contract Fees	2,994	11,772	4,774	4,800	4,800	0.0%	Contractual
600-3900-54310	Closed Lots	8,771	2,803	-	-	-	0.0%	Programming
600-3900-54321	Metro Market Lot	1,843	439	450	500	500	0.0%	Programming

2023 Proposed Budget

Parking Utility - 600

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
600-3900-54339	Lighthouse Lot	4,252	3,333	3,300	3,500	3,400	-2.9%	Programming
600-3900-54700	Payments In Lieu Of Taxes	18,988	19,500	19,000	20,000	18,000	-10.0%	Other Gov't
600-3900-54710	Depreciation	5,500	5,500	5,500	5,500	5,500	0.0%	Capital
600-3900-55100	Liability & Property Insurance	629	559	606	475	300	-36.8%	Insurance
600-3900-55110	Workers Comp	662	519	20	50	25	-50.0%	Insurance
600-3900-56310	Parking Lot maint / repairs	8,704	-	-	10,000	15,000	50.0%	Capital
600-3900-57410	Administrative Charges	4,789	7,901	3,000	3,000	3,875	29.2%	Interdepmtl Exp
600-3900-57440	Plowing/Salting	5,303	7,945	7,000	7,000	7,440	6.3%	Interdepmtl Exp
600-3900-57450	Police Administration	26,933	13,522	14,000	14,000	14,000	0.0%	Interdepmtl Exp
600-8000-58200	Interest	3,059	2,658	2,680	2,680	2,280	-14.9%	Debt
Total Expenses		155,718	114,848	73,650	86,360	89,140	3.2%	
Net Change in Equity		9,463	(30,418)	4,215	(14,695)	(4,614)		
Beginning Net Assets		705,948	715,411	684,993	684,993	689,208		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 715,411	\$ 684,993	\$ 689,208	\$ 670,298	\$ 684,594		

2023 Budget

Enterprise Funds Water Utility - 610



Department Description

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

Services

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

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

Budget Impact

- Staff continues to use average trends for budgeting salaries and benefit costs.

2023 Proposed Budget
Summary of All Functional Areas - Water
By Object

Category	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23
Revenues						
Charges for Services Total	2,044,039	2,096,618	2,011,000	2,021,377	2,325,000	15.0%
Other Revenues Total	41,748	67,825	70,500	61,000	81,000	32.8%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Water	<u>2,085,787</u>	<u>2,164,443</u>	<u>2,081,500</u>	<u>2,082,377</u>	<u>2,406,000</u>	<u>15.5%</u>
Expenses						
Salaries Total	239,021	317,008	323,700	322,192	330,570	2.6%
Fringe Benefits Total	127,057	107,824	156,655	161,310	163,670	1.5%
Other Governments Total	887,908	868,563	870,000	870,000	880,000	1.1%
Contractual Payments Total	15,557	25,540	30,000	20,000	50,000	150.0%
Supplies & Office Total	10,338	8,592	15,020	12,750	18,800	47.5%
Supplies - Maintenance Total	47,671	133,825	97,500	82,500	100,000	21.2%
Supplies - Vehicle Total	3,082	6,726	21,000	8,000	10,000	25.0%
Utilities Total	2,783	3,587	3,500	3,000	3,500	16.7%
Professional Fees Total	27,625	7,119	25,640	23,665	31,950	35.0%
Insurance Total	28,047	27,646	25,750	25,600	26,475	3.4%
Programming Total	13,137	9,973	15,750	15,000	23,500	56.7%
Debt Service Total	111,798	163,123	136,865	89,150	205,205	130.2%
Capital Total	211,742	196,695	247,500	251,500	267,500	6.4%
Interdepartmental Exp	20,932	46,501	26,000	26,000	26,400	1.5%
Total Expenditures Water	<u>1,746,698</u>	<u>1,922,722</u>	<u>1,994,880</u>	<u>1,910,667</u>	<u>2,137,570</u>	<u>11.9%</u>
Net Change	<u>339,089</u>	<u>241,721</u>	<u>86,620</u>	<u>171,710</u>	<u>268,430</u>	

2023 Proposed Budget

Water Utility - 610

Dept/Account No	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
Revenues								
610-3710-46450	Charges - Residential	1,058,804	1,068,359	995,000	1,025,000	1,220,000	19.0%	Charges
610-3710-46451	Charges - Commercial	101,264	110,016	110,000	106,000	125,000	17.9%	Charges
610-3710-46452	Charges - Public Authority	37,828	54,343	46,000	41,000	50,000	22.0%	Charges
610-3710-46453	Charges - Multi Family	390,653	406,545	400,000	392,000	470,000	19.9%	Charges
610-3710-46456	Public Fire Protection	417,377	417,377	420,000	417,377	420,000	0.6%	Charges
610-3710-46457	Private Fire Protection	38,113	39,978	40,000	40,000	40,000	0.0%	Charges
610-3710-47425	Joint Meter Charges to Sewer	18,992	36,984	50,000	40,000	60,000	50.0%	Other Rev
610-3710-48100	Interest Income	11,262	1,573	5,000	5,000	5,000	0.0%	Other Rev
610-3710-48300	Late Payment Penalty	10,765	14,584	15,000	15,000	15,000	0.0%	Other Rev
610-3710-48900	Miscellaneous Revenue	729	14,684	500	1,000	1,000	0.0%	Other Rev
	Total Revenue	2,085,787	2,164,443	2,081,500	2,082,377	2,406,000	15.5%	
Expenditures								
Water Administration								
610-3710-51100	Salaries and Wages	86,308	88,792	95,000	76,685	90,390	17.9%	Salaries
610-3710-51300	Health Insurance	21,222	22,184	26,000	18,255	19,310	5.8%	Fringe
610-3710-51305	Dental & Other benefits	753	783	985	900	985	9.4%	Fringe
610-3710-51310	Social Security and Medicare	6,232	6,533	7,000	5,865	6,995	19.3%	Fringe
610-3710-51315	Wisconsin Retirement System	6,602	(29,614)	6,190	4,985	6,215	24.7%	Fringe
610-3710-51330	Uniform Expense	1,200	1,200	1,200	1,200	1,200	0.0%	Fringe
610-3710-51340	Retiree Health Contribution	22,863	22,863	19,500	18,000	20,000	11.1%	Fringe
610-3710-51355	Other Benefits	(899)	(3,286)	-	-	0	0.0%	Fringe
610-3710-51900	Professional Education	670	330	1,500	2,500	2,500	0.0%	Fringe
610-3710-52100	Professional Fees	-	774	5,000	5,000	10,000	100.0%	Professional
610-3710-52130	Professional Fees Financial	3,110	2,443	1,640	1,640	1,700	3.7%	Professional
610-3710-52140	Professional Fees Technology	5,772	3,477	4,000	2,025	5,250	159.3%	Professional
610-3710-52230	Phone and Internet	2,783	3,587	3,500	3,000	3,500	16.7%	Utilities
610-3710-52300	Other Intergov'tal pymts	719,093	702,510	680,000	680,000	685,000	0.7%	Other Gov't
610-3710-52910	Software Purch/Maint	4,050	8,703	10,000	5,000	10,000	100.0%	Contractual
610-3710-52930	Credit Card Fees	11,507	16,837	20,000	15,000	20,000	33.3%	Contractual
610-3710-53100	Office Supplies	425	1,210	1,500	1,000	1,500	50.0%	Supplies & Office
610-3710-53120	Copy / Printing Costs	2,166	755	2,000	2,000	3,000	50.0%	Supplies & Office

2023 Proposed Budget

Water Utility - 610

Dept/Account No	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
610-3710-53200	Memberships & Subscriptions	967	979	1,020	1,250	1,300	4.0%	Supplies & Office
610-3710-54150	Safety Expenses	1,675	2,068	3,000	2,500	3,000	20.0%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	168,815	166,053	190,000	190,000	195,000	2.6%	Other Gov't
610-3710-54710	Depreciation	147,030	174,772	225,000	225,000	235,000	4.4%	Capital
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	12,500	12,500	12,500	0.0%	Capital
610-3710-54720	PSC assessment	2,211	2,761	2,750	2,000	3,000	50.0%	Programming
610-3710-54721	PSC rate costs	187	763	3,000	3,000	500	-83.3%	Programming
610-3710-55100	Liability & Property Insurance	10,921	11,347	13,000	11,600	10,000	-13.8%	Insurance
610-3710-55110	Workers Comp / Unemp.	17,126	16,299	12,750	14,000	16,475	17.7%	Insurance
610-3710-57410	Administrative Charges	4,216	6,738	7,500	7,500	6,500	-13.3%	Interdeptmntl Exp
610-3710-57430	Building Usage	10,716	13,073	12,000	12,000	13,400	11.7%	Interdeptmntl Exp
Total Administration Expenditures		1,270,195	1,257,408	1,367,535	1,324,405	1,384,220	4.5%	
Maint Mains								
610-3730-51100	Salaries and Wages	70,772	103,383	120,000	118,115	131,300	11.2%	Salaries
610-3730-51200	Overtime Wages	2,045	9,059	6,000	10,000	10,000	0.0%	Salaries
610-3730-51300	Health Insurance	23,324	29,772	35,000	37,660	39,740	5.5%	Fringe
610-3730-51305	Dental & Other benefits	965	1,408	1,500	1,695	1,655	-2.4%	Fringe
610-3730-51310	Social Security and Medicare	5,210	8,279	9,700	9,800	10,745	9.6%	Fringe
610-3730-51315	Wisconsin Retirement System	4,854	7,621	8,200	8,325	9,585	15.1%	Fringe
610-3730-53500	Dept/Program Supplies	28,561	55,700	50,000	40,000	50,000	25.0%	Supplies - Maintenance
610-3730-57420	Equipment Usage	4,428	16,765	4,000	4,000	4,000	0.0%	Interdeptmntl Exp
Total Maintenance Mains Expenditures		140,159	231,987	234,400	229,595	257,025	11.9%	
Maint Services								
610-3740-51100	Salaries and Wages	17,807	52,847	50,000	28,747	42,300	47.1%	Salaries
610-3740-51200	Overtime Wages	1,706	4,015	2,000	2,000	2,000	0.0%	Salaries
610-3740-51300	Health Insurance	3,151	9,968	12,000	9,040	12,895	42.6%	Fringe
610-3740-51305	Dental & Other benefits	302	792	500	405	540	33.3%	Fringe
610-3740-51310	Social Security and Medicare	1,770	4,848	3,000	2,350	3,390	44.3%	Fringe
610-3740-51315	Wisconsin Retirement System	1,651	4,469	2,800	2,000	3,015	50.8%	Fringe
610-3740-53500	Dept/Program Supplies	9,598	57,854	35,000	20,000	30,000	50.0%	Supplies - Maintenance
610-3740-57420	Equipment Usage	1,572	9,925	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Services Expenditures		37,557	144,718	107,800	67,042	96,640	44.1%	

2023 Proposed Budget

Water Utility - 610

Dept/Account No	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
Maint Meters								
610-3750-51100	Salaries and Wages	16,444	19,472	25,000	54,880	22,050	-59.8%	Salaries
610-3750-51200	Overtime Wages	2,890	1,602	1,000	2,000	2,000	0.0%	Salaries
610-3750-51300	Health Insurance	6,060	4,499	7,000	16,720	6,675	-60.1%	Fringe
610-3750-51305	Dental & Other benefits	269	206	300	750	280	-62.7%	Fringe
610-3750-51310	Social Security and Medicare	1,402	1,555	2,000	4,350	1,855	-57.4%	Fringe
610-3750-51315	Wisconsin Retirement System	1,305	1,422	1,800	3,700	1,660	-55.1%	Fringe
610-3750-52910	Software Purch/Maint	-	-	-	-	20,000	0.0%	Contractual
610-3750-53500	Dept/Program Supplies	4,897	4,626	2,500	10,000	5,000	-50.0%	Supplies - Maintenance
Total Maintenance Meters Expenditures		33,267	33,382	39,600	92,400	59,520	-35.6%	
Maint Hydrants								
610-3760-51100	Salaries and Wages	3,044	4,958	2,500	5,850	5,265	-10.0%	Salaries
610-3760-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries
610-3760-51300	Health Insurance	690	887	750	1,810	1,520	-16.0%	Fringe
610-3760-51305	Dental & Other benefits	38	49	50	80	65	-18.8%	Fringe
610-3760-51310	Social Security and Medicare	222	370	225	470	400	-14.9%	Fringe
610-3760-51315	Wisconsin Retirement System	206	335	200	400	360	-10.0%	Fringe
610-3760-53500	Dept/Program Supplies	1,733	12,275	-	10,000	10,000	0.0%	Supplies - Maintenance
Total Maintenance of Hydrants		5,933	18,874	3,725	18,610	17,610	-5.4%	
Maint Misc Plan								
610-3770-51100	Salaries and Wages	6,516	4,709	4,000	5,850	5,265	-10.0%	Salaries
610-3770-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries
610-3770-51300	Health Insurance	1,530	505	625	1,810	1,520	-16.0%	Fringe
610-3770-51305	Dental & Other benefits	68	28	50	80	65	-18.8%	Fringe
610-3770-51310	Social Security and Medicare	472	352	300	470	400	-14.9%	Fringe
610-3770-51315	Wisconsin Retirement System	440	317	280	400	360	-10.0%	Fringe
610-3770-53400	Vehicle Maintenance	461	2,712	15,000	5,000	5,000	0.0%	Supplies - Vehicle
610-3770-53410	Fuel	2,621	4,014	6,000	3,000	5,000	66.7%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	2,882	3,370	10,000	2,500	5,000	100.0%	Supplies - Maintenance
Total Maintenance Misc Plant Expenditures		14,990	16,007	36,255	19,110	22,610	18.3%	

2023 Proposed Budget

Water Utility - 610

Dept/Account No	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23	Category
Customer Accounts								
610-3780-51100	Salaries and Wages	31,489	28,070	18,000	18,065	19,600	8.5%	Salaries
610-3780-51200	Overtime Wages	-	101	200	-	400	0.0%	Salaries
610-3780-51300	Health Insurance	9,902	5,109	5,000	4,450	6,510	46.3%	Fringe
610-3780-51305	Dental & Other benefits	432	274	250	285	340	19.3%	Fringe
610-3780-51310	Social Security and Medicare	2,139	2,008	1,500	1,380	1,530	10.9%	Fringe
610-3780-51315	Wisconsin Retirement System	2,012	1,758	1,250	1,175	1,360	15.7%	Fringe
610-3780-53130	Postage/Mailings	5,105	3,580	7,500	6,000	10,000	66.7%	Supplies & Office
Total Customer Accounts Expenditures		51,079	40,900	33,700	31,355	39,740	26.7%	
Other Water								
610-3790-52920	Surveys/Studies & Plans	18,743	425	15,000	15,000	15,000	0.0%	Professional
610-3790-54740	Water Testing	10,739	6,449	10,000	10,000	20,000	100.0%	Programming
610-3790-56130	Vehicles/Equipment	-	7,021	35,000	39,000	20,000	-48.7%	Capital
610-3790-56600	Utility Infrastructure	704,442	1,427,654	500,000	500,000	1,600,000	220.0%	Capital
610-3790-56699	Capitalized Expenditures	(652,204)	(1,425,226)	(525,000)	(525,000)	(1,600,000)	204.8%	Capital
610-8000-58200	Interest	103,375	93,300	136,865	89,150	125,205	40.4%	Debt
610-8000-58300	Debt Issuance Costs	8,423	69,823	-	-	80,000	0.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	0.0%	Debt
Total Other Water Expenditures		193,518	179,446	171,865	128,150	260,205	103.0%	
Total Expenses		1,746,698	1,922,722	1,994,880	1,910,667	2,137,570	11.9%	
Net Change in Equity		339,089	241,721	86,620	171,710	268,430	56.3%	
Beginning Net Assets		2,726,562	2,726,562	2,968,283	2,968,283	3,054,903		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 2,726,562	\$ 2,968,283	\$ 3,054,903	\$ 3,139,993	\$ 3,323,333		
Debt service Principal payments					\$ 363,340	\$ 390,380		

**2023 Proposed Budget
Expenditure Request Detail - Water Utility**

Revenues

610-3710-46450	Utility Charges - Residential	610-3710-52100	Professional fees
Meter fees	356,000	Consulting services - General	5,000
Volumetric charges (240,000 ccf @ \$3.60)	<u>864,000</u>	Consulting services -LCRR	<u>5,000</u>
Total for account	<u>1,220,000</u>	Total for account	<u>10,000</u>
610-3710-46451	Utility Charges - Commercial	610-3710-53200	Memberships & subscriptions
Meter fees	17,000	Rural Water Association membership: group	625
Volumetric charges (30,000 ccf @ \$3.60)	<u>108,000</u>	AWPA membership	250
Total for account	<u>125,000</u>	AWWA membership	<u>425</u>
		Total for account	<u>1,300</u>
610-3710-46452	Utility Charges - Public Authority	610-3710-54150	Safety expenses
Meter fees	14,000	WisDOT CDL Drug Testing	400
Volumetric charges (10,000 ccf @ \$3.60)	<u>36,000</u>	Safety Program development/CPR training	1,500
Total for account	<u>50,000</u>	Safety Awards	250
610-3710-46453	Utility Charges - Multi Family	CDL Reimbursements	150
Meter fees	38,000	Medical cabinet and safety items	<u>700</u>
Volumetric charges (120,000 ccf @ \$3.60)	<u>432,000</u>	Total for account	<u>3,000</u>
Total for account	<u>470,000</u>		

Expenses

Capital Asset Requests

610-3710-52300	Other Intergov'tal pymts	610-3790-56130	Vehicles/Equipment
MWW Demand & Fire Protect service fees	85,000	Pavement saw trailer	15,000
Water sold (410,000 ccf @ \$1.25)	500,000	Other small equipment	<u>5,000</u>
20% Non-revenue water (80,000 ccf @ \$1.25)	<u>100,000</u>	Total for account	<u>20,000</u>
Total for account	<u>685,000</u>		
610-3710-51900	Professional education	610-3790-56600	Utility Infrastructure
WI Rural Water Association conference	1,500	Water Relay projects - SEASCI area (23-01)	1,225,000
APWA Congress - Butschlick	<u>1,000</u>	Customer-side Lead Service Line Replacement (23-03)	<u>375,000</u>
Total for account	<u>2,500</u>	Total for account	<u>1,600,000</u>

2023 Budget

Capital Purchase Supporting Document



Department: DPW - Water
Item Name: Southeast Area Combined Sewer Improvements Phase I
Estimated Cost: \$1,700,000
Cost Based On: Engineer Opinion of Probably Cost (60% plans)
Estimated Useful Life: 50 years
Account Number: 610-3790-56600



Detailed description and justification for purchase:

Phase I of the Southeast Area Combined Sewer Improvements is scheduled for implementation in 2023.

The project is intended to increase the level of protection against basement backups in the southern portion of the combined sewer service area. The project will include watermain and lead service line (public and private) within the project area as well as road restoration/reconstruction.

The Engineer's Opinion of Probably Cost (60% plans) estimates Phase I costs at approximately \$9.5 million:

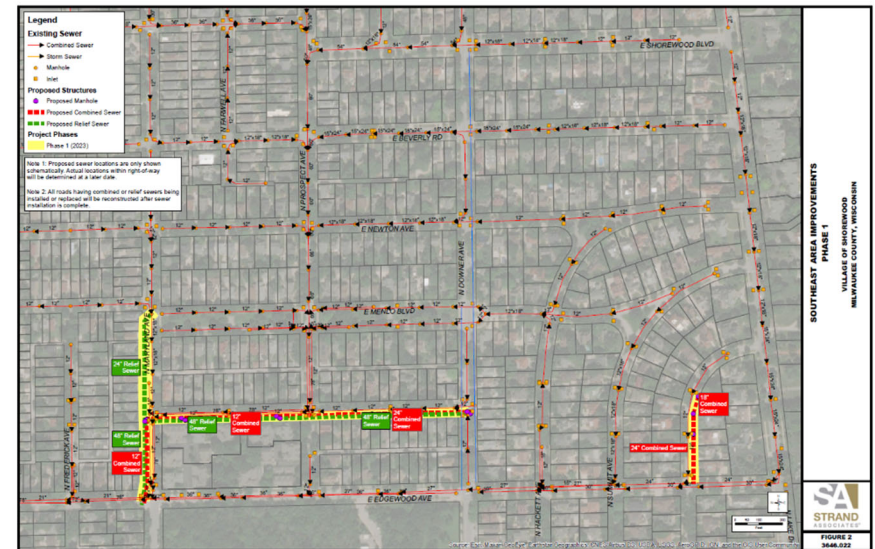
Sewer	6,200,000
Water	1,700,000
Roads	1,600,000

Operating budget impact:

none

Funding Sources:

Bond Proceeds



2023 Budget

Enterprise Funds Sewer Utility - 620



Department Description

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

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

Services

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

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

Budget Impact

- Staff continues to use average trends for budgeting salaries and benefit costs.

**2023 Proposed Budget
Summary of All Funds - Sewer
By Object**

Category	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget 22 to '23
Revenues						
Charges for Services Total	2,393,540	2,494,162	2,860,000	2,978,400	2,978,400	0.0%
Other Revenues Total	20,615	122,778	36,000	40,000	30,000	-25.0%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Sewer	<u>2,414,155</u>	<u>2,616,940</u>	<u>2,896,000</u>	<u>3,018,400</u>	<u>3,008,400</u>	<u>-0.3%</u>
Expenses						
Salaries Total	278,748	208,104	218,500	251,265	269,840	7.4%
Fringe Total	119,001	41,253	100,750	117,315	131,675	12.2%
Other Governments Total	817,986	867,685	825,269	825,000	825,500	0.1%
Contractual Total	34,315	33,723	25,000	18,500	27,500	48.6%
Supplies & Office Total	7,635	7,883	10,987	10,450	11,200	7.2%
Supplies - Maintenance Total	54,943	61,553	65,000	65,000	65,000	0.0%
Supplies - Vehicle Total	26,111	37,685	32,000	20,000	30,000	50.0%
Utilities Total	2,554	3,419	3,500	3,500	3,500	0.0%
Professional Fees Total	26,459	22,736	6,175	23,665	11,950	-49.5%
Insurance Total	44,113	45,133	46,550	46,665	48,520	4.0%
Debt Service Total	257,828	246,764	249,390	249,390	350,865	40.7%
Capital Total (depreciation)	439,418	449,349	400,000	410,000	535,000	30.5%
Interdepartmental Expenses	<u>36,423</u>	<u>59,295</u>	<u>72,000</u>	<u>62,000</u>	<u>82,400</u>	<u>32.9%</u>
Total Expenditures Sewer	<u>2,145,534</u>	<u>2,084,582</u>	<u>2,055,121</u>	<u>2,102,750</u>	<u>2,392,950</u>	<u>13.8%</u>
Net Change	<u>268,621</u>	<u>532,358</u>	<u>840,879</u>	<u>915,650</u>	<u>615,450</u>	

2023 Proposed Budget

Sewer Utility - 620

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget '22 to '23	Category
Revenues								
620-3810-46450	Charges - Residential	1,526,223	1,551,371	1,750,000	1,850,240	1,850,240	0.0%	Charges
620-3810-46451	Charges - Commercial	165,469	185,081	210,000	215,850	215,850	0.0%	Charges
620-3810-46452	Charges - Public Authority	45,897	64,070	50,000	64,330	64,330	0.0%	Charges
620-3810-46453	Charges - Multi-Family	655,951	693,640	850,000	847,980	847,980	0.0%	Charges
620-3810-48100	Interest Income	2,135	2,585	4,000	5,000	5,000	0.0%	Other Rev
620-3810-48300	Late Payment Penalty	14,503	22,566	17,000	20,000	20,000	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	1,861	43,179	15,000	15,000	5,000	-66.7%	Other Rev
Total Revenue		<u>2,414,155</u>	<u>2,616,940</u>	<u>2,896,000</u>	<u>3,018,400</u>	<u>3,008,400</u>	<u>-0.3%</u>	
Expenditures								
Sewer Administration								
620-3810-51100	Salaries and Wages	106,917	99,104	100,000	95,865	96,600	0.8%	Salaries
620-3810-51300	Health Insurance	25,523	18,638	20,000	21,235	20,830	-1.9%	Fringe
620-3810-51305	Dental & Other benefits	1,821	1,446	1,500	1,090	1,050	-3.7%	Fringe
620-3810-51310	Social Security and Medicare	8,053	7,677	7,800	7,335	7,390	0.7%	Fringe
620-3810-51315	Wisconsin Retirement System	7,995	(28,933)	6,500	6,235	6,570	5.4%	Fringe
620-3810-51330	Uniform Expense	1,578	1,200	1,000	1,000	1,000	0.0%	Fringe
620-3810-51340	Retiree Health Contribution	-	-	8,000	10,000	15,000	100.0%	Fringe
620-3810-51355	Other Benefits	678	(1,710)	0	0	0	0.0%	Fringe
620-3810-51900	Professional Education	-	100	1,100	1,500	1,500	0.0%	Fringe
620-3810-52100	Professional Fees Engineering	3,166	9,216	2,500	10,000	5,000	-50.0%	Professional
620-3810-52130	Professional Fees Financial	3,110	2,443	1,650	1,640	1,700	3.7%	Professional
620-3810-52140	Professional Fees Technology	8,178	3,137	2,025	2,025	5,250	159.3%	Professional
620-3810-52230	Phone and Internet	2,554	3,419	3,500	3,500	3,500	0.0%	Utilities
620-3810-52300	Other Intergov'tal pymts	19,821	17,738	20,769	20,000	21,000	5.0%	Other Gov't
620-3810-52320	MMSD Sewer	793,084	845,310	800,000	800,000	800,000	0.0%	Other Gov't
620-3810-52910	Software Purch/Maint	3,463	9,143	5,000	3,500	5,000	42.9%	Contractual
620-3810-52930	Credit Card Fees	11,507	16,837	20,000	15,000	20,000	33.3%	Contractual
620-3810-53100	Office Supplies	856	1,790	1,500	1,500	1,500	0.0%	Supplies & Office
620-3810-53120	Copy / Printing Costs	706	755	750	200	950	375.0%	Supplies & Office

2023 Proposed Budget

Sewer Utility - 620

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget '22 to '23	Category
620-3810-53200	Memberships & Subscriptions	223	230	237	250	250	0.0%	Supplies - Maint
620-3810-54150	Safety Expenses	2,182	1,527	3,500	3,500	3,500	0.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	5,081	4,637	4,500	5,000	4,500	-10.0%	Other Gov't
620-3810-54710	Depreciation	390,133	415,920	400,000	400,000	450,000	12.5%	Capital
620-3810-55100	Liability & Property Insurance	33,956	35,056	36,800	35,965	35,000	-2.7%	Insurance
620-3810-55110	Workers Comp / Unemp.	10,157	10,077	9,750	10,700	13,520	26.4%	Insurance
620-3810-57410	Administrative Charges	4,215	6,738	7,500	7,500	6,500	-13.3%	Interdeptmntl Exp
620-3810-57430	Building Usage	10,716	13,073	12,000	12,000	13,400	11.7%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,455,673	1,494,568	1,477,881	1,476,540	1,540,510	4.3%	
Sewer Maintenance								
620-3820-51100	Salaries and Wages	92,870	67,618	70,000	71,765	76,725	6.9%	Salaries
620-3820-51200	Overtime Wages	397	431	1,000	1,000	2,500	150.0%	Salaries
620-3820-51300	Health Insurance	22,655	16,748	20,000	21,390	23,055	7.8%	Fringe
620-3820-51305	Dental & Other benefits	1,073	788	900	965	960	-0.5%	Fringe
620-3820-51310	Social Security and Medicare	6,849	4,984	5,250	5,570	6,060	8.8%	Fringe
620-3820-51315	Wisconsin Retirement System	6,237	4,566	4,500	4,730	5,390	14.0%	Fringe
620-3820-52990	Service Contracts / Televising	19,345	7,743	-	-	2,500	0.0%	Contractual
620-3820-53400	Vehicle Maintenance	21,156	30,051	20,000	15,000	20,000	33.3%	Supplies - Vehicle
620-3820-53410	Fuel	4,955	7,634	12,000	5,000	10,000	100.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	38,948	42,893	30,000	30,000	30,000	0.0%	Supplies - Maint
620-3820-57420	Equipment Usage	18,992	36,984	50,000	40,000	60,000	50.0%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		233,477	220,440	213,650	195,420	237,190	21.4%	
Storm Maintenance								
620-3830-51100	Salaries and Wages	55,470	22,093	40,000	75,345	81,435	8.1%	Salaries
620-3830-51200	Overtime Wages	106	207	500	500	3,000	500.0%	Salaries
620-3830-51300	Health Insurance	15,354	5,471	10,000	22,295	24,570	10.2%	Fringe
620-3830-51305	Dental & Other benefits	613	260	500	1,005	1,025	2.0%	Fringe
620-3830-51310	Social Security and Medicare	4,121	1,653	3,000	5,800	6,460	11.4%	Fringe
620-3830-51315	Wisconsin Retirement System	3,751	1,505	2,750	4,930	5,740	16.4%	Fringe
620-3830-53500	Dept/Program Supplies	15,995	18,660	35,000	35,000	35,000	0.0%	Supplies - Maint
620-3830-57420	Equipment Usage	2,500	2,500	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		97,910	52,349	94,250	147,375	159,730	8.4%	

2023 Proposed Budget

Sewer Utility - 620

Account Number	Account Name	2020 Actual	2021 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	% Chg Budget '22 to '23	Category
Customer Accounts								
620-3880-51100	Salaries and Wages	22,988	18,651	7,000	6,790	9,580	41.1%	Salaries
620-3880-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries
620-3880-51300	Health Insurance	9,199	4,063	2,500	1,135	3,480	206.6%	Fringe
620-3880-51305	Dental & Other benefits	388	211	150	140	210	50.0%	Fringe
620-3880-51310	Social Security and Medicare	1,593	1,385	550	520	735	41.3%	Fringe
620-3880-51315	Wisconsin Retirement System	1,520	1,201	4,750	440	650	47.7%	Fringe
620-3880-53130	Postage/Mailing	3,668	3,581	5,000	5,000	5,000	0.0%	Supplies & Office
Total Customer Accounts Expenditures		39,356	29,092	19,950	14,025	19,655	40.1%	
Other Sewer								
620-3890-52920	Surveys/Studies & Plans	12,005	7,940	-	10,000	-	-100.0%	Professional
620-3890-56130	Equipment	420,033	9,525	140,000	160,000	10,000	-93.8%	Capital
620-3890-56600	Utility Infrastructure	486,452	1,329,541	500,000	600,000	6,275,000	945.8%	Capital
620-3890-56699	Capitalized Expenditures	(857,200)	(1,305,637)	(640,000)	(750,000)	(6,200,000)	726.7%	Capital
620-8000-58200	Interest	176,942	246,764	249,390	249,390	230,865	-7.4%	Debt
620-8000-58300	Debt Issuance Costs	80,886	-	-	-	120,000	0.0%	Debt
Total Other Sewer Expenditures		319,118	288,133	249,390	269,390	435,865	61.8%	
Total Expenditures		2,145,534	2,084,582	2,055,121	2,102,750	2,392,950	13.8%	
Net Change in Equity		268,621	532,358	840,879	915,650	615,450		
Beginning Net Assets		9,916,816	9,916,816	10,449,174	10,449,174	11,290,053		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 9,916,816	\$ 10,449,174	\$ 11,290,053	\$ 11,364,824	\$ 11,905,503		
Debt service Principal payments					\$ 657,526	\$ 678,525		

**2023 Proposed Budget
Expenditure Request Detail - Sewer Utility**

Revenues

620-3810-46450	Utility Charges - Residential		620-3810-54150	Safety expenses	
	Connection fees (3,200 x \$13.30 x 4)	170,240		WisDOT CDL Drug Testing	400
	Volumetric charges (240,000 ccf @ \$7.00)	<u>1,680,000</u>		Safety Program /safety training & certification	2,500
	Total for account	<u>1,850,240</u>		Safety Awards	250
				CDL Reimbursements	150
620-3810-46451	Utility Charges - Commercial			Medical cabinet and safety items	<u>200</u>
	Connection fees (110 x \$13.30 x 4)	5,850		Total for account	<u>3,500</u>
	Volumetric charges (30,000 ccf @ \$7.00)	<u>210,000</u>			
	Total for account	<u>215,850</u>	620-3820-52990	Other Service Contracts & Fees	
				Annual payment for shared TV rig	2,500
620-3810-46452	Utility Charges - Public Authority			Large Pipe - televised inspections (hold 2023)	<u>-</u>
	Connection fees (25 x \$13.30 x 4)	1,330		Total for account	<u>2,500</u>
	Volumetric charges (10,000 ccf @ \$7.00)*(90%)	<u>63,000</u>			
	Total for account	<u>64,330</u>			

620-3810-46453	Utility Charges - Multi Family	
	Connection fees (150 x \$13.30 x 4)	7,980
	Volumetric charges (120,000 ccf @ \$7.00)	<u>840,000</u>
	Total for account	<u>847,980</u>

Expenses

620-3810-51900	Professional education	
	var. collections system seminars	<u>1,500</u>
	Total for account	<u>1,500</u>

Capital Asset Requests

620-3890-56130	Vehicles/Equipment	
	no vehicles	-
	Small equipment	<u>10,000</u>
	Total for account	<u>10,000</u>

620-3810-52320	MMSD Sewer		620-3890-56600	Utility Infrastructure	
	MMSD Fees - Residential (\$135,000 x 4Q)	540,000		SEACSI project (23-01)	6,200,000
	MMSD Fees - Commercial / Multi Family (\$65,000 x 4Q)	<u>260,000</u>		Manhole rehabilitation (23-04)	<u>75,000</u>
	Total for account	<u>800,000</u>		Total for account	<u>6,275,000</u>

2023 Budget

Capital Purchase Supporting Document



Department: DPW - Sewer
Item Name: Southeast Area Combined Sewer Improvements Phase I
Estimated Cost: \$6,200,000
Cost Based On: Engineer Opinion of Probably Cost (60% plans)
Estimated Useful Life: 50 years
Account Number: 620-3890-56600



Detailed description and justification for purchase:

Phase I of the Southeast Area Combined Sewer Improvements is scheduled for implementation in 2023.

The project is intended to increase the level of protection against basement backups in the southern portion of the combined sewer service area. The project will include watermain and lead service line (public and private) within the project area as well as road restoration/reconstruction.

The Engineer's Opinion of Probably Cost (60% plans) estimates Phase I costs at approximately \$9.5 million:

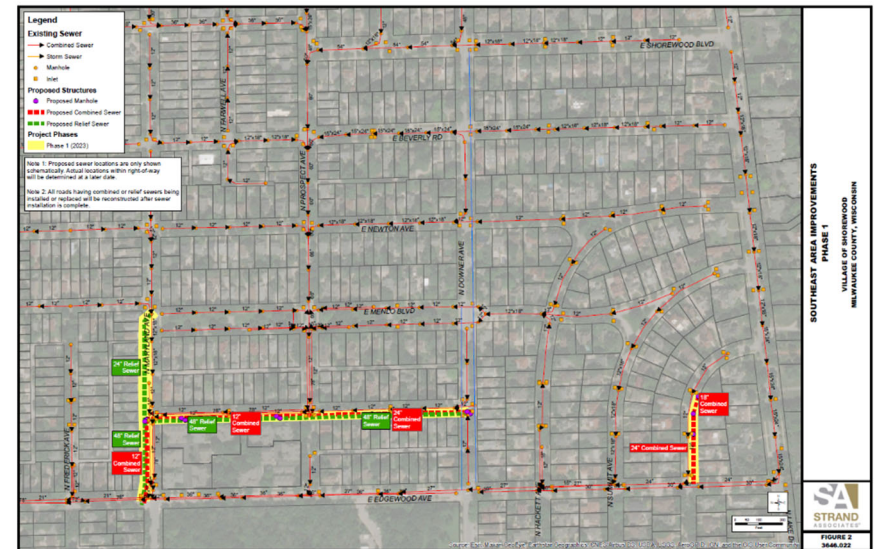
Sewer	6,200,000
Water	1,700,000
Roads	1,600,000

Operating budget impact:

none

Funding Sources:

Bond Proceeds



Appendix A
2023 Budget Personnel Summary - By Home Department

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Court Clerk	1200 - Municipal Court	0.75	35,974	5,198	3,801	8,999	44,973
100	Judge	1200 - Municipal Court	1.00	5,000	723	11	734	5,734
	1200 - Municipal Court Total		1.75	40,974	5,921	3,812	9,733	50,707
100	Village Manager	1410 - Village Manager	1.00	137,842	19,918	31,190	51,108	188,950
100	Asst Village Manager	1410 - Village Manager	1.00	84,885	12,266	11,082	23,348	108,233
100	Special Assistant / Payroll	1410 - Village Manager	1.00	54,059	7,812	30,859	38,671	92,730
	1410 - Village Manager Total		3.00	276,786	39,996	73,131	113,127	389,913
100	Clerk-Treasurer	1430 - Clerk / Customer Service	1.00	67,101	9,696	31,021	40,717	107,818
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	45,656	6,598	11,313	17,911	63,567
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	45,656	6,598	4,277	10,875	56,531
	1430 - Clerk / Customer Service Total		3.00	158,413	22,892	46,611	69,503	227,916
100	Assistant to Finance Director	1510 - Finance	1.00	50,107	7,240	29,287	36,527	86,634
100	Finance Director	1510 - Finance	1.00	98,821	14,280	31,490	45,770	144,591
	1510 - Finance Total		2.00	148,928	21,520	60,777	82,297	231,225
100	Executive Secretary	2100 - Police Civilian	1.00	62,546	9,038	31,126	40,164	102,710
100	Public Safety Clerk	2100 - Police Civilian	1.00	45,219	6,534	5,103	11,637	56,856
100	Comm Service Officer	2100 - Police Civilian	1.00	45,573	6,585	5,427	12,012	57,585
100	Public Safety Clerk	2100 - Police Civilian	1.00	45,573	6,585	11,479	18,064	63,637
	2100 - Police Civilian Total		4.00	198,911	28,742	53,135	81,877	280,788
100	Police Chief	2100 - Police Sworn	1.00	120,432	25,134	8,178	33,312	153,744
100	Captain	2100 - Police Sworn	1.00	106,497	22,226	33,616	55,842	162,339
100	Captain	2100 - Police Sworn	1.00	104,930	21,899	33,488	55,387	160,317
100	Sergeant	2100 - Police Sworn	1.00	103,096	21,516	6,748	28,264	131,360
100	Sergeant	2100 - Police Sworn	1.00	101,469	21,176	6,790	27,966	129,435
100	Sergeant	2100 - Police Sworn	1.00	102,575	21,407	32,940	54,347	156,922
100	Sergeant	2100 - Police Sworn	1.00	98,648	20,588	7,048	27,636	126,284
100	Sergeant	2100 - Police Sworn	1.00	105,417	22,000	33,523	55,523	160,940
100	Sergeant	2100 - Police Sworn	1.00	98,648	20,588	13,727	34,315	132,963
100	Detective	2100 - Police Sworn	0.50	49,312	10,291	16,712	27,003	76,315
100	Detective	2100 - Police Sworn	1.00	98,626	20,583	32,814	53,397	152,023
100	Police Officer	2100 - Police Sworn	1.00	88,126	18,392	12,775	31,167	119,293
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	33,118	52,632	146,138
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	14,045	33,559	127,065
100	Police Officer	2100 - Police Sworn	1.00	73,699	15,381	5,326	20,707	94,406
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	33,301	52,815	146,321
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	31,468	50,982	144,488

Appendix A

2023 Budget Personnel Summary - By Home Department

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Police Officer	2100 - Police Sworn	1.00	82,746	17,269	6,092	23,361	106,107
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	33,118	52,632	146,138
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	13,565	33,079	126,585
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	33,068	52,582	146,088
100	Police Officer	2100 - Police Sworn	1.00	73,699	15,381	32,021	47,402	121,101
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	33,118	52,632	146,138
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	6,444	25,958	119,464
100	Police Officer	2100 - Police Sworn	1.00	93,506	19,514	13,565	33,079	126,585
		2100 - Police Sworn Total	24.50	2,342,980	488,971	526,608	1,015,579	3,358,559
100	Planning/Zoning Administrator	2400 - Planning Development	1.00	90,626	13,096	10,468	23,564	114,190
100	Administrative Clerk	2400 - Planning Development	1.00	44,886	6,486	4,048	10,534	55,420
100	Lead Building Insp	2400 - Planning Development	1.00	75,442	10,901	8,374	19,275	94,717
100	Assoc. Building Insp	2400 - Planning Development	1.00	62,837	9,080	34,579	43,659	106,496
		2400 - Planning Development Total	4.00	273,791	39,563	57,469	97,032	370,823
100	DPW Director	3000 - Public Works Admin	1.00	104,562	15,109	10,369	25,478	130,040
100	Asst Director Dpw	3000 - Public Works Admin	1.00	92,102	13,309	36,320	49,629	141,731
100	Secretary	3000 - Public Works Admin	1.00	43,285	6,254	12,875	19,129	62,414
		3000 - Public Works Admin Total	3.00	239,949	34,672	59,564	94,236	334,185
100	Chief Craftsman	3000 - Public Works Bldg Maint	1.00	69,014	9,973	34,325	44,298	113,312
100	Craftsman	3000 - Public Works Bldg Maint	1.00	60,999	8,814	13,695	22,509	83,508
		3000 - Public Works Bldg Maint Total	2.00	130,013	18,787	48,020	66,807	196,820
100	Mechanic	3000 - Public Works Muni Garage	1.00	79,039	11,421	8,358	19,779	98,818
		3000 - Public Works Muni Garage Total	1.00	79,039	11,421	8,358	19,779	98,818
100	Equipment Operator	3000 - Public Works General	0.50	33,259	4,806	17,225	22,031	55,290
100	Equipment Operator	3000 - Public Works General	1.00	64,485	9,318	34,466	43,784	108,269
100	Equipment Operator	3000 - Public Works General	1.00	62,755	9,068	34,362	43,430	106,185
100	Equipment Operator II	3000 - Public Works General	1.00	64,810	9,365	13,893	23,258	88,068
100	Equipment Operator	3000 - Public Works General	1.00	68,465	9,894	33,003	42,897	111,362
100	Systems Maintenance Technicia	3000 - Public Works General	1.00	58,515	8,455	14,314	22,769	81,284
100	Forester	3000 - Public Works General	1.00	60,980	8,812	14,335	23,147	84,127
100	Forester	3000 - Public Works General	1.00	66,172	9,562	34,446	44,008	110,180
100	Forester	3000 - Public Works General	1.00	63,923	9,237	34,323	43,560	107,483
100	Forestry Leader	3000 - Public Works General	1.00	69,741	10,077	14,925	25,002	94,743
100	Utility Foreman	3000 - Public Works General	1.00	82,007	11,850	32,266	44,116	126,123
100	Utility Operator	3000 - Public Works General	1.00	66,518	9,612	34,450	44,062	110,580
100	Utility Operator	3000 - Public Works General	1.00	74,198	10,721	35,357	46,078	120,276

Appendix A
2023 Budget Personnel Summary - By Home Department

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Utility Operator	3000 - Public Works General	1.00	70,066	10,124	7,925	18,049	88,115
100	Utility Operator	3000 - Public Works General	1.00	68,249	9,862	12,843	22,705	90,954
100	Utility Operator	3000 - Public Works General	1.00	68,249	9,862	12,859	22,721	90,970
100	Summer help	3000 - Public Works General	1.50	46,800	3,580	2,767	6,347	53,147
		3000 - Public Works General Total	17.00	1,089,192	154,205	383,759	537,964	1,627,156
200	Library Director	5110 - Library	1.00	81,494	11,776	30,950	42,726	124,220
200	Asst Library Director	5110 - Library	1.00	68,557	9,907	29,154	39,061	107,618
200	Confidential Secretary	5110 - Library	1.00	44,117	6,375	10,422	16,797	60,914
200	Librarian	5110 - Library	1.00	50,523	7,301	3,618	10,919	61,442
200	Librarian	5110 - Library	1.00	55,182	7,973	10,366	18,339	73,521
200	Librarian	5110 - Library	1.00	66,643	9,630	11,437	21,067	87,710
200	Librarian	5110 - Library	0.80	43,747	6,322	8,302	14,624	58,371
200	Library Aide	5110 - Library	0.38	10,125	1,464	22	1,486	11,611
200	Library Associate	5110 - Library	1.00	42,931	6,203	10,553	16,756	59,687
200	Library Clerk	5110 - Library	0.43	14,140	2,044	30	2,074	16,214
200	Library Clerk	5110 - Library	0.25	7,493	1,083	16	1,099	8,592
200	Library Clerk	5110 - Library	0.25	7,493	1,083	16	1,099	8,592
200	Library Clerk	5110 - Library	0.25	7,493	1,083	16	1,099	8,592
200	Library Clerk	5110 - Library	0.43	13,237	1,913	28	1,941	15,178
200	Library Clerk	5110 - Library	0.25	7,514	1,086	16	1,102	8,616
200	Library Clerk	5110 - Library	0.80	26,508	3,831	56	3,887	30,395
200	Library Clerk	5110 - Library	0.43	12,888	1,862	27	1,889	14,777
200	Library Clerk	5110 - Library	0.43	12,888	1,862	27	1,889	14,777
200	Shelver	5110 - Library	0.25	5,330	770	11	781	6,111
200	Shelver	5110 - Library	0.25	6,396	924	14	938	7,334
200	Shelver	5110 - Library	0.25	5,330	770	11	781	6,111
200	Shelver	5110 - Library	0.25	6,396	924	14	938	7,334
200	Shelver	5110 - Library	0.25	5,330	770	11	781	6,111
200	Shelver	5110 - Library	0.25	5,330	770	11	781	6,111
200	Shelver	5110 - Library	0.25	6,396	924	14	938	7,334
		5110 - Library Total	13.45	613,481	88,650	115,142	203,792	817,273
210	Program Assistant	4600 - Senior Services	0.90	29,259	4,228	62	4,290	33,549
210	Senior Resource Director	4600 - Senior Services	0.90	55,056	7,956	27,758	35,714	90,770
		4600 - Senior Services Total	1.80	84,315	12,184	27,820	40,004	124,319
		Grand Total	80.50	5,676,772	967,524	1,464,206	2,431,730	8,108,502

Appendix B

2023 Budget Personnel Detail - By Department Charged

9/16/2022

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
1200 - Municipal Court	Clerk-Treasurer	1200 - Municipal Court	0.75	100.00%	0.75	35,974	8,999	44,973
1200 - Municipal Court	Judge	1200 - Municipal Court	1.00	100.00%	1.00	5,000	734	5,734
1200 - Municipal Court Total			1.75	200.00%	1.75	40,974	9,733	50,707
1410 - Village Manager	Village Manager	1410 - Village Manager	1.00	90.00%	0.90	124,058	45,998	170,056
1410 - Village Manager	Assistant Village Manager	1410 - Village Manager	1.00	100.00%	1.00	84,885	23,348	108,233
1410 - Village Manager	Assistant Specialist	1410 - Village Manager	1.00	90.00%	0.90	48,653	34,803	83,456
1410 - Village Manager Total			3.00	280.00%	2.80	257,596	104,149	361,745
1420 - Clerk	Village Clerk	1420 - Clerk	1.00	100.00%	1.00	67,101	40,717	107,818
1420 - Clerk	Cust Serv Assoc 1	1420 - Clerk	1.00	80.00%	0.80	36,525	14,329	50,854
1420 - Clerk	Cust Serv Assoc 2	1420 - Clerk	1.00	80.00%	0.80	36,525	8,700	45,225
1420 - Clerk	Assistant Specialist	1410 - Village Manager	1.00	10.00%	0.10	5,406	3,869	9,275
1420 - Clerk / Customer Service Total			4.00	270.00%	2.70	145,557	67,615	213,172
1510 - Finance	Finance Director	1510 - Finance	1.00	90.00%	0.90	88,939	41,193	130,132
1510 - Finance	Assistant Finance Director	1510 - Finance	1.00	80.00%	0.80	40,086	29,222	69,308
1510 - Finance Total			2.00	170.00%	1.70	129,025	70,415	199,440
2100 - Police Civilian	Executive Secretary	2100 - Police Civilian	1.00	100.00%	1.00	62,546	40,164	102,710
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	45,573	12,012	57,585
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	45,219	11,637	56,856
2100 - Police Civilian	Public Safety Clerk	2100 - Police Civilian	1.00	100.00%	1.00	45,573	18,064	63,637
2100 - Police Civilian Total			4.00	400.00%	4.00	198,911	81,877	280,788
2100 - Police Sworn	Police Chief	2100 - Police Sworn	1.00	100.00%	1.00	120,432	33,312	153,744
2100 - Police Sworn	Captain	2100 - Police Sworn	1.00	100.00%	1.00	106,497	55,842	162,339
2100 - Police Sworn	Captain	2100 - Police Sworn	1.00	100.00%	1.00	104,930	55,387	160,317
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	103,096	28,264	131,360
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	101,469	27,966	129,435
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	102,575	54,347	156,922
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	98,648	27,636	126,284
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	105,417	55,523	160,940
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	98,648	34,315	132,963
2100 - Police Sworn	Detective	2100 - Police Sworn	0.50	100.00%	0.50	49,312	27,003	76,315
2100 - Police Sworn	Detective	2100 - Police Sworn	1.00	100.00%	1.00	98,626	53,397	152,023
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	88,126	31,167	119,293
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	52,632	146,138
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	33,559	127,065
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	73,699	20,707	94,406
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	52,815	146,321
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	50,982	144,488
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	82,746	23,361	106,107

Appendix B

2023 Budget Personnel Detail - By Department Charged

9/16/2022

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	52,632	146,138
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	33,079	126,585
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	52,582	146,088
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	73,699	47,402	121,101
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	52,632	146,138
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	25,958	119,464
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,506	33,079	126,585
2100 - Police Sworn Total			24.50	2500.00%	24.50	2,342,980	1,015,579	3,358,559
2400 - Planning Development	Planning Director	2400 - Planning Development	1.00	100.00%	1.00	90,626	23,564	114,190
2400 - Planning Development	Administrative Clerk	2400 - Planning Development	1.00	100.00%	1.00	44,886	10,534	55,420
2400 - Planning Development	Lead Building Inspector	2400 - Planning Development	1.00	100.00%	1.00	75,442	19,275	94,717
2400 - Planning Development	Associate Building Inspector	2400 - Planning Development	1.00	100.00%	1.00	62,837	43,659	106,496
2400 - Planning Development Total			4.00	400.00%	4.00	273,791	97,032	370,823
3100 - Public Works Admin	Public Works Director	3000 - Public Works	1.00	50.00%	0.50	52,281	12,740	65,021
3100 - Public Works Admin	Asst Director DPW	3000 - Public Works	1.00	50.00%	0.50	46,051	24,815	70,866
3100 - Public Works Admin	Secretary	3000 - Public Works	1.00	80.00%	0.80	34,628	15,303	49,931
3100 - Public Works Admin Total			3.00	180.00%	1.80	132,960	52,858	185,818
3230 - Bldg Maint	Craftsman	3000 - Public Works	1.00	100.00%	1.00	69,014	44,298	113,312
3230 - Bldg Maint	Chief Craftsman	3000 - Public Works	1.00	100.00%	1.00	60,999	22,509	83,508
3230 - Bldg Maint Total			2.00	200.00%	2.00	130,013	66,807	196,820
3300 - Muni Garage	Mechanic	3000 - Public Works	1.00	100.00%	1.00	79,039	19,779	98,818
3300 - Muni Garage	DPW General	3000 - Public Works	15.50	2.00%	0.31	20,848	10,632	31,480
3300 - Muni Garage Total			16.50	102.00%	1.31	99,887	30,411	130,298
3410 - Street & Alley	DPW General	3000 - Public Works	15.50	6.10%	0.95	63,586	32,429	96,015
3410 - Street & Alley Total			15.50	6.10%	0.95	63,586	32,429	96,015
3430 - Street Lighting	DPW General	3000 - Public Works	15.50	5.30%	0.82	55,247	28,175	83,422
3430 - Street Lighting Total			15.50	5.30%	0.82	55,247	28,175	83,422
3460 - Winter	DPW General	3000 - Public Works	15.50	7.10%	1.10	74,010	37,746	111,756
3460 - Winter Total			15.50	7.10%	1.10	74,010	37,746	111,756
3510 - Combined Collect	DPW General	3000 - Public Works	15.50	12.20%	1.89	127,172	64,858	192,030
3510 - Combined Collect Total			15.50	12.20%	1.89	127,172	64,858	192,030
3530 - Yard Waste	DPW General	3000 - Public Works	15.50	4.20%	0.65	43,781	22,328	66,109
3530 - Yard Waste Total			15.50	4.20%	0.65	43,781	22,328	66,109
3610 - Forestry	DPW General	3000 - Public Works	15.50	16.25%	2.52	169,389	86,387	255,776
3610 - Forestry Total			15.50	16.25%	2.52	169,389	86,387	255,776
3620 - Parks	DPW General	3000 - Public Works	15.50	4.10%	0.64	42,738	21,796	64,534

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2023 Budget Personnel Detail - By Department Charged

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Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
3620 - Parks	Summer help	3000 - Public Works	1.50	100.00%	1.50	46,800	6,347	53,147
3620 - Parks Total			17.00	104.10%	2.14	89,538	28,143	117,681
5110 - Library	Library Director	5110 - Library	1.00	100.00%	1.00	81,494	42,726	124,220
5110 - Library	Asst Library Director	5110 - Library	1.00	100.00%	1.00	68,557	39,061	107,618
5110 - Library	Confidential Secretary	5110 - Library	1.00	100.00%	1.00	44,117	16,797	60,914
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	50,523	10,919	61,442
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	55,182	18,339	73,521
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	66,643	21,067	87,710
5110 - Library	Librarian	5110 - Library	0.80	100.00%	0.80	43,747	14,624	58,371
5110 - Library	Library Aide	5110 - Library	0.38	100.00%	0.38	10,125	1,486	11,611
5110 - Library	Library Associate	5110 - Library	1.00	100.00%	1.00	42,931	16,756	59,687
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	14,140	2,074	16,214
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,493	1,099	8,592
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,493	1,099	8,592
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,493	1,099	8,592
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	13,237	1,941	15,178
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,514	1,102	8,616
5110 - Library	Library Clerk	5110 - Library	0.80	100.00%	0.80	26,508	3,887	30,395
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	12,888	1,889	14,777
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	12,888	1,889	14,777
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,330	781	6,111
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,396	938	7,334
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,330	781	6,111
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,396	938	7,334
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,330	781	6,111
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,330	781	6,111
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,396	938	7,334
5110 - Library Total			13.45	2500.00%	13.45	613,481	203,792	817,273
4600 - Senior Services	Senior Resource Director	4600 - Senior Services	0.90	100.00%	0.90	55,056	35,714	90,770
4600 - Senior Services	Program Assistant	4600 - Senior Services	0.90	100.00%	0.90	29,259	4,290	33,549
4600 - Senior Services Total			1.80	200.00%	1.80	84,315	40,004	124,319
3900 - Parking	Cust Serv Assoc 1	1430 - Customer Service	1.00	10.00%	0.10	4,566	1,792	6,358
3900 - Parking	Cust Serv Assoc 2	1430 - Customer Service	1.00	10.00%	0.10	4,566	1,088	5,654
3900 - Parking Total			2.00	20.00%	0.20	9,132	2,880	12,012
3710 - Water - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	6,892	2,555	9,447
3710 - Water - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,941	2,289	7,230
3710 - Water - Admin	Public Works Director	3000 - Public Works	1.00	25.00%	0.25	26,141	6,371	32,512
3710 - Water - Admin	Asst Director Dpw	3000 - Public Works	1.00	25.00%	0.25	23,026	12,409	35,435

Appendix B

2023 Budget Personnel Detail - By Department Charged

9/16/2022

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
3710 - Water - Admin	Secretary	3000 - Public Works	1.00	10.00%	0.10	4,329	1,913	6,242
3710 - Water - Admin	DPW General	3000 - Public Works	15.50	2.50%	0.39	26,060	13,291	39,351
3710 - Water - Admin Total			20.50	72.50%	1.09	91,389	38,828	130,217
3730 - Water - Mains	DPW General	3000 - Public Works	15.50	13.10%	2.03	136,553	69,643	206,196
3730 - Water - Mains Total			15.50	13.10%	2.03	136,553	69,643	206,196
3740 - Water - Services	DPW General	3000 - Public Works	15.50	4.25%	0.66	44,302	22,593	66,895
3740 - Water - Services Total			15.50	4.25%	0.66	44,302	22,593	66,895
3750 - Water - Meters	DPW General	3000 - Public Works	15.50	2.20%	0.34	22,933	11,694	34,627
3750 - Water - Meters Total			15.50	2.20%	0.34	22,933	11,694	34,627
3760 - Water - Hydrants	DPW General	3000 - Public Works	15.50	0.50%	0.08	5,212	2,658	7,870
3760 - Water - Hydrants Total			15.50	0.50%	0.08	5,212	2,658	7,870
3770 - Water - Misc Plant	DPW General	3000 - Public Works	15.50	0.50%	0.08	5,212	2,658	7,870
3770 - Water - Misc Plant Total			15.50	0.50%	0.08	5,212	2,658	7,870
3780 - Water - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	10.00%	0.10	5,011	3,653	8,664
3780 - Water - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	5.00%	0.05	2,283	896	3,179
3780 - Water - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	5.00%	0.05	2,283	544	2,827
3780 - Water - Cust Acnt	DPW General	3000 - Public Works	15.50	1.00%	0.16	10,424	5,316	15,740
3780 - Water - Cust Acnt Total			18.50	21.00%	0.36	20,001	10,409	30,410
3810 - Sewer - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	6,892	2,555	9,447
3810 - Sewer - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,941	2,289	7,230
3810 - Sewer - Admin	Public Works Director	3000 - Public Works	1.00	25.00%	0.25	26,141	6,371	32,512
3810 - Sewer - Admin	Asst Director Dpw	3000 - Public Works	1.00	25.00%	0.25	23,026	12,409	35,435
3810 - Sewer - Admin	Secretary	3000 - Public Works	1.00	10.00%	0.10	4,329	1,913	6,242
3810 - Sewer - Admin	DPW General	3000 - Public Works	15.50	3.00%	0.47	31,272	15,947	47,219
3810 - Sewer - Admin Total			20.50	73.00%	1.17	96,601	41,484	138,085
3820 - Sewer - Maint	DPW General	3000 - Public Works	15.50	7.60%	1.18	79,222	40,403	119,625
3820 - Sewer - Maint Total			15.50	7.60%	1.18	79,222	40,403	119,625
3830 - Sewer - Storm	DPW General	3000 - Public Works	15.50	8.10%	1.26	84,433	43,060	127,493
3830 - Sewer - Storm Total			15.50	8.10%	1.26	84,433	43,060	127,493
3880 - Sewer - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	10.00%	0.10	5,011	3,653	8,664
3880 - Sewer - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	5.00%	0.05	2,283	896	3,179
3880 - Sewer - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	5.00%	0.05	2,283	544	2,827
3880 - Sewer - Cust Acnt Total			3.00	20.00%	0.20	9,577	5,093	14,670

Appendix C

2023 Budget Allocated Staff By Position 2021-2023

9/16/2022

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2021	Budget Allocation 2022	Budget Allocation 2023
100	Village Manager	1410 - Village Manager	1410 - Village Manager	90.00%	90.00%	90.00%
100	Village Manager	1410 - Village Manager	3710 - Water - Admin	5.00%	5.00%	5.00%
100	Village Manager	1410 - Village Manager	3810 - Sewer - Admin	<u>5.00%</u>	<u>5.00%</u>	<u>5.00%</u>
	Village Manager Total			100.00%	100.00%	100.00%
100	Special Assistant / Payroll	1410 - Village Manager	1420 - Clerk	30.00%	10.00%	10.00%
100	Special Assistant / Payroll	1410 - Village Manager	1410 - Village Manager	60.00%	90.00%	90.00%
100	Special Assistant / Payroll	1410 - Village Manager	3780 - Water - Cust Acnt	5.00%	0.00%	0.00%
100	Special Assistant / Payroll	1410 - Village Manager	3880 - Sewer - Cust Acnt	<u>5.00%</u>	<u>0.00%</u>	<u>0.00%</u>
	Special Assistant Total			100.00%	100.00%	100.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	1420 - Clerk	45.00%	80.00%	80.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3780 - Water - Cust Acnt	15.00%	5.00%	5.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	15.00%	5.00%	5.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3900 - Parking	<u>25.00%</u>	<u>10.00%</u>	<u>10.00%</u>
	Cust Serv Assoc 1 Total			100.00%	100.00%	100.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	1420 - Clerk	45.00%	80.00%	80.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3780 - Water - Cust Acnt	15.00%	5.00%	5.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	15.00%	5.00%	5.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3900 - Parking	<u>25.00%</u>	<u>10.00%</u>	<u>10.00%</u>
	Cust Serv Assoc 2 Total			100.00%	100.00%	100.00%
100	Finance Director	1510 - Finance	1510 - Finance	85.00%	90.00%	90.00%
100	Finance Director	1510 - Finance	3710 - Water - Admin	5.00%	5.00%	5.00%
100	Finance Director	1510 - Finance	3810 - Sewer - Admin	5.00%	5.00%	5.00%
100	Finance Director	1510 - Finance	6600 - TID's	<u>5.00%</u>	<u>0.00%</u>	<u>0.00%</u>
	Finance Director Total			100.00%	100.00%	100.00%
100	Assistant to Finance Director	1510 - Finance	1510 - Finance	85.00%	80.00%	80.00%
100	Assistant to Finance Director	1510 - Finance	3780 - Water - Cust Acnt	5.00%	10.00%	10.00%
100	Assistant to Finance Director	1510 - Finance	3880 - Sewer - Cust Acnt	5.00%	10.00%	10.00%
100	Assistant to Finance Director	1510 - Finance	3900 - Parking	<u>5.00%</u>	<u>0.00%</u>	<u>0.00%</u>
	Assistant to Finance Director Total			100.00%	100.00%	100.00%

Appendix C

2023 Budget Allocated Staff By Position 2021-2023

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Fund	Title	Home Dept	Allocated Department	Budget Allocation 2021	Budget Allocation 2022	Budget Allocation 2023
100	DPW Director	3000 - Public Works Admin	3100 - Public Works Admin	50.00%	50.00%	50.00%
100	DPW Director	3000 - Public Works Admin	3710 - Water - Admin	20.00%	20.00%	25.00%
100	DPW Director	3000 - Public Works Admin	3810 - Sewer - Admin	30.00%	30.00%	25.00%
DPW Director Total				100.00%	100.00%	100.00%
100	Asst Director Dpw	3000 - Public Works Admin	3100 - Public Works Admin	50.00%	50.00%	50.00%
100	Asst Director Dpw	3000 - Public Works Admin	3710 - Water - Admin	20.00%	20.00%	25.00%
100	Asst Director Dpw	3000 - Public Works Admin	3810 - Sewer - Admin	30.00%	30.00%	25.00%
Asst Director Dpw Total				100.00%	100.00%	100.00%
100	Secretary	3000 - Public Works Admin	3100 - Public Works Admin	80.00%	80.00%	80.00%
100	Secretary	3000 - Public Works Admin	3710 - Water - Admin	10.00%	10.00%	10.00%
100	Secretary	3000 - Public Works Admin	3810 - Sewer - Admin	10.00%	10.00%	10.00%
Secretary Total				100.00%	100.00%	100.00%
100	DPW General	3000 - Public Works	3300 - Muni Garage	0.00%	1.50%	2.50%
100	DPW General	3000 - Public Works	3410 - Street /Alley	6.40%	6.00%	6.10%
100	DPW General	3000 - Public Works	3430 - Street Lighting	5.80%	5.50%	5.30%
100	DPW General	3000 - Public Works	3460 - Winter Maint	7.50%	7.50%	7.10%
100	DPW General	3000 - Public Works	3510 - Refuse	12.50%	12.00%	12.20%
100	DPW General	3000 - Public Works	3530 - Yard Waste	8.00%	5.00%	4.20%
100	DPW General	3000 - Public Works	3610 - Forestry	14.80%	16.25%	16.25%
100	DPW General	3000 - Public Works	3620 - Parks	6.40%	4.00%	4.10%
100	DPW General	3000 - Public Works	3710 - Water Admin	2.25%	2.20%	2.50%
100	DPW General	3000 - Public Works	3730 - Water Mains	13.50%	12.50%	13.10%
100	DPW General	3000 - Public Works	3740 - Water Services	3.10%	3.00%	4.25%
100	DPW General	3000 - Public Works	3750 - Water Meters	5.00%	5.55%	2.20%
100	DPW General	3000 - Public Works	3760 - Water Hydrants	0.60%	0.60%	0.50%
100	DPW General	3000 - Public Works	3770 - Water Misc Plant	0.60%	0.60%	0.50%
100	DPW General	3000 - Public Works	3780 - Water Customer Accts	1.20%	1.10%	1.00%
100	DPW General	3000 - Public Works	3810 - Sewer Admin	2.25%	2.20%	3.00%
100	DPW General	3000 - Public Works	3820 - Sewer Maintenance	5.70%	7.10%	7.10%
100	DPW General	3000 - Public Works	3830 - Storm Maintenance	4.40%	7.40%	8.10%
DPW General Total				100.00%	100.00%	100.00%
Grand Total				1200.00%	900.00%	900.00%

2023 Budget Worksheets

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APPENDIX D - Capital Asset Vehicles Inventory

Dept	Category	ID#	Year / Make / Model	Description	Year		Expected	Cost	Replace	Replace	Replace					
					Purchased	Life						Cost	Cost	Metric	Year	2023	2024	2025	2026	2027
Police	Vehicles - equipped	901	2018 FORD EXPLORER	UNMARKED	2018	6	38,168	50,000	8	2026	-	-	-	50,000	-	
Police	Vehicles - equipped	902	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	53,875	60,000	10	2025	-	-	60,000	-	-	
Police	Vehicles - equipped	903	2018 FORD EXPLORER	PATROL VEHICLE	2017	4	53,809	60,000	17	2023	60,000	-	-	-	-	
Police	Vehicles - equipped	904	2021 FORD EXPLORER	PATROL VEHICLE	2021	4	55,300	60,000	7	2025	-	-	60,000	-	-	
Police	Vehicles - equipped	905	2018 FORD EXPLORER	PATROL VEHICLE	2018	4	46,894	60,000	17	2023	60,000	-	-	-	-	
Police	Vehicles - equipped	906	2017 CHEVY TAHOE	PATROL VEHICLE	2022	4	57,517	60,000	7	2026	-	-	-	60,000	-	
Police	Vehicles - equipped	907	2013 CHEVY TAHOE	UNMARKED	2022	6	49,750	45,000	7	2028	-	-	-	-	-	
Police	Vehicles - equipped	908	2017 JEEP WRANGLER	PARKING CHECKER	2016	10	41,231	50,000	18	2027	-	-	-	-	50,000	
Police	Vehicles - equipped	909	2018 FORD EXPLORER	UNMARKED	2018	6	38,017	50,000	14	2024	-	50,000	-	-	-	
Police	Vehicles - equipped	910	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	52,320	60,000	10	2024	-	60,000	-	-	-	
Police	Vehicles - equipped	911	2015 CHEVY EQUINOX	UNMARKED	2015	6	23,913	50,000	13	never	-	-	-	-	-	
								510,794	605,000			120,000	110,000	120,000	110,000	50,000
Planning	Vehicles	201	2014 CHEVY CRUZ	INSPECTIONS	2014	10	20,917	35,000	10	2025	-	-	35,000	-	-	
Planning	Vehicles	202	2015 CHEVY CRUZ	INSPECTIONS	2015	10	17,097	35,000	9	2026	-	-	-	35,000	-	
								38,014	70,000			-	-	35,000	35,000	-
DPW	Light Trucks	22	2009 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2009	12	14,775	35,000	19	2023	35,000	-	-	-	-	
DPW	Light Trucks	24	2008 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2008	12	29,154	35,000	13	2026	-	-	-	35,000	-	
DPW	Vehicles	25	2013 CHEVY EQUINOX	DPW DIRECTOR	2013	10	23,627	40,000	15	2023	40,000	-	-	-	-	
DPW	Vehicles	26	2014 CHEVY EQUINOX	ASST DPW DIRECTOR	2014	10	22,692	40,000	16	2023	40,000	-	-	-	-	
DPW	Light Trucks	30	2011 CHEVY SILVERADO	3/4 TON PICK-UP TRUCK	2011	12	33,991	50,000	13	2026	-	-	-	50,000	-	
DPW	Spec. Pick-ups	32	2012 FORD F550 Versalift	2 TON BUCKET TRUCK	2013	12	87,231	130,000	13	2026	-	-	-	130,000	-	
DPW	Spec. Pick-ups	33	2001 FORD F350 W/NEW FLATBED	1 TON SERVICE TRUCK	2001	15	23,454	40,000	19	2024	-	40,000	-	-	-	
DPW	Spec. Pick-ups	34	2012 GMC 3500 w/Dump Body	2.5 CY DUMP TRUCK	2012	12	44,960	65,000	12	2028	-	-	-	-	-	
DPW	Spec. Pick-ups	36	2002 FORD F350 W/UTILITY BODY	1 TON FLAT BED TRUCK	2002	12	18,763	50,000	18	2025	-	-	50,000	-	-	
DPW	Spec. Pick-ups	38	1998 CHEVY TRUCK	3/4 TON PICK-UP TRUCK	2022	12	49,950	60,000	3	2037	-	-	-	-	-	
DPW	Spec. Pick-ups	39	2019 FORD F-350	1 TON SERVICE TRUCK	2019	12	49,450	60,000	8	2032	-	-	-	-	-	
DPW	Dump Trucks	44	2016 FORD F-550	2 TON SERVICE TRUCK - Forestry	2015	15	58,556	60,000	9	2029	-	-	-	-	-	
DPW	Dump Trucks	45	2019 FORD F-350	STREETS - 5 CY DUMP	2020	15	58,250	60,000	6	2035	-	-	-	-	-	
DPW	Dump Trucks	47	2007 FORD TRUCK	FORESTRY - 6 CY DUMP TRUCK	2006	15	51,696	65,000	14	2028	-	-	-	-	-	
DPW	Dump Trucks	50	2014 INTERNATIONAL 4300	HOOK LIFT w/ 8 CY DUMP	2014	15	135,570	150,000	12	2029	-	-	-	-	-	
DPW	Dump Trucks	54	2019 Western Star 4700 SB	STREETS - 10 CY DUMP BODY	2019	15	163,608	200,000	11	2034	-	-	-	-	-	
DPW	Dump Trucks	55	2020 Western Star 4700 SB	STREETS - 10 CY DUMP TRUCK	2021	15	178,042	200,000	9	2036	-	-	-	-	-	
DPW	Dump Trucks	56	2005 CHEVY TRUCK	STREETS - 7 CY DUMP TRUCK	2022	15	170,000	200,000	22	2037	-	-	-	-	-	
DPW	Dump Trucks	57	2007 GMC 7500 TRUCK	STREETS - 7 CY DUMP TRUCK	2007	15	88,229	225,000	21	2024	-	225,000	-	-	-	
DPW	Dump Trucks	58	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2022	15	223,950	225,000	21	2038	-	-	-	-	-	
DPW	Dump Trucks	59	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2008	15	106,268	225,000	20	2025	-	-	225,000	-	-	
DPW	Spec. Pick-ups	65	2007 VERSALIFT AERIAL	FORESTRY - BUCKET TRUCK	2024	12	300,000	350,000	18	2036	-	-	-	-	-	
DPW	Heavy Equip	70	2005 OTTAWA SPOTTER (shared)	SPECIALTY EQUIPMENT	2011	12	14,750	50,000	20	2025	-	-	50,000	-	-	
DPW	Garbage Trucks	71	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	15	2027	-	-	-	-	250,000	
DPW	Garbage Trucks	72	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	15	2027	-	-	-	-	250,000	
DPW	Garbage Trucks	73	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	268,537	250,000	17	2027	-	-	-	-	250,000	
DPW	Garbage Trucks	74	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	268,537	250,000	17	2027	-	-	-	-	250,000	
								2,882,932	3,615,000			115,000	265,000	325,000	215,000	1,050,000
								3,431,740	4,290,000			235,000	375,000	480,000	360,000	1,050,000

2022 Budget Worksheets

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APPENDIX E - Capital Asset - Equipment Inventory

Dept	Category	ID#	Description	Function 1 (Primary)	Year Purchased	Expected Life	Cost	Replace Cost	Critical Use criteria	Replace Metric	Replace Year	2023	2024	2025	2026	2027
												-	-	-	-	-
General	Furniture		COURT ROOM CHAIRS	VILLAGE HALL	2008	20	6,098	6,500	n/a	n/a	2028	-	-	-	-	-
General	Furniture		COMMITTEE ROOM CHAIRS	VILLAGE HALL	2016	15	4,000	5,000	n/a	n/a	2031	-	-	-	-	-
							10,098	11,500				-	-	-	-	-
PARKS	Misc Equip		BEACH PLAY EQUIPMMENT	PARKS	2015	20	4,457	50,000	n/a	n/a	2035	-	-	-	-	-
PARKS	Misc Equip		RIVERPARK BLEACHERS / BENCHES	PARKS	2015	20	9,059	20,000	n/a	n/a	2035	-	-	-	-	-
PARKS	Misc Equip		ATWATER PARK PLAY EQUIPMMENT	PARKS	2015	20	100,000	100,000	n/a	n/a	2035	-	-	-	-	-
							123,516	170,000				-	-	-	-	-
VC / SRC	Furniture		ROUND TABLES (10)	VILLAGE CENTER	2003	20	5,082	6,000	n/a	n/a	2025	-	-	6,000	-	-
VC / SRC	Furniture		FLIP TOP TABLES (18)	VILLAGE CENTER	2017	20	11,343	12,000	n/a	n/a	2037	-	-	-	-	-
VC / SRC	Furniture		LOBBY FURNITURE (2T / 3C)	VILLAGE CENTER	2019	15	3,750	3,500	n/a	n/a	2034	-	-	-	-	-
VC / SRC	Furniture		STACKING CHAIRS FOR VC (170)	VILLAGE CENTER	2002	20	20,000	20,000	n/a	n/a	2025	-	-	20,000	-	-
VC / SRC	Furniture		COAT RACK	VILLAGE CENTER	2003	20	1,482	2,000	n/a	n/a	2025	-	-	2,000	-	-
VC / SRC	Furniture		SRC CONFERENCE ROOM (3T / 12C)	VILLAGE CENTER	2011	20	3,500	5,000	n/a	n/a	2031	-	-	-	-	-
							45,157	48,500				-	-	28,000	-	-
Manager	Furniture		OFFICE FURNITURE - MANAGER	VILLAGE HALL	2018	20	5,140	7,500	n/a	n/a	2038	-	-	-	-	-
Manager	Furniture		OFFICE FURNITURE - ASST. MGR	VILLAGE HALL	2008	20	4,142	7,500	n/a	n/a	2028	-	-	-	-	-
							9,282	15,000				-	-	-	-	-
Clerk	Furniture		OFFICE FURNITURE - CLERK	VILLAGE HALL	2008	20	5,805	6,000	n/a	n/a	2028	-	-	-	-	-
Clerk	Furniture		CUBICLES FOR BACK OFFICE	VILLAGE HALL	2008	20	11,285	15,000	n/a	n/a	2028	-	-	-	-	-
							17,090	21,000				-	-	-	-	-
Elections	Misc Equip		E-Poll Books (17)	POLLING STATIONS	2019	7	32,000	34,000	n/a	n/a	2026	-	-	-	34,000	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2020	7	6,280	6,000	n/a	n/a	2027	-	-	-	-	6,000
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2020	7	6,280	6,000	n/a	n/a	2027	-	-	-	-	6,000
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2024	-	6,000	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2024	-	6,000	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2024	-	6,000	-	-	-
							50,560	64,000				-	18,000	-	34,000	12,000
Finance	Furniture		OFFICE FURNITURE - DIRECTOR	VILLAGE HALL	2015	20	5,234	5,000	n/a	n/a	2035	-	-	-	-	-
Finance	Furniture		OFFICE FURNITURE - ASSISTANT	VILLAGE HALL	2008	20	4,325	5,000	n/a	n/a	2028	-	-	-	-	-
							9,559	10,000				-	-	-	-	-
Police	Misc Equip		AUDIO/VIDEO INTERROGATION ROOMS	POLICE STATION	2017	10	20,000	20,000	n/a	n/a	2027	-	-	-	-	20,000
Police	Misc Equip		POLICE PATROL RIFLES (7)	POLICE STATION	2016	10	10,000	10,000	n/a	n/a	2023	10,000	-	-	-	-
Police	Misc Equip		SPEED SENTRY TRAILER	POLICE STATION	2015	10	7,510	10,000	n/a	n/a	2024	-	10,000	-	-	-
Police	Misc Equip		BASE SYSTEM LIVESCAN	POLICE STATION	2008	10	18,590	6,000	n/a	n/a	2023	6,000	-	-	-	-
Police	Misc Equip		PORTABLE RADIOS (26)	POLICE STATION	2018	10	81,000	100,000	n/a	n/a	2029	-	-	-	-	-
Police	Misc Equip		SIDEARMS GLOCK 40 CAL (27)	POLICE STATION	2021	10	9,400	12,000	n/a	n/a	2031	-	-	-	-	-
Police	Misc Equip		FINGERPRINT ID SYSTEM MORPHUS	POLICE STATION	2017	7	2,093	5,000	n/a	n/a	2024	-	5,000	-	-	-
							148,593	163,000				16,000	15,000	-	-	20,000
Planning	Furniture		OFFICE FURNITURE - P&D ADMIN	VILLAGE HALL	2012	20	3,145	4,000	n/a	n/a	2032	-	-	-	-	-
Planning	Furniture		OFFICE FURNITURE - INSPECTORS	VILLAGE HALL	2008	20	4,246	4,500	n/a	n/a	2028	-	-	-	-	-
Planning	Furniture		LATERAL FILE CABINETS	VILLAGE HALL	2008	20	5,855	6,000	n/a	n/a	2028	-	-	-	-	-
							13,246	14,500				-	-	-	-	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Replace	Critical Use	Replace	Replace	2023	2024	2025	2026	2027	
				(Primary)	Purchased	Life	Cost	Cost	criteria	Metric						Year
DPW	Heavy Equip	81	SULLAIR COMPRESSOR	STM,	1996	20	13,998	25,000	MD / Multi-purpose	9	2026	-	-	-	25,000	-
DPW	Heavy Equip	82	Spaulding Hot Patch Trailer	STM,	2012	12	17,290	25,000	Frontline / Special Purpose	14	2023	25,000	-	-	-	-
DPW	Heavy Equip	85	BANDIT CHIPPER	PR, TR	2010	15	36,160	55,000	Frontline / Special Purpose	18	2025	-	-	55,000	-	-
DPW	Heavy Equip	86	BANDIT CHIPPER	PR, TR	2016	15	34,850	55,000	Frontline / Special Purpose	13	2031	-	-	-	-	-
DPW	Heavy Equip	87	RAYCO STUMP CUTTER	TR	2020	20	53,250	70,000	Frontline / Special Purpose	9	2040	-	-	-	-	-
DPW	Heavy Equip	88	MT6 TRACTOR	CW	2009	15	122,578	135,000	Frontline / Special Purpose	20	2024	-	135,000	-	-	-
DPW	Heavy Equip	90	JCB 3CX Compact Tractor Backhoe	TR, GF, SLM	2019	15	82,315	90,000	Frontline / Special Purpose	13	2034	-	-	-	-	-
DPW	Heavy Equip	93	CATERPILLAR 926M WHEEL LOADER	MCW, WMB, SM,	2017	12	149,800	160,000	Frontline / Special Purpose	12	2032	-	-	-	-	-
DPW	Heavy Equip	94	New Holland Skid Steer L220	CC, MCW	2022	15	50,600	60,000	MD / Multi-purpose	18	2032	-	-	-	-	-
DPW	Heavy Equip	95	GLP 050 FORKLIFT	MT	2015	12	27,593	30,000	Frontline / Special Purpose	12	2027	-	-	-	-	30,000
DPW	Heavy Equip	96	Volvo Loader (shared)	CO, YW, SCW	2021	15	80,638	90,000	HD / Multi-purpose	7	2036	-	-	-	-	-
DPW	Heavy Equip	99	BOMAG BW900-50 Asphalt Roller	STM,	2019	20	21,550	30,000	Frontline / Special Purpose	7	2039	-	-	-	-	-
DPW	Heavy Equip	100	KUBOTA RTV 1100	PGL, BDL, PKS	2016	15	20,265	25,000	MD / Multi-purpose	16	2028	-	-	-	-	-
DPW	Heavy Equip	102	KUBOTA TRACTOR W/BUCKET	BC, GF	2021	15	41,588	45,000	Frontline / Special Purpose	7	2036	-	-	-	-	-
DPW	Heavy Equip	102A	BARBER SURFRAKE, MODEL 400	BC	2001	15	22,000	30,000	Frontline / Special Purpose	n/a	2025	-	-	30,000	-	-
DPW	Heavy Equip	200	GATOR 4X4 TRUCK	BDL, PGL	2005	15	6,401	25,000	MD / Multi-purpose	18	2023	25,000	-	-	-	-
DPW	Heavy Equip	300	KUBOTA RTV 900	PGL, BDL, PKS	2011	15	11,500	18,000	MD / Multi-purpose	15	2026	-	-	-	18,000	-
DPW	Heavy Equip	400	GATOR 4X4 TRUCK	BDL, PGL	2015	15	8,636	25,000	MD / Multi-purpose	14	2030	-	-	-	-	-
DPW	Refuse Equip	n/a	COMPACTOR #1 (shared)	REFUSE	2021	12	111,174	120,000	Frontline / Special Purpose	n/a	2033	-	-	-	-	-
DPW	Refuse Equip	n/a	COMPACTOR #2 (shared)	REFUSE	2017	12	103,822	110,000	Frontline / Special Purpose	n/a	2029	-	-	-	-	-
DPW	Misc Equip		River Park Park Sprinkler System	IN GROUND SYSTEM	1999	20	4,997	25,000	n/a	n/a	2024	-	25,000	-	-	-
DPW	Misc Equip		Village Center Sprinkler System	IN GROUND SYSTEM	2002	20	9,749	25,000	n/a	n/a	2023	25,000	-	-	-	-
DPW	Misc Equip		Humble Park Sprinkler System	IN GROUND SYSTEM	2006	20	11,150	15,000	n/a	n/a	2026	-	-	-	15,000	-
DPW	Misc Equip		Atwater Park Sprinkler System	IN GROUND SYSTEM	2011	20	4,140	10,000	n/a	n/a	2030	-	-	-	-	-
DPW	Misc Equip		Capitol Drive Blvd Sprinkler System	IN GROUND SYSTEM	2011	20	123,313	100,000	n/a	n/a	2030	-	-	-	-	-
DPW	Misc Equip		SAWDUST COLLECTOR	BLDG MAINT SHOP	2021	25	1,800	4,000	n/a	n/a	2046	-	-	-	-	-
DPW	Misc Equip		GENERATOR / WELDER	MECHANIC SHOP	1987	30	1,300	5,000	n/a	n/a	2025	-	-	5,000	-	-
DPW	Misc Equip		AIR COMPRESSOR (SHOP)	MECHANIC SHOP	1988	20	11,296	11,500	n/a	n/a	2025	-	-	11,500	-	-
DPW	Misc Equip		BEARING PRESS	MECHANIC SHOP	1988	40	1,200	2,500	n/a	n/a	2028	-	-	-	-	-
DPW	Misc Equip		DRILL PRESS (LARGE)	MECHANIC SHOP	1988	30	3,450	8,000	n/a	n/a	2024	-	8,000	-	-	-
DPW	Misc Equip		LATHE	MECHANIC SHOP	1988	30	4,650	9,500	n/a	n/a	never	-	-	-	-	-
DPW	Misc Equip		PIPE THREADER	MECHANIC SHOP	1988	20	2,990	3,200	n/a	n/a	2025	-	-	3,200	-	-
DPW	Misc Equip		TABLE SAW	BLDG MAINTENANCE SHOP	1992	20	4,300	8,940	n/a	n/a	2024	-	8,940	-	-	-
DPW	Misc Equip		20 INCH PLANER	BLDG MAINTENANCE SHOP	1992	20	3,900	10,000	n/a	n/a	2028	-	-	-	-	-
DPW	Misc Equip		MAKEUP AIR SYSTEM	MECHANIC SHOP VENTING	1995	25	3,000	6,000	n/a	n/a	2025	-	-	6,000	-	-
DPW	Misc Equip		Heavy Vehicle lift	VEHICLE MAINTENANCE	1997	20	24,000	30,000	n/a	n/a	2026	-	-	-	30,000	-
DPW	Misc Equip		BLACK GOLD FURNACE & TANK	MECHANIC SHOP	2003	15	8,716	10,000	n/a	n/a	2025	-	-	10,000	-	-
DPW	Misc Equip		ARBORJET INJECTOR NEEDLE	FORESTRY - EAB INJECTIONS	2009	15	3,160	3,500	n/a	n/a	2024	-	3,500	-	-	-
DPW	Misc Equip		OIL Collection Tank	MECHANIC SHOP	2011	10	3,850	4,000	n/a	n/a	2025	-	-	4,000	-	-
DPW	Misc Equip		Solar Recycling Unit - big belly	ATWATER PARK	2011	20	4,443	10,000	n/a	n/a	2031	-	-	-	-	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Cost	Replace	Critical Use	Replace	Replace	2023	2024	2025	2026	2027
				(Primary)					criteria	Metric	Year					
DPW	Misc Equip		Backup generator	DPW OFFICE BUILDING	2011	20	45,500	50,000	n/a	n/a	2031	-	-	-	-	-
DPW	Misc Equip		Salt Brine Maker	SHOP EQUIPMENT	2012	12	15,050	20,000	n/a	n/a	2024	-	20,000	-	-	-
DPW	Misc Equip		CARDINAL ELECTRONIC PIT SCALE	REFUSE / YARD WASTE	2012	15	23,950	24,000	n/a	n/a	2027	-	-	-	-	24,000
DPW	Misc Equip		Mobile Radios, Antenna Base	RADIOS AND BASE STATION	2012	10	14,981	15,000	n/a	n/a	2025	-	-	15,000	-	-
DPW	Misc Equip		STATIONARY PRESSURE WASHER	WASH BAY - TRUCK CLEANING	2012	12	6,995	9,000	n/a	n/a	2024	-	9,000	-	-	-
DPW	Misc Equip		Sand Blaster	MECHANIC SHOP	2013	10	1,925	2,500	n/a	n/a	2025	-	-	2,500	-	-
DPW	Misc Equip		SIGN PLOTTER/CUTTER	SIGN SHOP	2013	10	5,050	8,000	n/a	n/a	2023	8,000	-	-	-	-
DPW	Misc Equip		UG Line Tracer (electrical dept)	STREET LIGHTING REPAIRS	2014	15	4,800	5,000	n/a	n/a	2029	-	-	-	-	-
DPW	Misc Equip		Fault Locator (electrical dept)	STREET LIGHTING REPAIRS	1980	15	-	8,000	n/a	n/a	2023	8,000	-	-	-	-
DPW	Misc Equip		DIAGNOSTIC SCANNER	VEHICLE MAINT	2015	7	5,250	6,000	n/a	n/a	2026	-	-	-	6,000	-
DPW	Misc Equip		Fuel Pump	GENERAL OPERATONS	2015	12	7,755	7,500	n/a	n/a	2027	-	-	-	-	7,500
DPW	Misc Equip		TIRE CHANGER / balancer	VEHICLE MAINT	2015	12	10,219	7,500	n/a	n/a	2027	-	-	-	-	7,500
DPW	Misc Equip		BAND SAW	JET SHOP BAND SAW	2016	12	2,500	2,700	n/a	n/a	2028	-	-	-	-	-
DPW	Misc Equip		Light Vehicle Lift	VEHICLE MAINT	2016	12	24,006	25,000	n/a	n/a	2028	-	-	-	-	-
DPW	Misc Equip		STEAM CLEANER (PORTABLE)	BUILDING MAINTENANCE	2016	10	3,495	4,500	n/a	n/a	2026	-	-	-	4,500	-
DPW	Misc Equip		AUTO DIAGNOSTIC SCANNER	VEHICLE MAINT	2017	7	6,170	7,500	n/a	n/a	2027	-	-	-	-	7,500
DPW	Misc Equip		WIRE WELDER	VEHICLE MAINT	2019	20	6,500	7,000	n/a	n/a	2040	-	-	-	-	-
DPW	Misc Equip		A/C RECHARGE MACHINE	BLDG MAINTENANCE SHOP	2019	15	3,215	3,500	n/a	n/a	2034	-	-	-	-	-
							1,438,773	1,736,840				91,000	209,440	142,200	98,500	76,500
							1,865,874	2,254,340				107,000	242,440	170,200	132,500	108,500

Water	Heavy Equip	92	CASE SV185 Skid Steer	WMB, SM	2018	10	22,370	35,000	MD / Multi-purpose	12	2028	-	-	-	-	-
Water	Heavy Equip		Trench Box	UTILITY - SAFETY DEVICE	2014	20	8,000	8,000	n/a		2034	-	-	-	-	-
Water	Misc Equip		Meter reading handhelds	METER READING	2012	5	6,000	-	n/a	n/a	never	-	-	-	-	-
Water	Misc Equip		WACHS Compact LX value trailer	VALVE TURNER / EXCAVATION	2019	20	33,250	35,000	n/a	n/a	2039	-	-	-	-	-
Water	Tools		Honda Generator	EXCAVATION EQUIPMENT	1995	20	1,200	4,500	n/a	n/a	2024	-	4,500	-	-	-
Water	Tools		Meter Tester	UTILITY SHOP EQUIPMENT	1996	20	1,538	2,200	n/a	n/a	2025	-	-	2,200	-	-
Water	Tools		3" Trash Pump	EXCAVATION PUMP	1998	20	1,428	1,500	n/a	n/a	2021	-	-	-	-	-
Water	Tools		Air Saw	WATER MAIN PIPE CUTTER	2000	20	1,396	-	n/a	n/a	never	-	-	-	-	-
Water	Tools		Gas Detectors Base Units	CONFINED SPACE SAFETY DEVICE	2000	20	1,760	2,000	n/a	n/a	2027	-	-	-	-	2,000
Water	Tools		24" Concrete Road Saw (30")	CUTTING PAVMENT	2022	15	8,000	25,000	n/a	n/a	2037	-	-	-	-	-
Water	Tools		Metal Detector	LOCATING CURB STOPS	2011	20	1,200	1,400	n/a	n/a	2027	-	-	-	-	1,400
Water	Tools		3" Trash Pump	EXCAVATION PUMP	2012	12	2,957	1,600	n/a	n/a	2024	-	1,600	-	-	-
Water	Tools		Diaphragm pump	EXCAVATION PUMP	2012	12	1,589	1,600	n/a	n/a	2024	-	1,600	-	-	-
Water	Tools		Gate Valve turner	ANNUAL VALVE EXERCISING	2014	15	6,000	8,000	n/a	n/a	2029	-	-	-	-	-
Water	Tools		Guillotine Pipe Saw	PIPE CUTTER - WATERMAIN	2022	10	8,760	10,000	n/a	n/a	2032	-	-	-	-	-
Water	Tools		Leak Detection Equip	USED TO LOCATE LEAKING PIPES	2016	10	3,700	5,000	n/a	n/a	2026	-	-	-	5,000	-
Water	Tools		UTILITY LOCATOR RD7100	LOCATE UNDERGROUND PIPES	2017	10	5,148	8,000	n/a	n/a	2027	-	-	-	-	8,000
							114,296	148,800				-	7,700	2,200	5,000	11,400

Dept	Category	ID#	Description	Function 1 (Primary)	Year Purchased	Expected Life	Cost	Replace Cost	Critical Use criteria	Replace Metric	Replace Year	2023	2024	2025	2026	2027
												-	-	-	-	-
Sewer	Heavy Equip	91	BACKHOE/LOADER w/breaker	WMB, SR, SM	2022	12	137,645	150,000	n/a	5	2035	-	-	-	-	-
Sewer	Heavy Equip	80	SULLAIR DPQ185 AIR COMPRESSOR	SEWER REPAIRS	2017	20	20,535	20,000	n/a	9	2037	-	-	-	-	-
Sewer	Misc Equip		Handheld meter readers/software	METER READING	2012	10	6,000	-	n/a	n/a	never	-	-	-	-	-
Sewer	Heavy Equip	109	ODB LEAF VAC #109	Leaf collection	2008	15	17,867	-	n/a	21	spare	-	-	-	-	-
Sewer	Tools		TRASH PUMPS / SHORING PUMPS	EXCAVATION PUMP	1996	20	3,500	4,000	n/a	n/a	2025	-	-	4,000	-	-
Sewer	Tools		TRNCH BOX/SPRDRS (SHIELD)	EXCAVATION SAFETY DEVICE	1997	10	4,750	-	n/a	n/a	Never	-	-	-	-	-
Sewer	Tools		S50G-M7 Tripod Set-up	Confined Space Rescue Device	2020	10	2,200	4,500	n/a	n/a	2030	-	-	-	-	-
Sewer	Tools		BUILD A BOX	EXCAVATION SAFETY DEVICE	2000	20	3,342	3,500	n/a	n/a	2025	-	-	3,500	-	-
Sewer	Tools		GAS DETECTION ALARM SYS	CONFINED SPACE SAFETY DEVICE	2000	10	3,495	4,000	n/a	n/a	2027	-	-	-	-	4,000
Sewer	Tools		HYDRAULIC SUBMSBLE PUMP	EXCAVATION PUMP	2000	20	1,500	4,500	n/a	n/a	2028	-	-	-	-	-
Sewer	Tools		LINER SET	FORMS FOR SEWER INLETS	2001	20	6,400	-	n/a	n/a	Never	-	-	-	-	-
Sewer	Tools		LATERAL TV CAM	HANDHELD PUSH CAMERA	2002	12	4,590	-	n/a	n/a	Never	-	-	-	-	-
Sewer	Tools		WARTHOG JET NOZZLES	CLEANING SEWER MAINS	2020	15	3,300	4,500	n/a	n/a	2035	-	-	-	-	-
Sewer	Tools		ROOTCUTTER FOR CAMEL	ROOT REMOVAL IN SEWER MAINS	2008	15	4,145	4,500	n/a	n/a	2024	-	4,500	-	-	-
Sewer	Tools		GME trench box / shoring	EXCAVATION SAFETY DEVICE	2011	30	8,000	8,000	n/a	n/a	2041	-	-	-	-	-
Sewer	Tools		CONCRETE MIXER	CONCRETE MIXER	2012	12	3,989	3,400	n/a	n/a	2024	-	3,400	-	-	-
Sewer	Tools		Manhole cover lift	TO REMOVE MANHOLE LIDS	2014	15	1,600	1,600	n/a	n/a	2029	-	-	-	-	-
Sewer	Tools		SHARED SEWER TELEVISIONS EQUIP	INSPECTION SEWER MAINS	2015	15	37,817	50,000	n/a	n/a	2030	-	-	-	-	-
							270,675	262,500				-	7,900	7,500	-	4,000

Appendix F - Capital Asset Ratings Guide

VEHICLE REPLACEMENT CRITERIA	
<u>Score</u>	<u>Replacement assessment</u>
20 +	Needs Immediate Replacement
13-19	Qualifies for Replacement
9-12	Good
< 9	Excellent to Very Good

VEHICLE / EQUIPMENT RATING FACTORS

1. VEHICLE / EQUIPMENT AGE FACTOR

<u>Points</u>	<u>Age (DPW)</u>	<u>Age (Police)</u>
5	Greater than 15	Greater than 5
4	13 – 15	5
3	10 – 12	4
2	7 – 9	3
1	4 – 6	2
0	0 – 3	0 – 1

2. VEHICLE / EQUIPMENT CRITICAL USE FACTOR

<u>Points</u>	<u>Type of Use</u>
5	Frontline / Special Purpose Built
4	Heavy Duty / Multi-Purpose
3	Medium Duty / Multi-Purpose
1	Standard Duty / Support Vehicle

3. VEHICLE / EQUIPMENT MILEAGE OR HOURS FACTOR *

<u>Points</u>	<u>Mileage (if measured)</u>
5	Greater than 100,000
4	70 - 99
3	50 – 69
2	30 – 49
1	Less than 30,000

<u>Points</u>	<u>Hours (if measured)</u>
5	Greater than 8,000
4	6,000 – 8,000
3	4,000 – 5,999
2	1,000 – 3,999
1	Less than 1,000

** Police patrol squads use both a "hard mileage" amount, plus a "soft mileage" factor for engine idle time when reporting total vehicle miles.*

4. VEHICLE / EQUIPMENT OVERALL CONDITION RATING

<u>Points</u>	<u>Vehicle Condition</u>
5	Poor
3	Fair
1	Good
0	Excellent

5. VEHICLE / EQUIPMENT MAINTENANCE COST FACTOR

<u>Points</u>	<u>Annual Maintenance Cost</u>
5	Greater than \$5,000
4	\$3,000 - \$5,000
3	\$1,000 - \$2,999
2	\$500 - \$999
1	Less than \$500

DPW VEHICLE FUNCTION CODES

ADV	Assistant Director Vehicle
BC	Beach Cleaning
BD	Clear / Salt Business District
BDL	Business District Landscaping
BE	Beach Testing
BR	Brush Collection
CB	Catch Basins
CC	Clear Corners
CEL	Celebrations
CL	Collect Leaves
CO	Collections
CS	Clean Sanitary Lines
CW	Clear / Salt Public Walks
DV	Director Vehicle
EV	Exercise Gate Valves
EVT	Community Event Support
FH	Flush Hydrants
GF	General Forestry
HM	Hydrant Maintenance
HT	Hazardous Tree Inventory
HVAC	Maintain HVAC Systems
IN	Install / replace signs
MB	Barricades
MCBM	Misc. Building Maintenance
MCW	Winter Miscellaneous
MM	Water Meter Maintenance
MR	Water Meter Replace/Repair
MT	DPW Vehicle Maintenance
PA	Plow Alleys
PGL	General District Landscaping
PKS	General Parks
PL	Salt / Plow Lots
PR	Pruning
PSS	Plow / Salt Streets
RL	Repair Lines
RM	Read Meters
RV	Repair/Replace/Install Gate Valves
SADM	Sewer Administrative
SCW	Special Collections
SLM	Street Lighting Maintenance
SM	Repair Sanitary Manholes
SMC	Miscellaneous Sewer Mains
STM	Street Maintenance
SW	Street Sweeping
TCM	Traffic Control Maintenance
TI	Tree Inventory
TR	Tree Removal / Stumping
TV	Television Lines
UL	Utility Locate - Electric
WADM	Water Administration
WMB	Main Break (Water)
WMT	Water Meter Testing
WUL	Water Utility Locating
YW	Yard Waste