



2024 Budget

Village of Shorewood, Wisconsin



Adopted November 20, 2023

2024 Budget Workshop Sessions

Updated 9/12/23

Monday (Session 1)	September 18 – 6:30 (Regular meeting - COW)	Introduction – Village wide overview & General Fund budget metrics, Staff: Village Manager / Finance
Monday (Session 2)	October 2 - 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 9 - 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 23 - 6:00 (Regular meeting - COW)	Staff: Village Manager / Finance / TBD
Monday (session 5)	November 20 – 7:30 (Village Board meeting)	Public Hearing on the 2024 Budget

Introduction:	
Budget Workshop Schedule	2
Table of Contents	3-5
Budget Overview- Executive Summary:	
Transmittal Letter	6-7
<u>Budget Metrics</u>	
Tax Levy Trends	8-11
General Fund Summary	12
General Fund Revenue and Expenditure Summary	13-1
General Fund Revenues by Source	1
General Fund Expenditures by Category summary	1
Salary and Wages breakout	1
Summary of Full-Time Equivalents	
Fringe Benefits breakout	2
Other Government payments breakout	2
Contractual payments breakout	2
Professional Fees / Insurance breakout	2
Utility costs breakout	2
Supplies / other breakout	2
General Revenue and Expenditure Changes summary	2 -29
General Fund Summary	30
Revenues and Expenditures Summary	31
Revenue and Expenditure Composition Charts	32
Revenues by Department	33-35
Expenditure by Department	36
Expenditure Summary by Object	37-38

General Fund – Department Narratives and Detail Budgets	
General Government	
Village Board – 1100	39-41
Municipal Court – 1200	42-44
Village Manager’s Office – 1410	45-47
Clerk / Customer Service – 1420	48-51
Finance Department – 1510	52-54
Other General Administration – 1900	55-57
Public Safety	
Police Department – 2100	58-62
Planning and Development Department – 2400	63-65
Other Public Safety	66-68
Public Works – 3000’s	
Other Financing Uses – 9000	83-84
Special Revenue Funds:	
Library Fund – 200	85-93
Senior Services Funds – 210	94-98
Shorewood Today Fund -230	99-101
Debt Service Fund – 300:	
Overview	102
List of Debt issues	103-104
Debt Service Fund Budget	104
List of Outstanding Debt – Balances	105-108

Capital Projects Funds:	
General Capital Projects Fund	109-110
General Capital Projects Fund Budget – 400	110-113
General Capital Projects Fund – Project Listing and Funding Summary	114-116
Capital Request Support Document	117-124
TID's	
Tax Increment District (TID) No. 3 – 430	125-126
Tax Increment District (TID) No. 4 – 440	1127-128
Tax Increment District (TID) No. 5 – 450	129-130
Enterprise Funds:	
Parking Utility – 600	131-134
Water Utility – 610	135-141
Capital Requests	
Sewer Utility – 620	142-147
Capital Requests	
Appendix A-C: Personnel details:	
Personnel Summary – By Home Department	150
Personnel Detail – By Department Charged	151-153
Allocated Staff – By Position	154-155
Appendix D-F: Capital Asset / Equipment list:	
Vehicle Inventory	156
Equipment Inventory	157-160
Capital Asset Ratings Guide	161

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

FROM: George Johnson, Finance Director

DATE: September 18, 2023

SUBJECT: 2024 Proposed Annual Budget

I am pleased to present an overview of the proposed budget for the Fiscal Year beginning January 1, 2024. This annual budget document serves as a vital policy tool, communicating the financial strategies and priorities of our community for the upcoming year. It is a product of the collective dedication and hard work of our various departments, all aimed at crafting a fiscally responsible budget that maintains the quality of service delivery that our residents expect.

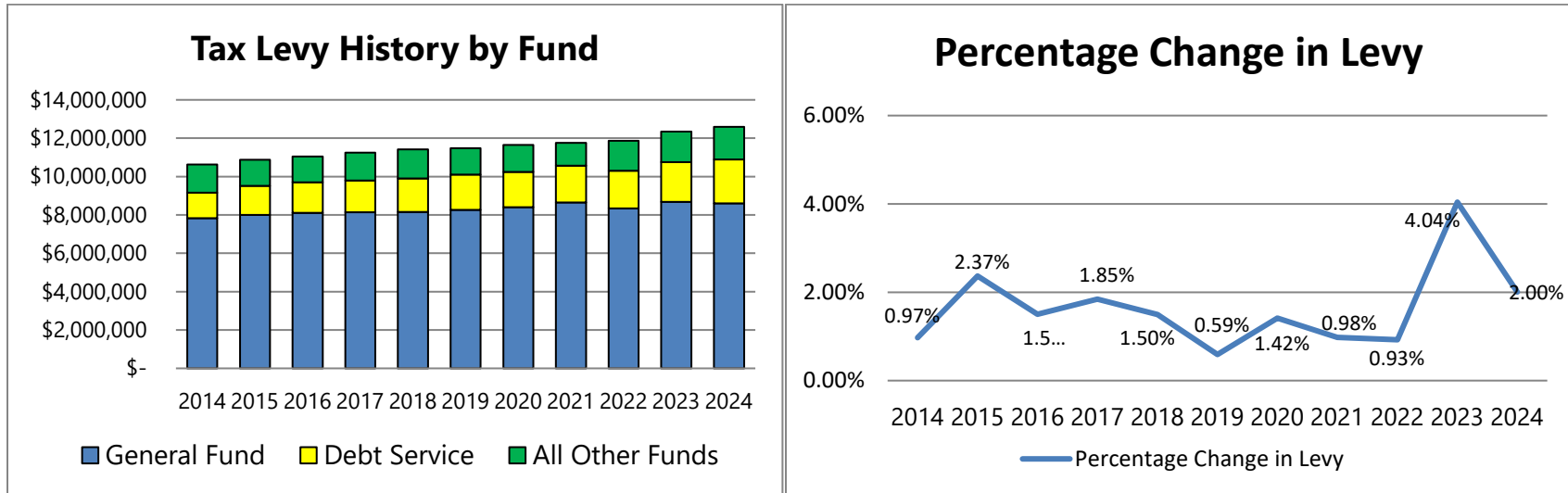
Building upon the experiences and challenges of 2023, the proposed 2024 budget presents us with both opportunities and obstacles. Under the guidance of the Village Board, our team has been steadfast in its commitment to optimizing the size of our local government. This endeavor aims to strike the right balance between essential services for our residents and the sustainability of our financial resources, while also advancing our infrastructure development initiatives. Our approach has involved a mix of strategies, such as partnering with neighboring municipalities to achieve operational efficiencies and cost savings and, when beneficial, reintegrating certain services in-house to enhance customer service quality. We firmly believe that continually reviewing our service delivery methods and seeking opportunities for improvement is essential to our daily responsibilities.

In recognition of our commitment to fiscal prudence and long-term financial stability, the 2024 budget includes a significant increase in our debt stabilization fund, raising it from 5% to 10% of our overall budget. This strategic move reflects our dedication to reducing our reliance on debt financing, enhancing our ability to weather unforeseen financial challenges, and ensuring the sustainability of critical services and infrastructure investments for the benefit of our residents. By bolstering our debt stabilization fund, we aim to fortify the financial resilience of the Village of Shorewood, safeguarding our community's financial future.

Expenditures by Object - All Funds			2023	2024	2024	% Chg
	2021	2022	Adopted	Proposed	Adopted	Budget
	Actual	Actual	Budget	Budget	Budget	23 to '24
Salaries and Wages	\$ 5,285,172	\$ 5,382,422	\$ 5,692,365	\$ 5,913,145	\$ 5,913,145	3.9%
Fringe Benefits	2,188,098	2,211,074	2,481,515	2,598,437	2,598,437	4.7%
Other Governments	5,084,166	4,831,195	4,941,600	5,010,040	5,010,040	1.4%
Contractual Payments	1,253,280	1,297,353	1,430,025	1,504,572	1,504,572	5.2%
Professional Fees	346,415	371,570	457,445	549,140	549,140	20.0%
Insurance	385,296	372,944	413,365	425,810	425,810	3.0%
Utilities	358,780	335,571	360,500	369,750	369,750	2.6%
Supplies & Office	233,074	294,992	289,090	286,502	286,502	-0.9%
Supplies - Maintenance	519,051	560,657	469,125	544,315	544,315	16.0%
Supplies - Vehicle	409,428	408,766	362,200	411,854	411,854	13.7%
Programming	201,726	221,078	224,625	266,714	266,714	18.7%
Sub-total Operating	16,264,486	16,287,622	17,121,855	17,880,279	17,880,279	4.4%
Debt Service	5,184,733	5,066,393	4,186,515	4,591,225	4,591,225	9.7%
Capital	4,632,272	3,271,368	5,808,143	6,433,025	6,352,525	10.8%
Economic Development	174,907	1,661,394	690,000	386,450	386,450	-44.0%
Other Financing Uses	3,012,001	4,715,815	3,699,625	1,727,700	1,727,700	-53.3%
Interdepartmental Exp	(12,220)	(4,407)	(28,205)	(42,607)	(42,607)	51.1%
Total Expenditures	\$ 29,256,179	\$ 30,998,185	\$ 31,477,933	\$ 30,976,072	\$ 30,895,572	-1.6%
Total Salaries and Benefits	\$ 7,473,270	\$ 7,593,496	\$ 8,173,880	\$ 8,511,582	\$ 8,511,582	4.1%
Salaries and Benefits as a % of Operating	45.9%	46.6%	47.7%	47.6%	47.6%	

Tax Levy Trends

- The 2024 proposed budget contains an overall tax levy increase of **2.0%** or **\$247,358** over the prior year tax levy. Approximately \$100,000 of this increase relates to a 10.0% increase in the debt service tax levy to pay for past projects.



Levy Limits

- Levy Limits. As we continue to adhere to the principles of our Village's long-range financial plan, it's important to note that the levy limit law remains in effect. Under this law, municipalities are restricted from increasing their annual levy for qualified operating costs beyond the amount equal to their growth in new construction. This increase can be implemented in a lump sum or distributed over multiple years, a decision that rests with the discretion of the Village Board. To enhance our financial planning stability, we recommend that these incremental adjustments continue to be spread over multiple years. This prudent approach allows us to navigate the evolving financial landscape while maintaining our commitment to responsible fiscal management.
- The Village's proposed budget is in compliance with the State Levy Limit requirements.

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

Property Tax Levy by Fund												2024	% Chg
Tax Levy	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Adopted Budget	23 to 24	
General Fund	7,827,198	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	\$8,609,900	-0.86%	
Debt Service Fund	1,336,030	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	2,276,478	10.00%	
Gen. Capital Projects	539,960	410,406	363,387	443,673	550,486	368,820	387,800	146,000	505,000	530,500	627,000	18.19%	
Library Fund	795,984	812,514	829,890	858,805	876,095	905,085	910,108	928,950	944,915	947,455	963,366	1.68%	
Senior Services Fund	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	113,280	119,235	121,584	1.97%	
Total Village Tax Levy	\$ 10,630,753	\$ 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	\$ 12,598,328	2.00%	
Net Assessed Value *													
(in \$1,000's)	\$ 1,481,542	\$ 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	\$ 1,727,735	4.43%	
Village Only Tax Levy													
Rate per \$1,000	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.549468	7.159739	7.148648	7.291817	1.84%	

- The net tax levy change for General Fund operations is a decrease of \$74,355, or **-0.86%** less than the prior year tax levy.
- The debt service levy increased by \$206,593 or 10.0% from the prior year.
- The General Capital Projects Fund levy increased by \$96,500 or 0.36% from the prior year.
- The total proposed tax levy increase is **\$247,358** or **2.0%** in 2024.

Household Impact

- This proposed levy will increase the Village portion of a property tax bill for a \$340,000 home by about \$48 in 2024.

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
2023 Actual >>	0.00%	\$ 12,350,970	\$ -	1,727,735,000	7.14865	340,000	\$ 2,431	\$ -
	0.50%	12,412,725	61,755	1,727,735,000	7.18439	340,000	2,443	\$ 12
	1.00%	12,474,480	123,510	1,727,735,000	7.22014	340,000	2,455	\$ 24
	1.50%	12,536,235	185,265	1,727,735,000	7.25588	340,000	2,467	\$ 36
2024 Proposed	2.00%	12,597,989	247,019	1,727,735,000	7.29162	340,000	2,479	\$ 48
	2.50%	12,659,744	308,774	1,727,735,000	7.32736	340,000	2,491	\$ 60
	3.00%	12,721,499	370,529	1,727,735,000	7.36311	340,000	2,503	\$ 72
	3.50%	12,783,254	432,284	1,727,735,000	7.39885	340,000	2,516	\$ 85
	4.04%	12,849,961	498,991	1,727,735,000	7.43746	340,000	2,529	\$ 98
	4.50%	12,906,764	555,789	1,727,735,000	7.47034	340,000	2,540	\$ 109
	5.00%	12,968,519	617,549	1,727,735,000	7.50608	340,000	2,552	\$ 121
	5.50%	13,030,273	679,303	1,727,735,000	7.54182	340,000	2,564	\$ 133
	6.00%	13,092,028	741,058	1,727,735,000	7.57757	340,000	2,576	\$ 145
	6.50%	13,153,783	802,813	1,727,735,000	7.61331	340,000	2,589	\$ 158
	7.00%	13,215,538	864,568	1,727,735,000	7.64905	340,000	2,601	\$ 170

(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.)

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.

So, with a \$340,000 home and a 2.0% property tax rate increase, the estimated property tax bill for the year would be \$8,474. This is the annual property tax amount before considering any changes due to the \$330,334 tax levy increase mentioned earlier. Factor in that increase, you can add the additional \$48 annual property tax amount.

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 2024 proposed budget.

This executive summary of the General Fund budget identifies an estimated decrease of (\$74,355) which results in a positive impact of the proposed \$247,358 in tax levy increases that are contained within the 2024 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.

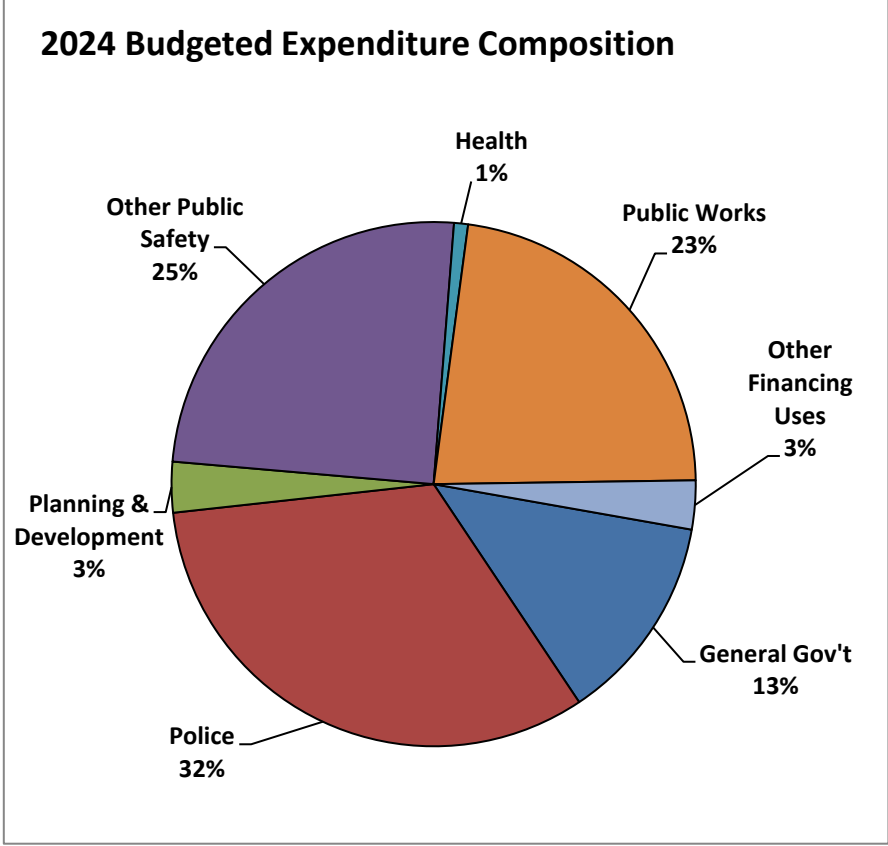
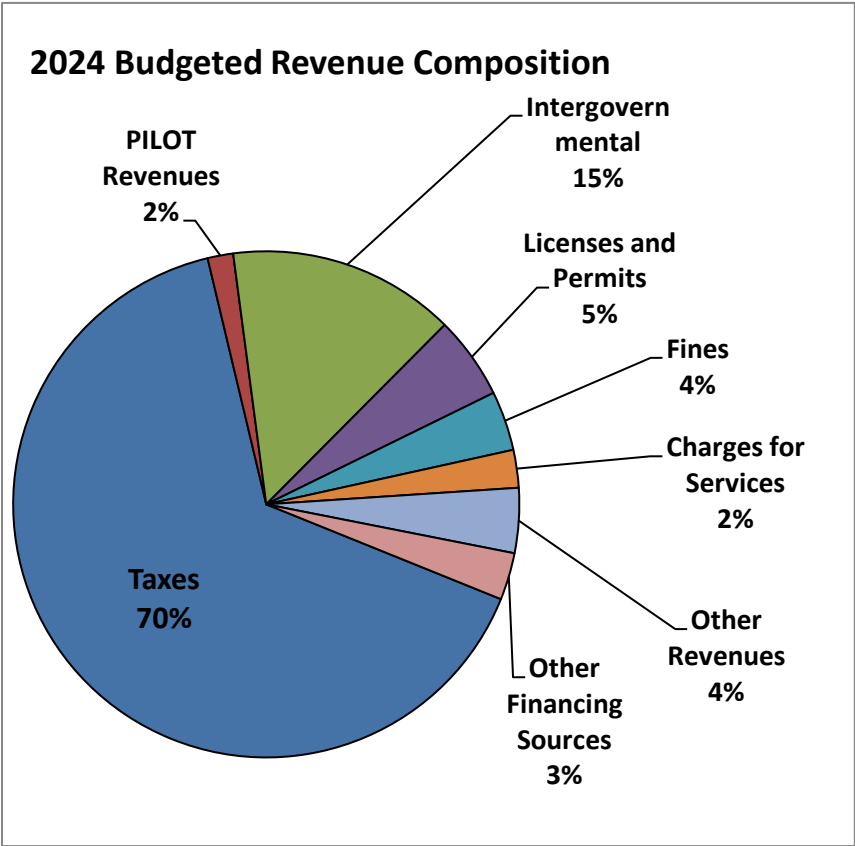
Items included in the budget metrics are also emphasized in the departmental budgets using “magenta” font. Items in the departmental budgets that have additional detail breakouts are highlighted using “blue” fonts.

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

General Fund Revenue by Source		2023	2024	2024	% Chg	
	2021	2022	Adopted	Proposed	Adopted	Budget 23
	Actual	Actual	Budget	Budget	Budget	to '24 prop
Revenues						
Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,255	\$ 8,609,900	\$ 8,609,900	-0.9%
PILOT Revenues	190,190	201,940	220,000	215,000	215,000	-2.3%
Intergovernmental	1,492,936	1,887,498	1,630,965	1,915,130	1,915,130	17.4%
Licenses and Permits	628,397	764,370	660,450	695,650	695,650	5.3%
Fines	537,848	592,082	520,000	500,000	500,000	-3.8%
Charges for Services	405,112	330,546	283,580	317,679	317,679	12.0%
Other Revenues	219,199	175,543	373,000	545,798	545,798	46.3%
Other Financing Sources	60,499	53,547	227,205	396,130	396,130	74.3%
Total Revenues	12,184,186	12,342,711	12,599,455	13,195,287	13,195,287	4.7%
Expenditures						
General Government	1,421,524	1,477,375	1,591,475	1,687,334	1,687,334	6.0%
Public Safety	7,404,432	7,431,207	7,709,885	7,976,466	7,976,466	3.5%
Public Works	2,958,601	2,767,217	2,948,390	3,021,723	3,021,723	2.5%
Health	126,730	124,115	123,550	113,634	113,634	-8.0%
Other Financing Uses	423,913	633,040	227,205	396,130	396,130	74.3%
Total Expenditures	12,335,200	12,432,954	12,600,505	13,195,287	13,195,287	4.7%

General Fund Revenue by Source			2023	2024	2024	% Chg
	2021	2022	Adopted	Proposed	Adopted	Budget 23
	Actual	Actual	Budget	Budget	Budget	to '24 prop
Revenues						
Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,255	\$ 8,609,900	\$ 8,609,900	-0.9%
PILOT Revenues	190,190	201,940	220,000	215,000	215,000	-2.3%
Intergovernmental	1,492,936	1,887,498	1,630,965	1,915,130	1,915,130	17.4%
Licenses and Permits	628,397	764,370	660,450	695,650	695,650	5.3%
Fines	537,848	592,082	520,000	500,000	500,000	-3.8%
Charges for Services	405,112	330,546	283,580	317,679	317,679	12.0%
Other Revenues	219,199	175,543	373,000	545,798	545,798	46.3%
Other Financing Sources	60,499	53,547	227,205	396,130	396,130	74.3%
Total Revenues	12,184,186	12,342,711	12,599,455	13,195,287	13,195,287	4.7%
Expenditures						
General Government	1,421,524	1,477,375	1,591,475	1,687,334	1,687,334	6.0%
Public Safety	7,404,432	7,431,207	7,709,885	7,976,466	7,976,466	3.5%
Public Works	2,958,601	2,767,217	2,948,390	3,021,723	3,021,723	2.5%
Health	126,730	124,115	123,550	113,634	113,634	-8.0%
Other Financing Uses	423,913	633,040	227,205	396,130	396,130	74.3%
Total Expenditures	12,335,200	12,432,954	12,600,505	13,195,287	13,195,287	4.7%
Net Change in Fund Balance	(151,015)	(90,243)	(1,050)	0	0	

General Fund Revenue and Expenditure Composition

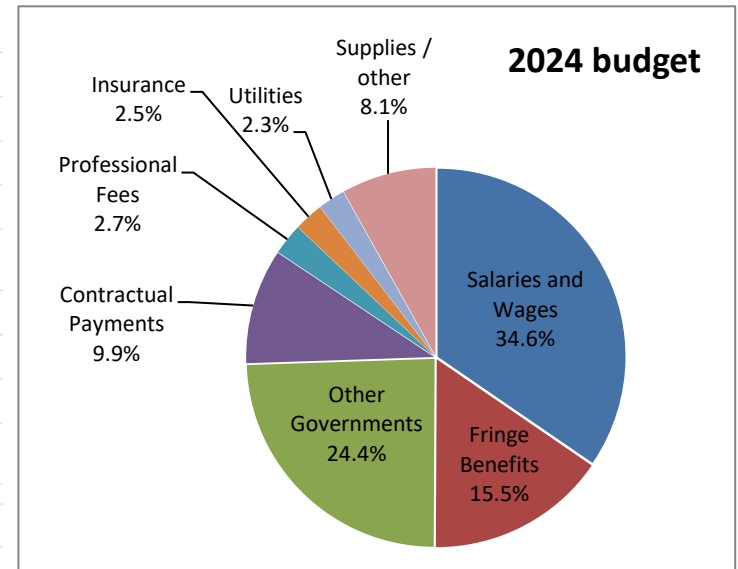


General Fund Revenue by Source		2023	2024	2024	% Chg	
	2021	2022	Adopted	Proposed	Adopted	Budget 23
	Actual	Actual	Budget	Budget	Budget	to '24 prop
Revenues						
Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,255	\$ 8,609,900	\$ 8,609,900	-0.9%
PILOT Revenues	190,190	201,940	220,000	215,000	215,000	-2.3%
Intergovernmental	1,492,936	1,887,498	1,630,965	1,915,130	1,915,130	17.4%
Licenses and Permits	628,397	764,370	660,450	695,650	695,650	5.3%
Fines	537,848	592,082	520,000	500,000	500,000	-3.8%
Charges for Services	405,112	330,546	283,580	317,679	317,679	12.0%
Other Revenues	219,199	175,543	373,000	545,798	545,798	46.3%
Other Financing Sources	60,499	53,547	227,205	396,130	396,130	74.3%
Total Revenues	12,184,186	12,342,711	12,599,455	13,195,287	13,195,287	4.7%

- **Intergovernmental:** The category includes the state transportation, recycling, shared revenue, and expenditure restraint program aids. Staff is expecting a slight decrease of \$40,000 in Expenditure Restraint funding.
- **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 permit fees have increased by about 4.3% or \$10,000 for 2024.
- **Fines:** Court Fines are projected to decrease by \$10,000 in 2024. Parking fines (net) have been projected to increase by about \$10,000 in 2024 based on current trends after the second year with the expansion of the on-street parking permit program.

General Fund Expenditure by Category Summary

Category	2023 budget	2024 budget	\$ Change	% Change	% of GF Total Expenditures
Salaries and Wages	4,379,915	4,549,409	169,494	3.9%	34.6%
Fringe Benefits	1,931,040	2,040,938	109,898	5.7%	15.5%
Other Governments	3,185,855	3,211,379	25,524	0.8%	24.4%
Contractual Payments	1,280,375	1,300,711	20,336	1.6%	9.9%
Professional Fees	329,800	353,925	24,125	7.3%	2.7%
Insurance	318,165	330,296	12,131	3.8%	2.5%
Utilities	297,050	307,526	10,476	3.5%	2.3%
Supplies / other	<u>878,305</u>	<u>1,067,317</u>	<u>189,012</u>	21.5%	<u>8.1%</u>
Total Expenditures	12,600,505	13,161,501	560,996	4.5%	100.0%



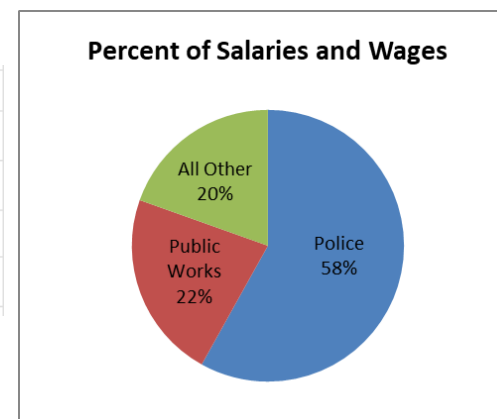
The General Fund budgeted expenditures have been summarized into the eight major categories listed above. The information presented show the comparative amounts budgeted for 2023 and 2024, the dollar amount and percentage change from the previous year, and each categories percentage of the total General Fund expenditures.

The proposed budget has been compiled to maintain 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.

Salary and Wages

<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Police	2,544,110	2,626,399	82,289	3.2%	20.0%
Public Works	979,400	1,017,735	38,335	3.9%	7.7%
All Other	856,405	905,275	48,870	5.7%	6.9%
Salaries and Wages	4,379,915	4,549,409	169,494	3.9%	34.6%



Salary and wages make up 34.6% 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 3.0% for most non-union staff.

Police: The Police Union contract is currently budgeted for a 3.0% contract increase in 2024. 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 2024 are slightly more than the budgeted 3.0% 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 28 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 3.0% COLA adjustment.

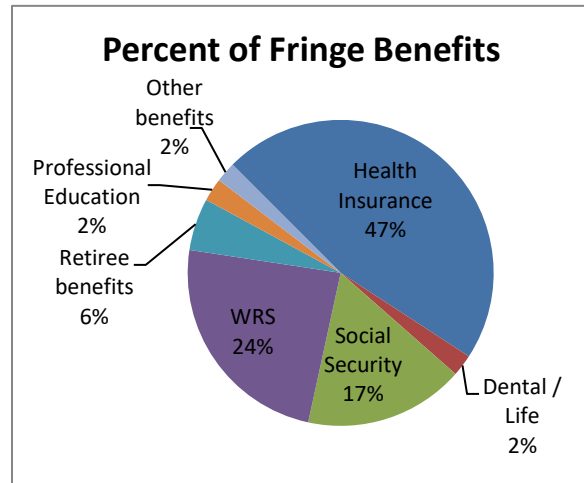
The DPW salaries budget for general operations is also based on a collective total of 6 months of position vacancies that may occur during the staff recruitment processes as a result of staff turnover and retirements. There are a total of 21 FTE positions in the Department of Public Works.

The “All Other” salary category includes 13.0 FTE positions and reflects general Village Hall staffing levels. There has also been staff changes at the Village Hall in 2023. The 2023 budget reflected expected costs at that time which were slightly higher than current projections.

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 Positions
<u>Department</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Village Manager	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk / Customer Service	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	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	4.00	4.00	4.00	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00	0.75	0.75	0.75	0.75	1.00	0.75	0.75
Police *	31.80	29.00	29.00	28.50	28.50	28.50	28.50	28.50	28.50	28.50
Public Works *	21.95	21.95	21.95	21.45	20.95	21.45	20.75	21.50	21.50	21.50
Library	13.25	13.25	13.40	13.40	13.40	13.40	13.40	13.65	13.65	13.65
Senior Resource Center	1.10	1.20	1.35	1.35	1.35	1.35	1.35	1.35	1.70	1.70
Total Full Time Equivalents	<u>83.10</u>	<u>80.40</u>	<u>80.70</u>	<u>80.45</u>	<u>77.95</u>	<u>78.45</u>	<u>77.75</u>	<u>78.00</u>	<u>78.10</u>	<u>78.10</u>
Change from previous year	<u>0.10</u>	<u>(2.70)</u>	<u>0.30</u>	<u>(0.25)</u>	<u>(2.50)</u>	<u>0.50</u>	<u>(0.70)</u>	<u>0.25</u>	<u>0.10</u>	<u>-</u>

Fringe Benefits



<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Health Insurance	913,095	952,835	39,740	4.4%	7.2%
Dental / Life / Flex	46,335	46,975	640	1.4%	0.4%
Social Security	335,075	345,372	10,297	3.1%	2.6%
WRS	444,735	489,532	44,797	10.1%	3.7%
Retiree benefits	96,600	112,654	16,054	16.6%	0.9%
Professional Education	51,975	50,025	(1,950)	-3.8%	0.4%
Other benefits	43,225	43,545	320	0.7%	0.3%
Fringe Benefits	1,931,040	2,040,938	109,898	5.7%	15.5%

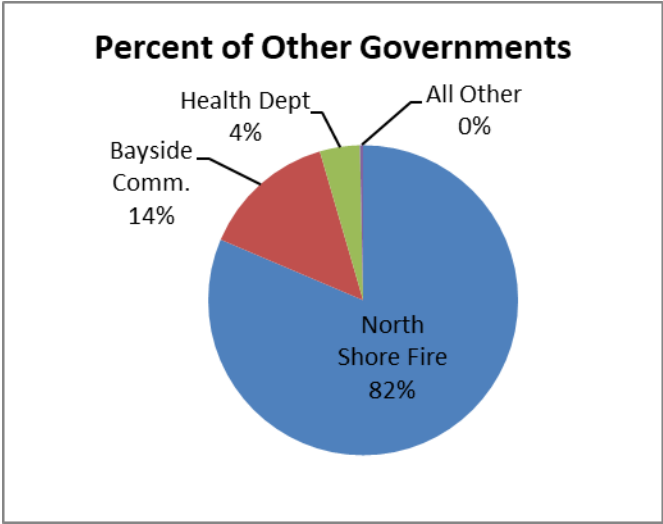
Fringe Benefits make up another 15.5% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

There is a 9.5% increase in health insurance premiums in the 2024 budget.

Retiree health care costs have decreased in 2024 after an increase in 2023 as the result of an accounting adjustment.

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

Other Government payments



Category	2023 budget	2024 budget	\$ Change	% Change	% of GF Total
North Shore Fire	2,598,945	2,631,338	32,393	1.2%	20.0%
Bayside Communications	450,360	455,407	5,047	1.1%	3.5%
Health Dept	123,550	113,634	(9,916)	-8.0%	0.9%
All Other	13,000	11,000	(2,000)	-15.4%	0.1%
Other Governments	3,185,855	3,211,379	25,524	0.8%	24.4%

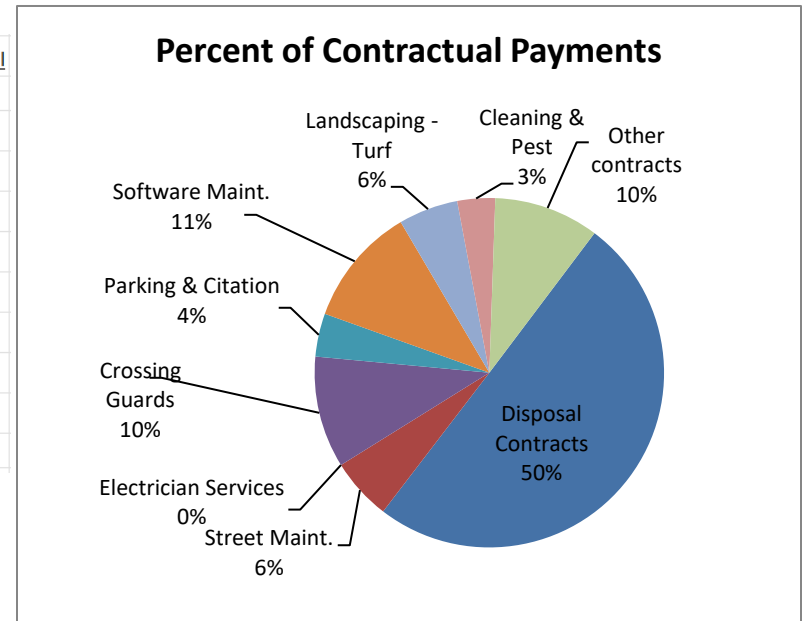
Other government payments make up 22.4% of the General Fund budget. They can be summarized into the 5 categories illustrated above.

Bayside Communications: The baseline Tri-Comm (Bayside) dispatch services contract fees have been budgeted for a 1.2% increase. 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 12.4% in 2024.

Contractual Payments

<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Disposal Contracts	625,405	654,744	29,339	4.7%	5.0%
Street Maintenance	75,000	75,000	-	0.0%	0.6%
Electrician Services	65,000	-	(65,000)	-100.0%	0.0%
Crossing Guards	110,000	135,000	25,000	22.7%	1.0%
Parking & Citation	52,200	52,200	-	0.0%	0.4%
Software Maint.	131,380	138,935	7,555	5.8%	1.1%
Landscaping - Turf	70,350	72,000	1,650	2.3%	0.5%
Cleaning & Pest	45,300	45,700	400	0.9%	0.3%
Other	105,740	127,132	21,392	20.2%	1.0%
Contractual Payments	1,280,375	1,300,711	20,336	1.6%	9.9%



Contractual Payments make up about 9.9% of the total General Fund budget. They can be summarized into 9 categories as illustrated above.

Disposal Costs have increased under the 2024-2028 contract renewal rates, although not as high as was initially expected.

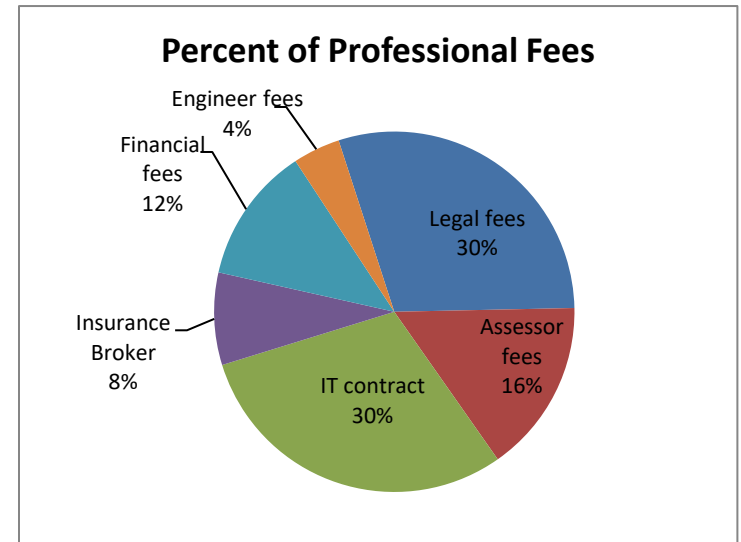
Crossing Guards: The renewal of the Village's crossing guard contract included an increase in the wage amount that will be paid to crossing guards.

Software maintenance includes annual police technology costs of \$56,995, 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 increase \$15,000 in 2024 due to an increase in number of elections. The Police Department credit card fees budget will increase by \$5,000 due to contracts.

Professional Fees

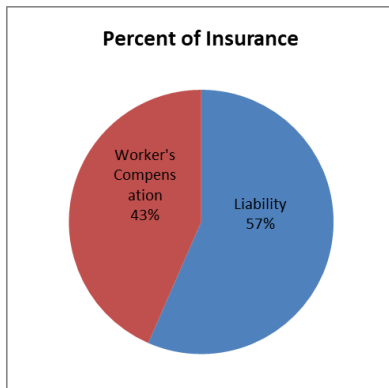
<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Legal fees	105,000	105,000	-	0.0%	0.8%
Assessor fees	55,200	55,200	-	0.0%	0.4%
IT contract	94,500	106,050	11,550	12.2%	0.8%
Insurance Broker	25,500	29,325	3,825	100.0%	0.2%
Financial fees	39,600	43,350	3,750	9.5%	0.3%
Engineering fees	10,000	15,000	5,000	50.0%	0.1%
Professional Fees	329,800	353,925	24,125	7.3%	2.7%



Professional fees make up 2.7% 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 2024 budget. The Village Board also recently approved an increased level of IT support through our contract with Bayside IT.

Insurance



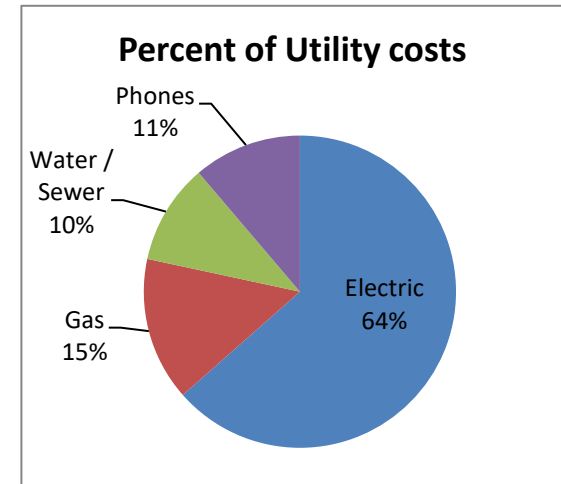
<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Liability	178,500	188,000	9,500	5.3%	1.4%
Worker's Comp.	139,665	142,296	2,631	1.9%	1.1%
Insurance	318,165	330,296	12,131	3.8%	2.5%

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

Liability insurance costs increased about 5.3% in 2024. Workers' compensation base rates increased by 1.9% depending on employee class.

Utility costs

<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	187,500	195,800	8,300	4.4%	1.5%
Gas	42,800	45,850	3,050	7.1%	0.3%
Water / Sewer	31,500	32,100	600	1.9%	0.2%
Phones	<u>35,250</u>	<u>33,776</u>	<u>(1,474)</u>	<u>-4.2%</u>	<u>0.3%</u>
Utilities	297,050	307,526	10,476	3.5%	<u>2.3%</u>
					91.9%



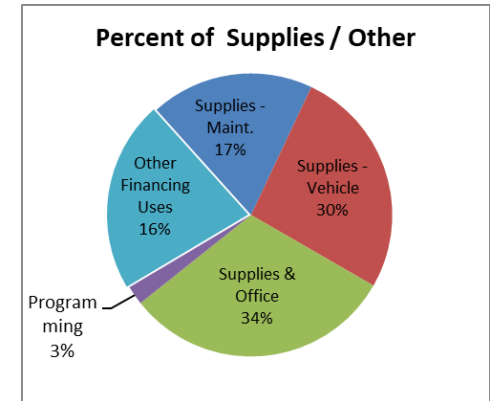
Utility costs make up just over 2.3% of the total General Fund budget. They can be summarized into the 4 categories as illustrated above.

Based on current trends, this budget projects that Gas energy costs will increase by over 7.1% compared to the 2023 budget.

Supplies / other

The remaining 8.1% 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.

<u>Category</u>	<u>2023 budget</u>	<u>2024 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Supplies & Office	194,320	188,250	(6,070)	-3.1%	1.4%
Supplies - Maintenance	273,280	305,170	31,890	11.7%	2.3%
Supplies - Vehicle	322,200	345,004	22,804	7.1%	2.6%
Programming	23,620	24,000	380	1.6%	0.2%
Other Financing Uses	227,205	396,130	168,925	74.3%	3.0%
Interdepartmental Exp	<u>(162,320)</u>	<u>(191,237)</u>	<u>(28,917)</u>	17.8%	<u>-1.5%</u>
Supplies / other	878,305	1,067,317	189,012		8.1%



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 \$5,000 estimated savings on copier contracts.

Supplies – Maintenance includes \$74,600 for building maintenance, \$42,960 for the salt contract, which is an increase of about \$7,000 from 2023, \$20,000 HVAC Maintenance, \$15,000 for repairs & maintenance, and various other maintenance costs throughout the DPW budget.

Supplies – Vehicle are for vehicle repairs and operations, including \$164,140 for fuel which is an \$8,250 increase from 2023, and \$140,000 for vehicle parts and repairs which is \$35,000 change from 2023, most due to an increase in the cost of parts.

Other Financing Uses include General Fund reserves of \$396,130 which are budgeted to support debt service needs in order to stabilize the debt service tax levy at 10.0% in 2024. This is \$168,925 more than from the previous year. However, there is also no finalized planned use of General Fund reserves to fund capital costs in 2024.

Summary - Expenses

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

<u>2024 General Fund baseline budget</u>	<u>2023</u>	<u>2024</u>	<u>Increase</u>
Staff wages - Police (3.0%) *	\$ 2,544,110	\$ 2,626,399	\$ 82,289
Staff wages - All other (3.0%)	\$ 1,835,805	\$ 1,923,231	\$ 87,426
Health Insurance (9.5%)	\$ 913,095	\$ 952,835	\$ 39,740
Liability Insurance (5%)	\$ 178,500	\$ 188,000	\$ 9,500
Worker's Comp. (2%)	\$ 139,665	\$ 142,280	\$ 2,615
WRS (8-10%)	\$ 444,735	\$ 488,251	\$ 43,516
		General budget changes	\$ 265,086

2024 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.

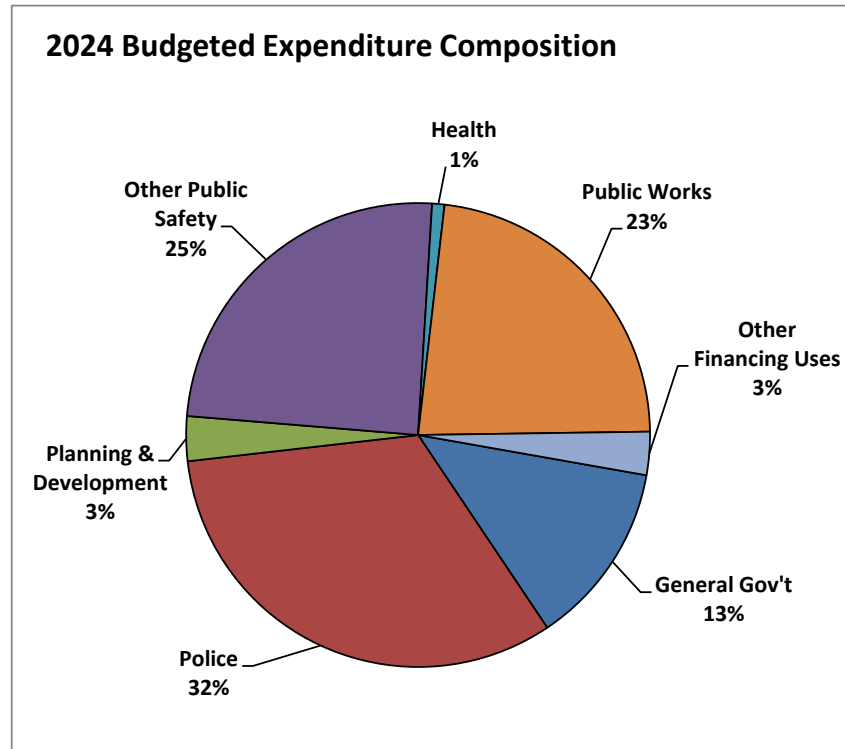
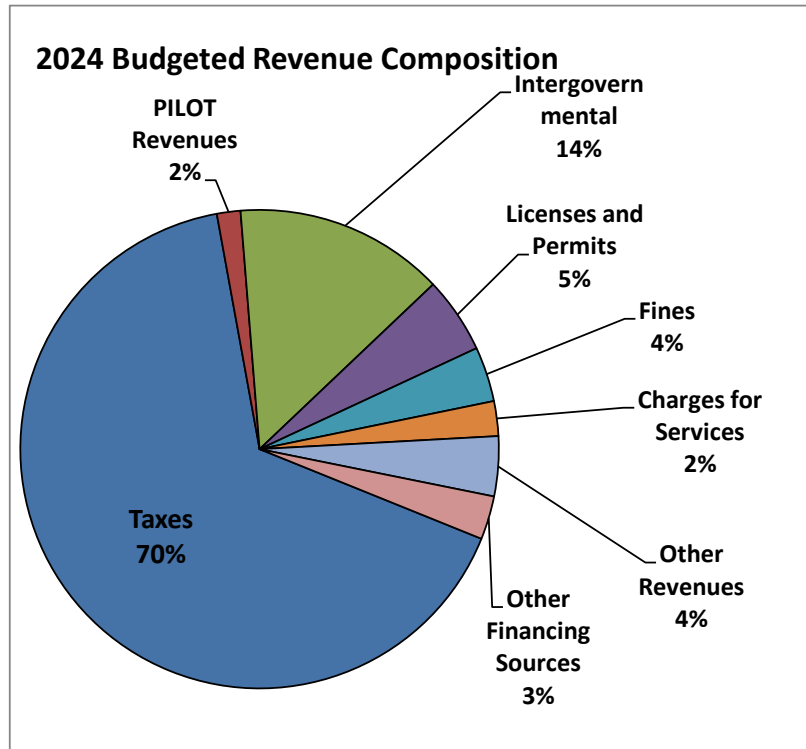
2024 Budget

General Fund - Revenues and Expenditures Summary

General Fund Revenue by Source						
	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24 prop
Revenues						
Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,255	\$ 8,609,900	\$ 8,609,900	-0.9%
PILOT Revenues	190,190	201,940	220,000	215,000	215,000	-2.3%
Intergovernmental	1,492,936	1,887,498	1,630,965	1,915,130	1,915,130	17.4%
Licenses and Permits	628,397	764,370	660,450	695,650	695,650	5.3%
Fines	537,848	592,082	520,000	500,000	500,000	-3.8%
Charges for Services	405,112	330,546	283,580	317,679	317,679	12.0%
Other Revenues	219,199	175,543	373,000	545,798	545,798	46.3%
Other Financing Sources	60,499	53,547	227,205	396,130	396,130	74.3%
Total Revenues	<u>12,184,186</u>	<u>12,342,711</u>	<u>12,599,455</u>	<u>13,195,287</u>	<u>13,195,287</u>	<u>4.7%</u>
Expenditures						
General Government	1,421,524	1,477,375	1,591,475	1,687,334	1,687,334	6.0%
Public Safety	7,404,432	7,431,207	7,709,885	7,976,466	7,976,466	3.5%
Public Works	2,958,601	2,767,217	2,948,390	3,021,723	3,021,723	2.5%
Health	126,730	124,115	123,550	113,634	113,634	-8.0%
Other Financing Uses	423,913	633,040	227,205	396,130	396,130	74.3%
Total Expenditures	<u>12,335,200</u>	<u>12,432,954</u>	<u>12,600,505</u>	<u>13,195,287</u>	<u>13,195,287</u>	<u>4.7%</u>
Net Change in Fund Balance	(151,015)	(90,243)	(1,050)	0	0	
Beginning Fund Balance	6,375,454	6,224,440	6,134,196	5,569,212	5,569,212	
Less: Surplus Applied	-	-	(227,205)	(396,130)	(396,130)	
Ending Fund Balance	<u>\$ 6,224,440</u>	<u>\$ 6,134,196</u>	<u>\$ 5,905,942</u>	<u>\$ 5,173,083</u>	<u>\$ 5,173,083</u>	
Fund Balance Components:						
Nonspendable - prepaids and LT rece	800,000	750,000	700,000	500,000	500,000	
Assigned for future retirement costs	57,500	10,000	17,670	-	-	
Assigned for next year budget	633,040	227,205	396,130	396,265	396,265	
Estimated Unassigned	4,733,900	5,146,991	4,792,142	4,276,818	4,276,818	
Total Fund Balance	\$ 6,224,440	\$ 6,134,196	\$ 5,905,942	\$ 5,173,083	\$ 5,173,083	
Unassigned as a % of CY Revenues	39.05%	41.88%	38.73%	33.41%	33.41%	

2024 Budget

General Fund Summary Revenue and Expenditure Compositions



2024 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
1100 - Village Board							
100-1100-41110	Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,255	\$ 8,609,900	\$ 8,609,900	-0.9%
100-1100-41300	PILOT - Water	170,690	182,168	200,000	195,000	195,000	-2.5%
100-1100-41310	PILOT - Parking	19,500	19,772	20,000	20,000	20,000	0.0%
100-1100-43430	State Aids - EC / PPT / VSP	28,915	29,699	41,090	30,000	30,000	-27.0%
100-1100-48550	Donations - 4th of July event	9,525	10,400	-	10,400	10,400	0.0%
Total 1100 - Village Board Revenues		8,878,635	8,579,224	8,945,345	8,865,300	8,865,300	-0.9%
1200 - Court							
100-1200-45120	Court Fines - current	\$ 45,839	\$ 28,388	\$ 60,000	\$ 50,000	\$ 50,000	-16.7%
100-1200-45190	Court Fines - SDC	\$ 80,262	\$ 83,453	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
100-1200-47390	Charges for services - Brown Deer	20,532	7,400	-	-	-	0.0%
Total 1200 - Court Revenues		146,633	119,241	120,000	110,000	110,000	-8.3%
1410 - Village Manager							
100-1410-43410	State Shared Revenue	\$ 262,898	\$ 263,102	\$ 261,000	\$ 597,870	\$ 597,870	129.1%
100-1410-43411	Expenditure Restraint	259,747	282,589	259,450	206,060	206,060	-20.6%
100-1410-44140	Cable Fees - Time Warner	77,390	76,598	70,000	70,000	70,000	0.0%
100-1410-44141	Cable Fees - AT&T	23,747	24,315	25,000	25,000	25,000	0.0%
100-1410-48150	Insurance Dividend	18,363	19,634	20,000	20,000	20,000	0.0%
100-1410-48900	Miscellaneous Revenue	(159)	-	250	250	250	0.0%
Total 1410 - Village Manager Revenues		641,987	666,238	635,700	919,180	919,180	44.6%
1420 - Clerk							
100-1420-44110	Liquor Licenses (Class)	\$ 10,233	\$ 14,450	\$ 16,200	\$ 16,500	\$ 16,500	1.9%
100-1420-44111	Operators Licenses	2,760	3,110	2,500	2,600	2,600	4.0%
100-1420-44120	Village Licenses	4,821	4,334	4,500	5,000	5,000	11.1%
100-1420-44130	Weights and Measures	2,805	5,070	3,000	3,000	3,000	0.0%
100-1420-44200	Pet Licenses	5,319	5,029	3,500	4,500	4,500	28.6%
100-1420-44900	Security Alarm Permits	1,680	1,800	1,500	1,600	1,600	6.7%
100-1420-46351	RCA daytime	2,465	2,341	2,000	2,200	2,200	10.0%
100-1420-48900	Miscellaneous Revenue	7,719	5,122	5,000	6,000	6,000	20.0%
Total 1420 - Clerk Revenues		37,802	41,256	38,200	41,400	41,400	8.4%

2024 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
1510 - Finance							
100-1510-48100	Interest Income	\$ 136,262	\$ 234,923	\$ 230,000	\$ 400,000	\$ 400,000	73.9%
100-1510-48101	Market to Market adjustments	(101,052)	(239,502)	-	-	-	0.0%
100-1510-48110	Interest on Loans/Advances	14,043	9,066	4,050	4,100	4,100	1.2%
100-1510-48120	Interest on Taxes	42,623	34,698	35,000	35,500	35,500	1.4%
100-1510-48900	Miscellaneous Revenue	9,255	4,290	5,000	5,000	5,000	0.0%
Total 1510 - Finance Revenues		101,131	43,475	274,050	444,600	444,600	62.2%
2100 - Police							
100-2100-45200	Parking Fines - current	\$ 377,955	\$ 470,436	\$ 380,000	\$ 390,000	\$ 390,000	2.6%
100-2100-45290	Parking Fines - TRIP	33,792	9,805	20,000	-	-	-100.0%
100-2100-46200	False Alarm Fees	3,289	2,713	4,000	4,000	4,000	0.0%
100-2100-46336	On-Street Parking	188,455	268,644	230,000	240,000	240,000	4.3%
100-2100-43550	Enforcement Grants	18,127	268,644	-	-	-	0.0%
100-2100-43560	Training Grants	3,840	8,840	-	-	-	0.0%
100-2100-43590	Other Grants	7,566	1,000	-	-	-	0.0%
100-2100-46900	Community Event Fees	-	3,037	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	3,638	7,280	5,000	4,500	4,500	-10.0%
Total 2100 - Police Revenues		636,662	1,040,399	639,000	638,500	638,500	-0.1%
2400 - Planning and Development							
100-2400-44310	Building Permits	\$ 154,422	\$ 191,229	\$ 155,000	\$ 160,000	\$ 160,000	3.2%
100-2400-44320	Electrical Permits	43,894	49,609	40,000	45,000	45,000	12.5%
100-2400-44330	Plumbing Permits	32,751	34,098	30,000	35,000	35,000	16.7%
100-2400-44340	HVAC Permits	26,635	26,080	22,500	27,500	27,500	22.2%
100-2400-44350	Other various permits	34,794	42,165	36,000	40,000	40,000	11.1%
100-2400-44370	Reinspection Fees	2,975	2,630	3,000	2,500	2,500	-16.7%
100-2400-44400	Code Enforcement - PE	12,895	12,618	15,000	15,000	15,000	0.0%
100-2400-46435	Delq Prop (grass/weeds)	356	250	750	250	250	-66.7%
100-2400-48900	Miscellaneous Revenue	20,726	13,665	15,000	15,000	15,000	0.0%
Total 2400 - Planning and Development Revenues		329,448	372,344	317,250	340,250	340,250	7.2%
2900 - Other Public Safety							
100-2900-43420	Fire Insurance	\$ 72,650	\$ 74,406	\$ 75,000	\$ 75,000	\$ 75,000	0.0%

2024 Budget

General Fund

Revenue Summary by Department

Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
100-2900-48200	Facilities charges - NSHD	16,420	16,750	17,085	5,500	5,500	-67.8%
100-2900-47300	School - Crossing Guards	25,739	37,791	55,000	67,500	67,500	22.7%
Total 2900 - Other Public Safety Revenues		114,809	128,947	147,085	148,000	148,000	-67.8%
3000 - Public Works							
100-3100-43530	State Transportation Aids	\$ 734,615	\$ 841,518	\$ 869,590	\$ 870,000	\$ 870,000	0.0%
100-3100-43540	Recycling Grant	52,894	52,759	52,750	52,800	52,800	0.1%
100-3100-46430	Special Collection Fees	23,451	18,559	15,000	16,000	16,000	6.7%
100-3100-46431	Disposal Fee	21,504	18,278	15,000	17,500	17,500	16.7%
100-3100-46433	Kart / Recycling Bin Sales	1,838	1,300	1,000	1,100	1,100	10.0%
100-3100-46434	Snow Removal Charges	1,460	-	0	-	-	-100.0%
100-3100-46436	Damages To Property	74,050	18,052	0	-	-	-100.0%
100-3100-4900	Community Event Fees	-	1,040	0	-	-	-100.0%
100-3100-47300	Charges for Service - School	18,246	21,687	20,340	24,890	24,890	22.4%
100-3100-47310	Charges for Service - Whitefish Bay	240,742	238,480	228,240	254,189	254,189	11.4%
100-3100-48200	Rental Income	41,200	46,769	43,700	45,448	45,448	4.0%
100-3100-48900	Miscellaneous Revenue	26,580	39,598	10,000	10,000	10,000	0.0%
Total 3000 - Public Works Revenues		1,236,580	1,298,040	1,255,620	1,291,927	1,291,927	2.9%
9000 - Other Financing Sources							
100-9000-49200	Transfers from Special Rev.	60,499	53,547	-	-	-	0.0%
100-9000-49900	Surplus Applied	-	-	227,205	396,130	396,130	74.3%
Total 9000 - Other Financing Sources		60,499	53,547	227,205	396,130	396,130	74.3%
Total Revenues		\$ 12,184,186	\$ 12,342,711	\$ 12,599,455	\$ 13,195,287	\$ 13,195,287	4.7%

2024 Budget

General Fund Expenditure Summary by Department

Department	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to 24
General Government						
1100 - Village Board	\$ 69,105	\$ 41,952	\$ 42,825	\$ 38,277	\$ 38,277	-10.6%
1200 - Municipal Court	72,792	69,422	74,165	71,664	71,664	-3.4%
1410 - Village Manager	390,915	457,729	476,470	482,527	482,527	1.3%
1420 - Clerk	299,102	272,010	273,920	324,261	324,261	18.4%
1510 - Finance	218,206	271,567	270,095	273,324	273,324	1.2%
1900 - Other General Admin	371,404	364,695	454,000	497,280	497,280	9.5%
Total General Government	1,421,524	1,477,375	1,591,475	1,687,334	1,687,334	6.0%
2000's Public Safety / Other Protective Services						
2100 - Police	\$ 3,771,701	\$ 3,975,311	\$ 4,105,695	\$ 4,294,245	\$ 4,294,245	4.6%
2400 - Planning and Development	365,395	374,158	393,285	409,422	409,422	4.1%
2900 - Other Public Safety	3,394,066	3,205,853	3,334,455	3,386,433	3,386,433	1.6%
Total Public Safety	7,531,162	7,555,322	7,833,435	8,090,100	8,090,100	3.3%
3000's - Public Works						
3100 - Administration	\$ 409,516	\$ 361,205	\$ 350,665	\$ 376,596	\$ 376,596	7.4%
3230 - Building Maintenance	237,192	255,663	247,105	277,653	277,653	12.4%
3300 - Municipal Garage	376,130	313,922	331,695	330,507	330,507	-0.4%
3410 - Street and Alley	151,945	160,771	183,785	186,308	186,308	1.4%
3430 - Street Lighting / Traffic Devices	248,759	257,314	275,985	232,416	232,416	-15.8%
3460 - Winter Maintenance	150,960	68,848	140,890	151,683	151,683	7.7%
3510 - Refuse / Recycling Disposal	708,824	756,795	769,965	801,790	801,790	4.1%
3530 - Yard Waste Leaf Collection	170,789	100,432	108,800	105,808	105,808	-2.7%
3610 - Forestry	295,481	294,109	318,590	330,107	330,107	3.6%
3620 - Parks and Beautification	209,005	198,158	220,910	228,855	228,855	3.6%

2024 Budget

**General Fund
Expenditure Summary by Department**

Department	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to 24
Total Public Works	2,958,601	2,767,217	2,948,390	3,021,723	3,021,723	2.5%
9000 - Other Financing Uses	423,913	633,040	227,205	396,130	396,130	74.3%
Total Expenditures	<u>\$ 12,335,200</u>	<u>\$ 12,432,954</u>	<u>\$ 12,600,505</u>	<u>\$ 13,195,287</u>	<u>\$ 13,195,287</u>	<u>4.7%</u>

2024 Budget

**General Fund
Expenditure Summary by Object**

Object	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Proposed Budget	% Chg Budget 23 to 24
Salaries and Wages	\$ 4,125,063	\$ 4,185,392	\$ 4,379,915	\$ 4,549,409	\$ 4,549,409	3.9%
Fringe Benefits	1,797,414	1,816,685	1,931,040	2,040,748	2,040,748	5.7%
Other Governments	3,299,939	3,086,724	3,185,855	3,215,972	3,211,379	0.8%
Contractual Payments	1,127,603	1,153,024	1,290,375	1,320,262	1,320,262	2.3%
Professional Fees	243,195	250,497	319,800	338,925	338,925	6.0%
Insurance	292,506	289,018	318,165	330,296	330,296	3.8%
Utilities	303,007	274,458	297,050	308,350	308,350	3.8%
Supplies & Office	163,283	209,345	194,320	180,650	180,650	-7.0%
Supplies - Maintenance	312,598	332,827	273,280	312,370	312,370	14.3%
Supplies - Vehicle	365,017	358,563	322,200	375,004	375,004	16.4%
Programming	29,046	34,195	23,620	24,000	24,000	1.6%
Other Financing Uses	423,913	633,040	227,205	396,130	396,130	74.3%
Interdepartmental Exp	(147,384)	(190,814)	(162,320)	(192,237)	(192,237)	18.4%
Total Expenditures	\$ 12,335,200	\$ 12,432,954	\$ 12,600,505	\$ 13,199,880	\$ 13,195,287	4.7%

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 2024. This budget continues to provide funding for ongoing Equity, Diversity, and Inclusion training opportunities for staff and other community leaders.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	6/30/2023 YTD % of Budget
Revenues								
100-1100-41110	Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,255	\$ 8,609,900	\$ 8,609,900	-0.9%	100.0%
100-1100-41300	PILOT - Water	170,690	182,168	200,000	195,000	195,000	-2.5%	0.0%
100-1100-41310	PILOT - Parking	19,500	19,772	20,000	20,000	20,000	0.0%	0.0%
100-1100-43430	State Aids - EC / PPT / VSP	28,915	29,699	41,090	30,000	30,000	-27.0%	14.5%
100-1100-48550	Donations - 4th of July event	9,525	10,400	-	10,400	10,400	0.0%	0.0%
Total Village Board Revenues		<u>\$ 8,878,635</u>	<u>\$ 8,579,224</u>	<u>\$ 8,945,345</u>	<u>\$ 8,865,300</u>	<u>\$ 8,865,300</u>	<u>-0.9%</u>	<u>97.2%</u>
Expenditures								
100-1100-51100	Salaries and Wages	\$ 7,328	\$ 7,299	\$ 7,350	\$ 7,350	\$ 7,350	0.0%	47.7%
100-1100-51310	Social Security and Medicare	561	557	560	577	577	3.0%	47.9%
100-1100-51900	Professional Education *	15,458	3,907	12,000	7,000	7,000	-41.7%	1.6%
100-1100-53100	Office Supplies	101	24	250	250	250	0.0%	0.0%
100-1100-53140	Legal Notices & Publications *	5,857	6,890	1,500	1,500	1,500	0.0%	80.0%
100-1100-53200	Memberships & Subscriptions *	6,496	6,915	6,915	7,350	7,350	6.3%	104.7%
100-1100-53900	Miscellaneous Expenses	53	-	250	250	250	0.0%	-20.0%
100-1100-53990	Contingency / Other activities	19,487	-	10,000	10,000	10,000	0.0%	0.0%
100-1100-54110	4th of July Festivities	13,764	16,360	4,000	4,000	4,000	0.0%	12.3%
Total Village Board Expenditures		<u>\$ 69,105</u>	<u>\$ 41,952</u>	<u>\$ 42,825</u>	<u>\$ 38,277</u>	<u>\$ 38,277</u>	<u>-10.6%</u>	<u>30.0%</u>

* See also - detail sheets

2024 Budget
Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
	EDI Training/Education	5,000
	League of Wisconsin Municipalities convention	1,000
	Other Trustee conferences	<u>1,000</u>
	Total for account	<u>7,000</u>

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

100-1100-53200	Memberships & subscriptions	
	League of Wisconsin Municipalities membership	6,500
	Public Policy Forum Membership	500
	Intergovernmental Cooperative Council (ICC)	<u>350</u>
	Total for account	<u>7,350</u>

Department Description

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

Services

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

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	6/30/2023 YTD % of Budget
Revenues								
100-1200-45120	Court Fines - current	45,839	28,388	60,000	50,000	50,000	-16.7%	29.7%
100-1200-45190	Court Fines - SDC	80,262	83,453	60,000	60,000	60,000	0.0%	37.7%
100-1200-47390	Charges for services - Brown Deer	20,532	7,400	-	-	-	0.0%	0.0%
Total Municipal Court Revenues		<u>\$ 146,633</u>	<u>\$ 119,241</u>	<u>\$ 120,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>-8.3%</u>	<u>33.7%</u>
Expenditures								
100-1200-51100	Salaries and Wages	\$ 46,428	\$ 36,865	\$ 40,975	\$ 42,204	\$ 42,204	3.0%	47.3%
100-1200-51300	Health Insurance	2,500	1,687	2,250	2,464	2,464	9.5%	50.0%
100-1200-51305	Dental & other benefits	842	535	725	747	747	3.0%	51.3%
100-1200-51310	Social Security and Medicare	3,805	2,982	3,135	3,229	3,229	3.0%	50.7%
100-1200-51315	Wisconsin Retirement System	2,793	1,991	2,790	2,874	2,874	3.0%	41.4%
100-1200-51900	Professional Education *	1,806	2,858	2,000	2,550	2,550	27.5%	35.0%
100-1200-52910	Software Purch/Maint *	7,725	7,949	8,260	7,860	7,860	-4.8%	99.1%
100-1200-52990	Other Service Contracts & Fees *	400	2,150	500	650	650	30.0%	0.0%
100-1200-53100	Office Supplies	342	957	500	500	500	0.0%	47.8%
100-1200-53130	Postage	663	625	800	800	800	0.0%	42.3%
100-1200-53200	Memberships & Subscriptions *	120	150	145	145	145	0.0%	100.0%
100-1200-55110	Workers Comp	83	91	85	100	100	17.6%	43.5%
100-1200-57450	Police / Baliff services	5,285	10,582	12,000	7,500	7,500	-37.5%	0.0%
Total Municipal Court Expenditures		<u>\$ 72,792</u>	<u>\$ 69,422</u>	<u>\$ 74,165</u>	<u>\$ 71,623</u>	<u>\$ 71,623</u>	<u>-3.4%</u>	<u>44.9%</u>

* See also - detail sheets

2024 Budget
Expenditure Request Detail - Municipal Court

100-1200-51900	Professional Education		
	Professional Judicial Education Cert. Prog (3 days) - Court Clerk	900	900 increase from 700
	Annual TIPSS user group seminar	150	
	Annual Continuing Judicial Education - Judge	700	
	Annual Judicial education seminar (3 days) - Judge	<u>800</u>	800 Planning on going from 2 from 1
	Total for account	<u>2,550</u>	

100-1200-52910	Software contracts/maint/purchases		
	Accurint fees	1,750	
	TIPSS annual support fees	<u>6,110</u>	
	Total for account	<u>7,860</u>	

100-1200-52990	Other Service Contract fees		
	Sign language @ \$2.50 / minute	250	increase 2.50
	English - limited @\$53.82 / 30 minutes	<u>400</u>	
	Total for account	<u>650</u>	

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

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.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
Revenues								
100-1410-43410	State Shared Revenue	\$ 262,898	\$ 263,102	\$ 261,000	\$ 597,570	597,570	129.0%	Received in November
100-1410-43411	Expenditure Restraint	259,747	282,589	259,450	206,060	206,060	-20.6%	Received in July
100-1410-44140	Cable Fees - Time Warner	77,390	76,598	70,000	70,000	70,000	0.0%	Received quarterly
100-1410-44141	Cable Fees - AT&T	23,747	24,315	25,000	25,000	25,000	0.0%	Received quarterly
100-1410-48150	Insurance Dividend	18,363	19,634	20,000	20,000	20,000	0.0%	Received in June
100-1410-48900	Miscellaneous Revenue	(159)	-	250	250	250	0.0%	
Total Village Manager Revenues		<u>\$ 641,987</u>	<u>\$ 666,238</u>	<u>\$ 635,700</u>	<u>\$ 918,880</u>	<u>\$ 918,880</u>	<u>44.5%</u>	
Expenditures								
100-1410-51100	Salaries and Wages	\$ 234,612	\$ 239,858	\$ 257,600	\$ 265,328	\$ 265,328	3.0%	
100-1410-51140	Auto / Phone allowance	2,700	2,700	2,700	2,700	2,700	0.0%	
100-1410-51300	Health Insurance	46,324	58,775	62,750	68,711	68,711	9.5%	
100-1410-51305	Dental & other benefits	1,835	1,411	2,410	2,600	2,600	7.9%	
100-1410-51310	Social Security and Medicare	17,779	17,739	19,710	20,696	20,696	5.0%	
100-1410-51315	Wisconsin Retirement System	15,829	15,526	17,515	18,391	18,391	5.0%	
100-1410-51900	Professional Education *	2,631	3,774	4,200	4,200	4,200	0.0%	
100-1410-52990	Other Service Contracts & Fees *	903	4,426	11,990	8,833	8,833	-26.3%	UniverCity (Year 2 of 3)
100-1410-53100	Office Supplies	258	354	500	500	500	0.0%	
100-1410-53140	Marketing & Communications *	17,188	12,151	14,500	12,900	12,900	-11.0%	
100-1410-53200	Memberships & Subscriptions *	2,556	2,353	2,990	2,990	2,990	0.0%	
100-1410-54100	Volunteer Committees	291	1,400	2,000	2,000	2,000	0.0%	
100-1410-54130	Awards / Recognitions	2,677	4,065	4,000	5,500	5,500	37.5%	
100-1410-55100	Liability & Property Insurance	30,239	50,991	49,200	52,500	52,500	6.7%	Public Officials insurance
100-1410-55110	Workers Comp	514	456	525	610	610	16.2%	
100-1410-56110	Computers / Printers	7,298	36,334	20,000	10,000	10,000	-50.0%	
100-1410-56130	Equipment / Furniture	7,903	6,234	5,000	5,000	5,000	0.0%	
100-1410-57900	Expenditure Charged to Others	(622)	(818)	(1,120)	(1,000)	(1,000)	-10.7%	Non salary costs to utilities at YE
Total Village Manager Expenditures		<u>\$ 390,915</u>	<u>\$ 457,729</u>	<u>\$ 476,470</u>	<u>\$ 482,459</u>	<u>\$ 482,459</u>	<u>1.3%</u>	

* See also - detail sheets

2024 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) - Anderson	30
100-1410-52990	Other service contracts & fees			Other Memberships	<u>500</u>
	UniverCity Year Program Participation (Year 2 of 3 UniverCity contrac	8,333		Total for account	<u>2,990</u>
	Resident Mediation services	500			
	Total for account	<u>8,833</u>			
100-1410-53140	Marketing & Communications				
	Contracted writing (Jennifer Anderson)	6,000			
	Manager's Memo e-newsletter and archive hosting (Constant Cont	900			
	Shorewood Today - Charges for services (\$5,000)	-			
	Mass postcard mailings	<u>5,000</u>			
	Other Marketing and Communications costs	<u>1,000</u>			
	Total for account	<u>12,900</u>			

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.

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.

2024 Budget

**General Fund Revenues and Expenditures
Clerk Services - 1420**

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
Revenues								
100-1420-44110	Liquor Licenses (Class)	\$ 10,233	\$ 14,450	\$ 16,200	\$ 16,500	\$ 16,500	1.9%	
100-1420-44111	Operators Licenses	2,760	3,110	2,500	2,600	2,600	4.0%	
100-1420-44120	Village Licenses	4,821	4,334	4,500	5,000	5,000	11.1%	
100-1420-44130	Weights and Measures	2,805	5,070	3,000	3,000	3,000	0.0%	Billed in November
100-1420-44200	Pet Licenses	5,319	5,029	3,500	4,500	4,500	28.6%	
100-1420-44900	Security Alarm Permits	1,680	1,800	1,500	1,600	1,600	6.7%	
100-1420-46351	RCA daytime	2,465	2,341	2,000	2,200	2,200	10.0%	
100-1420-48900	Miscellaneous Revenue	7,719	5,122	5,000	6,000	6,000	20.0%	
Total Clerk Services Revenues		<u>\$ 37,802</u>	<u>\$ 41,256</u>	<u>\$ 38,200</u>	<u>\$ 41,400</u>	<u>\$ 41,400</u>	<u>8.4%</u>	
Expenditures								
100-1420-51100	Salaries and Wages	\$ 172,605	\$ 143,005	\$ 147,665	\$ 169,888	\$ 169,888	15.0%	
100-1420-51120	Poll Worker Stipends	8,885	21,850	10,000	25,000	25,000	150.0%	Election year poll workers only
100-1420-51300	Health Insurance	51,151	36,177	42,665	46,718	46,718	9.5%	
100-1420-51305	Dental & other benefits	2,056	1,800	2,835	2,200	2,200	-22.4%	
100-1420-51310	Social Security and Medicare	12,455	10,350	11,295	12,000	12,000	6.2%	
100-1420-51315	Wisconsin Retirement System	10,659	9,099	10,040	11,500	11,500	14.5%	
100-1420-51900	Professional Education *	1,676	1,655	2,475	2,475	2,475	0.0%	
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	3,000	3,000	3,000	0.0%	Weights & Measures, SOW
100-1420-52910	Software Purch/Maint *	10,608	9,290	12,250	12,250	12,250	0.0%	
100-1420-52930	Credit Card Fees	3,955	4,290	3,500	3,600	3,600	2.9%	
100-1420-53100	Office Supplies	2,454	3,265	3,000	3,000	3,000	0.0%	
100-1420-53130	Postage/mailings *	6,630	11,674	6,500	11,500	11,500	76.9%	mostly elections
100-1420-53200	Memberships & Subscriptions *	639	30	305	305	305	0.0%	
100-1420-53300	Voting Equipment Costs *	1,570	1,016	4,425	4,425	4,425	0.0%	
100-1420-53500	Voting Supplies *	4,739	5,774	3,350	3,350	3,350	0.0%	
100-1420-53900	Miscellaneous Expenses	104	140	250	250	250	0.0%	
100-1420-54000	Programming (MADAC)	12,314	12,370	13,620	12,500	12,500	-8.2%	
100-1420-55110	Workers Comp	405	273	345	300	300	-13.0%	
100-1420-57900	Expenditures Charged to Others	(6,603)	(2,848)	(3,600)	-	-	-100.0%	Non salary costs to utilities at YE
Total Clerk Services Expenditures		<u>\$ 299,102</u>	<u>\$ 272,010</u>	<u>\$ 273,920</u>	<u>\$ 324,261</u>	<u>\$ 324,261</u>	<u>18.4%</u>	

* See also - detail sheets

2024 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 (4)	10,000	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>11,500</u>	Total for account	<u>3,350</u>

Department Description

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

Services

- 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 \$170,000 due to rising interest rates.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	% Chg Budget '23 to '24	Notes
Revenues							
100-1510-48100	Interest Income	\$ 136,262	\$ 234,923	\$ 230,000	\$ 400,000	73.9%	Don't want to over estimate rates staying
100-1510-48101	Market to Market adjustments	(101,052)	(239,502)	-		0.0%	Accounting entries only
100-1510-48110	Interest on Loans/Advances	14,043	9,066	4,050	4,100	1.2%	Loans due in Dec
100-1510-48120	Interest on Taxes	42,623	34,698	35,000	35,500	1.4%	
100-1510-48900	Miscellaneous Revenue	9,255	4,290	5,000	5,000	0.0%	
	Total Finance Revenues	<u>\$ 101,131</u>	<u>\$ 43,475</u>	<u>\$ 274,050</u>	<u>\$ 444,600</u>	<u>62.2%</u>	
Expenditures							
100-1510-51100	Salaries and Wages	\$ 113,646	\$ 123,655	\$ 129,025	\$ 138,500	7.3%	
100-1510-51300	Health Insurance	27,950	44,121	48,350	40,300	-16.6%	Change in new staff
100-1510-51305	Dental & other benefits	1,451	2,172	2,210	1,700	-23.1%	
100-1510-51310	Social Security and Medicare	8,291	8,891	9,870	10,588	7.3%	
100-1510-51315	Wisconsin Retirement System	7,588	7,863	8,775	9,600	9.4%	
100-1510-51900	Professional Education *	645	765	1,500	3,500	133.3%	Change in new staff
100-1510-52130	Professional Fees Financial *	34,320	49,998	39,600	43,350	9.5%	Audit fee services
100-1510-52910	Software Purch/Maint *	13,200	13,438	17,000	14,000	-17.6%	due in August
100-1510-52990	Other Service Contracts & Fees	1,998	7,465	5,000	6,200	24.0%	bank fees
100-1510-53100	Office Supplies *	2,694	1,928	1,450	1,450	0.0%	
100-1510-53130	Postage/mailings *	5,255	6,415	6,500	6,500	0.0%	mostly tax bills in December
100-1510-53200	Memberships & Subscriptions *	240	190	350	350	0.0%	
100-1510-53900	Misc Exp/Uncollectible Debt	3,000	15,010	4,000	4,000	0.0%	JE done at YE
100-1510-55110	Workers Comp	275	227	265	286	8.0%	
100-1510-57900	Expenditures Charged to Others	(2,347)	(10,571)	(3,800)	(7,000)	84.2%	Non salary costs to utilities at YE
	Total Finance Expenditures	<u>\$ 218,206</u>	<u>\$ 271,567</u>	<u>\$ 270,095</u>	<u>\$ 273,324</u>	<u>1.2%</u>	

* See also - detail sheets

**2024 Budget
Expenditure Request Detail - Finance Department**

100-1510-51900	Professional education		100-1510-53100	Office supplies	
	GFOA Annual Conference - Finance Director (20 CPE credits)	2,000		AP / Payroll checks	200
	Other Conference / training (FD) (20 CPE credits)	1,000		Employee (W-2) / Vendor (1099) tax forms	250
	WGFOA Conference	250		Toner / printer supplies	350
	Other Conference / training	<u>250</u>		Village Amazon Prime fees	500
	Total for account	<u>3,500</u>		File folders, binders, misc office, etc.	<u>150</u>
				Total for account	<u>1,450</u>

100-1510-52130	Professional Fees Financial		100-1510-53130	Postage/mailings	
	Audit Fees (Sikich)	30,600		Tax bills, tax bill reminders (envelopes & postage)	4,500
	Continuing Financial Disclosure (Baker Tilly)	3,500		A/P checks, MR invoices, misc (postage)	1,000
	Investment custodial services (US Bank)	5,000		A/P checks, Parking notices, misc (envelopes)	<u>1,000</u>
	OPEB evaluation (\$4,250 even years, \$500 update odd years)	<u>4,250</u>		Total for account	<u>6,500</u>
	Total for account	<u>43,350</u>			

100-1510-52910	Software Purchase / Maintenance		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>14,000</u>			

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

- Network Service Contract fees increased by \$10,000. Due increase to maintenance fees and equipment.
- IT Services have increased by \$12,000.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Category
Expenditures								
100-1900-52120	Professional Fees - General Legal	\$ 87,581	\$ 58,437	\$ 80,000	80,000	\$ 80,000	0.0%	Professional
100-1900-52125	Professional Fees - Court Legal	21,295	25,095	25,000	25,000	25,000	0.0%	Professional
100-1900-52140	Professional Fees - IT services	31,320	36,320	94,500	106,050	106,050	12.2%	Professional
100-1900-52150	Professional Fees - Assessor	46,751	55,200	55,200	55,200	55,200	0.0%	Professional
100-1900-52190	Professional Fees - Insurance	21,928	25,447	25,500	29,325	29,325	15.0%	Professional
100-1900-51325	Flex Administrative Fees	3,022	3,044	3,800	3,800	3,800	0.0%	Fringe
100-1900-51340	Retiree Health Insurance	10,479	1,520	-	-	-	0.0%	Fringe
100-1900-51355	Employee Assistance Program	-	1,950	2,000	2,000	2,000	0.0%	Fringe
100-1900-52200.!	Electric - Village Hall	10,491	8,709	10,000	12,000	12,000	20.0%	Utilities
100-1900-52200.	Electric - Village Center	10,814	11,649	12,000	12,500	12,500	4.2%	Utilities
100-1900-52210.!	Gas - Village Hall	8,443	7,903	9,500	9,500	9,500	0.0%	Utilities
100-1900-52210.	Gas - Village Center	3,241	5,121	5,000	5,000	5,000	0.0%	Utilities
100-1900-52220.!	Water - Village Hall	992	4,957	2,000	2,000	2,000	0.0%	Utilities
100-1900-52220.	Water - Village Center	1,491	838	1,000	1,000	1,000	0.0%	Utilities
100-1900-52230.!	Phone / Internet - Village Hall	5,918	6,356	8,000	7,000	7,000	-12.5%	Utilities
100-1900-52230.	Phone / Internet - Village Center	777	522	600	1,800	1,800	200.0%	Utilities
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	2,400	2,400	0.0%	Contractual
100-1900-52900.!	Cleaning and Pest Control - VH	13,705	13,924	15,000	14,000	14,000	-6.7%	Contractual
100-1900-52900.	Cleaning and Pest Control - VC	7,237	6,599	9,200	10,600	10,600	15.2%	Contractual
100-1900-52990	Network Service Contract fees *	30,141	27,624	34,075	44,005	44,005	29.1%	Contractual
100-1900-53100.!	Bldg. maint. / supplies - VH	3,544	1,006	4,000	4,000	4,000	0.0%	Supplies & Office
100-1900-53100.	Bldg. maint. / supplies - VC	2,413	1,088	2,500	3,100	3,100	24.0%	Supplies & Office
100-1900-53120	Copier costs - Village Hall	8,192	9,522	8,500	9,500	9,500	11.8%	Supplies & Office
100-1900-53130	Postage meter costs - VH	6,272	4,874	7,500	7,500	7,500	0.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	5,917	17,126	5,000	5,000	5,000	0.0%	Contractual
100-1900-55100	General liab. & prop. insurance	38,845	34,819	40,000	45,000	45,000	12.5%	Insurance
100-1900-57900	Expenditure Charged to Others	(11,805)	(7,355)	(8,275)	-	-	-100.0%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		<u>\$ 371,404</u>	<u>\$ 364,695</u>	<u>\$ 454,000</u>	<u>\$ 497,280</u>	<u>\$ 497,280</u>	<u>9.5%</u>	

* See also - detail sheets

2024 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>	
100-1900-52190	Professional Fees - Insurance		
	R&R Professional Fees	26,775	
	"Alex" Benefits Analytics	1,850	
	R&R Employee Navigator	700	
	Total for account	<u>29,325</u>	
100-1900-52990	Network Service Contract fees		
	Adobe Licenses	1,500	
	Microsoft 365 - annual	25,000	
	Web hosting fees - Civic Plus - annual	7,200	
	Social Media archiver - annual	3,000	
	Go Daddy, Village Domain registry and SSL Certificate	-	
	KnowBe4 security services	2,900	
	ESS door system updates	600	
	Room Reservation software - VC	600	
	Village Hall Servers #1 & #2		
	Forticlient EMS - annual	1,000	
	Palo Alto firewall - (2) annual	1,470	
	PD Palo Alto firewall - (1) annual	<u>735</u>	
	Total for account	<u>44,005</u>	

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 \$10,000 and \$10,000 respectively in 2024.
- Retiree Health costs are expected to increase by \$15,000 in 2024 as prior reserves have now been depleted.
- Credit card fees will increase to \$25,000 based on current trends.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
Revenues							
100-2100-45200	Parking Fines - current	\$ 377,955	470,436	\$ 380,000	\$ 390,000	\$ 390,000	2.6%
100-2100-45290	Parking Fines - TRIP	33,792	9,805	20,000	-	-	-100.0%
100-2100-46200	False Alarm Fees	3,289	2,713	4,000	4,000	4,000	0.0%
100-2100-46336	On-Street Parking	188,455	268,644	230,000	240,000	240,000	4.3%
100-2100-43550	Enforcement Grants	18,127	22,271	-	-	-	0.0%
100-2100-43560	Training Grants	3,840	8,840	-	-	-	0.0%
100-2100-43590	Other Grants	7,566	1,000	-	-	-	0.0%
100-2100-46900	Community Event Fees	-	3,037	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	3,638	7,280	5,000	4,500	4,500	-10.0%
Total Police Revenues		<u>\$ 636,662</u>	<u>\$ 794,026</u>	<u>\$ 639,000</u>	<u>\$ 638,500</u>	<u>\$ 638,500</u>	<u>-0.1%</u>
Expenditures							
100-2100-51100	Salaries and Wages	\$ 1,951,700	\$ 2,077,517	\$ 2,190,200	\$ 2,261,870	\$ 2,261,870	3.3%
100-2100-51110	Civilian Salaries	191,194	194,307	198,910	204,878	204,878	3.0%
100-2100-51130	Holiday Pay	83,840	78,994	80,000	82,400	82,400	3.0%
100-2100-51200	Overtime Wages	103,749	123,078	75,000	77,250	77,250	3.0%
100-2100-51210	Special Enforcement / Event OT	12,670	21,972	-	-	-	0.0%
100-2100-51300	Health Insurance	438,222	460,508	470,950	482,724	482,724	2.5%
100-2100-51305	Dental & other benefits	23,230	23,454	23,900	24,600	24,600	2.9%
100-2100-51310	Social Security and Medicare	176,065	186,645	194,450	200,284	200,284	3.0%
100-2100-51315	Wisconsin Retirement System	264,744	289,491	323,260	360,985	360,985	11.7%
100-2100-51330	Uniform Expense *	15,021	30,848	22,125	22,070	22,070	-0.2%
100-2100-51335	Union Insurance Trust	2,400	2,340	2,400	2,400	2,400	0.0%
100-2100-51340	Retiree Health Contribution	55,715	61,791	50,000	55,000	55,000	10.0%
100-2100-51350	Education Reimb	-	1,350	3,000	3,000	3,000	0.0%
100-2100-51355	Other Benefits (retiree's)	2,012	0	0	-	-	-100.0%
100-2100-51900	Professional Education *	6,177	15,689	25,100	25,100	25,100	0.0%

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
100-2100-52200	Electric	26,891	22,174	26,000	28,000	28,000	7.7%
100-2100-52210	Gas	14,492	15,386	15,000	18,000	18,000	20.0%
100-2100-52220	Water	897	2,154	2,000	2,100	2,100	5.0%
100-2100-52230	Phone and Internet *	14,693	13,295	15,000	15,000	15,000	0.0%
100-2100-52300	Other Intergov'tal pymts	7,115	4,857	10,000	8,000	8,000	-20.0%
100-2100-52900	Cleaning and Pest Control *	16,923	17,165	18,700	18,700	18,700	0.0%
100-2100-52910	Software Purch/Maint *	30,575	47,781	53,995	53,995	53,995	0.0%
100-2100-52930	Credit Card Fees	-	24,795	20,000	25,000	25,000	25.0%
100-2100-52990	Other service contracts / fees *	123,857	44,876	52,200	52,200	52,200	0.0%
100-2100-53100	Bldg. / Office Supplies	10,279	7,181	13,000	12,000	12,000	-7.7%
100-2100-53120	Copy & Print Costs	3,667	3,780	5,200	5,000	5,000	-3.8%
100-2100-53130	Postage Costs	1,499	2,730	5,000	4,500	4,500	-10.0%
100-2100-53200	Memberships & Subscriptions *	1,215	1,537	1,535	1,775	1,775	15.6%
100-2100-53300	Repairs and Maintenance	687	95	2,500	2,000	2,000	-20.0%
100-2100-53400	Vehicle Maintenance	8,103	18,125	10,000	15,000	15,000	50.0%
100-2100-53410	Fuel *	29,321	37,659	38,500	41,250	41,250	7.1%
100-2100-53420	Radio Expense *	11,881	9,969	11,110	12,664	12,664	14.0%
100-2100-53500	Dept/Program Supplies *	26,012	22,659	24,900	24,900	24,900	0.0%
100-2100-55100	Liability & Property Insurance	51,718	49,659	51,300	51,500	51,500	0.4%
100-2100-55110	Workers Comp	71,108	64,498	76,360	80,000	80,000	4.8%
100-2100-56130	Furniture / Office equipment	610	5,566	2,500	2,500	2,500	0.0%
100-2100-56140	Officer Equipment / repair *	12,226	15,658	17,600	17,600	17,600	0.0%
100-2100-57900	Expenditures Charged to Others	(18,807)	(24,272)	(26,000)		-	-100.0%
Total Police Department Expenditures		\$ 3,771,701	\$ 3,975,311	\$ 4,105,695	\$ 4,294,245	\$ 4,294,245	4.6%

* See also - detail sheets

**2024 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 2@\$1370	1,370		Floor / mat maintenance	1,300
	Officers 20@\$635	12,700		Per contract agreement (\$1,200 / month)	14,400
	New Officers 2@\$2000	4,000		Building Cleaning	2,000
	CSO and bike uniforms	3,000		Total for account	18,700
	Total for account	22,070			

100-2100-51900	Professional education		100-2100-52910	Software contracts/maint/purchases	
	New Officer Hire - LE Certification	\$ 5,000		Lexis Nexus - Accurint contract fee	\$ 1,200.00
	24-HR Recertification Training (25@\$300)	\$ 7,500		AXON replacement/repairs	\$ 2,000.00
	Leadership Training	\$ 2,000		Deer Creek Document & EWS	\$ 950.00
	Career Development	\$ 2,000		Pace Scheduling software	\$ 2,300.00
	Specialized Training (CIT/FIP/IDC)	\$ 2,100		Lexipol Policy Manual	\$ 3,945.00
	Chief's Training/Conferences	\$ 5,000		TIME System - support/billing	\$ 2,000.00
	Incidental Training Expenses (mileage/lodging)	\$ 1,500		AXON Body/Squad Camera Contract	\$ 33,600.00
				Soft/Hardware Maint./Supp (Adobe/ATS/LiveScan/Microsoft/keyt	\$ 6,000.00
				Fire Alarm Expenses	\$ 2,000.00
	Total for account	25,100		Axon Taser Contract	8,000
				Total for account	61,995

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		Officer Wellness	9,000
	Data transmission lines @ P.D.	2,000			
	Misc. phone repairs expected/replace damaged cell phone	1,000		Total for account	52,200
	Total for account	15,000			

**2024 Budget
Expenditure Request Detail - Police Department**

100-2100-53200	Memberships / subscriptions		100-2100-53500	Dept/Program supplies	
FBI-LEEDA (2)		100	Firearms/Range Supplies		\$ 8,000
IACP (3)		360	Evidence Collection & Processing Supplies (envelopes/boxes/dri		3,500
MCLEEA (1)		135	Community Engagement (NNO & Volunteer supplies)		2,400
WI Assn. for Identification (2)		100	Crime prevention materials (Pamphlets/Cones/Pedestrian Signs)		2,000
WCPA (4)		500	Oper. Expen. (Tows/Batts./Citation Paper/Prisoner supplies/bioh:		5,000
FBI-NA (1)		120	Police Supplies (Intoximeter/Gloves/Squad tools/OWI kits)		4,000
WI. Traffic Safety Officer's Association (2)		60			
Other subscriptions		<u>400</u>			
Total for account		<u>1,775</u>			

100-2100-53410	Fuel cost			
11,000 gallons @ \$3.75/gal		<u>41,250</u>		
Total for account		<u>41,250</u>	Total for account	<u>24,900</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 (42 radios)		<u>11,664</u>	Narcan		800
Total for account		<u>12,664</u>	Equipment Replacement/Repairs		<u>4,000</u>

Finance Estimates Total for account 9,600

100-2100-57900	Expenditures Charged to others	
Parking Utility (.25 FTE police civillian)		14,000
Court (Baliff services)		<u>7,500</u>
Total for account		<u>21,500</u>

Department Description

The mission of the Planning and Development Department is to promote maintenance of property values and quality of physical environment throughout the Village through the 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 reduced to \$3,500 for baseline coverage as existing staff have been able to keep up better than anticipated after the 2019 staffing level reductions. Additional costs may be incurred as needed to address higher than baseline permit activity.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
Revenues								
100-2400-44310	Building Permits	\$ 154,422	\$ 191,229	\$ 155,000	\$ 160,000	\$ 160,000	3.2%	
100-2400-44320	Electrical Permits	43,894	49,609	40,000	45,000	45,000	12.5%	
100-2400-44330	Plumbing Permits	32,751	34,098	30,000	35,000	35,000	16.7%	
100-2400-44340	HVAC Permits	26,635	26,080	22,500	27,500	27,500	22.2%	
100-2400-44350	Other various permits	34,794	42,165	36,000	40,000	40,000	11.1%	
100-2400-44370	Reinspection Fees	2,975	2,630	3,000	2,500	2,500	-16.7%	
100-2400-44400	Code Enforcement - PE	12,895	12,618	15,000	15,000	15,000	0.0%	
100-2400-46435	Delq Prop (grass/weeds)	356	250	750	250	250	-66.7%	
100-2400-48900	Miscellaneous Revenue	20,726	13,665	15,000	15,000	15,000	0.0%	+ Charges to CDA
Total Planning and Development Revenues		<u>\$ 329,448</u>	<u>\$ 372,344</u>	<u>\$ 317,250</u>	<u>\$ 340,250</u>	<u>\$ 340,250</u>	<u>7.2%</u>	
Expenditures								
100-2400-51100	Salaries and Wages	\$ 256,008	\$ 263,321	\$ 273,790	\$ 282,005	\$ 282,005	3.0%	
100-2400-51120	Contracted Inspectors	2,800	3,520	5,000	3,500	3,500	-30.0%	as needed
100-2400-51300	Health Insurance	43,725	43,817	44,765	49,500	49,500	10.6%	
100-2400-51305	Dental & other benefits	3,345	3,371	3,490	3,675	3,675	5.3%	
100-2400-51310	Social Security and Medicare	19,730	20,326	20,945	21,630	21,630	3.3%	
100-2400-51315	Wisconsin Retirement System	17,308	17,170	18,620	20,107	20,107	8.0%	
100-2400-51900	Professional Education *	950	2,632	3,000	3,500	3,500	16.7%	
100-2400-52230	Phone and Internet *	1,596	1,429	1,600	1,800	1,800	12.5%	
100-2400-52910	Software Purch/Maint *	3,596	3,106	3,800	5,025	5,025	32.2%	BSA software and GIS support
100-2400-52930	Credit Card Fees	4,401	4,479	4,000	4,200	4,200	5.0%	
100-2400-52990	Other service contract fees	198	383	750	500	500	-33.3%	Delq. Property
100-2400-53100	Office Supplies	803	1,740	1,000	1,100	1,100	10.0%	
100-2400-53120	Copy & Print Costs	-	320	500	500	500	0.0%	
100-2400-53130	Postage / Mailing Costs	2,094	2,175	2,000	2,100	2,100	5.0%	
100-2400-53200	Memberships & Subscriptions *	1,188	958	1,200	1,330	1,330	10.8%	
100-2400-53400	Vehicle Maintenance	1,045	325	1,000	1,200	1,200	20.0%	vehicle repairs
100-2400-53410	Fuel *	528	804	700	750	750	7.1%	
100-2400-55110	Workers Comp	8,280	6,832	8,125	8,000	8,000	-1.5%	
100-2400-57900	Expenditures Charged to Others	(2,200)	(2,550)	(1,000)	-	-	-100.0%	Cross connection charges - Water
Total Planning and Dev. Expenditures		<u>\$ 365,395</u>	<u>\$ 374,158</u>	<u>\$ 393,285</u>	<u>\$ 410,422</u>	<u>\$ 410,422</u>	<u>4.4%</u>	

* See also - detail sheets

2024 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)	2,500		American Planning Association/AICP/Wis. Chapter	600
	Code Enforcement conference	-		Congress for the New Urbanism	125
	Misc. workshops/webinars/manuals	<u>500</u>		International Commercial Code Membership	145
	Total for account	<u>3,500</u>		Building Inspector Association(\$50, \$40)	90
				Certifications (2023)	<u>120</u>
				Total for account	<u>1,330</u>
100-2400-52230	Phone and internet				
	wireless VERIZON (2 data)	1,200			
	inspector cell phone reimbursements (2)	600	100-2400-53410	Fuel and Oil	
				200 gallons @ \$3.75 per gallon	<u>750</u>
	Total for account	<u>1,800</u>		Total for account	<u>750</u>
100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,900			
	25% GIS annual license	625			
	25% GIS annual maintenance / support	<u>2,500</u>			
	Total for account	<u>5,025</u>			

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 \$14,000 based on initial budget estimates.
- North Shore Fire Department service costs will see an estimated decrease by about \$7,000 based on initial estimates.
- While school crossing guard costs increased by \$25,000, half of that amount will be reimbursed by the school district.

2024 Budget

**General Fund Revenues and Expenditures
Other Public Safety - 2900**

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
Revenues							
100-2900-43420	Fire Insurance	\$ 72,650	\$ 74,406	\$ 75,000	\$ 75,000	\$ 75,000	0.0%
100-2900-47300	School - Crossing Guards	25,739	37,791	55,000	\$ 67,500	67,500	22.7%
100-2900-48200	Facilities charges - NSHD	16,420	16,750	17,085	\$ 5,500	5,500	-67.8%
Total Other Public Safety Revenues		<u>\$ 114,809</u>	<u>\$ 128,947</u>	<u>\$ 147,085</u>	<u>\$ 148,000</u>	<u>\$ 148,000</u>	<u>0.6%</u>
Expenditures							
100-2900-51355	Other Benefits (retiree's)	\$ 22,030	\$ 20,017	\$ 21,600	21,054	\$ 21,054	-2.5%
100-2900-52300	Dispatch Services *	393,075	436,904	450,360	455,407	455,407	1.1%
100-2900-52310	North Shore Fire *	2,352,842	2,518,048	2,598,945	2,631,338	2,631,338	1.2%
100-2900-52330	Health Department *	126,730	124,115	123,550	113,634	113,634	-8.0%
100-2900-52990	Crossing Guards*	51,480	75,582	110,000	135,000	135,000	22.7%
100-2900-52995	Atwater Beach Lifeguards	30,532	31,187	30,000	30,000	30,000	0.0%
100-2900-54730	Hydrant Rental	417,377	-	-	-	-	0.0%
Total Other Public Safety Expenditures		<u>\$ 3,394,066</u>	<u>\$ 3,205,853</u>	<u>\$ 3,334,455</u>	<u>\$ 3,386,433</u>	<u>\$ 3,386,433</u>	<u>1.6%</u>

* See also - detail sheets

2024 Budget
Expenditure Request Detail - Other Public Safety

	<u>2024</u>	<u>2023</u>	<i>* 2023 for comparison purposes only</i>
100-2900-52300 - Bayside Communications			
Total Operations Budget	2,534,235	2,504,100	
Municipal percentages	16.75%	16.75%	
Shorewood operations share	424,497	419,437	(\$12,210 operations increase)
Computer Aided Dispatch (CAD) contribution	<u>30,910</u>	<u>30,010</u>	
Total Municipal cost	455,407	449,447	
100-2900-52310 - North Shore Fire Department			
Total Budget	14,134,365	14,134,365	
Municipal percentages	17.39%	17.46%	
Shorewood operations share	2,457,968	2,467,865	
Operating capital contribution	13,480	29,865	
Heavy Eequipment capital contribution	84,890	82,000	
Fire Dues payment	<u>75,000</u>	<u>70,000</u>	
Total Municipal cost	<u>2,631,338</u>	<u>2,649,730</u>	
100-2900-52330 - NSHD (Health Department)			
Total Budget	556,029	548,228	
Municipal share	20.47%	25.02%	
Municipal cost	113,634	137,161	
100-2900-52990 - Crossing Guards			
11 guards for 2 hours each for 175 school days	135,000	90,200	
Total for account	<u>135,000</u>	<u>90,200</u>	
100-2900-52995 - Atwater Beach Lifeguards			
Lifeguard services at the beach	30,000	30,000	
Cleaning services - Facilities	<u>-</u>	<u>-</u>	moved to DPW Parks program supplies in 2022
Total for account	<u>30,000</u>	<u>30,000</u>	

Department Description

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

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

The Shorewood DPW provides a diverse and varied assortment of services to the community ranging from collections and street maintenance to maintenance of the Village's parks and urban forest, its buildings and vehicle fleet. The Department of Public Works includes the Shorewood Water Works and the Shorewood Sewer Utility. DPW staff also administers contracts for 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

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.

2024 Budget

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

Category	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
Revenues	\$ 1,236,580	\$ 1,298,040	\$ 1,255,620	\$ 1,291,927	\$ 1,291,927	2.9%
Expenditures						
Salaries Total	\$ 951,283	\$ 875,521	\$ 979,400	\$ 1,017,735	\$ 1,017,735	3.9%
Fringe Total	454,454	393,387	424,875	462,190	462,190	8.8%
Contractual	1,604	-	-	-	-	0.0%
Contractual Total	736,680	761,619	847,755	818,744	818,744	-3.4%
Supplies & Office Total	6,422	10,027	11,405	11,530	11,530	1.1%
Supplies - Maint. Total	312,598	332,827	273,280	305,170	305,170	11.7%
Supplies - Vehicle Total	314,139	291,681	260,890	274,140	274,140	5.1%
Utilities Total	202,271	173,965	189,350	191,826	191,826	1.3%
Insurance Total	91,039	81,172	91,960	92,000	92,000	0.0%
Interdeptmntl Exp	(39,999)	(58,934)	(54,750)	(72,640)	(72,640)	32.7%
Interdeptmntl Exp	(13,119)	(33,910)	(20,000)	(51,000)	(51,000)	155.0%
Interdeptmntl Exp	(33,397)	(24,583)	(20,250)	(20,000)	(20,000)	-1.2%
Interdeptmntl Exp	(15,825)	(17,044)	(16,525)	(16,500)	(16,500)	-0.2%
Interdeptmntl Exp	-	(4,188)	-	(9,945)	(9,945)	0.0%
Interdeptmntl Exp	-	(10,699)	(11,500)	(13,151)	(13,151)	14.4%
Interdeptmntl Exp	(7,945)	(3,624)	(7,500)	(7,500)	(7,500)	0.0%
Interdeptmntl Exp Total	(110,285)	(152,982)	(130,525)	(190,737)	(190,737)	46.1%
Grand Total	\$ 2,958,601	\$ 2,767,217	\$ 2,948,390	\$ 2,982,599	\$ 2,982,599	1.2%

2024 Budget

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

Category	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
----------	----------------	----------------	---------------------------	----------------------------	---------------------------	-------------------------------

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
Revenues								
100-3100-43530	State Transportation Aids	\$ 734,615	\$ 841,518	\$ 869,590	\$ 870,000	870,000	0.0%	Received quarterly.
100-3100-43540	Recycling Grant	52,894	52,759	52,750	52,800	52,800	0.1%	Rec'd in June
100-3100-46430	Special Collection Fees	23,451	18,559	15,000	16,000	16,000	6.7%	
100-3100-46431	Disposal Fee	21,504	18,278	15,000	17,500	17,500	16.7%	
100-3100-46433	Kart / Recycling Bin Sales	1,838	1,300	1,000	1,100	1,100	10.0%	reported seperately for sales taxes
100-3100-46434	Snow Removal Charges	1,460	-	0	-	-	-100.0%	
100-3100-46436	Damages To Property	74,050	18,052	0	-	-	-100.0%	
100-3100-4900	Community Event Fees	-	1,040	0	-	-	-100.0%	
100-3100-47300	Charges for Service - School	18,246	21,687	20,340	24,890	24,890	22.4%	Fuel - disposal fees refuse
100-3100-47310	Charges for Service - Whitefish Ba	240,742	238,480	228,240	254,189	254,189	11.4%	disposal fees refuse / yard waste
100-3100-48200	Rental Income	41,200	46,769	43,700	45,448	45,448	4.0%	Hubbard lodge
100-3100-48900	Miscellaneous Revenue	26,580	39,598	10,000	10,000	10,000	0.0%	includes YE utility equip. fees
Total Public Works Revenues		<u>\$ 1,236,580</u>	<u>\$ 1,298,040</u>	<u>\$ 1,255,620</u>	<u>\$ 1,291,927</u>	<u>\$ 1,291,927</u>	<u>2.9%</u>	
Expenditures								
<i>Administration</i>								
100-3100-51100	Salaries and Wages	\$ 133,604	\$ 122,321	\$ 132,960	\$ 136,990	\$ 136,990	3.0%	
100-3100-51140	Auto Allowance	1,800	1,800	1,800	1,800	1,800	0.0%	
100-3100-51300	Health Insurance	26,537	18,253	23,745	26,001	26,001	9.5%	
100-3100-51305	Dental & other benefits	1,772	1,671	1,430	1,600	1,600	11.9%	
100-3100-51310	Social Security and Medicare	10,272	9,504	10,175	11,000	11,000	8.1%	
100-3100-51315	Wisconsin Retirement System	8,899	8,012	9,040	9,500	9,500	5.1%	
100-3100-51330	Uniform Expense *	5,631	5,456	5,400	5,775	5,775	6.9%	
100-3100-51340	Retiree Health Contribution	44,692	36,968	25,000	36,600	36,600	46.4%	some participant eligibility ending
100-3100-51900	Professional Education *	4,723	510	1,700	1,700	1,700	0.0%	
100-3100-52110	Professional Fees - Eng. Misc.	10,083	15,271	10,000	15,000	15,000	50.0%	

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
100-3100-52230	Phone and Internet *	8,091	9,015	10,050	9,000	9,000	-10.4%	
100-3100-52910	Software Purch/Maint	2,076	814	2,000	3,000	3,000	50.0%	GIS fees
100-3100-53100	Office / Bldg Supplies	1,650	2,160	2,875	2,900	2,900	0.9%	
100-3100-53120	Copy & Print Costs	755	984	1,000	1,000	1,000	0.0%	
100-3100-53130	Postage / Mailing Costs	434	661	500	600	600	20.0%	
100-3100-53200	Memberships & Subscriptions *	825	800	1,030	1,030	1,030	0.0%	
100-3100-54150	Safety Expenses *	2,758	5,422	6,000	6,100	6,100	1.7%	
100-3100-54450	Property Damages - reimbursable	50,575	33,609	0	-	-	-100.0%	reimbursable by insurance claims
100-3100-55100	Liability & Property Insurance	39,918	35,714	38,000	39,000	39,000	2.6%	
100-3100-55110	Workers Comp / Unemployment	51,121	45,458	53,960	53,000	53,000	-1.8%	
100-3100-56130	Tools / equipment	3,300	6,802	14,000	15,000	15,000	7.1%	add barricades in 2023
Total Administration Expenditures		409,516	361,205	350,665	376,596	376,596	7.4%	
<i>Building Maintenance</i>								
100-3230-51100	Salaries and Wages	105,851	112,503	123,825	127,720	127,720	3.1%	
100-3230-51200	Overtime Wages	4,014	1,411	4,000	4,200	4,200	5.0%	
100-3230-51300	Health Insurance	34,145	35,011	38,765	42,448	42,448	9.5%	
100-3230-51305	Dental & other benefits	969	936	1,185	1,200	1,200	1.3%	
100-3230-51310	Social Security and Medicare	7,889	8,113	9,950	9,000	9,000	-9.5%	
100-3230-51315	Wisconsin Retirement System	7,473	7,399	8,845	9,225	9,225	4.3%	
100-3230-53350	Outsourced repairs/services	63,500	67,836	50,000	51,700	51,700	3.4%	
100-3230-53500	Dept/Program Supplies *	26,290	36,531	24,600	46,200	46,200	87.8%	
100-3230-54160	Hubbard Lodge/ River Club *	2,886	2,967	2,460	2,460	2,460	0.0%	site maint / repairs
100-3230-57900	Expenditures Charged to Others *	(15,825)	(17,044)	(16,525)	(16,500)	(16,500)	-0.2%	utilities
Total Building Maintenance Expenditures		237,192	255,663	247,105	277,653	277,653	12.4%	

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
<i>Municipal Garage</i>								
100-3300-51100	Salaries and Wages	81,115	86,917	97,885	100,822	100,822	3.0%	position
100-3300-51170	Tool Allowance	1,058	1,176	2,000	900	900	-55.0%	
100-3300-51200	Overtime Wages	0	-	0	-	-	-100.0%	
100-3300-51300	Health Insurance	12,272	7,677	9,145	10,014	10,014	9.5%	new hire
100-3300-51305	Dental & other benefits	1,020	1,072	1,160	1,253	1,253	8.0%	
100-3300-51310	Social Security and Medicare	6,290	6,876	7,640	7,869	7,869	3.0%	
100-3300-51315	Wisconsin Retirement System	5,469	5,588	6,975	7,150	7,150	2.5%	
100-3300-52200	Electric	24,044	18,931	25,000	26,000	26,000	4.0%	
100-3300-52210	Gas	11,496	10,161	13,000	13,000	13,000	0.0%	
100-3300-52220	Water	5,742	1,270	3,000	3,000	3,000	0.0%	
100-3300-53350	Outsourced repairs	108,317	61,709	45,000	50,000	50,000	11.1%	
100-3300-53400	Vehicle Maintenance parts *	95,365	71,492	60,000	90,000	90,000	50.0%	raise and parts
100-3300-53410	Fuel and Oil *	110,457	158,480	155,890	164,140	164,140	5.3%	
100-3300-57900	Exp. Charged To Others - Fuel *	(39,999)	(58,934)	(54,750)	(72,640)	(72,640)	32.7%	ongoing to police / others
100-3300-57910	Exp. Charged To Others - Parts *	(13,119)	(33,910)	(20,000)	(51,000)	(51,000)	155.0%	ongoing to police / others
100-3300-57920	Exp. Charged To Others - Utilities †	(33,397)	(24,583)	(20,250)	(20,000)	(20,000)	-1.2%	utility equip. repairs / admin charge
Total Municipal Garage Expenditures		376,130	313,922	331,695	330,507	330,507	-0.4%	
<i>Street & Alley</i>								
100-3410-51100	Salaries and Wages	36,500	42,146	53,085	54,693	54,693	3.0%	
100-3410-51120	Community Event Wages	13,405	10,087	10,000	10,000	10,000	0.0%	
100-3410-51200	Overtime Wages	152	258	500	500	500	0.0%	
100-3410-51300	Health Insurance	19,826	19,613	18,735	20,515	20,515	9.5%	
100-3410-51305	Dental & other benefits	711	678	775	800	800	3.2%	
100-3410-51310	Social Security and Medicare	3,471	3,792	4,865	4,900	4,900	0.7%	
100-3410-51315	Wisconsin Retirement System	3,196	3,290	4,325	4,400	4,400	1.7%	
100-3410-53500	Supplies - Street / Alley *	4,875	5,574	12,000	10,000	10,000	-16.7%	
100-3410-53510	Supplies - Signage *	1,759	4,862	4,500	5,500	5,500	22.2%	
100-3410-53540	Contracted Street Maintenance	50,626	51,050	50,000	50,000	50,000	0.0%	crack filling, patching
100-3410-53550	Contracted Street Marking	17,424	19,421	25,000	25,000	25,000	0.0%	general street striping / marking
Total Street & Alley Expenditures		151,945	160,771	183,785	186,308	186,308	1.4%	

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
<i>Street Lighting / Traffic Devices</i>								
100-3430-51100	Salaries and Wages	72,622	34,007	52,750	63,690	63,690	20.7%	\$20,000 retiree payout in 2021
100-3430-51120	Contracted Electrician Services	15,253	74,759	65,000	-	-	-100.0%	filled position
100-3430-51200	Overtime Wages	1,928	931	2,500	2,500	2,500	0.0%	
100-3430-51300	Health Insurance	12,274	3,459	16,280	17,827	17,827	9.5%	
100-3430-51305	Dental & other benefits	1,013	186	670	700	700	4.5%	
100-3430-51310	Social Security and Medicare	5,731	2,632	4,225	4,400	4,400	4.1%	
100-3430-51315	Wisconsin Retirement System	3,624	2,275	3,760	3,800	3,800	1.1%	
100-3430-52200.1	Electric -street lighting (01-00)	104,238	83,321	90,000	92,000	92,000	2.2%	
100-3430-52200.1	Electric - traffic devices (02-00)	15,995	14,431	16,000	16,500	16,500	3.1%	
100-3430-53500	Supplies - street lighting *	12,434	33,025	19,700	25,000	25,000	26.9%	
100-3430-53510	Supplies - traffic devices *	3,647	8,288	5,100	6,000	6,000	17.6%	
Total Street Lighting Expenditures		248,759	257,314	275,985	232,416	232,416	-15.8%	
<i>Winter Maintenance</i>								
100-3460-51100	Salaries and Wages	51,912	21,738	54,010	55,723	55,723	3.2%	
100-3460-51200	Overtime Wages	23,823	7,596	20,000	20,500	20,500	2.5%	
100-3460-51300	Health Insurance	20,401	7,075	21,810	22,000	22,000	0.9%	
100-3460-51305	Dental & other benefits	874	294	900	1,000	1,000	11.1%	
100-3460-51310	Social Security and Medicare	5,593	2,194	5,665	5,800	5,800	2.4%	
100-3460-51315	Wisconsin Retirement System	5,105	1,901	5,035	5,200	5,200	3.3%	
100-3460-52990	Other Service contracts / fees *	1,604	-	-	-	-	0.0%	Villani - sidewalk snow removal
100-3460-53500	Dept/Program Supplies *	7,056	7,611	5,000	6,000	6,000	20.0%	
100-3460-53520	Salt Contract *	42,537	24,063	35,970	42,960	42,960	19.4%	
100-3460-57900	Expenditures Charged To Others *	(7,945)	(3,624)	(7,500)	(7,500)	(7,500)	0.0%	Charge for plowing parking lots
Total Winter Maintenance Expenditures		150,960	68,848	140,890	151,683	151,683	7.7%	

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
<i>Refuse / Recycling Disposal</i>								
100-3510-51100	Salaries and Wages	103,862	124,879	120,175	123,806	123,806	3.0%	
100-3510-51120	Special Collections & Sat Recycle	12,100	14,610	6,000	6,200	6,200	3.3%	
100-3510-51200	Overtime Wages	2,780	3,390	1,000	1,200	1,200	20.0%	
100-3510-51300	Health Insurance	45,691	51,520	37,475	41,035	41,035	9.5%	
100-3510-51305	Dental & other benefits	1,817	2,123	1,540	1,650	1,650	7.1%	
100-3510-51310	Social Security and Medicare	8,538	10,293	9,730	9,900	9,900	1.7%	
100-3510-51315	Wisconsin Retirement System	7,994	9,236	8,650	9,000	9,000	4.0%	
100-3510-52950.1	Disposal Contracts - refuse (03-00) *	350,378	355,437	363,090	396,091	396,091	9.1%	
100-3510-52950.1	Disposal Contracts - recycling (04-00)	158,035	171,635	208,005	208,553	208,553	0.3%	
100-3510-53500	Supplies - Refuse *	12,082	14,706	9,300	9,300	9,300	0.0%	
100-3510-53510	Supplies - Recycling *	5,547	3,154	5,000	5,000	5,000	0.0%	
100-3510-57900	Expenditures Charged To Others *	-	(4,188)	-	(9,945)	(9,945)	0.0%	Charge for leaf disposal costs
Total Refuse / Recycling Disposal Expenditures		708,824	756,795	769,965	801,790	801,790	4.1%	
<i>Yard Waste</i>								
100-3530-51100	Salaries and Wages	86,728	46,388	42,780	44,084	44,084	3.0%	
100-3530-51120	Contracted Labor (leaf)	612	-	0	-	-	-100.0%	
100-3530-51200	Overtime Wages	387	-	1,000	1,000	1,000	0.0%	
100-3530-51300	Health Insurance	26,891	18,232	12,900	14,126	14,126	9.5%	
100-3530-51305	Dental & other benefits	1,063	709	530	600	600	13.2%	
100-3530-51310	Social Security and Medicare	6,301	3,281	3,350	3,500	3,500	4.5%	
100-3530-51315	Wisconsin Retirement System	5,162	2,984	2,980	3,100	3,100	4.0%	
100-3530-52950.1	Disposal Contracts - Yard Waste (05-1	41,372	38,268	54,310	50,100	50,100	-7.8%	seasonal
100-3530-53500	Dept/Program Supplies	2,273	1,269	2,450	2,450	2,450	0.0%	
100-3530-57900	Expenditures Charged To Others *	-	(10,699)	(11,500)	(13,151)	(13,151)	14.4%	Charge for leaf disposal costs
Total Yard Waste/Leaf Collection Expenditures		170,789	100,432	108,800	105,808	105,808	-2.7%	

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Notes
<i>Forestry</i>								
100-3610-51100	Salaries and Wages	139,305	155,671	164,390	169,950	169,950	3.4%	
100-3610-51200	Overtime Wages	2,511	231	1,000	1,000	1,000	0.0%	
100-3610-51300	Health Insurance	51,934	52,088	49,915	54,657	54,657	9.5%	
100-3610-51305	Dental & other benefits	1,864	1,851	2,055	2,100	2,100	2.2%	
100-3610-51310	Social Security and Medicare	10,166	11,200	12,660	13,000	13,000	2.7%	
100-3610-51315	Wisconsin Retirement System	9,087	9,612	11,220	11,600	11,600	3.4%	
100-3610-52940	Landscaping Contracts (Medians)	23,379	19,858	23,850	24,000	24,000	0.6%	Capital / Wilson drive medians
100-3610-53500	Dept/Program Supplies *	43,988	9,470	13,500	13,500	13,500	0.0%	
100-3610-53510	EAB Treatment Supplies	-	19,860	25,000	25,300	25,300	100.0%	
100-3610-53515	Forestry Plantings (Trees) *	13,247	14,268	15,000	15,000	15,000	100.0%	
Total Forestry Expenditures		295,481	294,109	318,590	330,107	330,107	3.6%	
<i>Parks & Beautification</i>								
100-3620-51100	Salaries and Wages	76,666	88,992	88,540	91,258	91,258	3.1%	
100-3620-51200	Overtime Wages	348	269	1,000	1,000	1,000	0.0%	
100-3620-51300	Health Insurance	7,031	7,657	12,595	13,797	13,797	9.5%	
100-3620-51305	Dental & other benefits	355	376	520	550	550	5.8%	
100-3620-51310	Social Security and Medicare	5,771	6,702	6,850	7,000	7,000	2.2%	
100-3620-51315	Wisconsin Retirement System	3,117	3,288	2,905	3,100	3,100	6.7%	
100-3620-52200	Electric	8,891	7,078	8,500	8,800	8,800	3.5%	
100-3620-52210	Gas	223	249	300	350	350	16.7%	
100-3620-52220	Water	23,551	29,509	23,500	24,000	24,000	2.1%	
100-3620-52940	Landscaping Contracts (Turf)	66,450	15,106	46,500	48,000	48,000	3.2%	work done in Summer / Fall
100-3620-53300	Repairs and Maintenance	155	2,293	2,500	2,500	2,500	0.0%	costs
100-3620-53500	Dept/Program Supplies *	7,177	12,486	11,500	12,000	12,000	4.3%	
100-3620-53510	Landscaping / Plantings *	9,270	24,153	15,700	16,500	16,500	5.1%	
Total Parks & Beautification Expenditures		209,005	198,158	220,910	228,855	228,855	3.6%	
Total Public Works Expenditures		<u>\$ 2,958,601</u>	<u>\$ 2,767,217</u>	<u>\$ 2,948,390</u>	<u>\$ 3,021,723</u>	<u>\$ 3,021,723</u>	<u>2.5%</u>	

* See also - detail sheets

2024 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Administration

100-3100-51330	Uniform expenses		100-3100-53200	Memberships & subscriptions	
	Contract: 13 DPW emp @ \$425	5,525		Group APWA membership:	800
	Summer help reimbursements	<u>250</u>		ISA Membership	<u>230</u>
	Total for account	<u>5,775</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 (WAA)	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	276			
	Cell phone (DPW only)	1,500			
		<u>-</u>			
	Total for account	<u>8,176</u>			
100-3100-52910	Software contract fees				
	25% GIS annual maintenance / support	<u>3,000</u>			
	Total for account	<u>3,000</u>			

2024 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Building Maintenance

100-3230-53500	Dept/Program supplies	
	DPW cleaning and paper supplies	3,500
	All other buildings supplies	3,000
	Repairs & maintenance supplies	32,000
	Miscellaneous other supplies: all departments	6,500
	Building maintenance tools	1,200
	Total for account	<u>46,200</u>

100-3230-53350	-	
	Bi-annual carpet cleaning: Hall, Village Center	5,000
	Elevator maintenance	6,700
	Fire protection: all buildings	9,500
	Alarm system maintenance	1,500
	HVAC maintenance	22,000
	DPW cleaning service	4,500
	Pest control contract - DPW & Village Hall	<u>2,500</u>
	Total for account	<u>51,700</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>

Municipal Garage

100-3300-53400	Vehicle maintenance	
	Vehicle parts / misc supplies	76,500
	Tires	11,000
	Welding gasses	<u>2,500</u>
	Total for account	<u>90,000</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 2,000 unleaded / 3,000 diesel	21,000
	School Fuel 2,400 unleaded / 160 diesel	9,640
	Automotive oil & transmissison fluid	<u>13,000</u>
	Total for account	<u>164,140</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)	(21,000)
	Police / PDD vehicle labor / parts (57910)	(51,000)
	Utility charges to water/sewer (57920)	<u>(20,000)</u>
	Total for account	<u>(134,000)</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>

(continued)

2024 Budget

Expenditure Request Detail - Department of Public Works

Winter Maintenance

100-3460-52990 Other service contract fees

-

Street / Alley

Total for account

-

100-3410-53500 Dept. supplies - Street & Alley

asphalt: cold patch/hot mix 10,000

100-3460-53500 Dept/Program supplies

Total for account 10,000

sidewalk salt 1,000

Parts/maintenance snow blowers 3,000

100-3410-53500 Dept. supplies - Signage

Coffee/food plowing operations 400

Sign material: blanks, sheeting, etc 500

WI EM hazardous materials fee 600

Purchased signs 4,000

Turf damage repair (topsoil, seed, etc.) 1,000

other traffic control: barricades, flashers, etc. 1,000

Total for account 6,000

Total for account 5,500

100-3460-53520 Salt contract

Street lighting / Traffic Devices

annual road salt contract: 400 tons @ \$76.19 27,960

100-3430-53500 Dept. supplies - Street Lighting

salt contingency / vendor reserve 15,000

Replacement poles \$ 11,300

Total for account 42,960

Digger Hotline 1,200

Cable, misc parts 12,500

Total for account 25,000

Finance Estimates

100-3460-57900 Expenditures to Others

100-3430-53500 Dept. supplies - Traffic Devices

Parking lots Winter Maintenance (7,500)

annual signal maintenance: contract work 2,600

Total for account (7,500)

signal timing adjustments: contract work 2,900

lenses, parts, etc. 500

Total for account 6,000

(continued)

2024 Budget

Expenditure Request Detail - Department of Public Works

		100-3510-53500	Refuse Dept/Program supplies	
			Compactor repairs	1,500
			Licenses: scale, transfer station, vehicles	600
			Replacement Garbage Karts	7,200
			Total for account	9,300
<u>Refuse / Recycling Disposal</u>				
100-3510-52950.03-00	Refuse Disposal contracts			
Disposal fees: 2800 tons @ \$38.90/ton (5%)	107,884			
Tipping fees: 2800 tons @ \$13.00/ton	36,400			
WFB disposal: 4250 tons @ \$51.90/ton	220,575	100-3510-53510	Recycling Dept/Program supplies	
SWD Saturday compactor costs: 165 tons @ \$51.90/ton	8,564		Electronics recycling fees	4,000
Organics Subsidy (350 participants @ \$1.50/month)	6,300		Battery and bulb recycling fees	1,000
Municipal bldg. refuse (2) - \$227.34 monthly fee per building	5,456		Total for account	5,000
School recycle (4) - \$90.37 monthly fee per building	10,912			
Total for account	396,091			
<u>Yard Waste</u>				
		100-3530-52950	Disposal contracts	
			Yard waste contract: 1000 tons @ \$25.54/ton (5%)	25,050
			WFB yard disposal: 1000 tons @ \$25.54/ton	25,050
			Total for account	50,100
100-3510-52950.05-00	Recycling Disposal contracts			
Curbside contract 4,160 units @ \$3.90 per unit/month	194,688			
Recycling drop off center - \$450 / month	5,400			
Street side & Park cans - 20 cans @ \$8.16/can/ month	1,958	100-3530-53500	Yard Waste Dept/Program supplies	
Municipal bldg. recycle (2) - \$90.37 monthly fee per building	2,169		Misc: violation tags, etc.	350
School recycle (4) - \$66.71 monthly fee per building	4,338		licenses: scale, transfer station, equipment	600
Total for account	208,553		compactor repairs	1,500
			Total for account	2,450
		100-3530-57900	Expenditures charged to others	
			Leaf tonnage charge to sewer: 525 tons (3 yr av) @ \$25.05/ton	(9,945)
			Total for account	(9,945)

(concluded)

2024 Budget
Expenditure Request Detail - Department of Public Works

Forestry

100-3610-53500	Dept/Program supplies	
Topsoil / Seed		12,000
Supplies & equipment maintenance		<u>2,000</u>
Total for account		<u>14,000</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		7,500
Hand tools, yard waste bags, misc. supplies		1,500
Portable restrooms - Atwater park		<u>3,000</u>
Total for account		<u>12,000</u>

100-3620-53510	Landscape/forestry plantings	
Annuals / Perennial replacements		6,500
contracted Atwater bluff planting		<u>10,000</u>
Total for account		<u>16,500</u>

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.

2024 Budget

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

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
Other Financing Sources							
100-9000-49200	Transfers from Special Rev.	\$ 60,499	\$ 53,547	\$ -		\$ -	0.0%
100-9000-49900	Surplus Applied	-	-	227,205	396,130	396,130	74.3%
Total Other Financing Sources		<u>\$ 60,499</u>	<u>\$ 53,547</u>	<u>\$ 227,205</u>	<u>\$ 396,130</u>	<u>\$ 396,130</u>	<u>74.3%</u>
Other Financing Uses							
100-9000-59300	Transfers to Debt Service	198,913	333,040	227,205	396,130	396,130	74.3%
100-9000-59400	Transfers to Capital Projects	225,000	300,000	-		-	0.0%
100-9000-59500	Transfers to Utilities	-	-	-		-	0.0%
Total Other Financing Uses Expenditures		<u>\$ 423,913</u>	<u>\$ 633,040</u>	<u>\$ 227,205</u>	<u>\$ 396,130</u>	<u>\$ 396,130</u>	<u>74.3%</u>

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.

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 set to eliminate Library Fines, but will be supported by the Lang Fund.
- The library's enhanced operations / capital budget is funded from other grants and endowment sources.

2024 Budget

Library Fund - 200

Passed by Library Board 9/13/2023

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
General Operations							
Revenues							
200-5110-41110	Property Taxes	\$ 928,950	\$ 944,915	\$ 947,455	\$ 963,366	963,366	1.7%
200-5110-43720	Local Library Aids	87,583	101,393	73,415	89,308	89,308	21.6%
200-5110-46710	Library Fines	23,570	27,228	28,000	28,000	28,000	0.0%
200-5110-46720	Printing Fees	7,552	11,154	9,500	11,300	11,300	18.9%
200-9000-49900	Surplus Applied	-	-	20,000	-	-	-100.0%
Total Operating Revenue		1,047,655	1,084,690	1,078,370	1,091,974	1,091,974	1.3%
Expenditures							
200-5110-51100	Salaries and Wages	543,566	576,550	613,480	640,519	640,519	4.4%
200-5110-51300	Health Insurance	110,791	90,254	106,210	110,000	110,000	3.6%
200-5110-51305	Dental & other benefits	5,869	5,653	5,630	6,000	6,000	6.6%
200-5110-51310	Social Security and Medicare	40,596	42,882	46,935	48,000	48,000	2.3%
200-5110-51315	Wisconsin Retirement System	30,786	30,018	32,620	33,500	33,500	2.7%
200-5110-51340	Retiree Health Contribution	9,597	9,596	9,600	9,800	9,800	2.1%
200-5110-51900	Professional Education *	821	2,273	3,000	3,000	3,000	0.0%
200-5110-52100	Professional Fees	-	409	1,000	-	-	-100.0%
200-5110-52200	Electric	32,443	34,947	36,000	34,500	34,500	-4.2%
200-5110-52210	Gas	9,724	15,363	16,000	14,000	14,000	-12.5%
200-5110-52220	Water	4,474	2,522	3,000	3,100	3,100	3.3%
200-5110-52230	Phone	2,126	1,916	2,500	2,500	2,500	0.0%
200-5110-52300	Other Intergov'tal pymts *	28,479	34,039	32,245	23,946	23,946	-25.7%
200-5110-52900	Cleaning and Pest Control *	25,216	23,322	29,900	29,900	29,900	0.0%
200-5110-52910	Software Purch/Maint *	9,773	9,989	10,450	19,566	19,566	87.2%
200-5110-52930	Credit Card Fees	702	875	900	1,000	1,000	11.1%
200-5110-52990	Other Service Contracts & Fees *	5,045	5,018	3,400	3,505	3,505	3.1%
200-5110-53100	Office Supplies	2,582	2,971	3,000	3,000	3,000	0.0%
200-5110-53101	Building Supplies	1,440	3,009	3,500	3,000	3,000	-14.3%
200-5110-53120	Copy & Print Costs *	482	975	1,000	600	600	-40.0%
200-5110-53130	Postage/Mailings	502	262	500	200	200	-60.0%
200-5110-53200	Memberships & Subscriptions *	1,282	1,168	1,500	2,702	2,702	80.1%
200-5110-53300	Repairs and Maintenance	105	2,663	1,000	1,000	1,000	0.0%
200-5110-53500	Processing Supplies *	4,572	6,668	6,000	6,000	6,000	0.0%
200-5110-53710	Reference Continuations *	415	-	450	450	450	0.0%
200-5110-53720	Periodicals *	7,191	7,504	7,770	7,170	7,170	-7.7%
200-5110-53760	ebooks / Digital Materials *	13,928	8,245	12,525	7,366	7,366	-41.2%

2024 Budget

Library Fund - 200

Passed by Library Board 9/13/2023

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
200-5110-54000	Programming *	4,790	2,710	3,300	4,500	4,500	36.4%
200-5110-55100	Liability & Property Insurance	13,688	14,660	15,400	15,000	15,000	-2.6%
200-5110-55110	Workers Comp / Unemployment	1,335	1,047	1,305	1,400	1,400	7.3%
Adult Materials							
200-5111-53730	Materials	23,411	27,032	25,500	20,500	20,500	-19.6%
200-5111-53740	DVD's	4,904	5,569	7,500	7,500	7,500	0.0%
200-5111-53750	Audiobooks	2,257	2,329	2,500	2,000	2,000	-20.0%
200-5111-53770	Music	3,884	4,115	3,500	3,000	3,000	-14.3%
Childrens Materials							
200-5112-53730	Materials	23,382	18,815	19,500	16,500	16,500	-15.4%
200-5112-53740	DVD's	710	1,225	1,750	1,000	1,000	-42.9%
200-5112-53750	Audiobooks / Music	1,265	475	1,000	250	250	-75.0%
200-5112-53780	Early Learning Center	-	-	1,000	-	-	-100.0%
Young Adult Materials							
200-5113-53730	Materials	3,542	5,384	6,000	6,000	6,000	0.0%
Total Operating Expenditures		<u>975,675</u>	<u>1,002,452</u>	<u>1,078,370</u>	<u>1,091,974</u>	<u>1,091,974</u>	<u>1.3%</u>
Non-Operating Expenditures							
200-9000-59100	Transfers to General Fund	60,499	53,547	-	-	-	0.0%
Total Non-Operating Expenditures		<u>60,499</u>	<u>53,547</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total General Operations Expenditures		<u>1,036,174</u>	<u>1,055,999</u>	<u>1,078,370</u>	<u>1,091,974</u>	<u>1,091,974</u>	<u>1.3%</u>
Net Change in General Operations		11,481	28,691	-	-	-	<u>0.0%</u>

2024 Budget

Library Fund - 200

Passed by Library Board 9/13/2023

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
<u>Enhanced Operations / Capital</u>							
Revenues							
200-5120-48250	Lange Bequest (GMF) funding	\$ 149,539	\$ 92,850	\$ 385,120	\$ 101,453	\$ 101,453	-73.7%
200-5120-48510	Friends Donations	19,361	21,714	22,100	33,100	33,100	49.8%
200-5120-48515	Programing Donations	5,388	39,029	-	15,000	15,000	0.0%
200-9000-49900	Surplus Applied	-	-	175,000	-	-	-100.0%
Total Enhanced Revenues		174,288	153,593	582,220	149,553	149,553	-74.3%
Expenditures							
Greater Milwaukee Foundation							
200-5121-52180	Professional Services	8,852	2,336	5,000	5,000	5,000	0.0%
200-5121-53700	Collection Enhancements	8,908	26,034	35,415	51,343	51,343	45.0%
200-5121-54010	Program Enhancements	5,736	9,081	9,000	9,500	9,500	5.6%
200-5121-56120	Technology	19,597	28,271	15,405	7,610	7,610	-50.6%
200-5121-56130	Furniture	-	15,658	6,500	-	-	-100.0%
200-5121-56140	Misc. Equipment	5,736	136	-	-	-	0.0%
200-5121-56200	Building Improvements (VC)	-	-	-	-	-	0.0%
200-5121-56900	Library Facility Improvements	6,739	-	488,800	-	-	-100.0%
200-5121-XXXXX	Patron Access Enhancements	-	-	-	28,000	28,000	
Friends of Shorewood Library							
200-5122-53700	Collection Enhancements	5,673	6,937	11,000	33,100	33,100	200.9%
200-5122-53760	Lucky Day	-	4,611				
200-5122-53780	Special Intiatives	-	5,565				
200-5122-54010	Program Enhancements	-	4,313				
Other Donations activities							
200-5123-53700	Collection Enhancements	11,634	17,075	-	15,000	15,000	0.0%
200-5123-54010	Program Enhancements	30	768	-	-	-	0.0%
200-5123-54120	Other items	1,206	1,171	-	-	-	0.0%
Total Enhanced Expenditures		74,111	121,956	571,120	149,553	149,553	-73.8%
Net Change in Enhanced Operations		100,177	31,637	11,100	-	-	-100.0%

2024 Budget

Library Fund - 200

Passed by Library Board 9/13/2023

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
	Total Revenue	1,221,943	1,238,283	1,660,590	1,241,527	1,241,527	-25.2%
	Total Expenditures	1,110,285	1,177,955	1,649,490	1,241,527	1,241,527	-24.7%
	Net Change in Fund Balance	111,658	60,328	11,100	-	-	-100.0%
	Beginning Fund Balance	144,409	256,067	316,395	316,395	316,395	
	Less: Budgeted Surplus Applied	-	-	-	-	-	
	Ending Fund Balance	<u>\$ 256,067</u>	<u>\$ 316,395</u>	<u>\$ 327,495</u>	<u>\$ 316,395</u>	<u>\$ 316,395</u>	
Fund Balance Consists of:							
	RESTRICTED - Enhanced Operations	100,177	131,814		131,814	131,814	
	UNRESTRICTED - General Library	155,890	184,581		184,581	184,581	
	Total Fund Balance	<u>\$ 256,067</u>	<u>\$ 316,395</u>		<u>\$ 316,395</u>	<u>\$ 316,395</u>	

2024 Budget
Expenditure Request Detail - Library Fund (General Operations)

(continued)

200-5110-51900	Professional education		200-5110-52910	Software contracts/maint/purchases	
	Continuing Education & Professional Development - Library Director a	\$ 3,000		Misc equipment: headphones, mice, batteries	500
				Go Daddy - domain name	65
	Total for account - Professional education	<u>3,000</u>		TBS - licenses, hardware, software (Public PC management)	2,700
				Social media archiver (Village)	900
				Computer public replacement (6)	10500
200-5110-52300	Intergovernmental contracts/pymts			Computer staff replacement (6)	-
	MCFLS - III Software	9,141		LocalHop	576
	MCFLS - OCLC costs (cataloging)	7,570		Byte Studios - web hosting, and maintenance	600
	MCFLS - MPL shared cataloging costs	-		FE Technologies - self-check service & maintenance	1,600
	MCFLS - Internet line	1,200		SenSource People Counters - annual fee	450
	MCFLS - TNS / Supplies / Forms / Ecommerce	2,535		Zoom	175
	MCFLS - IT consultation services	3,500		Constant Contact (eNewsletter)	1,500
	MCFLS - text notification	-		Total for account - Software Contracts	<u>19,566</u>
	Total for account - Intergovernment contracts	<u>23,946</u>			
200-5110-52900	Cleaning contracts		200-5110-52990	Other Service Contracts & Fees	
	Batzner Pest Control, shared allocation	300		Office Copying Equipment LTD - 1 public printer, 1 staff printer	3,505
	Furniture / Upholstry cleaning	1,000		Great America Financial Service lease - 1 staff copier	-
	HEPA filter replacements	2,000		Total for account - Other Service Contracts & Fees	<u>3,505</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>			

2024 Budget
Expenditure Request Detail - Library Fund (General Operations)

(concluded)

200-5110-53120	Copy & print costs		200-5110-53720 - Periodicals	
	Shorewood Press - hours bookmarks, misc	-	W.T. Cox - approx, 140 periodicals / magazine subscriptions	3,500
	Printing Paper (20 boxes white plus annual subscription)	600	Barons'	300
	Letterhead/Envelopes/Misc	-	New York Times newspaper	1,040
	Total for account - Copy & Print Costs	<u>600</u>	Milwaukee Journal Sentinel (print)	1,610
			Chicago Tribune	400
			Library Journal digital access	320
200-5110-53200	Memberships & subscriptions		Wall Street Journal	-
	Wisconsin Library Association - 7 memberships	1,050	Total for account - Periodicals	<u>7,170</u>
	American Library Association/Public Library Association - 7 membersh	<u>1,652</u>		
	Total for account - Memberships & Subscriptions	<u>2,702</u>		
			200-5110-53760 - ebooks / Digital materials	
			Overdrive (WPLC) & Overdrive Advantage	7,366
200-5110-53500	Processing supplies		Ancestry	-
	RFID 10,000 tags at .20 ea	2,000	Hoopla	-
	Audio-visual and book processing supplies from various	<u>4,000</u>	Gale Courses	-
	Total for account - Dept/Program Supplies	<u>6,000</u>	Total for account - Digital Resources	<u>7,366</u>
200-5110-53710	Reference continuations		200-5110-54000	Programming
	T3 Silver - Baker & Taylor	400	Children's Programming	1,500
	Continuations B&T	50	Inclusive Services/Teen Programming	1,500
	World Book (every 3 years - 2024)	-	Adult Programming	<u>1,500</u>
	Total for account - Reference Continuations	<u>450</u>	Total for account - Programming	<u>4,500</u>

2024 Budget
Expenditure Request Detail - Library Fund (Enhanced Operations)

Greater Milwaukee Foundation Supported

200-5121-52180	Professional Services		200-5121-56120	Technology Software Enhancements	
	Enhanced professional development for staff	5,000		Local Hop	-
	Other	-		Canva Pro (5 users)	600
	Total for account	<u>5,000</u>		Box Drive - Shared Storage	600
				Loomly	300
200-5121-53700	Collections Enhancements			Smart Lockers (Smiota) annual cost	860
	Adult Materials	10,000		Computer staff replacement (3)	5,250
	Children's Materials	<u>6,000</u>		Total for account	<u>7,610</u>
	Music/Vinyl Collection	<u>1,000</u>			
	Museum/Zoom Experience Passes	<u>4,850</u>	200-5121-56200	Building Improvements (VC)	
	WiFi Hotspots	<u>6,250</u>		None	-
	Kanopy	<u>4,500</u>		Total for account	<u>-</u>
	Consumer Reports Online	2,000			
	Mango Languages	1,200	200-5121-56900	Library Facility Improvements	
	Press Reader	<u>4,900</u>		None	-
	A to Z Databases	<u>1,900</u>		Total for account	<u>-</u>
	Morningstar (2 concurrent users)	<u>2,415</u>			
	Ancestry	<u>1,131</u>	200-5121-XXXXX	Patron Access Enhancements	
	Milwaukee Journal Sentinel Online (NewsBank)	1,400		Library Fines	28,000
	Hoopla	<u>3,797</u>		Total for account	<u>28,000</u>
	Gale Courses	-			
	Total for account	<u>51,343</u>			
				<u>Friends of the Shorewood Public Library Supported</u>	
			200-5122-53700	Collections Enhancements	
200-5121-54010	Program Enhancements			Collection	16,500
	Adult Programming	<u>1,000</u>		Programming Enhancements	8,450
	Inclusive Services/Teen Programming	<u>1,000</u>		Special Initiatives	<u>8,150</u>
	Children's Services Programming	<u>1,000</u>		Total for account	<u>33,100</u>
	Summer Celebration	4,000			
	Community Event -Equity, Diversity, & Inclusion	<u>2,500</u>		<u>Other Donations</u>	
	Total for account	<u>9,500</u>	200-5123-54120	Other- Collection Enhancements	<u>15,000</u>
				Total for other enhancements	<u>15,000</u>

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 10.0% in 2024.
- The Village receives funding from the Benjamin Fund to support the programming Activities budget (less the amount received in program fees and participant donations).

2024 Budget

Senior Services Fund - 210

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Notes
<i>Administration Activities</i>								
Revenues								
210-4600-41110	Property Taxes	\$ 112,630	\$ 113,280	\$ 119,235	\$ 121,584	\$ 121,584	2.0%	Formula driven
210-4600-48515	Programming Grants	-	-	1,600	500	500	-68.8%	
210-9000-49900	Benjamin Fund Grant	-	8,205	28,000	31,626	31,626	12.9%	
Total Administration Revenues		112,630	121,485	148,835	153,710	153,710	3.3%	
Expenditures								
210-4600-51100	Salaries and Wages	64,244	68,968	89,160	91,835	91,835	3.0%	
210-4600-51300	Health Insurance	25,533	27,544	34,420	37,690	37,690	9.5%	
210-4600-51305	Dental & other benefits	1,092	869	1,215	1,500	1,500	23.5%	
210-4600-51310	Social Security and Medicare	4,328	4,584	6,820	7,000	7,000	2.6%	
210-4600-51315	Wisconsin Retirement System	3,584	4,158	6,060	6,100	6,100	0.7%	
210-4600-54140	Shorewood Connects *	5,846	5,998	6,385	6,385	6,385	0.0%	
210-4600-54900	Other Programming	-	167	1,600	500	500	-68.8%	
210-4600-55100	Liability & Property Insurance	3,755	2,854	3,000	2,500	2,500	-16.7%	
210-4600-55110	Workers Comp / Unemp.	155	137	175	200	200	14.3%	
Total Administration Expenditures		108,537	115,279	148,835	153,710	153,710	3.3%	
Net Change Administration		4,093	6,206	-	0	0	0.0%	

2024 Budget

Senior Services Fund - 210

Account Number	Account Name	2023		2024		2024	% Chg	Notes
		2021 Actual	2022 Projected	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	Budget 23 to '24	
Programming Activities								
Revenues								
210-4650-46600	Senior Programming Fees	4,944	12,131	8,232	9,000	9,000	9.3%	
210-4650-48500	Participant fees / Donations	2,490	1,790	2,000	2,000	2,000	0.0%	
210-4650-48520	Benjamin Fund Contributions	45,337	47,514	58,188	64,240	64,240	10.4%	Formula driven
Total Programming Revenues		52,771	61,435	68,420	75,240	75,240	10.0%	
Expenditures								
210-4650-51900	Professional Education *	688	250	2,100	2,100	2,100	0.0%	
210-4650-52100	Professional Fees *	6,940	11,610	18,760	21,580	21,580	15.0%	instructional fees
210-4650-52180	Consultants *	6,047	6,105	8,385	8,385	8,385	0.0%	
210-4650-52990	Food & Beverages	13,906	14,367	12,700	17,300	17,300	36.2%	food & beverage for activities
210-4650-53100	Office Supplies	166	509	510	500	500	-2.0%	
210-4650-53120	Printing Costs *	1,065	1,592	1,280	1,280	1,280	0.0%	
210-4650-53130	Postage Costs	648	645	1,000	1,000	1,000	0.0%	
210-4650-53200	Memberships & Subscriptions *	501	675	1,080	1,200	1,200	11.1%	
210-4650-53500	Dept/Program Supplies *	6,398	7,685	8,845	8,345	8,345	-5.7%	
210-4650-54000	SRC Programming *	9,177	3,037	7,910	7,950	7,950	0.5%	outing costs
210-4650-54010	Programming Support *	5,000	5,000	5,000	5,000	5,000	0.0%	
210-4650-56130	Equipment / Furniture *	2,235	9,960	850	600	600	-29.4%	ESAB / Benjamin Fund purchases
Total Programming Expenditures		52,771	61,435	68,420	75,240	75,240	10.0%	
Net Change Programming		-	-	-	-	-	0.0%	
<hr/>								
Total Revenue		165,401	182,920	217,255	228,950	228,950	5.4%	
Total Expenditures		161,308	176,714	217,255	228,950	228,950	5.4%	
Net Change in Fund Balance		4,093	6,206	-	0	0	0.0%	
Beginning Fund Balance		44,195	48,288	54,494	54,494	54,494		
Less: Surplus Applied		-	-	-	-	-		* See also - detail sheets
Ending Fund Balance		\$ 48,288	\$ 54,494	\$ 54,494	\$ 54,494	\$ 54,494		

2024 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		10 Luncheons x 60 x \$20	\$ 12,000
	Program Coordinator Professional Development trainings	<u>500</u>		picnic (14.50/person 2023)	1,300
	Total for account	<u>2,100</u>		Pizza Party	800
				Desserts & refreshments	1,800
210-4650-52100	Professional fees			Stakeholders Breakfast	600
	Carolyn Curran - Young@Heart Players	\$ 2,000		Box lunch deliveries homebound 10 events x \$20 x 4 ppl	<u>800</u>
	Olga Volodarskya - SRC Players	2,000		Total for account	<u>17,300</u>
	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			

2024 Budget

Expenditure Request Detail - Senior Services Fund

(concluded)

210-4650-53200	Memberships & subscriptions		210-4650-54000	Programming	
American Society on Aging		\$ 225	History Programs		\$ 750
National Council on Aging		145	Workshops		600
WI Association of Senior Centers		150	Grief Series		600
NY Time Digital Subscription		400	entertainment		1,800
Zoom		160	History Walks		600
Canva		<u>120</u>	New Programming		1,600
Total for account		<u>1,200</u>	Historic Milwaukee Tour		<u>2,000</u>
			Total for account		<u>7,950</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	Air Filters		\$600
Gift cards - Homebound Outreach		1,200	other		<u>-</u>
Display Materials		400	Total for account		<u>600</u>
Bike Bells		<u>300</u>			
Total for account		<u>8,345</u>			

Department Description

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

2024 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Notes
Revenues								
230-1910-46120	Advertising Fees	67,966	81,770	76,000	76,000	76,000	0.0%	many billed annually in February
230-1910-47300	Charges for Service - School	4,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47320	Charges for Service - BID	4,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47340	Charges for Service - SHWD Foundation	4,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47350	Charges for Service - CDA	4,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47360	Charges for Service - Village	4,000	5,000	5,000	5,000	5,000	0.0%	cost in VM - marketing & comm
230-9000-49900	Surplus Applied	-	-	-	-	-	0.0%	
Total Revenue		<u>87,966</u>	<u>106,770</u>	<u>101,000</u>	<u>101,000</u>	<u>101,000</u>	<u>0.0%</u>	
Expenditures								
230-1910-52100	Professional Fees	54,000	56,500	56,500	56,500	56,500	0.0%	
230-1910-53120	Copy & Print Costs	27,066	34,722	34,000	36,000	36,000	5.9%	
230-1910-53130	Postage/Mailings	<u>10,125</u>	<u>10,839</u>	<u>10,500</u>	<u>14,000</u>	<u>14,000</u>	<u>33.3%</u>	
Total Expenditures		<u>91,191</u>	<u>102,061</u>	<u>101,000</u>	<u>106,500</u>	<u>106,500</u>	<u>5.4%</u>	
Net Change in Fund Balance		(3,225)	4,709	-	(5,500)	(5,500)	<u>0.0%</u>	
Beginning Fund Balance		15,438	12,213	16,922	16,922	16,922		
Less: Surplus Applied		-	-	-	-	-		
Ending Fund Balance		<u>\$ 12,213</u>	<u>\$ 16,922</u>	<u>\$ 16,922</u>	<u>\$ 11,422</u>	<u>\$ 11,422</u>		

2024 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)		9,000
Summer issue (44 pages)		9,000
Fall issue (44 pages)		9,000
Winter issue (44 pages)		<u>9,000</u>
Total for account		<u>36,000</u>

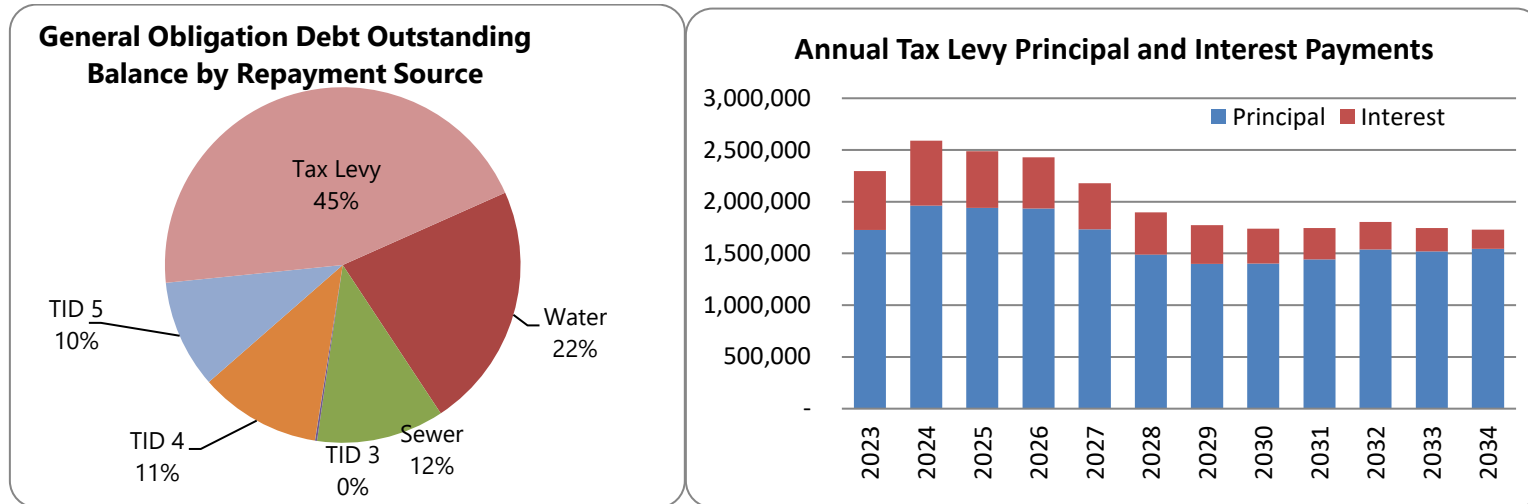
230-1910-53130	Postage/mailings	
Spring issue (44 pages)		3,500
Summer issue (44 pages)		3,500
Fall issue (44 pages)		3,500
Winter issue (44 pages)		<u>3,500</u>
Total for account -		<u>14,000</u>

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.

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 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.

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.

General Obligation Corporate Purpose Bonds – 2023A - \$8,965,000

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 2043.

General Obligation Glendale NSFD Bonds – 2023 - \$8,740,000

These bonds reflect the Village's portion of debt service related to this bond issue as part of the construction of the new fire station in Glendale.

2024 Budget

Debt Service Fund - 300

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
Revenues							
300-8000-41110	Property Taxes	\$ 1,924,735	\$ 1,970,975	\$ 2,069,525	\$ 2,276,477	\$ 2,276,477	10.0%
300-9000-49401	Transfers from TID No. 1	2,326,144		-		-	0.0%
300-9000-49403	Transfers from TID No. 3	384,399	390,295	343,950	45,480	45,480	-86.8%
300-9000-49404	Transfers from TID No. 4	514,694	531,968	543,340	543,713	543,713	0.1%
300-9000-49405	Transfers from TID No. 5	435,897	425,147	444,145	442,125	442,125	-0.5%
300-9000-49900	Surplus Applied			-		-	0.0%
300-9000-49100	General Fund Reserves	198,913	333,040	227,205	396,130	396,130	74.3%
Total Revenue		<u>5,784,782</u>	<u>3,651,425</u>	<u>3,628,165</u>	<u>3,703,925</u>	<u>3,703,925</u>	<u>2.1%</u>
Expenditures							
300-8000-58100	Principal	3,674,994	3,723,360	2,701,050	2,661,224	2,661,224	-1.5%
300-8000-58200	Interest	1,095,994	1,002,359	927,115	1,042,701	1,042,701	12.5%
300-8000-58900	Other Finance Charges	1,200	800	-		-	0.0%
Total Expenditures		<u>4,772,188</u>	<u>4,726,519</u>	<u>3,628,165</u>	<u>3,703,925</u>	<u>3,703,925</u>	<u>2.1%</u>
Net Change in Fund Balance		1,012,594	(1,075,094)	-	-	-	<u>0.0%</u>
Beginning Fund Balance		87,996	1,100,590	25,496	25,496	25,496	
Surplus Applied		-	-	-	-	-	
Ending Fund Balance		<u>\$ 1,100,590</u>	<u>\$ 25,496</u>	<u>\$ 25,496</u>	<u>\$ 25,496</u>	<u>\$ 25,496</u>	

Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2023

											principal
Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2022	Add's	2023 Payments Principal	Interest	Expected Balance 12/31/2023	2024 Current Portion
GO CD Bonds - 2012A	3/8/2012	12/1/1931	2.0-3.25%	6,165,000	TID No. 4	4,325,000	-	275,000	134,281	4,050,000	295,000
Taxable GD Bonds - 2012B	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,340,000	-	75,000	47,688	1,265,000	75,000
GO Corp Purp Bonds				3,055,000	Village	1,525,000	-	245,000	37,995	1,280,000	235,000
GO Corp Purp Bonds				1,010,000	TID No. 1	-	-	110,000	2,200	(110,000)	-
GO Corp Purp Bonds				4,415,000	Sewer	2,890,000	-	180,000	77,020	2,710,000	11B 185,000
GO Corp Purp Bonds				705,000	Water	335,000	-	50,000	8,270	285,000	11B 55,000
GO Corp Purp Bonds				280,000	Parking	105,000	-	20,000	2,678	85,000	11B 45,000
Total GO Corp Purp - 2012C	8/7/2012	8/1/2027	2.0-3.0%	9,465,000		4,855,000	-	605,000	128,163	4,250,000	520,000
GO Corp Purp Bonds				4,849,800	TID No. 1	-	-	582,096	6,695	(582,096)	-
GO Corp Purp Bonds				440,200	TID No. 3	-	-	52,904	7,303	(52,904)	-
Total GO Corp Purp - 2013A	12/30/2013	5/1/2022	2.1-3.0%	5,290,000		-	-	635,000	13,998	(635,000)	-
GO Corp Purp Bonds				3,660,000	Village	2,580,000	-	170,000	73,212	2,410,000	175,000
GO Corp Purp Bonds				410,000	TID No. 3	90,000	-	40,000	2,456	50,000	45,000
GO Corp Purp Bonds				905,000	Water	585,000	-	40,000	16,519	545,000	13B 45,000
GO Corp Purp Bonds				1,085,000	Sewer	735,000	-	50,000	20,900	685,000	13B 50,000
Total GO Corp Purp - 2014A	10/23/2014	4/1/2034	2.0-3.0%	6,060,000		3,990,000	-	300,000	113,087	3,690,000	315,000
GO Corp Purp Bonds				1,860,000	TID No. 3	290,000	-	280,000	14,400	10,000	290,000
GO Corp Purp Bonds				6,190,000	TID No. 5	4,970,000	-	245,000	180,148	4,725,000	270,000
Total GO Corp Purp - 2015A	1/22/2015	5/1/2022	2.1-3.0%	8,050,000		5,260,000	-	525,000	194,548	4,735,000	14 560,000
GO Corp Purp Bonds				6,775,000	Village	5,700,000	-	245,000	170,250	5,455,000	290,000
GO Corp Purp Bonds				1,280,000	Water	955,000	-	55,000	29,831	900,000	15B 60,000
GO Corp Purp Bonds				1,865,000	TID 1	-	-	375,000	15,000	(375,000)	-
Total GO Corp Purp - 2016A	8/10/2016	7/1/2036	2.0-3.00%	9,920,000		6,655,000	-	675,000	215,081	5,980,000	350,000
2017 GO Notes	8/22/2017	9/1/2027	2.25%	\$ 985,000	Village	\$ 492,500	\$ -	\$ 98,500	\$ 13,451	\$ 394,000	17 98,500
GO Corp Purp Bonds				5,275,000	Village	4,700,000	-	145,000	155,813	4,555,000	145,000
GO Corp Purp Bonds				245,000	Sewer	205,000	-	10,000	6,875	195,000	18B 10,000
GO Corp Purp Bonds				840,000	Water	710,000	-	35,000	23,894	675,000	18B 35,000
Total GO Corp Purp - 2018A	8/23/2018	8/1/2038	3.0-3.5%	6,360,000		5,615,000	-	190,000	186,582	5,425,000	190,000
Whitefish Bay - 2019	5/1/2019	5/1/2039	2.0-4.0%	116,641	Capital Proj	116,641	-	-	-	116,641	19 -
Whitefish Bay - 2020	1/22/2020	5/1/2039	2.25-4.0%	582,540	Capital Proj	582,540	-	-	-	582,540	20 28,908
GO Corp Purp Bonds				2,280,822	Village	1,578,535	-	367,251	35,243	1,211,284	376,915
GO Corp Purp Bonds				389,400	Water	269,500	-	62,700	6,017	206,800	21B 64,350

Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2023

											principal	
Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2022	Add's	2023 Payments		Expected Balance 12/31/2023	2024 Current Portion	
								Principal	Interest			
GO Corp Purp Bonds				869,778	Sewer	601,965	-	140,049	13,440	461,916	21B	143,735
Total GO Corp Purp - 2020A	3/16/2020	3/1/2026	2.00%	3,540,000		2,450,000	-	570,000	54,700	1,880,000		585,000
Taxable GO Corp Purp Bonds				709,324	Village	446,782	-	133,574	20,543	313,208		142,785
Taxable GO Corp Purp Bonds				29,953	Water	18,866	-	5,641	867	13,225	22B	6,030
Taxable GO Corp Purp Bonds				30,723	Sewer	19,352	-	5,785	890	13,567	22B	6,185
Total Taxable GO - 2020B	3/16/2020	5/1/2025	4.00%	770,000		485,000	-	145,000	22,300	340,000		155,000
GO Corp Purp Bonds				5,875,000	Village	5,520,000	-	190,000	90,173	5,330,000		205,000
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%	5,875,000		5,520,000	-	190,000	90,173	5,330,000	23	205,000
GO Corp Purp Bonds				-	Village	-	-	-	-	-		-
GO Corp Purp Bonds				2,585,000	Water	2,585,000	-	-	47,727	2,585,000		125,000
GO Corp Purp Bonds				-	Sewer	-	-	-	-	-		-
Total GO Corp Purp - 2021A	9/2/2021	3/1/2041	1.2-2.0%	2,585,000		2,585,000	-	-	47,727	2,585,000	24	125,000
GO Corp Purp Bonds				1,915,000	Village	-	1,915,000	-	-	1,915,000		-
GO Corp Purp Bonds				5,540,000	Water	-	5,540,000	-	-	5,540,000		-
GO Corp Purp Bonds				1,510,000	Sewer	-	1,510,000	-	-	1,510,000		-
Total GO Corp Purp - 2023A	3/6/2023	3/1/2043	1.2-2.0%	8,965,000		-	8,965,000	-	-	8,965,000	25	-
NSFD -Glendale - 2023	5/23/2023	9/1/2043	0.0408	8,740,000	Capital Proj	-	8,740,000	-	-	8,740,000	20	-
Grand Total						\$ 44,299,853	\$ 17,705,000	\$ 4,283,500	\$ 1,261,779	\$ 57,693,181		\$ 3,502,408
Total Water						\$ 5,458,366	\$ 5,540,000	\$ 248,341	\$ 133,125	\$ 10,750,025		\$ 390,380
Total Sewer						4,451,317	1,510,000	385,834	119,125	5,575,483		394,920
Total Parking						105,000	-	20,000	2,678	85,000		45,000
Total Business-Type Activities					Plus below	10,014,683	7,050,000	654,175	254,928	16,410,508		830,300
Total TID No. 1						-	-	1,067,096	23,895	(1,067,096)		-
Total TID No. 3						380,000	-	372,904	24,159	7,096		335,000
Total TID No. 4						5,665,000	-	350,000	181,969	5,315,000		370,000
Total TID No. 5						4,970,000	-	245,000	180,148	4,725,000		270,000
Debt Service Fund						23,270,170	-	1,594,325	596,680	21,647,673		1,697,108
Total Governmental Activities						34,285,170	-	3,629,325	1,006,851	30,627,673		2,672,108
Grand Total						\$ 44,299,853	\$ 7,050,000	\$ 4,283,500	\$ 1,261,779	\$ 47,038,181		\$ 3,502,408
						-	(10,655,000)	-	-	(10,655,000)		-

Municipal Debt Limit: In accordance with Wisconsin Statutes, the total general obligation indebtedness of the village may not exceed five percent of the total equalized value of the taxable property within the village's jurisdiction. Based on this calculation, the debt limit for the village as of December 31, 2023 was \$113,120,660

Village of Shorewood
 Debt Service Fund
 List of Outstanding Debt - as of December 31, 2023

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2022	Add's	2023 Payments		Expected Balance 12/31/2023		principal
								Principal	Interest			2024 Current Portion
<i>The total general obligation debt outstanding at year end was \$47,031,181 or 2.08% of equalized value.</i>												
Revenue Bonds												
Sewer Revenue Bonds	8/10/2016	7/1/2036	2.00-3.00%	\$ 2,285,000	Sewer	\$ 1,790,000	\$ -	\$ 105,000	\$ 50,088	\$ 1,685,000	25	110,000
Sewer Revenue Bonds	12/22/2020	7/1/2036	2.00-5.00%	\$ 2,075,000	Sewer	\$ 1,975,000	\$ -	\$ 100,000	\$ 72,150	\$ 1,875,000	26	105,000

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.

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

2024 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2021 Actual	2022 Actual	2023 Projected	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
Revenues									
Capital Related	400-5700-41110	Property Taxes	\$ 146,000	\$ 505,000	\$ 530,500	\$ 530,500	\$ 627,000	627,000	18.2%
Capital Related	400-5700-42000	Special Assmts	94,250	9,762	-	-	-	-	0.0%
Capital Related	400-5700-43530	State Transportation Aids	104,945	-	-	-	-	-	0.0%
Capital Related	400-5700-43590	Other Grants / Contributions	124,835	806,616	-	-	-	-	0.0%
Capital Related	400-5700-43730	Local Sanitation Aids	125,317	389,777	5,967	-	-	-	0.0%
Capital Related	400-5700-43735	Lead Services Grant	-	318,900	54,900	200,000	-	-	-100.0%
Capital Related	400-5700-48900	Misc. / One-Time Revenues	129,000	122,000	163,339	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49700	Property Sales	32,750	116,068	16,041	60,000	-	-	-100.0%
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	-	1,915,000	1,915,000	2,630,000	2,630,000	37.3%
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	-	38,046	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	225,000	300,000	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1	368,094	2,030,816	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	2,835,815	2,239,815	2,239,815	-21.0%
Total Revenue			1,350,191	4,598,939	2,723,793	5,541,315	5,496,815	5,496,815	-0.8%
Expenditures									
General Government									
Board	400-1100-56360	Village Wide Initiatives	12,635	115,806	30,000	20,000	40,000	40,000	100.0%
Manager	400-1410-56120	Technology / IT systems	67,602	13,726	56,500	49,000	46,000	46,000	-6.1%
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	0.0%
Total General Government			80,237	129,532	86,500	69,000	86,000	86,000	24.6%
Public Safety									
Police	400-2100-56130	Police Equipment / Furniture	9,401	-	18,708	16,000	-	-	-100.0%
Police	400-2100-56200	Building Improvements	-	-	-	-	-	-	0.0%
Police	400-2100-56400	Vehicles	55,815	106,572	120,000	120,000	-	-	-100.0%
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	28,990	-	-	-	-	-	0.0%
Other Public Safety	400-2900-52310	North Shore Fire	109,703	-	-	-	-	-	0.0%
Total Public Safety			203,909	106,572	138,708	136,000	-	-	-100.0%
Public Works									
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	253,095	71,307	66,500	66,500	150,000	150,000	125.6%

2024 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2021 Actual	2022 Actual	2023 Projected	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
Public Works Admin.	400-3100-56400	Vehicles	178,042	142,889	415,000	415,000	-	-	-100.0%
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	22,938	6,058	30,000	30,000	-	-	-100.0%
Bldg Maint - Police	400-3220-56200	Building Improvements	7,276	146,685	-	-	-	-	0.0%
Bldg Maint - Public Works	400-3230-56200	Building Improvements	39,442	0	34,000	34,000	-	-	-100.0%
Bldg Maint - Village Center	400-3240-56200	Building Improvements	-	-	-	-	249,000	249,000	0.0%
Street and Alley	400-3410-56310	Regular Maintenance	15,419	142,140	85,000	85,000	-	-	-100.0%
Street and Alley	400-3410-56320	Large Construction Projects	1,206,462	1,301,509	1,915,000	1,915,000	2,320,000	2,320,000	21.1%
Street and Alley	400-3410-56321	Professional Fees Construction	92,051	57,745	120,000	120,000	310,000	310,000	158.3%
Sidewalks	400-3470-56310	Regular Maintenance	255,025	-	-	-	-	-	0.0%
Parks / Forestry	400-3620-56500	Land Improvements / EAB	47,922	766,604	401,000	338,000	-	-	-100.0%
Total Public Works			2,117,672	2,634,937	3,066,500	3,003,500	3,029,000	3,029,000	0.8%
Other Capital Related	400-3650-56370	Other - capital related	7,477	-	-	-	-	-	0.0%
Other Capital Related	400-3650-56370	Other - ARPA funding	-	806,616	320,000	320,000	227,000	227,000	-29.1%
Other Capital Related	400-5700-56900	Other - Affordable Housing	-	-	-	-	2,012,815	2,012,815	0.0%
Debt Service	400-8000-58300	Debt Issuance Costs	-	-	-	-	-	-	0.0%
Total Expenditures			2,409,295	3,677,657	3,611,708	3,528,500	5,354,815	5,354,815	51.8%
Net Change in Fund Balance			(1,059,104)	921,282	(887,915)	2,012,815	142,000	142,000	
Beginning Fund Balance			3,635,815	2,576,711	3,497,993	3,497,993	2,610,078	2,610,078	
Surplus Applied			-	-	-	(2,835,815)	(2,239,815)	(2,239,815)	
Ending Fund Balance			\$ 2,576,711	\$ 3,497,993	\$ 2,610,078	\$ 2,674,993	\$ 512,263	\$ 512,263	
Restricted Fund Balances				2022 for 2023	2023 for 2024				
ARPA Grant balances				320,000	227,000				
TIF - Affordable Housing				2,012,815	2,012,815				
Street Light Boxes				60,000	- cancelled,				
Bonds Roads									
Parks - Hubbard parking lot residuals				23,000	- Used, to cover over run Hubbard Park project.				
Total Restricted Fund Balance				2,415,815	2,239,815				
Fund Balance Assigned for future purposes:				2022 for 2023	2023 for 2024				
Lake Drive Engineering & Design				95,505	24,495	120,000 total budgeted			
Forestry Bucket truck #65				300,000	274,816	not started Feb 2024 est.			
Transportation & Parking implementation				13,173		done nothing in 2023			
V-Box Salter (from 2021 budget)				20,698		done			
Truck #58 (primary plow truck)				228,504		done			

2024 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2021 Actual	2022 Actual	2023 Projected	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24
		Truck 56 (from 2021 budget)		69,791	-				
		Hot Patch Trailer #82		5,442	20,000	5k was down payment			
		Ac recharge unit (Juniors tool)		8,200	-	done est was 8,500			
		Skid Loader		50,609	-				
		Police / parkng lot		3,215	-	done	the environmental closure left		
		Capitol Drive street marking		140,653	-	done			
		Total Assigned Fund Balance		935,790	319,311				
		Remaining Unassigned Fund Balance		146,388	50,952				

2024 Budget

2024 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	2024 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	Vision 2035 Plan	-	-	-	-	Tax Levy	-
			SS4A Demonstration Grant	10,000					
			Milwaukee County SS4A Commit	5,000					
		1	<u>Parks and Public Spaces Initiatives</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Tax Levy</u>	<u>25,000</u>
			<u>Total Village wide</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Manager	400-1410-56120		Technology / IT						
		1	Badger Books	7,000				Tax Levy	7,000
		1	<u>IT Infrastructure</u>	<u>39,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Tax Levy</u>	<u>39,000</u>
			<u>Total Technology / IT</u>	<u>46,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,000</u>
Police	400-2100-56130		Police Equipment/Furniture						
				-		-	-	Tax Levy	-
				-		-	-	Tax Levy	-
			<u>Total Equipment/furniture</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Police	400-2100-56400		Police Vehicles						
						-	-	Taxes / other	-
						-	-		-
			<u>Total Police Vehicles</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety	400-2900-52300		Other Intergov'tal pymts						
		2	#88 trackless MT winter sidewalk mact	150,000		-	-	Tax Levy	150,000
		2	<u>Salt Storage shed</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Tax Levy</u>	<u>-</u>
			<u>Total DPW Equipment</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Public Works	400-3100-56400		DPW Vehicles						
		2	Truck 59 lead plow/salt truck	-	-	-	-	Tax Levy	-
			<u>Total DPW Vehicles</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities									
Village Hal	400-3210-56200		Building Improvements						
						-	-		-
			Other	-	-	-	-	Tax Levy	-

2024 Budget

2024 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	2024 Total Budget
			Total Village Hall	-	-	-	-	-	-
Police Faci	400-3220-56200		Building Improvements						
					-	-	-	Tax Levy	-
					-	-	-	Tax Levy	-
			Total Police Facilities	-	-	-	-	-	-
Public Wor	400-3230-56200		Building Improvements						
					-	-	-	Tax Levy	-
					-	-	-	Tax Levy	-
			Total DPW Facilities	-	-	-	-	-	-
Village Cer	400-3240-56200		Building Improvements						
									-
		1	Village Center AC	249,000	-	-	-	Tax Levy	249,000
			Total Village Center	249,000	-	-	-	-	249,000
Street and All	400-3410-56310		Regular Maintenance						
		2	Capitol Drive pavement markings	-	-	-	-	Tax Levy	-
								Tax Levy	-
			Total Maintenance	-	-	-	-	-	-
Street and All	400-3410-56320		Large Construction projects						
									-
		1	SEACSI Phase II	-	-	2,320,000	-	Bonds	2,320,000
			Total large construction projects	-	-	2,320,000	-	-	2,320,000
Street and All	400-3410-56321		Professional Fees Construction						
		1	Street light replacement engineering	-	-	310,000	-	Bonds	310,000
			Other	-	-	-	-	-	-
			Total Professional fees construction	-	-	310,000	-	-	310,000
Parks / Forest	400-3620-56500		Land Improvements						
		1	EAB Ash removal	75,000	-	-	-	Tax Levy	75,000
			Total Land Improvements	75,000	-	-	-	-	75,000
ARPA	400-3650-56370		ARPA projects						

2024 Budget

2024 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	2024 Total Budget
			ARPA projects balance				227,000		227,000
			Est. Document digitization - Phase II bi	-	-	-	75,000	ARPA	75,000
		2	4 sets Crowd Control Personal Protect	-		-	6,400	ARPA	6,400
		2	21 Protective Crowd Control Helmets	-			13,000	ARPA	13,000
								ARPA	-
			Fixtures, furniture for Village Hall improvements				20,000	ARPA	20,000
			Capital Drive Ped Crossing Signs, RRFB	-	-	-	25,500	ARPA	25,500
			Street light engineering study				50,000	ARPA	50,000
			Total	-	-	-	189,900	-	189,900
Other	400-5700-56900		Affordable Housing						
			Affordable Housing Projects	-	-	-	2,012,815	-	2,012,815
			Unspecified- Affordable Housing	-	-	-	-	-	-
			<u>Unspecified - Home Improvements</u>	-	-	-	-	-	-
			Total Other Capital	-	-	-	2,012,815	-	2,012,815
			Total	\$ 560,000	\$ -	\$ 2,630,000	\$ 2,202,715	\$ -	\$ 5,377,715

Department: Village Manager’s Office, Planning & Development Department, Department of Public Works
 Item Name: Parks and Public Spaces Initiatives
 Estimated Cost: \$25,000
 Cost Based On: Estimate
 Estimated Useful Life: Plan Updates 5-10 years
 Account Number: 400-1410-56120

Detailed description and justification for purchase:

Village staff seeks to pursue several projects in 2024 that will require the involvement of the Parks and Public Spaces Committee. Promotion and public engagement of these efforts will be done jointly in the spring/summer with a goal to increase participation and provide greater value for involvement. Outside of those efforts, the individual projects will progress independently and seek recommendation from the Parks and Public Spaces Committee prior to finalization with the Village Board.

Atwater Park Hardscape and Pathway Maintenance Concept Plan \$10,000 (Department of Public Works)
 A number of hardscape areas and pedestrian pathways in Atwater Park are failing and require repair or replacement, particularly the paver area surrounding the flagpole. The development of a concept plan by a professional landscape architect would aim to improve park circulation while expanding usable lawn area and incorporating the planned addition of a foot wash station and ADA parking on N. Lake Drive. Implementation of the plan would be sought in 2025.

Comprehensive Outdoor Recreation Plan Update \$7,500 (Village Manager’s Office)
 The Comprehensive Outdoor Recreation Plan (Parks Plan) update will address the status of the recommendations from the 2015 plan, assess the existing recreational spaces system, identify areas of improvement, and propose strategies and initiatives to address those needs. This plan will serve as a roadmap for the future development, management, and improvement of parks, ensuring they meet the evolving needs and desires of the Shorewood community.

Pedestrian and Bicycle Safety Plan Update \$7,500 (Planning & Development Department)
 This project will update the Village’s current Pedestrian and Bicycle Safety Plan, which was adopted in 2015. The updated plan is expected to provide clear direction for recommended improvements in a 10-year timeframe, and more closely align with the Village’s operations, abilities, and local context. A Complete Streets Policy, which would develop an approach to planning, designing, building, operating, and maintaining streets that enables safe access for all people who need to use them, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities, will accompany the effort.

Operating budget impact: No impact on the operating budget. **Funding Sources:** Property Taxes

Department: Village Manager's Office
Item Name: IT Infrastructure
Estimated Cost: \$39,000
Cost Based On: Estimate
Estimated Useful Life: N/A
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Firewall hardware for DPW - \$15,000

This acquisition is necessary to replace a North Shore Fire Department firewall that was borrowed in 2023 and installed at DPW to support the new phone system and increase bandwidth. The estimated includes cost for acquiring the new firewall, including hardware and software license.

Wireless access points, lifecycle replacement (2 at DPW and 1 at PD) - \$6,000

This is part of our network life cycle management. Access Points provided wireless access to the network and internet. The new access point will improve security and improve performance. This includes replacing three access points 2 at DPW and one at the Police Department.

Police Department server for security cameras - \$8,000

The ATS ProWatch system controls the Shorewood PD's building security by managing door access, video recording technology, and alarms that mitigate risk while enhancing the safety and efficiency of building operations. The current software is no longer supported and is not compatible with the Village's current computer operating system due to being well past the recommended replacement date. The current software was released in 2013 and has not received any version updates since 2018. The update includes a new server, a full software upgrade, and the ability to instantly secure the building in the event of an emergency. Includes yearly maintenance and upgrades with an estimated useful life of 5 years.

Migrating and updating current on premises server backup system - \$10,000

This allocation will be part of an upgrade to the server backup system and relocating components from the Village of Shorewood to the Bayside Dispatch Center's Data Center. Shorewood in conjunction with Bayside is currently evaluating its backup strategy and aims to enhance it by incorporating a non-network accessible backup, also known as an air-gapped backup. This additional measure will significantly improve the security of the backup solution.

Operating budget impact: N/A

Funding Sources: \$\$\$ Tax Levy

Department: Clerk
Item Name: Badger Books
Estimated Cost: \$6,200
Cost Based On: Attached Price Quote
Estimated Useful Life: 8-10 years
Account Number: 400-1410-56120

Detailed description and justification for purchase:

In 2024, the Village of Shorewood will have three polling locations; The Village Center, North Shore Presbyterian Church, and the North Gym of Shorewood High School. Currently, we have 12 Badger Books. Each polling location will need 4 (four) Badger Books and the Central Count processing location will need 3 (three) Badger Books to maintain the large volume of voters on Election Day.

Operating budget impact:

N/A

Funding Sources:

\$\$\$ Tax Ley

Department: Public Works
Item Name: MT Trackless replacement (#88)
Estimated Cost: \$150,000
Cost Based On: Vendor Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56400

Detailed description and justification for purchase:

This front-line winter equipment, used almost exclusively for clearing Village walks, requires replacement due to a cracked body frame. Staff has identified less-expensive alternate equipment that can be used by several DPW functions outside of winter operations.

Operating budget impact:

Reduced repair and maintenance costs.
The resale or trade-in value of the existing vehicle is estimated at \$15,000.

Funding Sources:

Tax Levy



Department: Public Works – Fleet & Facilities Division
Item Name: Village Center chiller replacement (HVAC)
Estimated Cost: \$249,000
Cost Based On: Vendor Estimate
Estimated Useful Life: 10 years
Account Number: 400-3230-56200

Detailed description and justification for purchase:

This request will replace most of the A/C system. Due to the age of the system only 2 of the 4 compressors work and parts are becoming obsolete. The new system will increase efficiency, decrease staff maintenance, and upgrade the freon used to new environmentally friendly freon.

Operating budget impact:

Reduced repair and maintenance costs.

Funding Sources:

Levy



Department: Sewer Utility/Water Utility/DPW
 Item Name: Southeast Area Combined Sewer Improvements Phase II
 Estimated Cost: \$7,850,000
 Cost Based On: Engineer Opinion of Probable Cost (60% plans)
 Estimated Useful Life: 50 years
 Account Number: 620-2890-56600



Detailed description and justification for purchase:

Phase II 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.

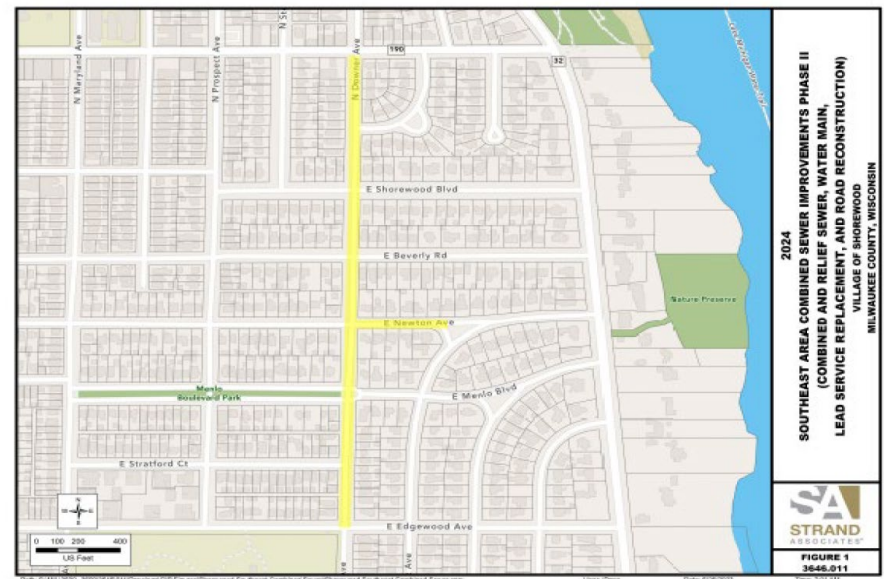
The Engineer’s Opinion of Probable Cost (60% plans) estimates Phase II costs at approximately \$7.85 million:

Sewer	4,860,000
Water	1,330,000 (main and public services)
Roads	1,660,000

Operating budget impact:

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

Funding Sources:



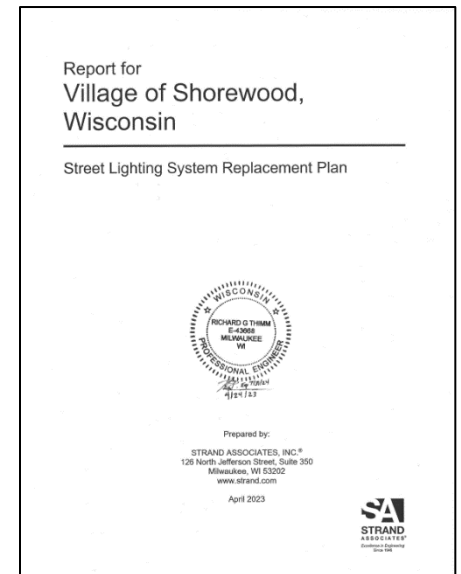
Department: Public Works
Item Name: Street Light Replacement engineering for 2025 construction
Estimated Cost: \$310,000
Cost Based On: Engineering Estimate
Estimated Useful Life: NA
Account Number: ?????

Detailed description and justification for purchase:

The 2023 Street Lighting Replacement Plan estimated the engineering costs of the first phase (2025 construction) at \$310,000. Per the report, the first year engineering includes additional design cost to allow for the initial design decisions including product analysis and selection, voltage configuration and control cabinet placement for all phases.

Operating budget impact:

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



It is anticipated that outages and associated maintenance costs will be significantly reduced. Annual electrical operating costs are also expected to be reduced with the installation of residential LED fixtures.

Funding Sources:



2024 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.

2024 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category
Revenues								
430-6600-41120	TID Increment	\$ 1,199,829	\$ 1,034,750	\$ 650,000	\$ 650,000	\$ 650,000	0.0%	Other Taxes
430-6600-41125	Shortfall Payments	-	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	4,566	2,942	1,910	-	-	-100.0%	Intergov't
430-6600-46900	Other Charges for Service	20,000	20,800	21,215	21,000	21,000	-1.0%	Charges
430-6600-48100	Interest Income	1,948	(356)	7,500	7,400	7,400	-1.3%	Other Rev
Total Revenue		1,226,343	1,058,136	680,625	678,400	678,400	-0.3%	
Expenditures								
TID Administration								
430-6600-52130	Professional Fees Financial	750	1,020	1,100	1,100	1,100	0.0%	Professional
430-6600-53900	Admin. / Misc.	2,575	2,951	3,000	3,000	3,000	0.0%	Supplies & Office
TID General Activities								
430-6600-52100	Professional Fees	-	-	-	-	-	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	-	-	5,000	5,100	5,100	2.0%	Professional
TID Projects								
430-6650-52120	Professional Fees Legal	170	-	5,000	5,100	5,100	2.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	-	-	5,000	5,100	5,100	2.0%	Econ Dev
430-6650-54610	Developer Subsidies	510,134	288,170	266,450	-	-	-100.0%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Bench	125	-	-	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	8,072	69,415	10,000	10,000	10,000	0.0%	Econ Dev
Other Financing Sources/Uses								
430-9000-59300	Transfers to Debt Service	384,400	390,295	343,950	-	-	-100.0%	OFU
Total Expenditures		906,226	751,851	639,500	29,400	29,400	-95.4%	
Net Change in Fund Balance		320,117	306,285	41,125	649,000	649,000		
Beginning Fund Balance		451,452	771,569	1,077,854	1,077,854	1,077,854		
Ending Fund Balance		\$ 771,569	\$ 1,077,854	\$ 1,118,979	\$ 1,726,854	\$ 1,726,854		

2024 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.

2024 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2021 Actual	2022 Actual	YTD 6/30/23	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category
Revenues									
440-6600-41120	TID Increment	\$ 488,968	\$ 450,343	\$ 474,717	\$ 475,000	\$ 465,000	465,000	-2.1%	Other Taxes
440-6600-41125	Shortfall Payments				-	-	-	0.0%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid	141	197	-	200	200	200	0.0%	Intergov't
440-6600-48100	Interest Income	2,653	(462)	1,974	10,000	10,000	10,000	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	90,662	88,000	88,000	85,185	86,000	86,000	1.0%	Other Rev
Total Revenue		<u>582,424</u>	<u>538,078</u>	<u>564,691</u>	<u>570,385</u>	<u>561,200</u>	<u>561,200</u>	<u>-1.6%</u>	
Expenditures									
TID Administration									
440-6600-51100	Salaries and Wages						-	0.0%	Salaries
440-6600-51300	Health Insurance						-	0.0%	Fringe
440-6600-51305	Dental & Other benefits						-	0.0%	Fringe
440-6600-51310	Social Security and Medicare						-	0.0%	Fringe
440-6600-51315	Wisconsin Retirement System						-	0.0%	Fringe
440-6600-52130	Professional Fees Financial	750	1,020		1,100	1,100	1,100	0.0%	Professional
440-6600-53900	Admin. / Misc.	1,363	1,550	150	1,500	1,500	1,500	0.0%	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
440-9000-59300	Transfers to Debt Service	514,693	531,968	-	543,340	543,340	543,340	0.0%	OFU
Total Expenditures		<u>516,806</u>	<u>534,538</u>	<u>150</u>	<u>545,940</u>	<u>545,940</u>	<u>545,940</u>	<u>0.0%</u>	
Net Change in Fund Balance		65,618	3,540	564,541	24,445	15,260	15,260		
Beginning Fund Balance		<u>\$ 3,765,178</u>	<u>3,830,796</u>	<u>3,834,336</u>	<u>3,834,336</u>	<u>4,398,877</u>	<u>3,834,336</u>		
Ending Fund Balance		<u>\$ 3,830,796</u>	<u>\$ 3,834,336</u>	<u>\$ 4,398,877</u>	<u>\$ 3,858,781</u>	<u>\$ 4,414,137</u>	<u>\$ 3,849,596</u>		

2024 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.

2024 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category
Revenues								
450-6600-41120	TID Increment	\$ 1,732,324	\$ 1,399,827	\$ 1,500,000	\$ 1,475,000	\$ 1,475,000	-1.7%	Other Taxes
450-6600-41125	Shortfall Payments			-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,327	1,893	2,000	2,000	2,000	0.0%	Intergov't
450-6600-48100	Interest Income	7,957	(1,516)	30,000	30,000	30,000	0.0%	Other Rev
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	0.0%	Other Rev
Total Revenue		<u>1,741,608</u>	<u>1,400,204</u>	<u>1,532,000</u>	<u>1,507,000</u>	<u>1,507,000</u>	-1.6%	
Expenditures								
TID Administration								
450-6600-52130	Professional Fees Financial	750	1,020	1,100	1,100	1,100	0.0%	Professional
450-6600-53900	Admin. / Misc.	1,363	2,951	1,500	1,500	1,500	0.0%	Supplies & Office
TID General Activities								
450-6600-52100	Professional Fees			-	-	-	0.0%	Professional
450-6600-52920	Surveys/Studies & Plans			10,000	10,000	10,000	0.0%	Professional
450-6600-53140	Communications/Publications			-	-	-	0.0%	Supplies & Office
TID Projects								
450-6650-52110	Professional Fees - Engineering		26,677	20,000	30,000	30,000	50.0%	Econ Dev
450-6650-52120	Professional Fees Legal			50,000	50,000	50,000	0.0%	Econ Dev
450-6650-56360	Streetscape (Lights, Signs, Bench			25,000	25,000	25,000	0.0%	Econ Dev
Other Financing Sources/Uses								
450-9000-59300	Transfers to Debt Service	435,897	425,147	444,145	444,145	444,145	0.0%	OFU
Total Expenditures		<u>438,010</u>	<u>455,795</u>	<u>551,745</u>	<u>561,745</u>	<u>561,745</u>	1.8%	
Net Change in Fund Balance		1,303,598	944,409	980,255	945,255	945,255		
Beginning Fund Balance		<u>2,120,881</u>	<u>3,424,479</u>	<u>4,368,888</u>	<u>5,775,828</u>	<u>4,333,888</u>		
Ending Fund Balance		<u>\$ 3,424,479</u>	<u>\$ 4,368,888</u>	<u>\$ 5,349,143</u>	<u>\$ 6,721,083</u>	<u>\$ 5,279,143</u>		

2024 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.

2024 Budget

Parking Utility - 600

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category
Revenues								
600-3900-46300	Village Hall Lot	\$ 16,003	\$ 18,953	\$ 18,000	\$ 18,000	\$ 18,000	0.0%	Charges
600-3900-46301	Oakland - North Lot (24hr)	28,969	27,653	26,700	26,700	26,700	0.0%	Charges
600-3900-46302	River Park Lot (24hr)	13,798	10,974	14,000	14,000	14,000	0.0%	Charges
600-3900-46303	Menlo Blvd Lot (24hr)	2,957	8,700	10,000	10,000	10,000	0.0%	Charges
600-3900-46304	Hubbard Park Lot	2,445	2,103	2,000	2,000	2,000	0.0%	Charges
600-3900-46310	Closed Lots	7,705		-		-	0.0%	Charges
600-3900-46321	Metro Market Lot	1,023	739	1,000	1,000	1,000	0.0%	Charges
600-3900-46339	Lighthouse Lot (24hr)	6,627	7,022	6,800	6,800	6,800	0.0%	Charges
600-3900-48100	Interest Income	909	(295)	3,500	3,500	3,500	0.0%	Other Rev
600-3900-48110	Loan Interest Income	3,284	2,664	2,026	2,000	2,000	-1.3%	Other Re
600-3900-48900	Miscellaneous Revenue	710	28	500	500	500	0.0%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	0.0%	OFS
	Total Revenue	<u>84,430</u>	<u>78,541</u>	<u>84,526</u>	<u>84,500</u>	<u>84,500</u>	<u>0.0%</u>	
Expenditures								
600-3900-51100	Salaries and Wages	\$ 27,187	\$ 8,133	\$ 9,400	\$ 9,682	\$ 9,682	3.0%	Salaries
600-3900-51300	Health Insurance	4,545	988	1,050	\$ 1,150	1,150	9.5%	Fringe
600-3900-51305	Dental & Other benefits	346	102	210	\$ 216	216	3.0%	Fringe
600-3900-51310	Social Security and Medicare	2,007	655	720	\$ 742	742	3.0%	Fringe
600-3900-51315	Wisconsin Retirement System	1,712	560	640	\$ 659	659	3.0%	Fringe
600-3900-52130	Professional Fees Financial	1,034	-	-		-	0.0%	Professio
600-3900-52140	Professional Fees Technology	1,566	-	-		-	0.0%	Professio
600-3900-52930	Credit Card Fees	-	2,343	2,000	3,000	3,000	50.0%	Contractu
600-3900-52990	Other Service Contract Fees	11,772	4,774	4,800	5,040	5,040	5.0%	Contractu
600-3900-54310	Closed Lots	2,803	-	-		-	0.0%	Programr
600-3900-54321	Metro Market Lot	439	312	500	500	500	0.0%	Programr
600-3900-54339	Lighthouse Lot	3,333	4,000	3,400	3,600	3,600	5.9%	Programr
600-3900-54700	Payments In Lieu Of Taxes	19,500	19,772	18,000	19,000	19,000	5.6%	Other Go
600-3900-54710	Depreciation	5,500	5,500	5,500	5,500	5,500	0.0%	Capital
600-3900-55100	Liability & Property Insurance	559	344	300	370	370	23.3%	Insurance
600-3900-55110	Workers Comp	519	45	25	60	60	140.0%	Insurance

2024 Budget

Parking Utility - 600

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category
600-3900-56310	Parking Lot maint / repairs	-	-	15,000	30,000	30,000	100.0%	Capital
600-3900-57410	Administrative Charges	7,901	3,263	3,875	3,900	3,900	0.6%	Interdepn
600-3900-57440	Plowing/Salting	7,945	3,624	7,440	7,480	7,480	0.5%	Interdepn
600-3900-57450	Police Administration	13,522	13,689	14,000	14,000	14,000	0.0%	Interdepn
600-8000-58200	Interest	2,658	2,258	2,280	2,300	2,300	0.9%	Debt
Total Expenses		114,848	70,362	89,140	107,199	107,199	20.3%	
Net Change in Equity		(30,418)	8,179	(4,614)	(22,699)	(22,699)		
Beginning Net Assets		715,411	684,993	693,172	688,558	688,558		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 684,993	\$ 693,172	\$ 688,558	\$ 665,859	\$ 665,859		

2024 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 Budget
Summary of All Functional Areas - Water
By Object

Category	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
Revenues						
Charges for Services Total	2,096,618	2,002,816	2,325,000	2,282,940	2,282,940	-1.8%
Other Revenues Total	67,825	118,872	81,000	86,000	86,000	6.2%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Water	<u>2,164,443</u>	<u>2,121,688</u>	<u>2,406,000</u>	<u>2,368,940</u>	<u>2,368,940</u>	-1.5%
Expenses						
Salaries Total	317,008	326,867	330,570	341,810	341,810	3.4%
Fringe Benefits Total	107,824	114,797	163,670	171,382	171,382	4.7%
Other Governments Total	868,563	823,786	880,000	907,500	907,500	3.1%
Contractual Payments Total	25,540	44,755	50,000	51,000	51,000	2.0%
Supplies & Office Total	8,592	12,325	18,800	19,200	19,200	2.1%
Supplies - Maintenance Total	133,825	167,625	100,000	107,100	107,100	7.1%
Supplies - Vehicle Total	6,726	18,793	10,000	10,100	10,100	1.0%
Utilities Total	3,587	3,257	3,500	3,800	3,800	8.6%
Professional Fees Total	7,119	12,834	31,950	56,500	56,500	76.8%
Insurance Total	27,646	22,183	26,475	28,000	28,000	5.8%
Programming Total	9,973	21,566	23,500	28,600	28,600	21.7%
Debt Service Total	163,123	122,598	205,205	270,000	270,000	31.6%
Capital Total	196,695	241,092	267,500	257,500	257,500	-3.7%
Interdepartmental Exp	46,501	30,878	26,400	26,800	26,800	1.5%
Total Expenditures Water	<u>1,922,722</u>	<u>1,963,356</u>	<u>2,137,570</u>	<u>2,279,292</u>	<u>2,279,292</u>	<u>6.6%</u>
Net Change	<u>241,721</u>	<u>158,332</u>	<u>268,430</u>	<u>89,648</u>	<u>89,648</u>	

2024 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category	6/30/2023 YTD % of Budget
Revenues									
610-3710-46450	Charges - Residential	1,068,359	998,328	1,220,000	1,192,200	1,192,200	-2.3%	Charges	32.8%
610-3710-46451	Charges - Commercial	110,016	111,219	125,000	125,480	125,480	0.4%	Charges	32.7%
610-3710-46452	Charges - Public Authority	54,343	45,010	50,000	47,900	47,900	-4.2%	Charges	26.4%
610-3710-46453	Charges - Multi Family	406,545	388,755	470,000	458,360	458,360	-2.5%	Charges	34.4%
610-3710-46456	Public Fire Protection	417,377	419,033	420,000	420,000	420,000	0.0%	Charges	37.9%
610-3710-46457	Private Fire Protection	39,978	40,471	40,000	39,000	39,000	-2.5%	Charges	38.1%
610-3710-47425	Joint Meter Charges to Sewer	36,984	95,397	60,000	60,000	60,000	0.0%	Other Rev	0.0%
610-3710-48100	Interest Income	1,573	(139)	5,000	10,000	10,000	100.0%	Other Rev	1924.4%
610-3710-48300	Late Payment Penalty	14,584	14,131	15,000	15,000	15,000	0.0%	Other Rev	46.3%
610-3710-48900	Miscellaneous Revenue	14,684	9,483	1,000	1,000	1,000	0.0%	Other Rev	2199.8%
	Total Revenue	<u>2,164,443</u>	<u>2,121,688</u>	<u>2,406,000</u>	<u>2,368,940</u>	<u>2,368,940</u>	<u>-1.5%</u>		<u>38.1%</u>
Expenditures									
Water Administration									
610-3710-51100	Salaries and Wages	88,792	86,795	90,390	93,730	93,730	3.7%	Salaries	46.3%
610-3710-51300	Health Insurance	22,184	21,285	19,310	21,144	21,144	9.5%	Fringe	52.9%
610-3710-51305	Dental & Other benefits	783	817	985	1,030	1,030	4.6%	Fringe	43.2%
610-3710-51310	Social Security and Medicare	6,533	6,612	6,995	7,000	7,000	0.1%	Fringe	49.6%
610-3710-51315	Wisconsin Retirement System	(29,614)	(28,958)	6,215	6,458	6,458	3.9%	Fringe	51.1%
610-3710-51330	Uniform Expense	1,200	1,584	1,200	1,300	1,300	8.3%	Fringe	58.8%
610-3710-51340	Retiree Health Contribution	22,863	22,818	20,000	23,000	23,000	15.0%	Fringe	58.8%
610-3710-51355	Other Benefits	(3,286)	(1,577)	0	-	-	-100.0%	Fringe	0.0%
610-3710-51900	Professional Education	330	261	2,500	2,500	2,500	0.0%	Fringe	129.5%
610-3710-52100	Professional Fees	774	2,659	10,000	34,500	34,500	245.0%	Professional	25.3%
610-3710-52130	Professional Fees Financial	2,443	1,600	1,700	1,750	1,750	2.9%	Professional	52.2%
610-3710-52140	Professional Fees Technology	3,477	2,016	5,250	5,250	5,250	0.0%	Professional	50.0%
610-3710-52230	Phone and Internet	3,587	3,257	3,500	3,800	3,800	8.6%	Utilities	50.2%
610-3710-52300	Other Intergov'tal pymts	702,510	653,187	685,000	707,500	707,500	3.3%	Other Gov't	42.9%
610-3710-52910	Software Purch/Maint	8,703	18,141	10,000	8,000	8,000	-20.0%	Contractual	27.8%
610-3710-52930	Credit Card Fees	16,837	20,762	20,000	20,000	20,000	0.0%	Contractual	47.2%
610-3710-53100	Office Supplies	1,210	1,548	1,500	1,400	1,400	-6.7%	Supplies & Office	30.3%
610-3710-53120	Copy / Printing Costs	755	984	3,000	3,000	3,000	0.0%	Supplies & Office	18.6%

2024 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category	6/30/2023 YTD % of Budget
610-3710-53200	Memberships & Subscriptions	979	1,021	1,300	1,300	1,300	0.0%	Supplies & Office	79.5%
610-3710-54150	Safety Expenses	2,068	3,375	3,000	3,500	3,500	16.7%	Supplies & Office	48.3%
610-3710-54700	Payments In Lieu Of Taxes	166,053	170,599	195,000	200,000	200,000	2.6%	Other Gov't	0.0%
610-3710-54710	Depreciation	174,772	198,740	235,000	240,000	240,000	2.1%	Capital	0.0%
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	12,500	12,500	12,500	0.0%	Capital	0.0%
610-3710-54720	PSC assessment	2,761	2,190	3,000	3,000	3,000	0.0%	Programming	0.0%
610-3710-54721	PSC regulatory costs	763	13,081	500	600	600	20.0%	Programming	4.6%
610-3710-55100	Liability & Property Insurance	11,347	9,430	10,000	11,000	11,000	10.0%	Insurance	61.4%
610-3710-55110	Workers Comp / Unemp.	16,299	12,753	16,475	17,000	17,000	3.2%	Insurance	41.6%
610-3710-57410	Administrative Charges	6,738	5,663	6,500	6,600	6,600	1.5%	Interdeptmntl Ex	0.0%
610-3710-57430	Building Usage	13,073	12,317	13,400	13,500	13,500	0.7%	Interdeptmntl Ex	0.0%
Total Administration Expenditures		1,257,408	1,255,434	1,384,220	1,450,362	1,450,362	4.8%		29.3%
Maint Mains									
610-3730-51100	Salaries and Wages	103,383	84,713	131,300	135,239	135,239	3.0%	Salaries	28.7%
610-3730-51200	Overtime Wages	9,059	8,575	10,000	10,000	10,000	0.0%	Salaries	21.8%
610-3730-51300	Health Insurance	29,772	24,372	39,740	40,000	40,000	0.7%	Fringe	25.7%
610-3730-51305	Dental & Other benefits	1,408	1,220	1,655	1,700	1,700	2.7%	Fringe	48.8%
610-3730-51310	Social Security and Medicare	8,279	7,028	10,745	11,000	11,000	2.4%	Fringe	28.6%
610-3730-51315	Wisconsin Retirement System	7,621	5,717	9,585	10,000	10,000	4.3%	Fringe	28.2%
610-3730-53500	Dept/Program Supplies	55,700	82,828	50,000	55,000	55,000	10.0%	Supplies - Maint	19.1%
610-3730-57420	Equipment Usage	16,765	12,898	4,000	4,200	4,200	5.0%	Interdeptmntl Ex	0.0%
Total Maintenance Mains Expenditures		231,987	227,351	257,025	267,139	267,139	3.9%		25.7%
Maint Services									
610-3740-51100	Salaries and Wages	52,847	43,668	42,300	44,290	44,290	4.7%	Salaries	23.6%
610-3740-51200	Overtime Wages	4,015	756	2,000	2,100	2,100	5.0%	Salaries	9.0%
610-3740-51300	Health Insurance	9,968	10,019	12,895	13,000	13,000	0.8%	Fringe	19.3%
610-3740-51305	Dental & Other benefits	792	496	540	600	600	11.1%	Fringe	18.3%
610-3740-51310	Social Security and Medicare	4,848	3,308	3,390	3,500	3,500	3.2%	Fringe	21.9%
610-3740-51315	Wisconsin Retirement System	4,469	2,902	3,015	3,200	3,200	6.1%	Fringe	22.9%
610-3740-53500	Dept/Program Supplies	57,854	73,325	30,000	32,000	32,000	6.7%	Supplies - Maint	64.0%
610-3740-57420	Equipment Usage	9,925	-	2,500	2,500	2,500	0.0%	Interdeptmntl Ex	0.0%
Total Maintenance Services Expenditures		144,718	134,474	96,640	101,190	101,190	4.7%		34.5%

2024 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category	6/30/2023 YTD % of Budget
Maint Meters									
610-3750-51100	Salaries and Wages	19,472	72,962	22,050	22,763	22,763	3.2%	Salaries	40.7%
610-3750-51200	Overtime Wages	1,602	1,406	2,000	2,100	2,100	5.0%	Salaries	0.6%
610-3750-51300	Health Insurance	4,499	14,777	6,675	7,000	7,000	4.9%	Fringe	25.8%
610-3750-51305	Dental & Other benefits	206	708	280	300	300	7.1%	Fringe	28.9%
610-3750-51310	Social Security and Medicare	1,555	5,485	1,855	2,000	2,000	7.8%	Fringe	36.1%
610-3750-51315	Wisconsin Retirement System	1,422	4,834	1,660	1,700	1,700	2.4%	Fringe	36.7%
610-3750-52910	Software Purch/Maint	-	5,852	20,000	23,000	23,000	15.0%	Contractual	87.8%
610-3750-53500	Dept/Program Supplies	4,626	5,090	5,000	5,100	5,100	2.0%	Supplies - Maint	10.9%
Total Maintenance Meters Expenditures		33,382	111,114	59,520	63,963	63,963	7.5%		50.7%
Maint Hydrants									
610-3760-51100	Salaries and Wages	4,958	4,883	5,265	5,400	5,400	2.6%	Salaries	8.5%
610-3760-51200	Overtime Wages	-	53	-	-	-	0.0%	Salaries	0.0%
610-3760-51300	Health Insurance	887	863	1,520	1,600	1,600	5.3%	Fringe	8.0%
610-3760-51305	Dental & Other benefits	49	46	65	100	100	53.8%	Fringe	7.7%
610-3760-51310	Social Security and Medicare	370	368	400	420	420	5.0%	Fringe	8.3%
610-3760-51315	Wisconsin Retirement System	335	320	360	380	380	5.6%	Fringe	8.3%
610-3760-53500	Dept/Program Supplies	12,275	970	10,000	10,000	10,000	0.0%	Supplies - Maint	1.4%
Total Maintenance of Hydrants		18,874	4,626	17,610	17,900	17,900	1.6%		4.4%
Maint Misc Plan									
610-3770-51100	Salaries and Wages	4,709	4,056	5,265	5,800	5,800	10.2%	Salaries	70.2%
610-3770-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries	0.0%
610-3770-51300	Health Insurance	505	404	1,520	1,600	1,600	5.3%	Fringe	41.1%
610-3770-51305	Dental & Other benefits	28	24	65	80	80	23.1%	Fringe	43.1%
610-3770-51310	Social Security and Medicare	352	301	400	420	420	5.0%	Fringe	67.8%
610-3770-51315	Wisconsin Retirement System	317	264	360	400	400	11.1%	Fringe	70.3%
610-3770-53400	Vehicle Maintenance	2,712	13,214	5,000	5,100	5,100	2.0%	Supplies - Vehic	41.5%
610-3770-53410	Fuel	4,014	5,579	5,000	5,000	5,000	0.0%	Supplies - Vehic	40.2%
610-3770-53500	Dept/Program Supplies	3,370	5,412	5,000	5,000	5,000	0.0%	Supplies - Maint	2.6%
Total Maintenance Misc Plant Expenditures		16,007	29,254	22,610	23,400	23,400	3.5%		40.3%

2024 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24	Category	6/30/2023 YTD % of Budget
Customer Accounts									
610-3780-51100	Salaries and Wages	28,070	18,901	19,600	20,188	20,188	3.0%	Salaries	24.0%
610-3780-51200	Overtime Wages	101	99	400	200	200	-50.0%	Salaries	0.0%
610-3780-51300	Health Insurance	5,109	5,540	6,510	6,600	6,600	1.4%	Fringe	23.1%
610-3780-51305	Dental & Other benefits	274	287	340	350	350	2.9%	Fringe	25.0%
610-3780-51310	Social Security and Medicare	2,008	1,418	1,530	1,600	1,600	4.6%	Fringe	22.0%
610-3780-51315	Wisconsin Retirement System	1,758	1,254	1,360	1,400	1,400	2.9%	Fringe	23.0%
610-3780-53130	Postage/Mailings	3,580	5,397	10,000	10,000	10,000	0.0%	Supplies & Office	17.1%
Total Customer Accounts Expenditures		40,900	32,896	39,740	40,338	40,338	1.5%		21.8%
Other Water									
610-3790-52920	Surveys/Studies & Plans	425	6,559	15,000	15,000	15,000	0.0%	Professional	0.0%
610-3790-54740	Water Testing	6,449	6,295	20,000	25,000	25,000	25.0%	Programming	22.6%
610-3790-56130	Vehicles/Equipment	7,021	29,860	20,000	95,500	95,500	377.5%	Capital	23.3%
610-3790-56600	Utility Infrastructure	1,427,654	164,616	1,600,000	2,274,000	2,274,000	42.1%	Capital	0.7%
610-3790-56699	Capitalized Expenditures	(1,425,226)	(164,598)	(1,600,000)	(2,364,500)	(2,364,500)	47.8%	Capital	0.0%
610-8000-58200	Interest	93,300	122,598	125,205	200,000	200,000	59.7%	Debt	51.0%
610-8000-58300	Debt Issuance Costs	69,823	-	80,000	70,000	70,000	-12.5%	Debt	18.9%
610-8000-58900	Other Finance Charges	-	-	-	-	-	0.0%	Debt	0.0%
Total Other Water Expenditures		179,446	165,330	260,205	315,000	315,000	21.1%		38.0%
Total Expenses		1,922,722	1,960,479	2,137,570	2,279,292	2,279,292	6.6%		30.5%
Net Change in Equity		241,721	161,209	268,430	89,648	89,648	-66.6%		
Beginning Net Assets		3,065,651	3,307,372	3,468,581	3,731,644	3,731,644			
Less: Surplus Applied		-	-	-	-	-			
Ending Net Assets		\$ 3,307,372	\$ 3,468,581	\$ 3,737,011	\$ 3,821,292	\$ 3,821,292			
Debt service Principal payments				\$ 363,340	\$ 482,969				

**2024 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 (185,000 Tgal @ \$4.52)	<u>836,200</u>	Consulting services - LCRR	10,000
Total for account	<u>1,192,200</u>	Consulting services - 10 year pro forma analysis	12,000
		Consulting services - Annual Report assistance	<u>7,500</u>
610-3710-46451	Utility Charges - Commercial	Total for account	<u>34,500</u>
Meter fees	17,000	610-3710-53200	Memberships & subscriptions
Volumetric charges (24,000 Tgal @ \$4.52)	<u>108,480</u>	Rural Water Association membership: group	625
Total for account	<u>125,480</u>	AWPA membership	250
		AWWA membership	<u>425</u>
610-3710-46452	Utility Charges - Public Authority	Total for account	<u>1,300</u>
Meter fees	14,000	610-3710-54150	Safety expenses
Volumetric charges (7,500 Tgal @ \$4.52)	<u>33,900</u>	WisDOT CDL Drug Testing	400
Total for account	<u>47,900</u>	Safety Program development/CPR training	2,500
610-3710-46453	Utility Charges - Multi Family	Safety Awards	250
Meter fees	38,000	CDL Reimbursements	150
Volumetric charges (93,000 Tgal @ \$4.52)	<u>420,360</u>	Medical cabinet and safety items	<u>200</u>
Total for account	<u>458,360</u>	Total for account	<u>3,500</u>
Expenses			
610-3710-52300	Other Intergov'tal pymts	Capital Asset Requests	
MWW Demand & Fire Protect service fees	85,000	610-3790-56130	Vehicles/Equipment
Water sold (415,000 ccf @ \$1.25)	518,750	Valve turner/vac trailer	90,500
20% Non-revenue water (83,000 ccf @ \$1.25)	<u>103,750</u>	Other small equipment	<u>5,000</u>
Total for account	<u>707,500</u>	Total for account	<u>95,500</u>
610-3710-51900	Professional education	610-3790-56600	Utility Infrastructure
WI Rural Water Association conference	1,500	SEASCI Phase II	2,174,000
APWA Congress - Butschlick	<u>1,000</u>	Customer-side Lead Service Line Replacement (23-03)	<u>100,000</u>
Total for account	<u>2,500</u>	Total for account	<u>2,274,000</u>

2024 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.

**2024 Budget
Summary of All Funds - Sewer
By Object**

Category	2021 Actual	2022 Actual	2023 Projected	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget 23 to '24
Revenues							
Charges for Services Total	2,494,162	2,781,694	2,258,616	2,978,400	3,623,488	3,623,488	21.7%
Other Revenues Total	70,446	96,519	72,692	30,000	30,000	30,000	0.0%
Other Financing Sources Total	-	-	-	-	-	-	0.0%
Total Revenue Sewer	<u>2,564,608</u>	<u>2,878,213</u>	<u>2,331,308</u>	<u>3,008,400</u>	<u>3,653,488</u>	<u>3,653,488</u>	<u>21.4%</u>
Expenses							
Salaries Total	208,104	216,512	182,902	269,840	279,670	279,670	3.6%
Fringe Total	41,253	59,460	103,002	131,675	135,445	135,445	2.9%
Other Governments Total	867,685	866,874	392,393	825,500	883,600	883,600	7.0%
Contractual Total	33,723	24,490	15,193	27,500	53,000	53,000	92.7%
Supplies & Office Total	7,883	9,263	4,575	11,200	11,450	11,450	2.2%
Supplies - Maintenance Total	61,553	43,189	52,980	65,000	79,000	79,000	21.5%
Supplies - Vehicle Total	37,685	31,336	6,448	30,000	30,000	30,000	0.0%
Utilities Total	3,419	3,108	1,602	3,500	3,500	3,500	0.0%
Professional Fees Total	22,736	29,086	50,862	11,950	52,100	52,100	336.0%
Insurance Total	45,133	42,657	23,503	48,520	48,000	48,000	-1.1%
Debt Service Total	246,764	215,018	170,960	350,865	615,000	615,000	75.3%
Capital Total (depreciation)	449,349	561,076	450,000	535,000	540,000	540,000	0.9%
Interdepartmental Expenses	<u>59,295</u>	<u>130,765</u>	<u>21,900</u>	<u>82,400</u>	<u>106,597</u>	<u>106,597</u>	<u>29.4%</u>
Total Expenditures Sewer	<u>2,084,582</u>	<u>2,232,834</u>	<u>1,476,320</u>	<u>2,392,950</u>	<u>2,837,362</u>	<u>2,837,362</u>	<u>18.6%</u>
Net Change	<u>480,026</u>	<u>645,379</u>	<u>854,988</u>	<u>615,450</u>	<u>816,126</u>	<u>816,126</u>	

2024 Budget

Sewer Utility - 620

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Category
Revenues								
620-3810-46450	Charges - Residential	1,551,371	1,705,806	1,850,240	2,375,514	2,375,514	28.4%	Charges
620-3810-46451	Charges - Commercial	185,081	225,272	215,850	287,875	287,875	33.4%	Charges
620-3810-46452	Charges - Public Authority	64,070	57,623	64,330	80,571	80,571	25.2%	Charges
620-3810-46453	Charges - Multi-Family	693,640	792,993	847,980	879,528	879,528	3.7%	Charges
620-3810-48100	Interest Income	2,585	(1,185)	5,000	10,000	10,000	100.0%	Other Rev
620-3810-48300	Late Payment Penalty	22,566	19,957	20,000	20,000	20,000	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	43,179	23,299	5,000	-	-	-100.0%	Other Rev
	Total Revenue	2,564,608	2,878,213	3,008,400	3,653,488	3,653,488	21.4%	
Expenditures								
Sewer Administration								
620-3810-51100	Salaries and Wages	99,104	92,153	96,600	99,910	99,910	3.4%	Salaries
620-3810-51300	Health Insurance	18,638	15,612	20,830	21,525	21,525	3.3%	Fringe
620-3810-51305	Dental & Other benefits	1,446	1,417	1,050	1,200	1,200	14.3%	Fringe
620-3810-51310	Social Security and Medicare	7,677	7,383	7,390	7,400	7,400	0.1%	Fringe
620-3810-51315	Wisconsin Retirement System	(28,933)	(28,633)	6,570	7,000	7,000	6.5%	Fringe
620-3810-51330	Uniform Expense	1,200	982	1,000	1,000	1,000	0.0%	Fringe
620-3810-51340	Retiree Health Contribution	-	13,690	15,000	15,200	15,200	100.0%	Fringe
620-3810-51355	Other Benefits	(1,710)	-	-	-	-	0.0%	Fringe
620-3810-51900	Professional Education	100	99	1,500	500	500	-66.7%	Fringe
620-3810-52100	Professional Fees Engineering	9,216	24,013	5,000	40,000	40,000	700.0%	Professional
620-3810-52130	Professional Fees Financial	2,443	1,600	1,700	1,800	1,800	5.9%	Professional
620-3810-52140	Professional Fees Technology	3,137	2,016	5,250	5,300	5,300	1.0%	Professional
620-3810-52230	Phone and Internet	3,419	3,108	3,500	3,500	3,500	0.0%	Utilities
620-3810-52300	Other Intergov'tal pymts	17,738	20,769	21,000	20,000	20,000	-4.8%	Other Gov't
620-3810-52320	MMSD Sewer	845,310	834,536	800,000	860,000	860,000	7.5%	Other Gov't
620-3810-52910	Software Purch/Maint	9,143	3,728	5,000	5,500	5,500	10.0%	Contractual
620-3810-52930	Credit Card Fees	16,837	20,762	20,000	20,000	20,000	0.0%	Contractual
620-3810-53100	Office Supplies	1,790	1,537	1,500	1,600	1,600	6.7%	Supplies & Office
620-3810-53120	Copy / Printing Costs	755	984	950	1,000	1,000	5.3%	Supplies & Office

2024 Budget

Sewer Utility - 620

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Category
620-3810-53200	Memberships & Subscriptions	230	237	250	250	250	0.0%	Supplies - Maint
620-3810-54150	Safety Expenses	1,527	3,044	3,500	3,500	3,500	0.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	4,637	11,569	4,500	3,600	3,600	-20.0%	Other Gov't
620-3810-54710	Depreciation	415,920	450,253	450,000	455,000	455,000	1.1%	Capital
620-3810-55100	Liability & Property Insurance	35,056	32,910	35,000	36,000	36,000	2.9%	Insurance
620-3810-55110	Workers Comp / Unemp.	10,077	9,747	13,520	12,000	12,000	-11.2%	Insurance
620-3810-57410	Administrative Charges	6,738	5,663	6,500	6,000	6,000	-7.7%	Interdeptmntl Exp
620-3810-57430	Building Usage	13,073	12,317	13,400	14,000	14,000	4.5%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,494,568	1,541,496	1,540,510	1,642,785	1,642,785	6.6%	
Sewer Maintenance								
620-3820-51100	Salaries and Wages	67,618	67,080	76,725	80,000	80,000	4.3%	Salaries
620-3820-51200	Overtime Wages	431	355	2,500	2,000	2,000	-20.0%	Salaries
620-3820-51300	Health Insurance	16,748	13,011	23,055	26,000	26,000	12.8%	Fringe
620-3820-51305	Dental & Other benefits	788	594	960	1,000	1,000	4.2%	Fringe
620-3820-51310	Social Security and Medicare	4,984	5,360	6,060	6,200	6,200	2.3%	Fringe
620-3820-51315	Wisconsin Retirement System	4,566	4,691	5,390	6,000	6,000	11.3%	Fringe
620-3820-52990	Other Service contracts/fees	7,743	-	2,500	27,500	27,500	1000.0%	Contractual
620-3820-53400	Vehicle Maintenance	30,051	16,020	20,000	18,000	18,000	-10.0%	Supplies - Vehicle
620-3820-53410	Fuel	7,634	15,316	10,000	12,000	12,000	20.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	42,893	12,755	30,000	32,000	32,000	6.7%	Supplies - Maint
620-3820-57420	Equipment Usage	36,984	95,397	60,000	61,000	61,000	1.7%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		220,440	230,579	237,190	271,700	271,700	14.5%	
Storm Maintenance								
620-3830-51100	Salaries and Wages	22,093	46,444	81,435	84,460	84,460	3.7%	Salaries
620-3830-51200	Overtime Wages	207	1,697	3,000	3,000	3,000	0.0%	Salaries
620-3830-51300	Health Insurance	5,471	13,696	24,570	24,000	24,000	-2.3%	Fringe
620-3830-51305	Dental & Other benefits	260	543	1,025	1,000	1,000	-2.4%	Fringe
620-3830-51310	Social Security and Medicare	1,653	3,534	6,460	6,200	6,200	-4.0%	Fringe
620-3830-51315	Wisconsin Retirement System	1,505	3,129	5,740	5,600	5,600	-2.4%	Fringe
620-3830-53500	Dept/Program Supplies	18,660	30,434	35,000	47,000	47,000	34.3%	Supplies - Maint
620-3830-57420	Equipment Usage	2,500	2,500	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
620-3830-57460	Waste Disposal Charges	-	14,888	-	23,097	23,097	0.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		52,349	116,865	159,730	196,857	196,857	23.2%	

2024 Budget

Sewer Utility - 620

Account Number	Account Name	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 Adopted Budget	% Chg Budget '23 to '24	Category
Customer Accounts								
620-3880-51100	Salaries and Wages	18,651	8,783	9,580	10,300	10,300	7.5%	Salaries
620-3880-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries
620-3880-51300	Health Insurance	4,063	2,933	3,480	3,600	3,600	3.4%	Fringe
620-3880-51305	Dental & Other benefits	211	164	210	220	220	4.8%	Fringe
620-3880-51310	Social Security and Medicare	1,385	665	735	1,000	1,000	36.1%	Fringe
620-3880-51315	Wisconsin Retirement System	1,201	590	650	800	800	23.1%	Fringe
620-3880-53130	Postage/Mailing	3,581	3,461	5,000	5,100	5,100	2.0%	Supplies & Office
Total Customer Accounts Expenditures		29,092	16,596	19,655	21,020	21,020	6.9%	
Other Sewer								
620-3890-52920	Surveys/Studies & Plans	7,940	1,457	-	5,000	5,000	0.0%	Professional
620-3890-56130	Equipment	9,525	139,482	10,000	10,000	10,000	0.0%	Capital
620-3890-56600	Utility Infrastructure	1,329,541	578,642	6,275,000	4,765,000	4,765,000	-24.1%	Capital
620-3890-56699	Capitalized Expenditures	(1,305,637)	(607,301)	(6,200,000)	(4,690,000)	(4,690,000)	-24.4%	Capital
620-8000-58200	Interest	246,764	215,018	230,865	505,000	505,000	118.7%	Debt
620-8000-58300	Debt Issuance Costs	-	-	120,000	110,000	110,000	0.0%	Debt
Total Other Sewer Expenditures		288,133	327,298	435,865	705,000	705,000	61.7%	
Total Expenditures		2,084,582	2,232,834	2,392,950	2,837,362	2,837,362	18.6%	
Net Change in Equity		480,026	645,379	615,450	816,126	816,126		
Beginning Net Assets		\$ 2,564,608	3,044,634	3,690,013	4,305,463	4,305,463		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 3,044,634	\$ 3,690,013	\$ 4,305,463	\$ 5,121,589	\$ 5,121,589		
Debt service Principal payments				\$ 657,526	\$ 905,232			

**2024 Budget
Expenditure Request Detail - Sewer Utility**

Revenues

620-3810-46450	Utility Charges - Residential		620-3810-54150	Safety expenses	
	Connection fees (3,200 x \$16.63 x 4)	212,864		WisDOT CDL Drug Testing	400
	Volumetric charges (185,000 Tgal @ \$11.69)	<u>2,162,650</u>		Safety Program /safety training & certification	2,250
	Total for account	<u>2,375,514</u>		Safety Awards	250
				CDL Reimbursements	150
620-3810-46451	Utility Charges - Commercial			Medical cabinet and safety items	<u>450</u>
	Connection fees (110 x \$16.63 x 4)	7,315		Total for account	<u>3,500</u>
	Volumetric charges (24,000 Tgal @ \$11.69)	<u>280,560</u>			
	Total for account	<u>287,875</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	<u>25,000</u>
	Connection fees (25 x \$16.63 x 4)	1,663		Total for account	<u>27,500</u>
	Volumetric charges (7,500 Tgal @ \$11.69)*(90%)	<u>78,908</u>			
	Total for account	<u>80,571</u>	620-3830-57460	Waste Disposal charges	
				Street sweeper: 193 ton @ \$51.53	9,945
620-3810-46453	Utility Charges - Multi Family			Leaf collection: 525 ton @ \$25.05	<u>13,151</u>
	Connection fees (150 x \$16.63 x 4)	9,978		Total for account	<u>23,097</u>
	Volumetric charges (93,000 Tgal @ \$11.69)	<u>869,550</u>			
	Total for account	<u>879,528</u>			

Expenses

Capital Asset Requests

620-3810-51900	Professional education		620-3890-56130	Vehicles/Equipment	
	var. collections system seminars	<u>500</u>		no vehicles	-
	Total for account	<u>500</u>		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 (\$140,000 x 4Q)	560,000		SEACSI Phase II	4,240,000
	MMSD Fees - Commercial / Multi Family (\$75,000 x 4Q)	<u>300,000</u>		4480 Lake Drive	450,000
	Total for account	<u>860,000</u>		Manhole rehabilitation	<u>75,000</u>
				Total for account	<u>4,765,000</u>

Appendix A
2024 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	37,050	5,390	5,706	11,096	48,146
100	Judge	1200 - Municipal Court	1.00	5,000	728	11	739	5,739
		1200 - Municipal Court Total	1.75	42,050	6,118	5,717	11,835	53,885
100	Village Manager	1410 - Village Manager	1.00	143,333	20,855	36,937	57,792	201,125
100	Asst Village Manager	1410 - Village Manager	1.00	85,280	12,408	10,910	23,318	108,598
100	Special Assistant / Payroll	1410 - Village Manager	1.00	55,682	8,102	32,290	40,392	96,074
		1410 - Village Manager Total	3.00	284,295	41,365	80,137	121,502	405,797
100	Clerk-Treasurer	1430 - Clerk / Customer Service	1.00	73,632	10,714	34,682	45,396	119,028
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	47,029	6,843	12,546	19,389	66,418
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	47,029	6,843	4,298	11,141	58,170
		1430 - Clerk / Customer Service Total	3.00	167,690	24,400	51,526	75,926	243,616
100	Assistant to Finance Director	1510 - Finance	1.00	51,605	7,509	32,184	39,693	91,298
100	Finance Director	1510 - Finance	1.00	51,605	7,509	32,184	39,693	91,298
		1510 - Finance Total	2.00	103,210	15,018	64,368	79,386	182,596
100	Executive Secretary	2100 - Police Civilian	1.00	62,858	9,146	34,435	43,581	106,439
100	Public Safety Clerk	2100 - Police Civilian	1.00	46,571	6,776	3,700	10,476	57,047
100	Comm Service Officer	2100 - Police Civilian	1.00	46,946	6,830	5,419	12,249	59,195
100	Public Safety Clerk	2100 - Police Civilian	1.00	46,946	6,830	13,105	19,935	66,881
		2100 - Police Civilian Total	4.00	203,321	29,582	56,659	86,241	289,562
100	Police Chief	2100 - Police Sworn	1.00	121,014	26,563	4,436	30,999	152,013
100	Captain	2100 - Police Sworn	1.00	107,019	23,491	31,812	55,303	162,322
100	Captain	2100 - Police Sworn	1.00	93,962	20,625	31,805	52,430	146,392
100	Sergeant	2100 - Police Sworn	1.00	103,595	22,739	8,693	31,432	135,027
100	Sergeant	2100 - Police Sworn	1.00	105,244	23,101	3,873	26,974	132,218
100	Sergeant	2100 - Police Sworn	1.00	103,075	22,625	36,251	58,876	161,951
100	Sergeant	2100 - Police Sworn	1.00	99,125	21,758	1,202	22,960	122,085
100	Sergeant	2100 - Police Sworn	1.00	105,916	23,249	34,859	58,108	164,024
100	Sergeant	2100 - Police Sworn	1.00	99,125	21,758	10,688	32,446	131,571
100	Detective	2100 - Police Sworn	0.50	49,552	10,877	18,331	29,208	78,760
100	Detective	2100 - Police Sworn	1.00	99,104	21,753	34,107	55,860	154,964
100	Police Officer	2100 - Police Sworn	1.00	93,983	20,630	10,064	30,694	124,677
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	36,258	56,883	150,845
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	11,153	31,778	125,740
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	3,253	23,878	117,840
100	Police Officer	2100 - Police Sworn	1.00	55,682	8,102	32,290	40,392	96,074
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	34,531	55,156	149,118
100	Police Officer	2100 - Police Sworn	1.00	88,494	19,425	6,176	25,601	114,095
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	31,805	52,430	146,392

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	93,962	20,625	10,684	31,309	125,271
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	36,208	56,833	150,795
100	Police Officer	2100 - Police Sworn	1.00	74,046	16,254	34,790	51,044	125,090
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	31,805	52,430	146,392
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	745	21,370	115,332
100	Police Officer	2100 - Police Sworn	1.00	93,962	20,625	13,282	33,907	127,869
		2100 - Police Sworn Total	24.50	2,338,556	509,200	509,101	1,018,301	3,356,857
100	Planning/Zoning Administrator	2400 - Planning Development	1.00	91,062	13,249	14,947	28,196	119,258
100	Administrative Clerk	2400 - Planning Development	1.00	46,238	6,727	5,443	12,170	58,408
100	Lead Building Insp	2400 - Planning Development	1.00	77,709	11,307	7,088	18,395	96,104
100	Assoc. Building Insp	2400 - Planning Development	1.00	65,666	9,554	32,439	41,993	107,659
		2400 - Planning Development Total	4.00	280,675	40,837	59,917	100,754	381,429
100	DPW Director	3000 - Public Works Admin	1.00	105,061	15,286	4,428	19,714	124,775
100	Asst Director Dpw	3000 - Public Works Admin	1.00	65,666	9,554	32,439	41,993	107,659
100	Secretary	3000 - Public Works Admin	1.00	44,554	6,482	11,571	18,053	62,607
		3000 - Public Works Admin Total	3.00	215,281	31,322	48,438	79,760	295,041
100	Chief Craftsman	3000 - Public Works Bldg Maint	1.00	71,089	10,343	35,472	45,815	116,904
100	Craftsman	3000 - Public Works Bldg Maint	1.00	67,442	9,812	10,226	20,038	87,480
		3000 - Public Works Bldg Maint Total	2.00	138,531	20,155	45,698	65,853	204,384
100	Mechanic	3000 - Public Works Muni Garage	1.00	89,304	12,994	8,452	21,446	110,750
		3000 - Public Works Muni Garage Tota	1.00	89,304	12,994	8,452	21,446	110,750
100	Equipment Operator	3000 - Public Works General	1.00	93,962	20,625	31,805	52,430	146,392
100	Equipment Operator	3000 - Public Works General	1.00	64,788	9,426	32,360	41,786	106,574
100	Equipment Operator	3000 - Public Works General	1.00	69,092	10,053	32,525	42,578	111,670
100	Equipment Operator II	3000 - Public Works General	1.00	65,134	9,477	10,206	19,683	84,817
100	Equipment Operator	3000 - Public Works General	1.00	70,520	10,261	30,605	40,866	111,386
100	Systems Maintenance Technicia	3000 - Public Works General	1.00	64,723	9,417	12,809	22,226	86,949
100	Forester	3000 - Public Works General	1.00	61,283	8,917	12,568	21,485	82,768
100	Forester	3000 - Public Works General	1.00	69,136	10,059	35,651	45,710	114,846
100	Forester	3000 - Public Works General	1.00	66,799	9,719	32,256	41,975	108,774
100	Forestry Leader	3000 - Public Works General	1.00	81,034	11,790	14,939	26,729	107,763
100	Utility Foreman	3000 - Public Works General	1.00	84,473	12,291	30,688	42,979	127,452
100	Utility Operator	3000 - Public Works General	1.00	73,959	16,234	10,010	26,244	100,203
100	Utility Operator	3000 - Public Works General	1.00	76,425	11,120	32,736	43,856	120,281
100	Utility Operator	3000 - Public Works General	1.00	76,599	11,145	6,322	17,467	94,066
100	Utility Operator	3000 - Public Works General	1.00	71,321	10,377	13,733	24,110	95,431
100	Utility Operator	3000 - Public Works General	1.00	73,635	10,714	10,255	20,969	94,604
100	Summer help	3000 - Public Works General	1.50	46,800	3,580	1,506	5,086	51,886

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
3000 - Public Works General Total			17.50	1,209,683	185,205	350,974	536,179	1,745,862
200	Library Director	5110 - Library	1.00	81,890	11,915	32,381	44,296	126,186
200	Asst Library Director	5110 - Library	1.00	93,962	20,625	745	21,370	115,332
200	Confidential Secretary	5110 - Library	1.00	54,080	7,869	13,053	20,922	75,002
200	Librarian	5110 - Library	1.00	52,042	7,572	6,288	13,860	65,902
200	Librarian	5110 - Library	1.00	62,005	9,021	12,065	21,086	83,091
200	Librarian	5110 - Library	1.00	46,946	6,830	13,105	19,935	66,881
200	Librarian	5110 - Library	0.90	58,987	8,583	30,834	39,417	98,404
200	Library Aide	5110 - Library	0.38	10,180	779	23	802	10,982
200	Library Associate	5110 - Library	1.00	44,200	6,431	12,646	19,077	63,277
200	Library Clerk	5110 - Library	0.43	15,840	1,212	36	1,248	17,088
200	Library Clerk	5110 - Library	0.25	7,717	590	248	838	8,555
200	Library Clerk	5110 - Library	0.25	7,717	590	248	838	8,555
200	Library Clerk	5110 - Library	0.25	7,717	590	248	838	8,555
200	Library Clerk	5110 - Library	0.43	13,631	1,043	31	1,074	14,705
200	Library Clerk	5110 - Library	0.25	7,738	592	249	841	8,579
200	Library Clerk	5110 - Library	0.80	29,469	4,287	1,572	5,859	35,328
200	Library Clerk	5110 - Library	1.00	73,635	10,714	10,255	20,969	94,604
200	Library Clerk	5110 - Library	1.00	93,962	20,625	13,282	33,907	127,869
200	Shelver	5110 - Library	0.25	5,356	410	12	422	5,778
200	Shelver	5110 - Library	0.25	6,427	492	262	754	7,181
200	Shelver	5110 - Library	0.25	5,356	410	12	422	5,778
200	Shelver	5110 - Library	0.25	6,427	492	207	699	7,126
200	Shelver	5110 - Library	0.25	5,892	451	13	464	6,356
200	Shelver	5110 - Library	0.25	5,892	451	13	464	6,356
200	Shelver	5110 - Library	1.00	121,014	26,563	4,436	30,999	152,013
5110 - Library Total			15.44	918,082	149,137	152,264	301,401	1,219,483
210	Program Assistant	4600 - Senior Services	0.80	34,278	4,987	9,610	14,597	48,875
210	Senior Resource Director	4600 - Senior Services	0.90	58,987	8,583	30,834	39,417	98,404
4600 - Senior Services Total			1.70	93,265	13,570	40,444	54,014	147,279
Grand Total			82.89	6,083,943	1,078,903	1,473,695	2,552,598	8,636,541

Appendix B
2024 Budget Personnel Detail - By Department Charged

11/17/2023

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Health	Dental & other	FICA	WRS Cost	WC	Fringe Benefits	Salaries & Benefits
1200 - Municipal Court	Clerk-Treasurer	1200 - Municipal Court	0.75	100.00%	0.75	37,050	3,000	730	2,834	2,566	1,976	11,096	48,146
1200 - Municipal Court	Judge	1200 - Municipal Court	1.00	100.00%	1.00	5,000	-	-	383	345	11	739	5,739
1200 - Municipal Court Total			1.75	200.00%	1.75	42,050	3,000	730	3,217	2,901	1,987	11,835	53,885
1410 - Village Manager	Village Manager	1410 - Village Manager	1.00	90.00%	0.90	129,000	28,086	1,005	9,869	8,901	4,152	52,013	181,013
1410 - Village Manager	Assistant Village Manager	1410 - Village Manager	1.00	100.00%	1.00	85,280	10,154	563	6,524	5,884	193	23,318	108,598
1410 - Village Manager	Assistant Specialist	1410 - Village Manager	1.00	90.00%	0.90	50,114	28,086	861	3,834	3,458	113	36,352	86,466
1410 - Village Manager Total			3.00	280.00%	2.80	264,394	66,326	2,429	20,227	18,243	4,458	111,683	376,077
1420 - Clerk	Village Clerk	1420 - Clerk	1.00	100.00%	1.00	73,632	31,207	1,105	5,633	5,081	2,370	45,396	119,028
1420 - Clerk	Cust Serv Assoc 1	1420 - Clerk	1.00	80.00%	0.80	37,623	8,123	702	2,878	2,596	1,211	15,510	53,133
1420 - Clerk	Cust Serv Assoc 2	1420 - Clerk	1.00	80.00%	0.80	37,623	2,400	954	2,878	2,596	85	8,913	46,536
1420 - Clerk	Assistant Specialist	1410 - Village Manager	1.00	10.00%	0.10	5,568	3,121	96	426	384	13	4,040	9,608
1420 - Clerk / Customer Service Total			4.00	270.00%	2.70	154,446	44,851	2,857	11,815	10,657	3,679	73,859	228,305
1510 - Finance	Finance Director	1510 - Finance	1.00	90.00%	0.90	46,445	26,496	975	3,553	3,205	1,495	35,724	82,169
1510 - Finance	Assistant Finance Director	1510 - Finance	1.00	80.00%	0.80	41,284	23,552	866	3,158	2,849	1,329	31,754	73,038
1510 - Finance Total			2.00	170.00%	1.70	87,729	50,048	1,841	6,711	6,054	2,824	67,478	155,207
2100 - Police Civilian	Executive Secretary	2100 - Police Civilian	1.00	100.00%	1.00	62,858	31,207	1,205	4,809	4,337	2,023	43,581	106,439
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	46,946	3,000	908	3,591	3,239	1,511	12,249	59,195
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	46,571	3,000	595	3,563	3,213	105	10,476	57,047
2100 - Police Civilian	Public Safety Clerk	2100 - Police Civilian	1.00	100.00%	1.00	46,946	10,154	1,034	3,591	3,239	1,917	19,935	66,881
2100 - Police Civilian Total			4.00	400.00%	4.00	203,321	47,361	3,742	15,554	14,028	5,556	86,241	289,562
2100 - Police Sworn	Police Chief	2100 - Police Sworn	1.00	100.00%	1.00	121,014	3,000	1,162	9,258	17,305	274	30,999	152,013
2100 - Police Sworn	Captain	2100 - Police Sworn	1.00	100.00%	1.00	107,019	30,513	1,066	8,187	15,304	233	55,303	162,322
2100 - Police Sworn	Captain	2100 - Police Sworn	1.00	100.00%	1.00	93,962	30,513	1,095	7,188	13,437	197	52,430	146,392
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	103,595	3,000	567	7,925	14,814	5,126	31,432	135,027
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	105,244	3,000	652	8,051	15,050	221	26,974	132,218
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	103,075	30,513	637	7,885	14,740	5,101	58,876	161,951
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	99,125	-	994	7,583	14,175	208	22,960	122,085
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	105,916	30,513	1,183	8,103	15,146	3,163	58,108	164,024
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	99,125	9,928	552	7,583	14,175	208	32,446	131,571
2100 - Police Sworn	Detective	2100 - Police Sworn	0.50	100.00%	0.50	49,552	15,257	622	3,791	7,086	2,452	29,208	78,760
2100 - Police Sworn	Detective	2100 - Police Sworn	1.00	100.00%	1.00	99,104	30,513	634	7,581	14,172	2,960	55,860	154,964
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,963	9,331	536	7,190	13,440	197	30,694	124,677
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	30,513	1,095	7,188	13,437	4,650	56,883	150,845
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	9,928	1,028	7,188	13,437	197	31,778	125,740
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	3,000	56	7,188	13,437	197	23,878	117,840
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	55,682	31,207	957	4,260	3,842	126	40,392	96,074
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	28,786	1,095	7,188	13,437	4,650	55,156	149,118
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	88,494	3,000	533	6,770	12,655	2,643	25,601	114,095
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	30,513	1,095	7,188	13,437	197	52,430	146,392
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	9,928	559	7,188	13,437	197	31,309	125,271
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	30,513	1,045	7,188	13,437	4,650	56,833	150,795
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	74,046	30,513	613	5,665	10,589	3,664	51,044	125,090
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	30,513	1,095	7,188	13,437	197	52,430	146,392
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	-	548	7,188	13,437	197	21,370	115,332
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	93,962	9,928	548	7,188	13,437	2,806	33,907	127,869
2100 - Police Sworn Total			24.50	2500.00%	24.50	2,338,556	444,423	19,967	178,900	330,300	44,711	1,018,301	3,356,857
2400 - Planning Development	Planning Director	2400 - Planning Development	1.00	100.00%	1.00	91,062	9,544	546	6,966	6,283	4,857	28,196	119,258
2400 - Planning Development	Administrative Clerk	2400 - Planning Development	1.00	100.00%	1.00	46,238	3,000	955	3,537	3,190	1,488	12,170	58,408
2400 - Planning Development	Lead Building Inspector	2400 - Planning Development	1.00	100.00%	1.00	77,709	3,000	915	5,945	5,362	3,173	18,395	96,104
2400 - Planning Development	Associate Building Inspector	2400 - Planning Development	1.00	100.00%	1.00	65,666	31,207	1,084	5,023	4,531	148	41,993	107,659
2400 - Planning Development Total			4.00	400.00%	4.00	280,675	46,751	3,500	21,471	19,366	9,666	100,754	381,429
3100 - Public Works Admin	Public Works Director	3000 - Public Works	1.00	50.00%	0.50	52,531	1,500	595	4,019	3,625	119	9,858	62,389
3100 - Public Works Admin	Asst Director DPW	3000 - Public Works	1.00	50.00%	0.50	32,833	15,604	542	2,512	2,266	74	20,998	53,831
3100 - Public Works Admin	Secretary	3000 - Public Works	1.00	80.00%	0.80	35,643	7,635	474	2,726	2,459	1,147	14,441	50,084
3100 - Public Works Admin Total			3.00	180.00%	1.80	121,007	24,739	1,611	9,257	8,350	1,340	45,297	166,304
3230 - Bldg Maint	Craftsman	3000 - Public Works	1.00	100.00%	1.00	71,089	31,207	654	5,438	4,905	3,611	45,815	116,904
3230 - Bldg Maint	Chief Craftsman	3000 - Public Works	1.00	100.00%	1.00	67,442	9,544	537	5,159	4,653	145	20,038	87,480
3230 - Bldg Maint Total			2.00	200.00%	2.00	138,531	40,751	1,191	10,597	9,558	3,756	65,853	204,384
3300 - Muni Garage	Mechanic	3000 - Public Works	1.00	100.00%	1.00	89,304	3,000	916	6,832	6,162	4,536	21,446	110,750
3300 - Muni Garage	DPW General	3000 - Public Works	13.81	2.00%	0.28	20,480	5,427	217	1,567	2,194	487	9,892	30,372
3300 - Muni Garage Total			14.81	102.00%	1.28	109,784	8,427	1,133	8,399	8,356	5,023	31,338	141,122
3410 - Street & Alley	DPW General	3000 - Public Works	13.81	6.10%	0.84	62,464	16,552	661	4,778	6,692	1,486	30,169	92,633
3410 - Street & Alley Total			13.81	6.10%	0.84	62,464	16,552	661	4,778	6,692	1,486	30,169	92,633
3430 - Street Lighting	DPW General	3000 - Public Works	13.81	5.30%	0.73	54,272	14,382	574	4,152	5,814	1,291	26,213	80,485
3430 - Street Lighting Total			13.81	5.30%	0.73	54,272	14,382	574	4,152	5,814	1,291	26,213	80,485
3460 - Winter	DPW General	3000 - Public Works	13.81	7.10%	0.98	72,705	19,266	769	5,562	7,789	1,729	35,115	107,820

Appendix B

2024 Budget Personnel Detail - By Department Charged

11/17/2023

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Health	Dental & other	FICA	WRS Cost	WC	Fringe Benefits	Salaries & Benefits
3460 - Winter Total			13.81	7.10%	0.98	72,705	19,266	769	5,562	7,789	1,729	35,115	107,820
3510 - Combined Collect	DPW General	3000 - Public Works	13.81	12.20%	1.68	124,928	33,105	1,321	9,557	13,384	2,972	60,339	185,267
3510 - Combined Collect Total			13.81	12.20%	1.68	124,928	33,105	1,321	9,557	13,384	2,972	60,339	185,267
3530 - Yard Waste	DPW General	3000 - Public Works	13.81	4.20%	0.58	43,008	11,397	455	3,290	4,607	1,023	20,772	63,780
3530 - Yard Waste Total			13.81	4.20%	0.58	43,008	11,397	455	3,290	4,607	1,023	20,772	63,780
3610 - Forestry	DPW General	3000 - Public Works	13.81	16.25%	2.24	166,401	44,094	1,760	12,730	17,827	3,958	80,369	246,770
3610 - Forestry Total			13.81	16.25%	2.24	166,401	44,094	1,760	12,730	17,827	3,958	80,369	246,770
3620 - Parks	DPW General	3000 - Public Works	13.81	4.10%	0.57	41,984	11,125	444	3,212	4,498	999	20,278	62,262
3620 - Parks	Summer help	3000 - Public Works	1.50	100.00%	1.50	46,800	-	-	3,580	-	1,506	5,086	51,886
3620 - Parks Total			15.31	104.10%	2.07	88,784	11,125	444	6,792	4,498	2,505	25,364	114,148
5110 - Library	Library Director	5110 - Library	1.00	100.00%	1.00	81,890	31,207	989	6,265	5,650	185	44,296	126,186
5110 - Library	Asst Library Director	5110 - Library	1.00	100.00%	1.00	93,962	-	548	7,188	13,437	197	21,370	115,332
5110 - Library	Confidential Secretary	5110 - Library	1.00	100.00%	1.00	54,080	9,544	625	4,137	3,732	2,884	20,922	75,002
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	52,042	3,000	512	3,981	3,591	2,776	13,860	65,902
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	62,005	9,544	525	4,743	4,278	1,996	21,086	83,091
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	46,946	10,154	1,034	3,591	3,239	1,917	19,935	66,881
5110 - Library	Librarian	5110 - Library	0.90	100.00%	0.90	58,987	28,086	849	4,513	4,070	1,899	39,417	98,404
5110 - Library	Library Aide	5110 - Library	0.38	100.00%	0.38	10,180	-	-	779	-	23	802	10,982
5110 - Library	Library Associate	5110 - Library	1.00	100.00%	1.00	44,200	9,544	745	3,381	3,050	2,357	19,077	63,277
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	15,840	-	-	1,212	-	36	1,248	17,088
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,717	-	-	590	-	248	838	8,555
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,717	-	-	590	-	248	838	8,555
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,717	-	-	590	-	248	838	8,555
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	13,631	-	-	1,043	-	31	1,074	14,705
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	7,738	-	-	592	-	249	841	8,579
5110 - Library	Library Clerk	5110 - Library	0.80	100.00%	0.80	29,469	-	-	2,254	2,033	1,572	5,859	35,328
5110 - Library	Library Clerk	5110 - Library	1.00	100.00%	1.00	73,635	9,544	551	5,633	5,081	160	20,969	94,604
5110 - Library	Library Clerk	5110 - Library	1.00	100.00%	1.00	93,962	9,928	548	7,188	13,437	2,806	33,907	127,869
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,356	-	-	410	-	12	422	5,778
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,427	-	-	492	-	262	754	7,181
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,356	-	-	410	-	12	422	5,778
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,427	-	-	492	-	207	699	7,126
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,892	-	-	451	-	13	464	6,356
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,892	-	-	451	-	13	464	6,356
5110 - Library	Shelver	5110 - Library	1.00	100.00%	1.00	121,014	3,000	1,162	9,258	17,305	274	30,999	152,013
5110 - Library Total			15.44	2500.00%	15.44	918,082	123,551	8,088	70,234	78,903	20,625	301,401	1,219,483
4600 - Senior Services	Senior Resource Director	4600 - Senior Services	0.90	100.00%	0.90	58,987	28,086	849	4,513	4,070	1,899	39,417	98,404
4600 - Senior Services	Program Assistant	4600 - Senior Services	0.90	100.00%	0.90	34,278	8,123	384	2,622	2,365	1,103	14,597	48,875
4600 - Senior Services Total			1.80	200.00%	1.80	93,265	36,209	1,233	7,135	6,435	3,002	54,014	147,279
3900 - Parking	Cust Serv Assoc 1	1430 - Customer Service	1.00	10.00%	0.10	4,703	1,015	88	360	325	151	1,939	6,642
3900 - Parking	Cust Serv Assoc 2	1430 - Customer Service	1.00	10.00%	0.10	4,703	300	119	360	325	11	1,115	5,818
3900 - Parking Total			2.00	20.00%	0.20	9,406	1,315	207	720	650	162	3,054	12,460
3710 - Water - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	7,167	1,560	56	548	495	231	2,890	10,057
3710 - Water - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	2,580	1,472	54	197	178	83	1,984	4,564
3710 - Water - Admin	Public Works Director	3000 - Public Works	1.00	25.00%	0.25	26,265	750	298	2,009	1,812	60	4,929	31,194
3710 - Water - Admin	Asst Director Dpw	3000 - Public Works	1.00	25.00%	0.25	16,417	7,802	271	1,256	1,133	37	10,499	26,916
3710 - Water - Admin	Secretary	3000 - Public Works	1.00	10.00%	0.10	4,455	954	59	341	307	143	1,804	6,259
3710 - Water - Admin	DPW General	3000 - Public Works	13.81	2.50%	0.35	25,600	6,784	271	1,958	2,743	609	12,365	37,965
3710 - Water - Admin Total			18.81	72.50%	1.05	82,484	19,322	1,009	6,309	6,668	1,163	34,471	116,955
3730 - Water - Mains	DPW General	3000 - Public Works	13.81	13.10%	1.81	134,144	35,547	1,419	10,262	14,371	3,191	64,790	198,934
3730 - Water - Mains Total			13.81	13.10%	1.81	134,144	35,547	1,419	10,262	14,371	3,191	64,790	198,934
3740 - Water - Services	DPW General	3000 - Public Works	13.81	4.25%	0.59	43,520	11,532	460	3,329	4,662	1,035	21,018	64,538
3740 - Water - Services Total			13.81	4.25%	0.59	43,520	11,532	460	3,329	4,662	1,035	21,018	64,538
3750 - Water - Meters	DPW General	3000 - Public Works	13.81	2.20%	0.30	22,528	5,970	238	1,723	2,413	536	10,880	33,408
3750 - Water - Meters Total			13.81	2.20%	0.30	22,528	5,970	238	1,723	2,413	536	10,880	33,408
3760 - Water - Hydrants	DPW General	3000 - Public Works	13.81	0.50%	0.07	5,120	1,357	54	392	549	122	2,474	7,594
3760 - Water - Hydrants Total			13.81	0.50%	0.07	5,120	1,357	54	392	549	122	2,474	7,594
3770 - Water - Misc Plant	DPW General	3000 - Public Works	13.81	0.50%	0.07	5,120	1,357	54	392	549	122	2,474	7,594
3770 - Water - Misc Plant Total			13.81	0.50%	0.07	5,120	1,357	54	392	549	122	2,474	7,594
3780 - Water - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	10.00%	0.10	5,161	2,944	108	395	356	166	3,969	9,130
3780 - Water - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	5.00%	0.05	2,351	508	44	180	162	76	970	3,321
3780 - Water - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	5.00%	0.05	2,351	150	60	180	162	5	557	2,908
3780 - Water - Cust Acnt	DPW General	3000 - Public Works	13.81	1.00%	0.14	10,241	2,714	108	783	1,097	244	4,946	15,187
3780 - Water - Cust Acnt Total			16.81	21.00%	0.34	20,104	6,316	320	1,538	1,777	491	10,442	30,546
3810 - Sewer - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	7,167	1,560	56	548	495	231	2,890	10,057

Appendix B

2024 Budget Personnel Detail - By Department Charged

11/17/2023

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Health	Dental & other	FICA	WRS Cost	WC	Fringe Benefits	Salaries & Benefits
3810 - Sewer - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	2,580	1,472	54	197	178	83	1,984	4,564
3810 - Sewer - Admin	Public Works Director	3000 - Public Works	1.00	25.00%	0.25	26,265	750	298	2,009	1,812	60	4,929	31,194
3810 - Sewer - Admin	Asst Director Dpw	3000 - Public Works	1.00	25.00%	0.25	16,417	7,802	271	1,256	1,133	37	10,499	26,916
3810 - Sewer - Admin	Secretary	3000 - Public Works	1.00	10.00%	0.10	4,455	954	59	341	307	143	1,804	6,259
3810 - Sewer - Admin	DPW General	3000 - Public Works	13.81	3.00%	0.41	30,721	8,141	325	2,350	3,291	731	14,838	45,559
3810 - Sewer - Admin Total			18.81	73.00%	1.11	87,605	20,679	1,063	6,701	7,216	1,285	36,944	124,549
3820 - Sewer - Maint	DPW General	3000 - Public Works	13.81	7.60%	1.05	77,824	20,623	823	5,954	8,337	1,851	37,588	115,412
3820 - Sewer - Maint Total			13.81	7.60%	1.05	77,824	20,623	823	5,954	8,337	1,851	37,588	115,412
3830 - Sewer - Storm	DPW General	3000 - Public Works	13.81	8.10%	1.12	82,943	21,979	877	6,345	8,886	1,973	40,060	123,003
3830 - Sewer - Storm Total			13.81	8.10%	1.12	82,943	21,979	877	6,345	8,886	1,973	40,060	123,003
3880 - Sewer - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	10.00%	0.10	5,161	2,944	108	395	356	166	3,969	9,130
3880 - Sewer - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	5.00%	0.05	2,351	508	44	180	162	76	970	3,321
3880 - Sewer - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	5.00%	0.05	2,351	150	60	180	162	5	557	2,908
3880 - Sewer - Cust Acnt Total			3.00	20.00%	0.20	9,863	3,602	212	755	680	247	5,496	15,359

Appendix C

2024 Budget Allocated Staff By Position 2022-2024

11/17/2023

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	5.00%	5.00%	5.00%
	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	5.00%	0.00%	0.00%
	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	25.00%	10.00%	10.00%
	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	25.00%	10.00%	10.00%
	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	5.00%	0.00%	0.00%
	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	5.00%	0.00%	0.00%
	Assistant to Finance Director Total			100.00%	100.00%	100.00%
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%

Appendix C

2024 Budget Allocated Staff By Position 2022-2024

11/17/2023

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2021	Budget Allocation 2022	Budget Allocation 2023
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%

2024 Budget Worksheets

11/17/2023

APPENDIX D - Capital Asset Vehicle

Dept	Category	ID#	VIN	Year / Make / Model	Description	Year		Expected	Replace	Replace	Replace	Year						
						Purchased	Life					Cost	Cost	Metric	Year	2023	2024	2025
Police	Vehicles - equipped	901	1FM5K8AR9JGB59373	2018 FORD EXPLORER	UNMARKED	2018	6	38,168	50,000	8	2026	-	-	-	50,000	-	-	
Police	Vehicles - equipped	902	1FM5K8AB7LGD08014	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	53,875	60,000	10	2025	-	-	60,000	-	-		
Police	Vehicles - equipped	903	1FM5K8AR0JGA21012	2018 FORD EXPLORER	PATROL VEHICLE	2017	4	53,809	60,000	17	2023	60,000	-	-	-	-		
Police	Vehicles - equipped	904	1FM5K8AW9MNA19040	2021 FORD EXPLORER	PATROL VEHICLE	2021	4	55,300	60,000	7	2025	-	-	60,000	-	-		
Police	Vehicles - equipped	905	1FM5K8ARXJGC18737	2018 FORD EXPLORER	PATROL VEHICLE	2018	4	46,894	60,000	17	2023	60,000	-	-	-	-		
Police	Vehicles - equipped	906	1GNSKDEC1HR351964	2017 CHEVY TAHOE	PATROL VEHICLE	2022	4	57,517	60,000	7	2026	-	-	-	60,000	-		
Police	Vehicles - equipped	907	1GNLC2E09DR265551	2013 CHEVY TAHOE	UNMARKED	2022	6	49,750	45,000	7	2028	-	-	-	-	45,000		
Police	Vehicles - equipped	908	1C4BJWKG7HL513338	2017 JEEP WRANGLER	PARKING CHECKER	2016	10	41,231	50,000	18	2027	-	-	-	-	50,000		
Police	Vehicles - equipped	909	1FM5K8AR7JGB34567	2018 FORD EXPLORER	UNMARKED	2018	6	38,017	50,000	14	2024	-	50,000	-	-	-		
Police	Vehicles - equipped	910	1FM5K8AB1LGB23537	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	52,320	60,000	10	2024	-	60,000	-	-	-		
Police	Vehicles - equipped	911	2GNALAEK6F285290	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	45,000
Planning	Vehicles	201	1GP1PK5SB2E7293153	2014 CHEVY CRUZ	INSPECTIONS	2014	10	20,917	35,000	10	2025	-	-	35,000	-	-		
Planning	Vehicles	202	1GIPA55H6F7193226	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	1GCDT36748158860	2009 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2009	12	14,775	35,000	19	2023	35,000	-	-	-	-		
DPW	Light Trucks	24	1GBDT14E688205294	2008 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2008	12	29,154	35,000	13	2026	-	-	-	35,000	-		
DPW	Vehicles	25	2GNFLLEK1D6391186	2013 CHEVY EQUINOX	DPW DIRECTOR	2013	10	23,627	40,000	15	2023	40,000	-	-	-	-		
DPW	Vehicles	26	2GNFLFEK5E6270300	2014 CHEVY EQUINOX	ASST DPW DIRECTOR	2014	10	22,692	40,000	16	2023	40,000	-	-	-	-		
DPW	Light Trucks	30	1GC2KVCG7CZ106728	2011 CHEVY SILVERADO	3/4 TON PICK-UP TRUCK	2011	12	33,991	50,000	13	2026	-	-	-	50,000	-		
DPW	Spec. Pick-ups	32	1FDVF5GYICEC70818	2012 FORD F550 Versalift	2 TON BUCKET TRUCK	2013	12	87,231	130,000	13	2026	-	-	-	130,000	-		
DPW	Spec. Pick-ups	33	1FDWF36L61EC91910	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	1GB3KZCG1CF107388	2012 GMC 3500 w/Dump Body	2.5 CY DUMP TRUCK	2012	12	44,960	65,000	12	2028	-	-	-	-	65,000		
DPW	Spec. Pick-ups	36	1FDWX36SB2EC19287	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	1GCGK29R6WE181865	1998 CHEVY TRUCK	3/4 TON PICK-UP TRUCK	2022	12	49,950	60,000	3	2037	-	-	-	-	-		
DPW	Spec. Pick-ups	39	1FDWE3F60KDC50273	2019 FORD F-350	1 TON SERVICE TRUCK	2019	12	49,450	60,000	8	2032	-	-	-	-	-		
DPW	Dump Trucks	44	1FDUF5HY2GEA73046	2016 FORD F-550	2 TON SERVICE TRUCK - Forestry	2015	15	58,556	60,000	9	2029	-	-	-	-	-		
DPW	Dump Trucks	45	1FDUF5HT1KDA26240	2019 FORD F-350	STREETS - 5 CY DUMP	2020	15	58,250	60,000	6	2035	-	-	-	-	-		
DPW	Dump Trucks	47	1FDA57P27EA26074	2007 FORD TRUCK	FORESTRY - 6 CY DUMP TRUCK	2006	15	51,696	65,000	14	2028	-	-	-	-	65,000		
DPW	Dump Trucks	50	1HTMMAAR3FH697878	2014 INTERNATIONAL 4300	HOOK LIFT w/ 8 CY DUMP	2014	15	135,570	150,000	12	2029	-	-	-	-	-		
DPW	Dump Trucks	54	5KKAADV6K6KW0032	2019 Western Star 4700 SB	STREETS - 10 CY DUMP BODY	2019	15	163,608	200,000	11	2034	-	-	-	-	-		
DPW	Dump Trucks	55	5KKAAXDV8MLMP9416	2020 Western Star 4700 SB	STREETS - 10 CY DUMP TRUCK	2021	15	178,042	200,000	9	2036	-	-	-	-	-		
DPW	Dump Trucks	56	1GBP7C1C66F406184	2005 CHEVY TRUCK	STREETS - 7 CY DUMP TRUCK	2022	15	170,000	200,000	22	2037	-	-	-	-	-		
DPW	Dump Trucks	57	1GBM7C1C6F429634	2007 GMC 7500 TRUCK	STREETS - 7 CY DUMP TRUCK	2007	15	88,229	225,000	21	2024	-	225,000	-	-	-		
DPW	Dump Trucks	58	1HTWAAAR79J117644	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2023	15	223,950	225,000	21	2038	-	-	-	-	-		
DPW	Dump Trucks	59	1HTWDA2R9BJ338972	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2008	15	106,268	225,000	20	2025	-	-	225,000	-	-		
DPW	Spec. Pick-ups	65	3FRXF7T87V459001	2007 VERSALIFT AERIAL	FORESTRY - BUCKET TRUCK	2024	12	300,000	350,000	18	2036	-	-	-	-	-		
DPW	Heavy Equip	70	311139	2005 OTTAWA SPOTTER (shared)	SPECIALTY EQUIPMENT	2011	12	14,750	50,000	20	2025	-	-	50,000	-	-		
DPW	Garbage Trucks	71	1M2LR01C3JM001225	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	15	2027	-	-	-	-	250,000		
DPW	Garbage Trucks	72	1M2LR01C5JM001226	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	15	2027	-	-	-	-	250,000		
DPW	Garbage Trucks	73	1M2LR01C7JM001227	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	268,537	250,000	17	2027	-	-	-	-	250,000		
DPW	Garbage Trucks	74	1M2LR01C9JM001228	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	1,000,000	130,000
									3,431,740	4,290,000			235,000	375,000	480,000	360,000	1,050,000	175,000

2024 Budget Worksheets

11/17/2023

APPENDIX E - Capital Asset - Equipment Inventory

Dept	Category	ID#	Description	Function 1 (Primary)	Year Purchased	Expected Life	Replace		Critical Use criteria	Replace Metric	Replace Year	2023	2024	2025	2026	2027	2028
							Cost	Cost									
General	Furniture		COURT ROOM CHAIRS	VILLAGE HALL	2008	20	6,098	6,500	n/a	n/a	2028	-	-	-	-	-	6,500
General	Furniture		COMMITTEE ROOM CHAIRS	VILLAGE HALL	2016	15	4,000	5,000	n/a	n/a	2031	-	-	-	-	-	-
							10,098	11,500				-	-	-	-	-	6,500
PARKS	Misc Equip		BEACH PLAY EQUIPMENT	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 EQUIPMENT	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	-	-	-	-	-	7,500
							9,282	15,000				-	-	-	-	-	7,500
Clerk	Furniture		OFFICE FURNITURE - CLERK	VILLAGE HALL	2008	20	5,805	6,000	n/a	n/a	2028	-	-	-	-	-	6,000
Clerk	Furniture		CUBICLES FOR BACK OFFICE	VILLAGE HALL	2008	20	11,285	15,000	n/a	n/a	2028	-	-	-	-	-	15,000
							17,090	21,000				-	-	-	-	-	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	-	-	-	-	-	5,000
							9,559	10,000				-	-	-	-	-	5,000
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	20,000	n/a	n/a	2025	-	-	20,000	-	-	-
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 LIVSCAN	POLICE STATION	2008	10	18,590	20,000	n/a	n/a	2023	20,000	-	-	-	-	-
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	187,000				20,000	15,000	20,000	-	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	-	-	-	-	-	4,500
Planning	Furniture		LATERAL FILE CABINETS	VILLAGE HALL	2008	20	5,855	6,000	n/a	n/a	2028	-	-	-	-	-	6,000
							13,246	14,500				-	-	-	-	-	10,500
DPW	Heavy Equip	81	SULLAIR COMPRESSOR	STM,	1996	20	13,998	25,000	MD / Multi-purpose	9	2026	-	-	-	25,000	-	-
DPW	Heavy Equip	82	Spalding 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	-	-	-	-	-	-

Dept	Category	ID#	Description	Function 1	Year Purchased	Expected Life	Cost	Replace Cost	Critical Use criteria	Replace	Year	2023	2024	2025	2026	2027	2028
				(Primary)						Metric							
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	-	-	-	-	-	25,000
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	2023	25,000	-	-	-	-	-
DPW	Misc Equip		Village Center Sprinkler System	IN GROUND SYSTEM	2002	20	9,749	25,000	n/a	n/a	2025	-	-	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	-	-	-	-	-	2,500
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	-	-	-	-	-	10,000
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	-	n/a	n/a	never	-	-	-	-	-	-
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		equipment inventory	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	-	-	-	-

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	2028
												-	-	-	-	-	-
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	-	-	-	-	-	2,700
DPW	Misc Equip		Light Vehicle Lift	VEHICLE MAINT	2016	12	24,006	25,000	n/a	n/a	2028	-	-	-	-	-	25,000
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	1,726,840				91,000	184,440	167,200	98,500	76,500	65,200
							1,865,874	2,268,340				111,000	217,440	215,200	132,500	108,500	115,700

Water	Heavy Equip	92	CASE SV185 Skid Steer	WMB, SM	2018	10	22,370	35,000	MD / Multi-purpose	12	2028	-	-	-	-	-	35,000
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		30" Concrete Road Saw	CUTTING PAVMENT	2022	15	20,300	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	-
							126,596	148,800				-	7,700	2,200	5,000	11,400	35,000
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		TRENCH 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	-	-	-	-	-	4,500

Dept	Category	ID#	Description	Function 1	Year	Expected	Replace	Critical Use	Replace	Replace	2023	2024	2025	2026	2027	2028	
				(Primary)	Purchased	Life	Cost	Cost	criteria	Metric							Year
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		ROOT CUTTER NOZZLE	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 TELEVISIONING 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	4,500

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 Buisness District
BDL	Buisness 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 Treet 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	Televise Lines
UL	Utility Locate - Electric
WADM	Water Administration
WMB	Main Break (Water)
WMT	Water Meter Testing
WUL	Water Utility Locating
YW	Yard Waste