



# 2021 Budget

*Village of Shorewood, Wisconsin*



Photo courtesy of Brian Domack / Friend of Atwater Beach

Adopted November 16, 2020



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### **Members of the Village Board**

Allison Rozek  
Davida Amenta  
Tammy Bockhorst  
Jessica Carpenter  
Authur Ircink  
Kathy Stokebrand  
Wesley Warren

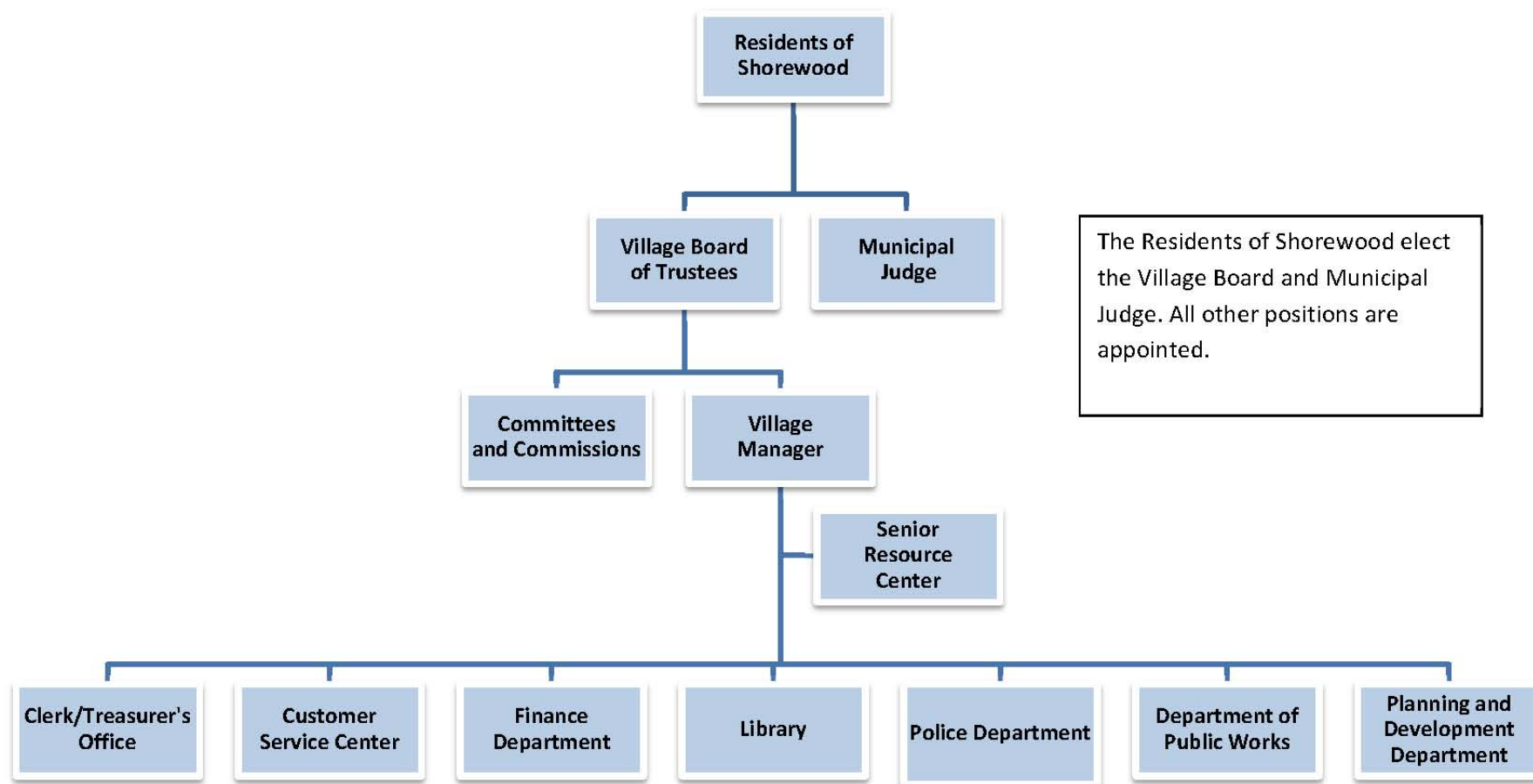
Village President  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee  
Village Trustee

### **Administrators**

Rebecca Ewald  
Tyler Burkart  
Sara Bruckman  
Diane DeWindt-Hall  
Mark Emanuelson  
Bart Griepentrog  
Leeann Butschlick  
Joel Kolste  
Peter Nimmer  
Rachel Collins

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

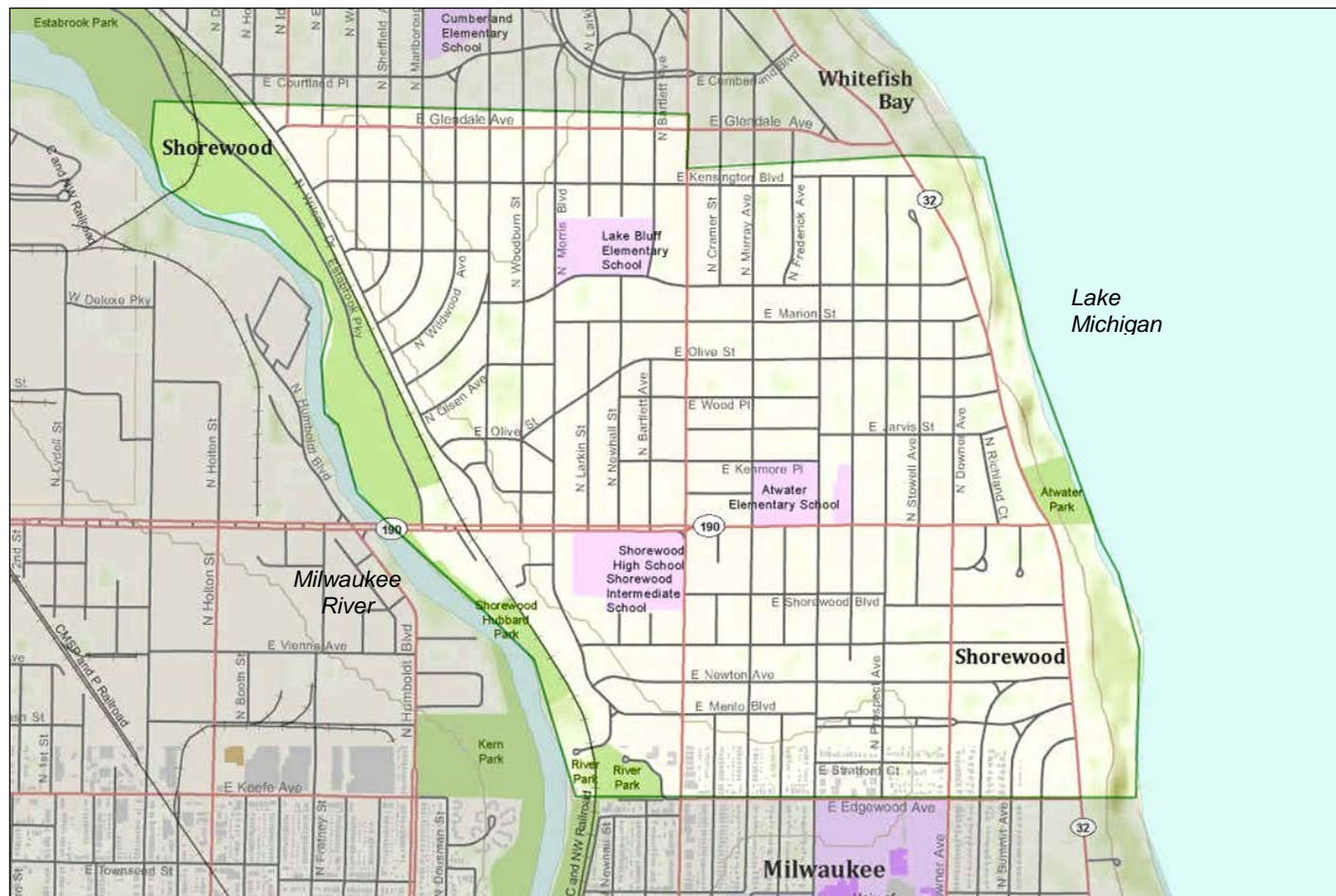
The Village is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Manager, who is responsible for the day to day operation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



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

## Location

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



Village of Shorewood, Wisconsin boundaries. Source: ESRI



### Community Demographic and Statistical Overview

<p><b>Date Incorporated:</b> August, 1900  <b>Area in Square Miles:</b> 1.6 sq. mi.  <b>Population:</b> 13,479</p> <p><b>Population by Gender:</b></p> <ul style="list-style-type: none"> <li>▪ Male: 46.8%</li> <li>▪ Female: 53.2%</li> </ul> <p><b>Number of housing units (%):</b></p> <ul style="list-style-type: none"> <li>▪ Owner-occupied: 46.9%</li> <li>▪ Renter-occupied: 53.1%</li> </ul> <p><b>Population by Race:</b></p> <ul style="list-style-type: none"> <li>▪ White: 85.8%</li> <li>▪ Black: 2.9%</li> <li>▪ American Indian: 0.2%</li> <li>▪ Asian/Pacific Islander: 5.6%</li> <li>▪ Hispanic: 3.4%</li> <li>▪ Two +/-Other: 2.1%</li> </ul>	<p><b>Population by Age:</b></p> <ul style="list-style-type: none"> <li>▪ 0-4 years: 5.0%</li> <li>▪ 5-9 years: 4.9%</li> <li>▪ 10-14 years: 5.9%</li> <li>▪ 15-19 years: 5.3%</li> <li>▪ 20-24 years: 11.1%</li> <li>▪ 25-34 years: 15.2%</li> <li>▪ 35-44 years: 12.8%</li> <li>▪ 45-54 years: 13.4%</li> <li>▪ 55-64 years: 13.2%</li> <li>▪ 65-74 years: 6.6%</li> <li>▪ 75-84 years: 4.4%</li> <li>▪ 85+ years: 2.0%</li> </ul> <p><b>Community Recreation:</b></p> <ul style="list-style-type: none"> <li>▪ Acres of Parkland: 63</li> <li>▪ Number of Village Parks: 4</li> <li>▪ Number of County Parks: 1</li> </ul>	<p><b>Employed Population 16+ by Industry:</b></p> <ul style="list-style-type: none"> <li>▪ Construction: 1.7%</li> <li>▪ Manufacturing: 6.6%</li> <li>▪ Wholesale Trade: 2.2%</li> <li>▪ Retail Trade: 9.8%</li> <li>▪ Transportation/Utilities: 1.9%</li> <li>▪ Information: 3.2%</li> <li>▪ Finance/Insurance/Real Estate: 9.8%</li> <li>▪ Services: 63.6%</li> <li>▪ Public Administration: 1.2%</li> </ul> <p><b>Personal Income</b></p> <ul style="list-style-type: none"> <li>▪ Median household income: \$61,408</li> <li>▪ Average household income: \$79,489</li> <li>▪ Per capita income: \$38,824</li> </ul> <p><b>Source: 2010 Census, ESRI (2009), <a href="http://www.esri.com">http://www.esri.com</a></b></p>
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### Major Taxpayers

Taxpayer	Type of Property / Business	2020 Assessed Value	% of Total Value
MDC Costal 7, LLC	Commercial	\$38,370,000	2.22%
CHP Shorewood	Commercial	\$19,907,400	1.15%
General Capital LLC	Commercial/Mix	\$19,441,300	1.12%
Estabrook Homes	Apartments	\$17,283,300	1.00%
River Park Development	Apartments	\$13,799,300	0.80%
Kenmore Place	Commercial/Mix	\$12,353,600	0.71%
Exchequer LLC	Commercial/Mix	\$9,494,400	0.55%
Fountain View	Apartments	\$8,808,000	0.51%
Wired Properties	Commercial/Mix	\$8,270,600	0.48%
Shorewood Senior Apartments	Apartments	\$7,900,000	0.46%
Walgreens	Commercial	\$5,620,000	0.32%
Total 2019 Assessed Value		\$1,730,791,430	100%

### Largest Employers

Employer	Type of Business	Estimated No. of Employees
Metro Market	Grocery Store	400
School District of Shorewood	Education	300
Village of Shorewood	Municipal	105
St. Roberts Parish	Education	60
Walgreens	Retail/Pharmacy	40
Corner Bakery	Restaurant	33
Ladea Medical Aesthetics-Laser	Medical	25
Shorewood Animal Hospital	Veterinary Care	22
Culver's	Restaurant	20
City Market	Restaurant	20



## History

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

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

Shorewood Train Station (1920s era)

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

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

Shorewood Village Hall, originally a four-room school



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

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

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

### **Government**

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



## Vision 2025

“Visioning” is a term used to describe a strategic planning process that develops an image of what a community would like to be in the future and an implementation plan to get there. It uses information gathered in order to understand the answers to four important questions: “Where are we now?” “Where are we going?” “Where do we want to be?” and, “How do we get there?”

In 2014, the Village Board and Village Manager completed a Village-wide visioning project. A leadership team solicited community input through focus groups and open-invitation community workshops. Facilitators asked what each participant values about living in Shorewood, what concerns them about changes now and foreseen in the future, what action areas are top priority, and what they envision as a successful future. As a culmination of this process, the following visioning goals were established: In 2025, Shorewood will be:

- A vibrant urban community with:
  - Safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages in life;
  - Opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood;
  - Attractive and thriving local service; retail and hospitality businesses;
  - Excellent local schools and easy access to world-class centers of culture and higher education;
  - Strong multi-model transportation infrastructure that meets transportation needs;
- A welcoming community embracing new people and innovative ideas, engaging with others to continuously improve Shorewood and the Milwaukee Metro Area;
- A healthy community with clean air and water; access to excellent medical services; and businesses, facilities and programs that promote personal health and wellness;
- An ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability;
- A financially responsible community with suitable and well-maintained public buildings and infrastructure, strong property values, a competitive tax rate, and a commitment to public service excellence;
- A well-governed community with leaders who value broad civic participation and maintain a long-range and disciplined view of the future.

These goals are also the framework used by each department to classify how ongoing efforts, and planned initiatives, relate to achieving these broader organizational goals and visioning objectives. The measures that have been incorporated into this budgeting cycle to support meeting these goals and objectives are listed in each of the departmental narratives which precede their budget information presentations.

The Village has also commissioned and developed many plans and studies to help guide them in achieving these goals over time. The following pages provide an overview of these reports and a brief description of how they assist in staff in achieving various objectives



## PLANS & STUDIES LISTING

Listed below are some of the numerous plans and studies that have been developed to help to guide the Village's operational objectives, long term planning goals, and future capital needs.

- 1) [Atwater Beach Ecological Study](#)-2010-This study was done the University of Wisconsin-Milwaukee in an effort to help protect the Beach and area surrounding. It identifies current ecological issues, projects possible future impact and makes recommendations to improve the area.
- 2) [Atwater Park Master Plan](#)-2010-This plan was developed in order to record what the park is to be in the future as far as landscaping and usage.
- 3) [Bicycle implementation Plan](#)-2012-This document was created in order to project actionable items to solve Village bicycle issues which were identified through the Bicycle study of 2011.
- 4) [Bicycle Study](#)-2011- A bicycle study done identifying issues which bicyclists encounter throughout the Village and recognizing possible solutions for fixing the issues. This is the main document from which the Bicycle Implementation Plan (2012) was conceived.
- 5) [Comprehensive Outdoor Recreation Plan](#)-2015-This document is what drives the efforts of the Village's Parks Commission. It is currently being updated by the Commission.
- 6) [Design Guidelines](#)-2006-This document sets guidelines for the Village's building codes as they pertain to the Central District Master Plan.
- 7) [Housing Report](#)-2006-This report spotlights demographics and the housing stock of the Village of Shorewood . The purpose of this report was to identify programs which could be utilized in order to make the housing stock of Shorewood more attractive.
- 8) [Marketing Survey Summary](#)-2010-This is a survey designed to see who we are reaching and not reaching and how we might improve our communications penetration within the village.
- 9) [Parking Study](#)-2007-Parking has been and continues to be a point of contention within the Village, this study evaluates the numerous parking challenges within the community.
- 10) [Pedestrian Safety Study](#)-2015-This study researched trends and potential issues at all village intersections and made recommendations as to how to improve the issues identified. Currently there is an effort to create a Pedestrian and Bicycle Master Plan and identify current best practices.
- 11) [Retail Market Development Plan](#)-2009-This Plan is about tenant recruitment for the retail spaces in the Business District. Data was compiled with help from an outside, specialized contractor.
- 12) [River Site Plan](#)-2009-This plan has led a very important role recently as construction of TID 3 has started making it possible for the Village to acquire lands needed for the River Restoration.



- 13) [Safe Drinking Water Report](#)-2007-This report summarizes the Shorewood Water Utility and gives information on quality and delivery of this service.
- 14) [Sewer System Surcharge Presentation by Mid City Plumbing](#)-2010- This presentation, given after the 2010 floods, has a wealth of information regarding the infrastructure the Village uses and how it interacts with the plumbing of the average home in Shorewood.
- 15) [Village-Wide Survey Results](#)-2016-This document is very important to our efforts. This report compiled data from a direct mail survey campaign to gauge resident perception of services provided by the Village.
- 16) [Vision 2015 Implementation Plan](#)-2006-This is the document which was useful to staff throughout the years since the Board of Trustees adopted the Vision 2025 Plan. A document similar to this one will be created for the Vision 2025 to help guide Village Staff through 2025.
- 17) [Vision 2025 Report](#)-2014-This report is the cornerstone of what we should be looking at for improvement within our community. The Vision 2025 plan is the plan to which we are mandated with making operational. Staff will be working to identify and delineate what are short term and long term projects as well as recommendations to what the order of importance should be in completing them.
- 18) [West Capital Drive Re-Development Plan UW-Milwaukee Student Project](#)-2013-This plan presents areas identified in the Central District Master Plan for development/redevelopment along with additional information geared towards that goal.
- 19) [2017 Long Range Financial Plan](#)-2017-The Long Range Financial Plan projects the financial stability of the Village in order to plan for Capital Projects and other long-range initiatives. The version which was created and adopted in 2017 provides for financial planning through 2027.
- 20) [Pavement Management Program](#)- 2013- This document outlines the program we utilize for the repair of streets throughout the Village.
- 21) [Sewer Improvement Planning](#)-2011-2012- This document identifies the plan and timetable for the replacement and maintenance of sewer lines throughout the Village.
- 22) [Sewer Improvement Planning](#)-2011-2012- This document identifies the plan and timetable for the replacement and maintenance of sewer lines throughout the Village.
- 23) [Ash Tree Replacement](#)-2009-This program outlines how the Village is dealing with the infestation of the Emerald Ash Borer (EAB) Insect Infestation which has been an issue throughout Wisconsin since 2002.
- 24) [Street Reconstruction Program](#)-2014- This document outlines the program we utilize for the replacement of streets throughout the Village. This document is used in conjunction with the Sewer Improvement Plan.
- 25) [Sidewalk Program](#)-2013- To ensure these walks remain in good condition, the Department of Public Works administers a biennial sidewalk replacement program in each of four defined areas of the village on a rotating cycle.



## Visioning Implementation Plan Checklist

The following table is a summary of the current implementation objectives that staff will be working to process over the next 2 years. They are not listed in any order of priority. Most items do not have budget line items, but have been assigned to various staff as part of their ongoing efforts.

 <div style="text-align: center;"> <p><b>VILLAGE OF SHOREWOOD VISION PLAN IMPLEMENTATION CHECKLIST</b>  <b>NEXT 18 MONTHS</b>  <b>2018-2019</b></p> </div> 
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**Vision #1: To be a vibrant community with (1) safe, friendly neighborhoods offering desirable housing options that attract diverse people of all ages and stages of life; (2) opportunities to work in and to grow successful profit and non-profit businesses in and near Shorewood; (3) attractive and thriving local service, retail and hospitality businesses; (4) excellent local schools and easy access to world-class centers of culture and higher education; and (5) strong multi-modal transportation infrastructure that meets transportation needs.**

Vision Plan Initiative	Department(s), Committee(s) Responsible	Ongoing
Label vacant commercial spaces on building façade directing people to more information	Planning and Development, Village Manager’s Office, Business Improvement District	
Evaluate feasibility, marketing and zoning of live-work models	Planning and Development, Village Manager’s Office, Marketing and Communications Advisory Committee	✓
Encourage transit use by evaluating bus stop locations and shelters	Planning and Development	✓
Investigate providing express bus from Shorewood to downtown Milwaukee	Planning and Development, Pedestrian and Bicycle Safety Committee	
Assist with creating local crowd source funding for new or growing businesses	Village Manager’s Office, Planning and Development, Community Development Authority	
Explore demand for business incubator or lounge/shared office space	Planning and Development, Village Manager’s Office, Community Development Authority	
Explore creation of Historical Districts	Planning and Development	
Continue encouraging local businesses to distribute community calendars and other info	Village Manager’s Office	✓
Develop a plan for directional and entry signs at locations along Oak Leaf Trail to direct users to parks and businesses	Public Works, Planning and Development	✓
Explore private vendor to rent out shading structures and chairs to increase utilization at Atwater Park/Beach; solicit transient merchants at Atwater Beach during the peak season	Village Manager’s Office, Clerk & Customer Service, Parks Commission	✓



Vision Plan Initiative	Department(s), Committee(s) Responsible	Ongoing
Promote Bike Friendly Business recognition and promoting Shorewood's walkability and bike-ability	Village Manager's Office, Pedestrian and Bicycle Safety Committee	✓
For all intersections not contemplated for reconstruction, develop a checklist of signage, marking or other non-construction safety improvements including Lake Drive	Public Works, Police	
Identify potential bike boulevard locations	Planning and Development, Pedestrian and Bicycle Safety Committee	✓
Position Shorewood as "Center of Bike Community" via mid-point on Oak Leaf Trail	Village Manager's Office, Pedestrian and Bicycle Safety Committee	✓
Identify ways to improve neighborhoods through an alley beautification program	Planning and Development, Public Works, Village Board	
Evaluate current business mix and demand for local, regional and national presence	Planning and Development, Village Manager's Office, Business Improvement District	
Evaluate current housing conditions and match to market demands for families	Planning and Development, Village Manager's Office, Community Development Authority	✓

**Vision #2: To be a welcoming community embracing new people, innovative ideas and engaging with others to continuously improve Shorewood and the Milwaukee metro area.**

Vision Plan Initiative	Department(s), Committee(s) Responsible	Ongoing
Encourage block parties and neighborhood associations; update application to ask to include others "outside" their neighborhood	Clerk & Customer Service	✓
Increase participation in the Neighborhood of the Year Program	Clerk & Customer Service, Village Manager's Office	✓
Personal welcome to new owners and renters; deliver welcome packets by mail or in-person; make available to rental property managers and owners	Clerk & Customer Service, Village Manager's Office, Marketing and Communications Advisory Committee	
Explore providing electrical hook-up for bands and entertainment at Atwater lower and Hubbard Parks	Public Works, Village Board	
Additional message boards at prominent locations in the Village working with local business to display public kiosks	Village Manager's Office, Business Improvement District	



**Vision #3: To be a healthy community with clean air and water; access to excellent medical services; and businesses, facilities, spaces, and programs that promote personal health and wellness.**

Vision Plan Initiative	Department(s), Committee(s) Responsible	Ongoing
Place an article in every Shorewood Today magazine issue that highlights one entity and what healthy and safety items/programs they provide	Village Manager's Office, Police, North Shore Health Department	✓
Walk the Village – includes long walking routes taking people to multiple parks, creating brochures (and audio tours to guide routes and in conjunction with permanent outdoor exercise stations at public spaces throughout village)	Planning and Development, Pedestrian and Bicycle Safety Committee, Library	
Develop plan to add playground at River Park near the baseball diamond	Public Works, Parks Commission, Village Board	

**Vision #4: To be an ecologically-responsible community with an appreciation for the lake, river, and other natural areas and a commitment to sustainability.**

Vision Plan Initiative	Department(s), Committee(s) Responsible	Ongoing
Improve access to beach area at base of the center path at Nature Preserve	Public Works, Parks Commission	
Create dashboard to continually monitor waste by regular waste audits; explore strategies to educate public on findings	Public Works, Conservation Committee	✓
Develop staff policies regarding energy conservation	Village Manager's Office, Village Board	✓
Educate homeowners and business owners on incentives available to them from Focus on Energy and other resources; Communicate energy saving tactics through Village media outlets	Village Manager's Office, Conservation Committee	
Evaluate potential code changes aimed at energy efficiency in residential building and remodeling	Planning and Development, Plan Commission, Village Board	
Explore solar power by encouraging group/community buy downs on solar installations	Conservation Committee	✓
Promote incentives for installing green/blue roofs throughout the Village; evaluate Village codes to include more environmental friendly construction (i.e. blue roofs) and storm water clean initiatives	Planning and Development, Conservation Committee, Village Board	
Furnish all Village residents with larger wheeled recycling bins for automated collection	Public Works	✓
Offer kitchen organics (compost) collection in conjunction with curbside yard waste service using uniform rolling karts as with recycling	Public Works, Conservation Committee, Village Board	✓
Adopt and implement recommendations of LED streetlight conversion plan	Public Works	✓



<b>Vision #5: To be a financially responsible community with suitable and well-maintained public buildings and infrastructure, strong property values, a competitive tax rate, and a commitment to public service excellence.</b>		
<b>Vision Plan Initiative</b>	<b>Department(s), Committee(s) Responsible</b>	<b>Ongoing</b>
Provide guidelines for consideration to require all new construction or all large remodels on Village buildings be completed with energy efficiency	Public Works, Village Board	
Identify and evaluate opportunities for shared services	Village Manager's Office, Village Board	✓
Implement technologies which would improve service efficiency	Village Manager's Office, Village Board	✓
Use budgeting for outcomes model to evaluate focus of services provided	Finance, Village Manager's Office, Village Board	✓
Develop better benchmarks to improve performance	Finance, Village Manager's Office	✓

<b>Vision #6: To be a well-governed community with leaders and citizens who value broad civic participation and maintain a long-range, disciplined view of the future.</b>		
<b>Vision Plan Initiative</b>	<b>Department(s), Committee(s) Responsible</b>	<b>Ongoing</b>
Hold community and neighborhood get-togethers/meetings facilitated by Village staff or Village Board members	Village Manager's Office, Village Board	✓
Develop a formal communication process to establish minimum guidelines for disseminating information to the community	Village Manager's Office, Village Board	✓
Develop an Infrastructure Education Plan	Village Manager's Office, Public Works, Village Board	
Consider coordinating quarterly weekend meetings and other open forums	Village Manager's Office, Village Board	
Contact neighbors to get input on current and future usage of Triangle Park	Parks Commission	✓



## 10 Year Financial Management Plan and Financial Policies

The Long Range Financial Management Plan is reviewed and updated annually and looks forward for the next ten years. The long range plan focuses on upcoming significant infrastructure projects and other capital needs. A critical part to this process is identifying and planning for these projects in a manner that has a controlled impact on the village's debt service, property tax rates, municipal utility costs, and can be operationally and logistically managed by staff.

Once these needs have been identified, priorities assessed, and integrated into the capital planning schedule, the village runs a series of projected debt service schedules that would be required to fund these projects. This information is then added to the other projected financial data for the Village Board to review.

### Key Indicators

- 1) The debt service requirements to implement these projects as proposed, and their tax levy impact
- 2) The village's debt capacity under State Statutes and municipal policy objectives
- 3) The village's levy limit outlook under current State Statutes
- 4) The village's operational forecasts based on current fiscal trends
- 5) The projected financial performance of the village's TID districts.
- 6) The future outlook of the village's water and sewer utility fees

The Village's financial policy guidelines provide the context for this review and are included in the long range financial plan as Appendix B.

The Village's annual budget process then begins with another look at this plan and where the village stands in relation to our financial targets. The current year capital initiatives are then reviewed and evaluated in more detail, and any impacts to changes in operations or service levels are discussed as a part of the initial annual budgeting process.

Because the Village strongly believes that long range planning must be a part of the discussion when implementing short term annual decisions, we have also included the complete long range financial plan in **Appendix B** of this budget. *(Please note that because this process occurs before the annual budget review, the 2021 column does not reflect actual adopted 2021 budgeted amounts.)*



The budget process begins each year with a review of the Village's capital equipment needs and an update of the long range financial plan. The current year capital equipment needs and long range plan projects then form the basis for the Capital budget requests.

The Village Manager and Board provide general guidelines to department heads to serve as parameters for compiling their operating budget requests. In July the Finance department compiles worksheets to be used for each department's budget requests. The prior two years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees, positions and benefit cost assumptions.

In August the Finance Department then receives and consolidates the budget requests for the department heads. The Village Manager and Finance Director then meet with each department to review the budget requests. At the second Village Board meeting in September, the Village Manager presents the preliminary budget to the Village Board.

From September to early November, the Budget and Finance Committee of the Village Board held a series of meetings to discuss the proposed budget. These meetings are open to the public. The process includes meeting with department heads and reviewing the requests submitted for each department. In October the year to date actual amounts are updated to include more recent activity and the current year projections are reviewed.

Upon completion of the budget meetings, staff then updates the proposed budget to reflect any changes that were made as a result of these deliberations, any changes that are merited due to changes in assumptions, or any additional changes that are required in order to balance the budget. A balanced budget requires that the proposed expenditures shall not exceed estimated revenues and any applied fund balance.

Following the budget workshops the Village publishes a summary proposed budget for public inspection and holds a public hearing. A balanced budget is then finalized and presented for adoption by the Village Board. The budget is adopted at the total fund level for all funds, except for the General fund which is adopted by expenditure category under Wisconsin State Statutes. A full calendar summarizing the budget process can be found on the next page.

### **Budget Amendments**

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



<b><u>Date</u></b>	<b><u>Step</u></b>
May 26	Long Range Financial Plan presentation
July 1	Capital asset equipment replacement schedule sent out to department heads for review
July 6-17	Department heads to submit capital equipment replacement schedule updates
July 13 -17	Department heads to submit capital equipment replacement requests and narratives
July 20-24	Department heads to submit initiatives capital requests and narratives
July 27-31	Review of Capital Requests within budget context
August 3	Operating budget documents and memo distributed to department heads
August 4-14	Department heads to submit operating budget requests
August 17-21	Departmental / Village Manager review of operating budget requests
August 24-31	Prepare Proposed Budget for Village Board
September 8	Distribution of Proposed Budget and Budget Overview presentation to Village Board
September 10-30	Village Board budget review sessions
October 15	Budget Wrap-up session
October 19	Public Hearing Notice turned in to the North Shore NOW
October 28	Publication of Public Hearing Notice - statutory publication 15 days prior to public hearing
November 18	Public Hearing on Annual Budget / Proposed Village Board adoption of budget



TO: Village President Allison Rozek  
Members of the Board of Trustees  
And Village of Shorewood Residents

FROM: Mark Emanuelson, Finance Director

DATE: September 8, 2020

SUBJECT: 2021 Annual Budget

Enclosed is a broad overview of the proposed budget for the Fiscal Year beginning January 1, 2021. The annual budget document is the policy document that communicates the financial initiatives of the Village for the next year. The budget is prepared each year with the support and hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

The proposed 2021 budget continues to bring challenges and opportunities. Staff, with the direction of the Village Board has continued to look for ways to “right-size” our local government, in order to provide the right mix of services for our residents while maintaining a sustainable budget and improved infrastructure efforts. In some cases this means contracting with other municipalities for operational efficiencies and cost savings, and in other cases it results in bringing services back in-house to provide excellent customer service. We believe that reviewing how we offer our services and looking for ways to improve our service delivery is an integral part of our everyday jobs.

The 2021 budget process will be a challenging discussion on taking a closer look at what services the village provides and how the cost of those services will be paid. The Village Board has already had meetings to review the Village’s fee schedule and various initial concepts for alternative funding methods and additional revenue sources in order to reduce Village’s reliance on property taxes as part of this year’s budget cycle. The Village Board has also discussed and identified numerous initiatives and priorities for the coming year. While not all items presented for consideration may be adopted, it is our goal to have an open discussion on the difficult choices that must be made each year if the increased costs of providing services are not to be passed on our residents in the form of increased property taxes.



After the long range planning meeting, the Village held several additional budget workshops. These sessions start with a review of the current year's budget metrics which provide an overview of the factors that have impacted the current year's proposed budget. The following workshops then reviewed in detail each departmental budget request. After review and discussion by the Budget and Finance Committee and other elected officials, the following list shows some of the changes were incorporated into the proposed 2021 budget:

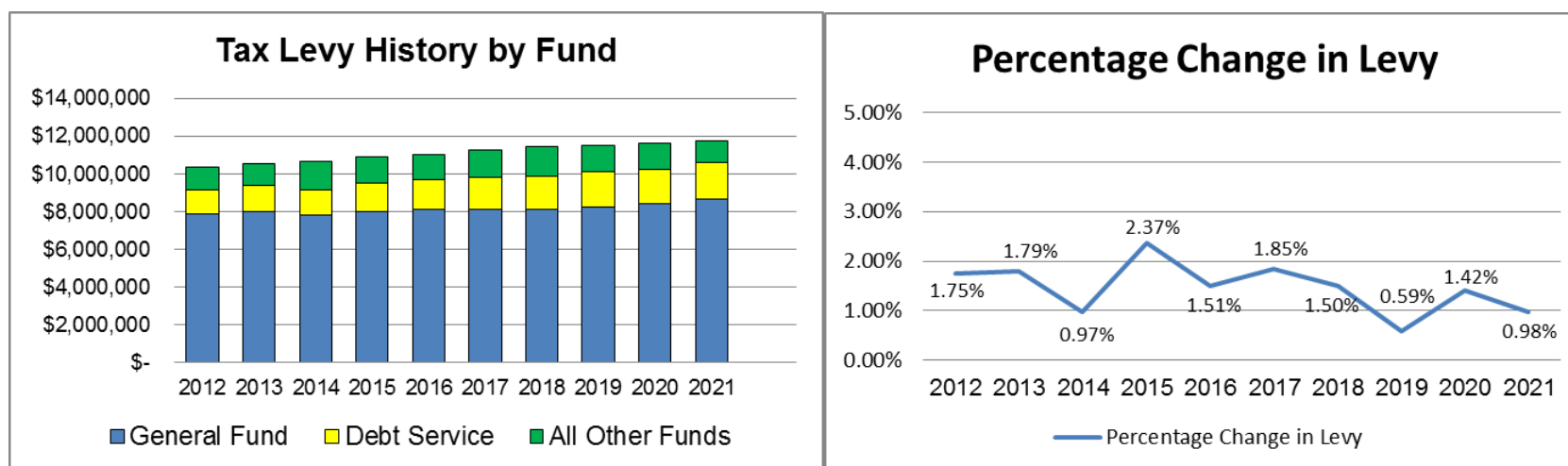
- State Transportation Aids came in about \$34,000 less than projected in the initial proposed budget
- Other State Aids came in at about \$20,000 more than projected in the initial proposed budget.
- Funding for computer equipment replacement was reduced from \$25,000 to \$17,000 for the current budget.
- The budget for the Police Department's cultural diversity training was increased by \$4,000
- The estimate for the Village's share of Health Department costs were about \$7,500 less than expected.
- The budget for contracted leaf collections labor was increased from \$10,000 to \$16,800.
- The budget for one of the villages two staff mechanic was eliminated. However an additional \$75,000 for contracted maintenance costs was then added to the budget. The net impact was a \$31,250 budget reduction.
- The use of General Fund reserves for debt service was reduced by \$91,654 to hold the debt service tax levy at a 5.0% increase.
- The use of General Fund reserves for Capital Fund expenditures was increased by \$225,000 to reduce the Capital Fund tax levy.
- Funding of \$18,000 for Express Voting Machines was withdrawn by staff as they were provided by Milwaukee County.
- Funding of \$15,000 for agenda management software and \$18,000 for a CAFR software program were cut from the budget.
- Funding of \$20,000 for police firearm replacement was reduced to \$12,000 based on new cost estimates.
- Funding for the replacement of police squads was reduced from \$105,000 to \$57,000.
- Funding of \$15,000 for the Village Hall roof trim maintenance in 2021 was deferred.

Sincerely,

Mark Emanuelson  
Finance Director

## Tax Levy Trends

- The 2021 final proposed budget contains in an overall tax levy increase of 0.98% or \$113,959 over the prior year tax levy.
- This proposed levy will increase the Village portion of a property tax bill for a \$320,000 home by about \$17 in 2021.



## Levy Limits

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



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

Property Tax Levy by Fund										2021	
Tax Levy	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	Proposed Budget	% Chg '20 to '21
General Fund	7,874,719	7,985,022	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	\$8,650,005	2.92%
Debt Service Fund	1,258,424	1,382,006	1,336,030	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	\$1,924,735	5.00%
Gen. Capital Projects	301,303	251,292	539,960	410,406	363,387	443,673	550,486	368,820	387,800	146,000	-62.35%
Library Fund	784,205	784,205	795,984	812,514	829,890	858,805	876,095	905,085	910,108	928,950	2.07%
Elder Services Fund	85,396	86,578	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	1.49%
Shorewood Today	4,500	4,500	5,100	5,100	5,600	5,600	5,850	2,000	2,000	-	-100.00%
Marketing Fund	35,000	35,000	30,000	45,000	45,000	39,000	-	-	-	-	0.00%
<b>Total Village Tax Levy</b>	<b>\$ 8,883,249</b>	<b>\$11,988,901</b>	<b>\$10,630,753</b>	<b>\$10,882,218</b>	<b>\$11,046,002</b>	<b>\$11,250,022</b>	<b>\$11,418,306</b>	<b>\$11,485,740</b>	<b>\$11,648,361</b>	<b>\$11,762,320</b>	<b>0.98%</b>
Net Assessed Value *											
(in \$1,000's)	\$ 1,488,713	\$ 1,478,051	\$ 1,481,542	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,553,815	\$ 1,558,033	0.27%
Village Only Tax Levy											
Rate per \$1,000	5.967066	8.111290	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.549468	0.70%
Village portion of tax bill for a \$320,000 home									\$ 2,399	\$ 2,416	\$ 17

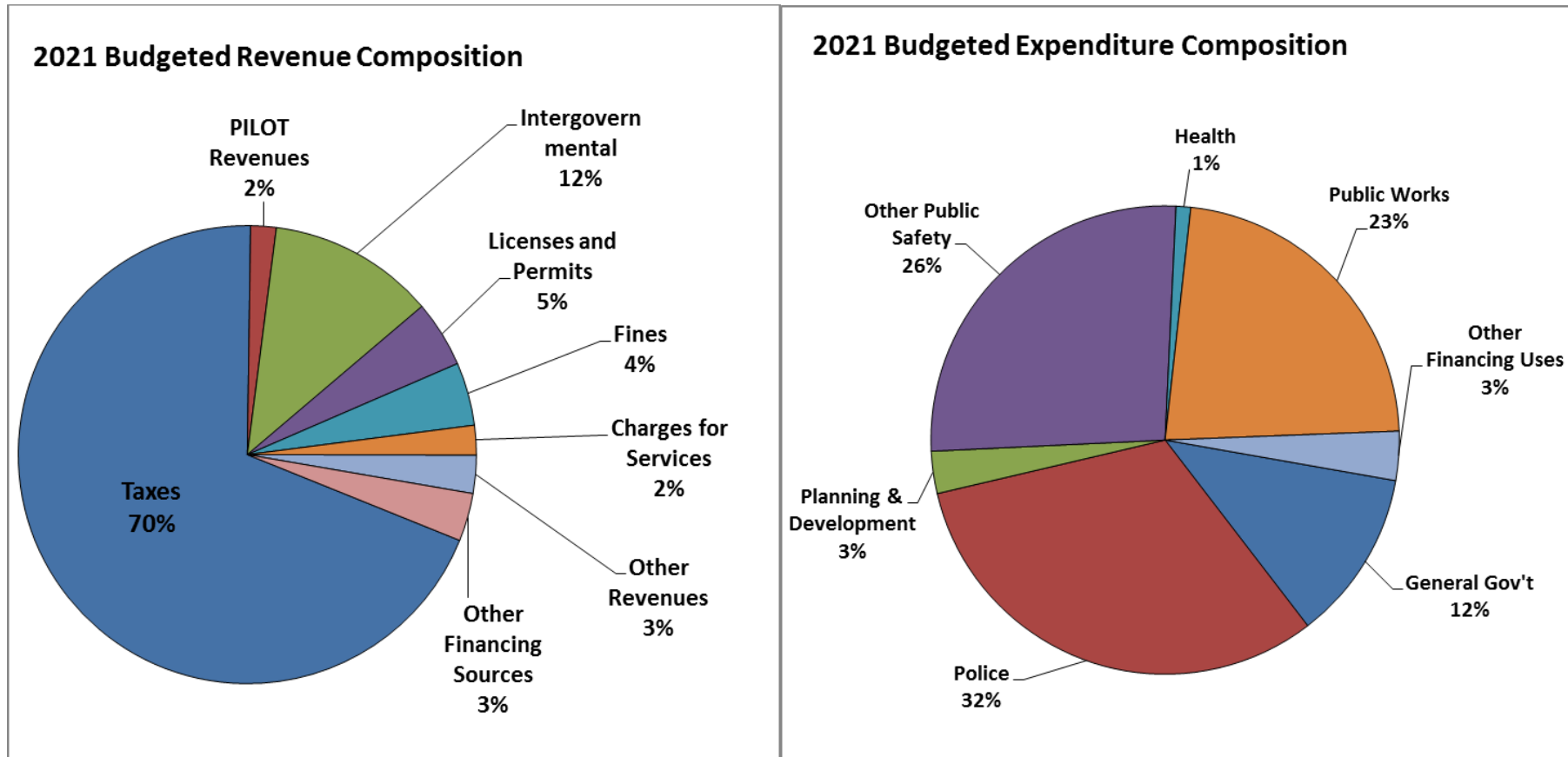
\* Net Assessed Value calculated after 2015 assessment revaluation. Does not include TID improvements.

- The net tax levy increase for General Fund operations is \$245,612 or 2.92% more than the prior year tax levy.
- The debt service levy increased by \$91,650 or 5.00% from the prior year.
- The General Capital Projects Fund levy decreased by \$241,800 or (62.35%) from the prior year.
- The total net tax levy increase is \$113,959 or 0.98% in 2021.



<b>General Fund Summary</b>	2018	2019	2020	2020	2021	2021	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Adopted Budget	Budget 20 to '21 Prop.
<b>Revenues</b>							
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	\$ 8,650,005	2.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,422,220	1,417,360	1,426,420	1,472,390	3.9%
Licenses and Permits	467,941	607,700	804,685	565,200	588,200	588,200	4.1%
Fines	510,570	592,697	494,500	608,000	557,000	557,000	-8.4%
Charges for Services	223,167	313,426	270,872	250,867	262,380	262,380	4.6%
Other Revenues	320,288	569,085	472,144	401,985	335,495	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	423,913	42.6%
Total Revenues	<u>11,350,392</u>	<u>12,045,965</u>	<u>12,082,812</u>	<u>12,160,126</u>	<u>12,421,165</u>	<u>12,514,383</u>	<u>2.9%</u>
<b>Expenditures</b>							
General Government	1,299,516	1,261,910	1,421,583	1,365,460	1,491,150	1,476,675	8.1%
Public Safety	7,191,140	7,246,310	7,406,693	7,565,946	7,645,540	7,654,115	1.2%
Public Works	2,750,799	2,823,216	2,823,669	2,802,360	2,859,710	2,832,950	1.1%
Health	135,604	132,416	145,000	129,039	134,200	126,730	-1.8%
Other Financing Uses	<u>264,376</u>	<u>253,912</u>	<u>297,321</u>	<u>297,321</u>	<u>290,565</u>	<u>423,913</u>	<u>42.6%</u>
Total Expenditures	<u>11,641,435</u>	<u>11,717,764</u>	<u>12,094,266</u>	<u>12,160,126</u>	<u>12,421,165</u>	<u>12,514,383</u>	<u>2.9%</u>
Net Change in Fund Balance	(291,043)	328,201	(11,454)	(0)	-	-	
Beginning Fund Balance	6,309,699	6,018,656	6,346,857	6,346,857	6,335,403	6,335,403	
Less: Surplus Applied	-	-	-	(297,321)	(290,565)	(423,913)	
Ending Fund Balance	<u>\$ 6,018,656</u>	<u>\$ 6,346,857</u>	<u>\$ 6,335,403</u>	<u>\$ 6,049,536</u>	<u>\$ 6,044,838</u>	<u>\$ 5,911,490</u>	

## General Fund Revenue and Expenditure Composition





### General Fund Revenue by Source

	2018	2019	2020	2020	2021	2021	% Chg
	Actual	Actual	Projected	Adopted	Proposed	Adopted	Budget 20
				Budget	Budget	Budget	to '21 Prop.
<b>Revenues</b>							
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	\$ 8,650,005	2.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,422,220	1,417,360	1,426,420	1,472,390	3.9%
Licenses and Permits	467,941	607,700	804,685	565,200	588,200	588,200	4.1%
Fines	510,570	592,697	494,500	608,000	557,000	557,000	-8.4%
Charges for Services	223,167	313,426	270,872	250,867	262,380	262,380	4.6%
Other Revenues	320,288	569,085	472,144	401,985	335,495	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	423,913	42.6%
<b>Total Revenues</b>	<b>11,350,392</b>	<b>12,045,965</b>	<b>12,082,812</b>	<b>12,160,126</b>	<b>12,421,165</b>	<b>12,514,383</b>	<b>2.9%</b>

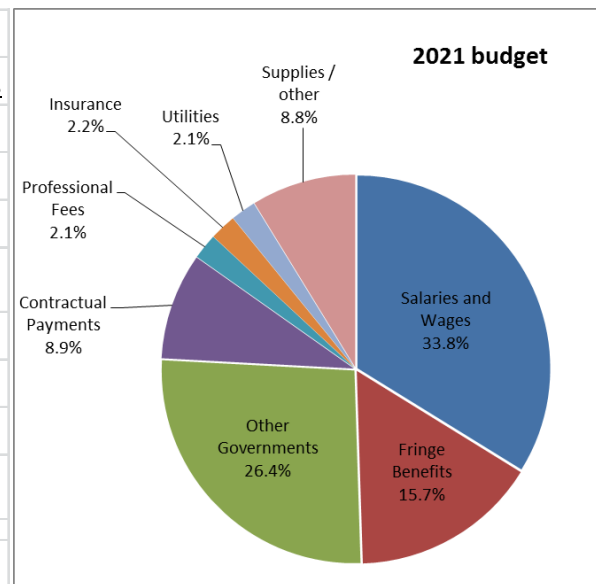
- Intergovernmental: The Village receives State aid from four major programs. Transportation aid, Recycling aids, State Shared Revenues and Expenditure restraint program aids. There were no major changes in this area for 2021.
- Licenses and Permits: The category encompasses the Village's cable TV licenses, building inspection permits, and the Clerk's business licenses and on-street parking permit fees. There were no major changes in this area for 2021.
- Fines: Parking enforcement fines have been projected to collectively decrease by about \$50,000 in 2021. This is due to the anticipated drop in overnight parking violation that could come with the proposed expansion of the on-street parking permit program.
- Charges for services: The 2021 budget for charge remains relatively unchanged based on current trends.
- Other Revenues: Interest earnings are expected to decrease by about \$65,000 in 2021 due to decreased interest rates.
- Other Financing Sources: General Fund reserves of \$198,913 are budgeted to support debt service needs for 2021 in order to stabilize the debt service tax levy to a maximum increase of 5.0% from the previous year. In addition, \$225,000 of general fund reserves have been allocated to support capital fund purchases.



## General Fund Expenditure by Category Summary

The General Fund budgeted expenditures have been summarized into the eight major categories listed above. The information presented show the comparative amounts budgeted for 2020 and 2021, the dollar amount and percentage change from the previous year, and each categories percentage of the total General Fund expenditures.

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total Expenditures</u>
<b>Salaries and Wages</b>	4,124,016	4,230,525	106,509	2.6%	<b>33.8%</b>
<b>Fringe Benefits</b>	1,939,685	1,963,735	24,050	1.2%	<b>15.7%</b>
<b>Other Governments</b>	3,253,874	3,298,375	44,501	1.4%	<b>26.4%</b>
<b>Contractual Payments</b>	1,147,016	1,117,360	(29,656)	-2.6%	<b>8.9%</b>
<b>Professional Fees</b>	255,250	267,670	12,420	4.9%	<b>2.1%</b>
<b>Insurance</b>	298,438	276,760	(21,678)	-7.3%	<b>2.2%</b>
<b>Utilities</b>	272,540	262,700	(9,840)	-3.6%	<b>2.1%</b>
<b>Supplies / other</b>	<u>869,307</u>	<u>1,097,258</u>	<u>227,951</u>	26.2%	<b><u>8.8%</u></b>
<b>Total Expenditures</b>	12,160,126	12,514,383	354,257	2.9%	<b>100.0%</b>

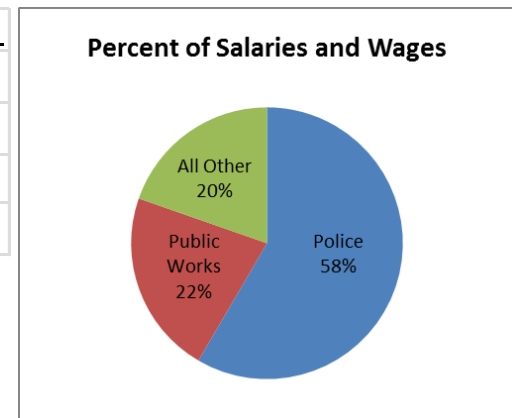


The proposed budget has been compiled to maintained existing service levels, programs and projects that are currently in place or have been otherwise approved. There were however a number of factors that have impacted expenditures in the preparation of the current budget.

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

## Salary and Wages

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Police	2,375,770	2,471,530	95,760	4.0%	19.7%
Public Works	949,901	927,375	(22,526)	-2.4%	7.4%
All Other	<u>798,345</u>	<u>831,620</u>	<u>33,275</u>	4.2%	<u>6.6%</u>
<b>Salaries and Wages</b>	<b>4,124,016</b>	<b>4,230,525</b>	<b>106,509</b>	<b>2.6%</b>	<b>33.8%</b>



Salary and wages make up about 33.8% 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 1.5% for most staff.

The Police Union contract is currently budgeted for a 1.5% increase in 2021. However, there are also a number of relatively new officers that are advancing through the union pay steps that accounts for the additional budgeted wage increases for 2021.

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

The DPW salaries budget for general operations is also based on a collective total of 6 months of staff vacancies that may occur during the staff recruitment processes as a result of staff turnover and retirements. There are a total of 21.25 FTE positions in the Department of Public Works. The proposed budget reflects the elimination of a mechanic position and the addition of a 0.3 FTE Construction Coordinator position in the DPW administrative budget.

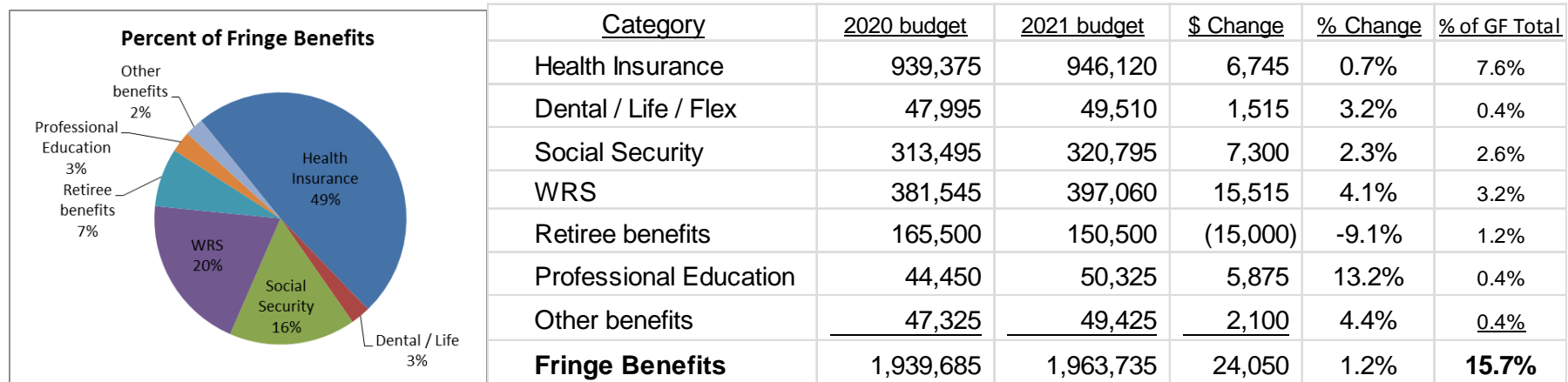
The "All Other" salary category includes 13.75 FTE positions, and reflects general Village Hall staffing levels. There were some minor staff allocation adjustments which attributed more time to these functional areas in 2021, as well as several merit increases in this employee group which account for the additional increases over the 1.5% COLA amounts.



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

<b>Summary of Full Time Equivalent - Budgeted Positions Authorized</b>										<b>Budgeted Positions 2021</b>
<b>Department</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	
Village Manager	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk / Customer Service	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Finance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning and Development	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75
Police *	31.90	31.80	31.80	31.80	29.00	29.00	28.50	28.50	28.50	28.50
Public Works *	21.85	21.85	21.85	21.95	21.95	21.95	21.45	20.95	21.45	20.75
Library	13.46	13.25	13.25	13.25	13.25	13.40	13.40	13.40	13.40	13.40
Senior Resource Center	0.90	1.10	1.10	1.10	1.20	1.35	1.35	1.35	1.35	1.35
<b>Total Full Time Equivalents</b>	<u>83.11</u>	<u>83.00</u>	<u>83.00</u>	<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>
<b>Change from previous year</b>	<u>1.22</u>	<u>(0.11)</u>	<u>-</u>	<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>
* The budgeted positions within the Police and Public Works divisions both include a reduction of 0.5 FTE's for staff vacancy factors.										

## Fringe Benefits



Fringe Benefits make up another 16.0% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

There were no increases in health insurance premiums in 2021. However changes in employee enrollment have actually resulted in a slight increase in health insurance costs for 2021.

WRS costs will increase slightly due to cost fluctuations that would normally be associated with any changes in wages.

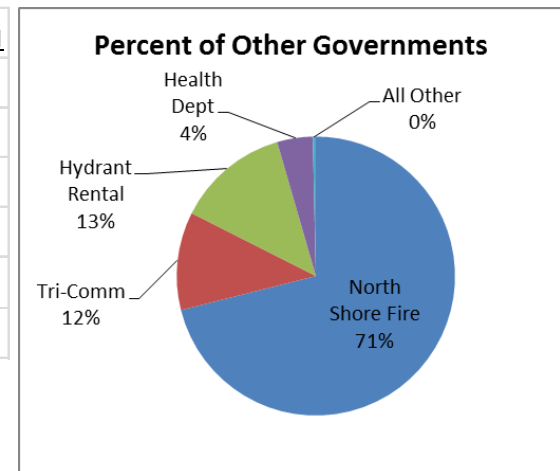
Retiree health care costs have declined slightly in as some former employees will start aging out faster than new retirees are added.

Professional education costs reflect a \$10,000 increase for equity, diversity, and inclusion training in 2021.

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

### Other Government payments

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
North Shore Fire	2,316,630	2,350,195	33,565	1.4%	18.8%
Tri-Comm	379,830	393,075	13,245	3.5%	3.1%
Hydrant Rental	417,375	417,375	-	0.0%	3.3%
Health Dept	129,039	126,730	(2,309)	-1.8%	1.0%
All Other	<u>11,000</u>	<u>11,000</u>	<u>-</u>	0.0%	<u>0.1%</u>
<b>Other Governments</b>	<b>3,253,874</b>	<b>3,298,375</b>	<b>44,501</b>	<b>1.4%</b>	<b>26.4%</b>



Other government payments make up approximately 26% of the total General Fund budget. They can be summarized into categories illustrated above.

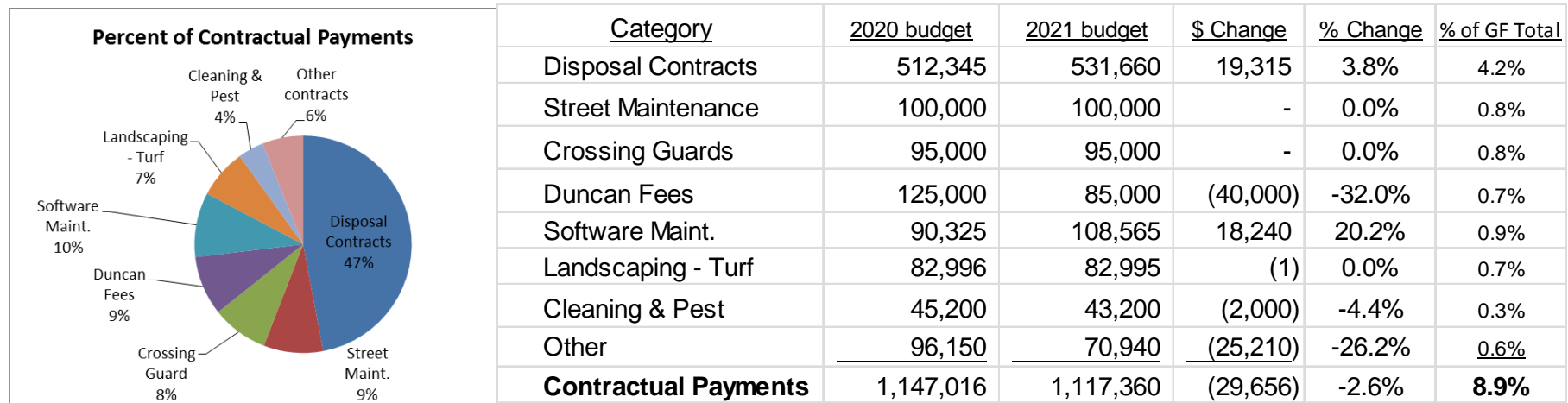
Fire and EMS services are provided to the village by the North Shore Fire Department. The cost for these services has been budgeted for a 1.4% increase in 2021. This is the result of projected 1.5% increase in the NSFD operating budget and a small decrease in the percentage formula that calculates the village's share of those costs.

The baseline Tri-Comm (Bayside) dispatch services contract fees have been budgeted for a 2.0% increase, plus a slight increase in the percentage of that contract that the village pays under the Bayside Communications agreement.

Hydrant rental fees are the cost for public fire protection services which are paid to the water utility. These costs have not increased in 2021.

The North Shore Health Department budget shows a slight decrease due to an annual adjustment in the funding formula in 2021.

## Contractual Payments



Contractual Payments make up about 9% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

Disposal Costs are expected to increase under the 2021 contract rates and updated consumption estimates based on expected activity.

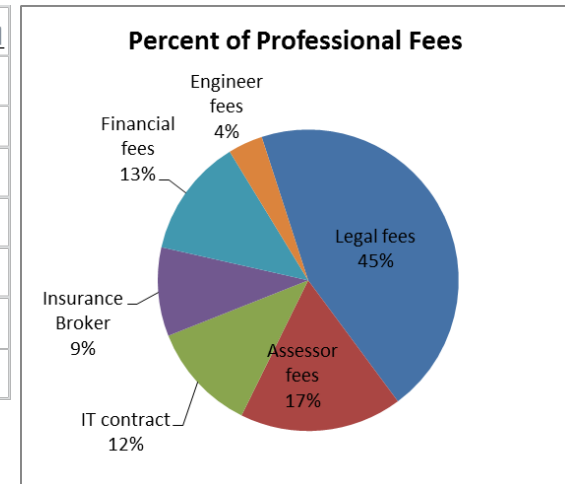
Software costs for the village's citation and parking enforcement system (Duncan) are expected to decrease due to fewer parking citations being issued as well as some anticipated cost savings under a new service contract agreement.

Software maintenance includes annual police technology costs of \$38,670, general IT system maintenance fees of \$34,350, BS&A service fees of \$13,050, and various other technology support costs. Most of the increases in this area are due to the several new items being proposed in the OGA budget for enhanced network services.

The "Other" category includes various other smaller contracted services. The most significant of those items are lifeguard services, poll workers stipends, and contracted inspections services. Poll worker stipend will decline about \$18,000 in 2021 due to a reduced number of elections. Contracted inspection services have been reduced by \$15,000 for staff support, but may increase in response to atypical permit activity should the need arise.

## Professional Fees

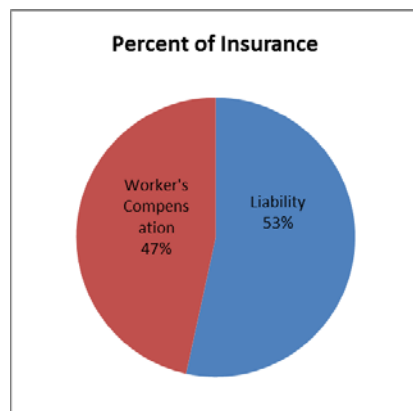
<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Legal fees	110,000	120,000	10,000	9.1%	1.0%
Assessor fees	46,750	46,750	-	0.0%	0.4%
IT contract	27,000	31,320	4,320	16.0%	0.3%
Insurance Broker	25,000	25,500	500	100.0%	0.2%
Financial fees	36,500	34,100	(2,400)	-6.6%	0.3%
Engineering fees	10,000	10,000	-	0.0%	0.1%
<b>Professional Fees</b>	<b>255,250</b>	<b>267,670</b>	<b>12,420</b>	<b>4.9%</b>	<b>2.2%</b>



Professional fees make up about 2% of the total General Fund budget. They can be summarized into the 6 categories as illustrated above.

The most significant change is an increase to legal fees as current trends continue to reflect increased needs for those services. The IT contract costs reflect the service agreement with Bayside with slightly more costs attributed to general operations in 2021.

## Insurance



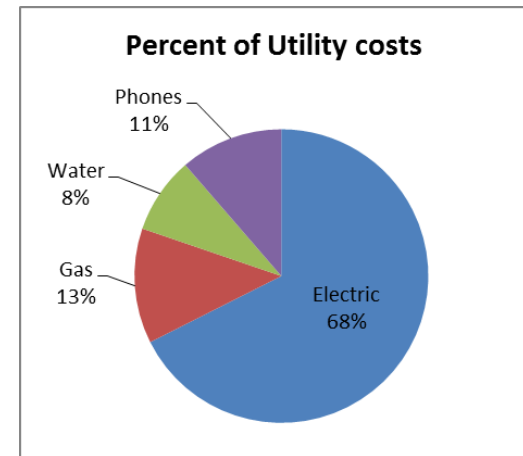
<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Liability	140,875	149,900	9,025	6.4%	1.2%
Worker's Comp.	157,563	126,860	(30,703)	-19.5%	1.0%
<b>Insurance</b>	<b>298,438</b>	<b>276,760</b>	<b>(21,678)</b>	<b>-7.3%</b>	<b>2.2%</b>

Insurance costs make up about 2.2% of the total General Fund budget.

Liability insurance rates are projected to remain relatively flat in 2020. While Workers Compensation base rates actually decreased slightly again in 2021 as the Village's experience modifier continues to improve.

### Utility costs

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	180,000	177,500	(2,500)	-1.4%	1.4%
Gas	35,300	33,300	(2,000)	-5.7%	0.3%
Water	24,300	22,100	(2,200)	-9.1%	0.2%
Phones	<u>32,940</u>	<u>29,800</u>	<u>(3,140)</u>	<u>-9.5%</u>	<u>0.2%</u>
<b>Utilities</b>	<b>272,540</b>	<b>262,700</b>	<b>(9,840)</b>	<b>-3.6%</b>	<b><u>2.1%</u></b>
					<b>91.2%</b>



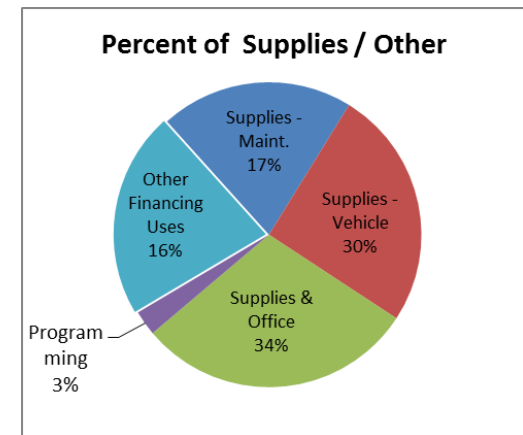
Utility costs make up just over 2% of the total General Fund budget. They can be summarized into the 4 categories as illustrated above.



The remaining 8.8% of the General fund costs relate primarily to supplies and maintenance costs. Many of these costs are cross charged from one department to another which generates a negative value for Interdepartmental expenses as these charges reduce one budget and then apply the appropriate expense to another department’s budget, therefor netting against each other.

**Supplies / other**

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Supplies & Office	178,230	193,150	14,920	8.4%	1.5%
Supplies - Maintenance	239,365	238,740	(625)	-0.3%	1.9%
Supplies - Vehicle	278,506	356,970	78,464	28.2%	2.9%
Programming	23,965	22,000	(1,965)	-8.2%	0.2%
Other Financing Uses	297,321	423,913	126,592	42.6%	3.4%
Interdepartmental Exp	<u>(148,080)</u>	<u>(137,515)</u>	<u>10,565</u>	<u>-7.1%</u>	<u>-1.1%</u>
<b>Supplies / other</b>	<b>869,307</b>	<b>1,097,258</b>	<b>227,951</b>		<b>8.8%</b>



The Supplies & Office category includes subscription, postage, copier costs, and other departmental office supplies. This line also includes funding for staff computer replacement and other small office equipment purchases. The increase in this line item is primarily related to a \$2,000 increase in the funding need to maintain the Village’s computer replacement program, and a \$6,500 increase in postage related to the mailing of absentee ballots.

Supplies – Maintenance includes \$68,300 for building maintenance, \$52,790 for the salt contract, \$14,100 for street tree plantings, and various other maintenance costs throughout the DPW budget.

Supplies – Vehicle are for vehicle repairs and operations, including \$123,875 for fuel which was a small increase from 2020.

Programming includes MADACC fees, resident mediation, volunteer committees, and awards/recognition program expenses.

Other Financing uses include General Fund reserves of \$198,913 which are budgeted to support debt service needs in order to stabilize the debt service tax levy at 5.0% in 2021. This is about a \$100,000 decrease from the previous year when the debt service tax levy was held to a 0.0% increase. However, \$225,000 of reserves was also allocated to support the capital fund budget for 2021.



The majority of the Village’s capital purchases are infrastructure projects or larger vehicle and equipment purchases, and are reported in the General Capital Fund. The Village capitalizes all purchases over \$5,000 (\$20,000 for infrastructure) with an estimated useful life greater than one year. This fund may also include some smaller equipment or other 1 time expenditures which are included in this budget; however these costs are not capitalized in the financial statements.

## **Annual Revenues**

Because these projects do not qualify for bond funding they must be paid for through the use of annual revenues. Those revenue sources are primarily property taxes and a portion of the village’s state transportation aids. The Capital Project Fund annual baseline costs for these types of expenditures are currently about \$725,000 per year.

However, there are several recurring items that are effectively “pre-programmed” that must come out of that funding stream in order to maintain the Village’s asset replacement needs and other ongoing commitments. Below is a summary estimate of those annual needs:

<b>"Pre-programmed" costs</b>	2020			2021		
<u>(Annual funding source budget)</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>
Police Vehicle Replacement	52,500	<b>100,000</b>	(47,500)	45,000	<b>100,000</b>	(55,000)
DPW Vehicle / Equipment Replacement	240,000	<b>250,000</b>	(10,000)	73,000	<b>250,000</b>	(177,000)
Tri-Comm (Bayside) annual capital	28,000	<b>28,000</b>	-	28,000	<b>28,000</b>	-
NSFD annual capital contributions	30,000	<b>30,000</b>	-	30,000	<b>30,000</b>	-
Annual EAB tree management	<u>25,000</u>	<u><b>25,000</b></u>	<u>-</u>	<u>25,000</u>	<u><b>25,000</b></u>	<u>-</u>
	375,500	<b>433,000</b>	(57,500)	201,000	<b>433,000</b>	(232,000)

The Village maintains more than \$5 million in vehicles, equipment, and other capital assets used to provide services to the community which must be periodically replaced. These items include \$600,000 in Police vehicles, \$2,000,000 of DPW general vehicles, \$1,000,000 in refuse collections trucks, \$1,500,000 in other DPW operational equipment, and \$200,000 in IT network equipment.

In order to effectively manage the replacement of these items, the condition, estimated useful life, and anticipated replacement dates for each asset is reviewed by department heads each year. Based on this input, these items are then prioritized and incorporated in the annual capital budget in a way that attempts to manage the annual funding levels needed to replace these assets in a fiscally sustainable manner.



In addition to the village's vehicle and equipment replacement needs, major facilities maintenance and other various non-infrastructure projects are also typically funded through annual revenues. Below is a funding summary and estimate of those annual needs:

<b>"Other" capital costs</b>	2020			2021		
(Annual funding source budget)	<u>budget</u>	<u>baseline</u>	<u>variance</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>
Village Wide Initiatives	30,000	-	-	-	-	-
IT network system maint. / replacement	8,000	-	-	-	-	-
Software / technology upgrades	17,300	-	-	-	-	-
Major facility maintenance	114,000	-	-	-	-	-
Park improvements / major maintenance	8,000	-	-	-	-	-
Other village capital costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
	177,300	<b>290,000</b>	(112,700)	50,000	<b>290,000</b>	(240,000)

### **Bonded Revenues**

Larger infrastructure projects with a useful life of more than 20 years are typically funded through municipal bonding. These types of projects include roadways, alleys, facility replacement or major renovations, and the village's funding support for the NSFD's emergency equipment.

While the size and scope of these projects can vary significantly from year to year, so does the matching bond revenues that support those costs. As a result, there is no net impact on annual revenues for these types of items within the Capital Project Fund. The long term fiscal impact is reflected in the Debt Service Fund budget as the village makes the payments on the bonds which funded those projects.

***Additional details on these and other planned projects can be found in the Capital Projects Fund section of this budget.***



## Utilities Operations

### Parking Utility

The Village implemented a new parking fee structure in 2021 as a result of parking and transportation plan review. Fees for off-street monthly permits were reduced by 40%, from \$50 per month in 2020 to \$30 per month in 2021. The Village will also be expanding on-street parking accessibility in 2021. During this transition the Parking Utility monthly permit revenues will generally show a 40% decrease based on current demand until new trends can be evaluated. There were also numerous changes in expenditure assumptions based on this review and an anticipated shift in staffing and enforcement costs related to permitting activity.

### Water Utility

No increases in fees for water services are planned for 2021. The last Water Utility rate increase was in 2016 when the Public Service Commission (PSC) approved a 14% overall revenue increase for the Water Utility to cover increased operating and infrastructure costs.

Purchased water costs from the Milwaukee Water Works accounts for over 35% of the utility's overall costs, the other utility costs will vary from year to year based on infrastructure repair needs and other planned activities. In 2021 the Utility plans to implement a meter replacement program as well as a new metering system with a total estimated cost of about \$1.5 million. While the 2021 budget reflects a \$122,100 positive net change in equity, this amount, plus \$225,000 of non-cash depreciation costs will be used to make debt service principal payments of \$237,650 and any other smaller capitalized equipment costs in 2021.

### Sewer Utility

No increases in fees for water services are planned for 2021. The last Sewer Utility rate increase was 16.4% in 2020 in order to prepare for nearly \$20 million in projects currently scheduled to begin in 2023. This request was made in part to mitigate an even larger increase that would otherwise be required in 2023 or 2024, and should also allow the utility to be able to self-fund a significant portion of the nearly \$1.5 million in bond reserves that will be required for this project, as well as to be able to sustain the self-funding of other ongoing system improvements and equipment acquisition needs.

MMSD wastewater treatment charges account for over 40% of the utility's overall costs, most other operational costs remain effectively unchanged in 2021. While the 2021 budget reflects a \$461,995 positive net change in equity, this amount, plus \$375,000 of non-cash depreciation costs will be used to make current debt service principal payments of \$468,350 and fund other smaller capitalized infrastructure and equipment costs in 2021, as well as beginning to accumulate the necessary reserves to be able to self-fund the bond reserves anticipated to be needed in 2023.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Shorewood  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2020**



Executive Director

## Village of Shorewood

For the 2020 Budget the Village of Shorewood, Wisconsin received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award. In order to receive this award the Village had to satisfy nationally recognized guidelines for effective budget presentation.

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

This award is valid for a period of one year and reflects the commitment of the Village and our staff to meeting the highest principles of governmental budgeting. The Village has received this award for the last 9 years. We believe our current budget continues to conform to the program requirements and we are submitting it to the GFOA to determine its continued eligibility.



## VILLAGE OF SHOREWOOD - 2021 PROPOSED BUDGET - NOTICE OF PUBLIC HEARING

Notice is hereby given that the Village Board of the Village of Shorewood will hold a PUBLIC HEARING online on Monday, November 16, 2019 at 7:30 p.m. to consider the proposed 2021 Municipal Budget. Please go to the Village website at [www.villageofshorewood.org](http://www.villageofshorewood.org) for more information on how to participate in this public hearing or to view the proposed 2021 budget which has also been posted online for public inspection.

Mark Emanuelson

The following is a summary of the proposed budget.

Finance Director / Treasurer

Dated this 19th day of October, 2020.

<b>General Fund</b>	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	Budget to Budget % Change
<b>Revenues</b>					
Property Taxes	\$8,269,259	\$8,404,391	\$8,404,393	\$8,650,005	2.92%
PILOT Revenues	207,524	214,000	215,000	225,000	4.65%
Intergovernmental	1,478,050	1,416,220	1,417,360	1,472,390	3.88%
Licenses and Permits	607,700	799,235	565,200	588,200	4.07%
Fines and Forfeitures	592,697	516,500	608,000	557,000	-8.39%
Charges for Services	313,426	247,485	250,867	262,380	4.59%
Other Revenues	569,085	484,644	401,985	335,495	-16.54%
Other Financing Sources	8,224	-	297,321	423,913	42.58%
Total Revenues	<u>12,045,965</u>	<u>12,082,475</u>	<u>12,160,126</u>	<u>12,514,383</u>	<u>2.91%</u>
<b>Expenditures</b>					
General Government	\$ 1,261,910	\$ 1,427,279	\$ 1,365,460	\$ 1,476,675	8.14%
Public Safety	7,246,310	7,406,525	7,565,946	7,654,115	1.17%
Public Works	2,823,216	2,859,109	2,802,360	2,832,950	1.09%
Health Services	132,416	145,000	129,039	126,730	-1.79%
Other Financing Uses	253,912	297,321	297,321	423,913	42.58%
Total Expenditures	<u>11,717,764</u>	<u>12,135,234</u>	<u>12,160,126</u>	<u>12,514,383</u>	<u>2.91%</u>





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

### **Budgetary Basis of Accounting**

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

### **Governmental Fund Types**

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

### **Proprietary Funds**

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

### **Major and Non-major Funds**

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

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



**The Village reports the following major governmental funds:**

General Fund - accounts for the Village's primary operating activities. It is used to account for and report all financial resources not accounted for and reported in another fund. The major expenditures for this fund include public safety (police & fire), public works, and other general government activities.

Debt Service Fund – is used to account for and report the village's debt service payments for principal and interest.

Capital Projects Funds (5) – are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village reports the following major Capital Projects Funds:

- General Capital Projects Fund (1) - used to account for and report financial resources and expenditures for general capital outlay.
- Tax Incremental Districts Funds (4) – used to account for and report financial resources and expenditures outlined in the TID project plans which are primarily capital related for TID's 1, 3, 4, and 5.

**The Village reports the following major proprietary funds:**

Enterprise Funds – are used to account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Village reports the following major enterprise funds and has no non-major enterprise funds:

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

**The Village reports the following non-major governmental funds:**

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

- Library Fund – accounts for the operations of the municipal library
- Senior Services Fund – accounts for the operations of the Senior Resource Center



- Shorewood Today Fund – accounts for the publication of the Shorewood Today community magazine

Governmental and Proprietary Fund Types - Major and Nonmajor Fund Classification					
<b>Governmental Funds Types</b>					
<b>Major Funds</b>				<b>Nonmajor Funds</b>	
<b>General Fund</b> General Fund	<b>Special Revenue Funds</b> None	<b>Debt Service</b> Debt Service	<b>Capital Projects Funds</b> Gen. Capital Projects TID No. 1 TID No. 3 TID No. 4 TID No. 5	<b>Special Revenue Funds</b> Library Senior Services Shorewood Today	<b>Capital Projects Funds</b> None
<b>Proprietary Funds Types</b>					
<b>Major Funds</b>			<b>Nonmajor Funds</b>		
<b>Enterprise Funds</b> Parking Utility Water Utility Sewer Utility	<b>Internal Service Funds</b> None			<b>Enterprise Funds</b> None	<b>Internal Service Funds</b> None

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

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

<p>Village Manager's Office</p>	<p>Clerk / Customer Service Department</p>	<p>Finance Department</p>	<p>Planning and Development</p>
<p>Funds:</p> <ul style="list-style-type: none"> <li>- General Fund</li> <li>- Gen. Capital Projects</li> <li>- TID Funds</li> <li>- Water Utility</li> <li>- Sewer Utility</li> </ul>	<p>Funds:</p> <ul style="list-style-type: none"> <li>- General Fund</li> <li>- Gen. Capital Projects</li> <li>- Parking Utility</li> <li>- Water Utility</li> <li>- Sewer Utility</li> </ul>	<p>Funds:</p> <ul style="list-style-type: none"> <li>- General Fund</li> <li>- Gen. Capital Projects</li> <li>- TID Funds</li> <li>- Water Utility</li> <li>- Sewer Utility</li> </ul>	<p>Funds:</p> <ul style="list-style-type: none"> <li>- General Fund</li> <li>- Gen. Capital Projects</li> <li>- TID Funds</li> </ul>
<p>Police</p>	<p>Public Works</p>	<p>Library</p>	<p>Senior Services</p>
<p>Funds:</p> <ul style="list-style-type: none"> <li>- General Fund</li> <li>- Gen. Capital Projects</li> </ul>	<p>Funds:</p> <ul style="list-style-type: none"> <li>- General Fund</li> <li>- Gen. Capital Projects</li> <li>- Water Utility</li> <li>- Sewer Utility</li> </ul>	<p>Funds:</p> <ul style="list-style-type: none"> <li>- Library</li> </ul>	<p>Funds:</p> <ul style="list-style-type: none"> <li>- Senior Services</li> </ul>

<b>2018 Actual - 2021 Budget</b>				2020	2021	% Chg
	2018	2019	2020	Adopted	Proposed	Budget
	Actual	Actual	Projected	Budget	Budget	20 to '21
<b>Revenues</b>						
Property Taxes	\$ 11,417,808	\$ 11,485,739	\$ 11,648,359	\$ 11,648,361	\$ 12,144,570	4.3%
TID increment	4,084,005	4,528,315	4,684,150	5,005,000	5,770,000	15.3%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	4.7%
Intergovernmental	1,808,618	1,890,246	1,733,124	1,798,067	2,123,944	18.1%
Licenses and Permits	467,941	607,700	811,385	565,200	588,200	4.1%
Fines, Forfeitures and Penalties	551,727	630,974	517,500	648,000	591,000	-8.8%
Charges for Services	4,844,547	4,899,834	5,014,244	5,054,809	5,027,922	-0.5%
Other Revenues	991,200	944,417	857,778	821,464	941,531	14.6%
Other Financing Sources	<u>8,538,672</u>	<u>4,374,077</u>	<u>12,473,558</u>	<u>9,694,283</u>	<u>5,984,203</u>	<u>-38.3%</u>
<b>Total Revenues</b>	<u>32,904,153</u>	<u>29,568,826</u>	<u>37,954,098</u>	<u>35,450,184</u>	<u>33,396,370</u>	<u>-5.8%</u>
<b>Expenditures by Function</b>						
General Government	1,411,284	1,370,259	1,549,818	1,456,760	1,721,950	18.2%
Public Safety	8,307,668	7,451,212	8,256,296	8,510,946	7,908,540	-7.1%
Public Works	6,139,397	4,431,846	5,805,698	8,816,360	6,482,710	-26.5%
Health	135,604	132,416	145,000	129,039	134,200	4.0%
Culture and Recreation	1,281,536	1,315,810	1,355,102	1,424,245	1,504,094	5.6%
Debt	5,359,679	6,555,803	8,105,903	4,967,625	5,063,668	1.9%
Economic Development	365,305	130,547	192,577	320,525	779,525	143.2%
Parking	229,077	190,489	172,722	184,273	151,015	-18.0%
Water	1,617,606	1,627,264	1,676,263	1,898,685	1,847,177	-2.7%
Sewer	1,836,335	2,080,468	1,807,674	1,850,937	1,737,925	-6.1%
Other Financing Uses	<u>3,165,117</u>	<u>4,350,022</u>	<u>2,859,497</u>	<u>2,770,462</u>	<u>2,860,640</u>	<u>3.3%</u>
<b>Total Expenditures</b>	<u>29,848,608</u>	<u>29,636,136</u>	<u>31,926,550</u>	<u>32,329,857</u>	<u>30,191,444</u>	<u>-6.6%</u>
Net Change in Equity	3,055,545	(67,310)	6,027,548	3,120,327	3,204,926	
Beginning Equity	23,789,567	26,852,065	26,787,755	26,787,755	32,819,303	
Less: Surplus Applied	-	-	-	(492,000)	(2,804,000)	
<b>Ending Equity</b>	<u>\$ 26,845,112</u>	<u>\$ 26,784,755</u>	<u>\$ 32,815,303</u>	<u>\$ 29,416,082</u>	<u>\$ 33,220,229</u>	



<b>2021 Budget</b>	General	Library	Elder	Shorewood	Debt	Capital
	Fund		Services	Today	Service	Projects
<b>Revenues</b>						
Property Taxes	\$ 8,650,005	\$ 928,950	\$ 112,630	\$ 0	\$ 1,924,735	\$ 146,000
TID increment	-	-	-	-	-	-
PILOT Revenues	225,000	-	-	-	-	-
Intergovernmental	1,472,390	87,424	-	-	-	505,000
Licenses and Permits	588,200	-	-	-	-	-
Fines and Forfeitures	557,000	34,000	-	-	-	-
Charges for Services	262,380	10,000	7,500	88,500	-	150,000
Other Revenues	335,495	164,200	61,890	-	-	120,000
Other Financing Sources	423,913	-	-	4,000	2,848,988	3,279,750
<b>Total Revenues</b>	<b>12,514,383</b>	<b>1,224,574</b>	<b>182,020</b>	<b>92,500</b>	<b>4,773,723</b>	<b>4,200,750</b>
<b>Expenditures by Function</b>						
General Government	1,476,675	-	-	-	-	179,250
Public Safety	7,654,115	-	-	-	-	207,000
Public Works	2,832,950	-	-	-	-	3,814,500
Health	126,730	-	-	-	-	-
Culture and Recreation	-	1,224,574	182,020	96,500	-	-
Debt	-	-	-	-	4,773,723	-
Economic Development	-	-	-	-	-	-
Parking	-	-	-	-	-	-
Water	-	-	-	-	-	-
Sewer	-	-	-	-	-	-
Other Financing Uses	423,913	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,514,383</b>	<b>1,224,574</b>	<b>182,020</b>	<b>96,500</b>	<b>4,773,723</b>	<b>4,200,750</b>
Net Change in Equity	-	-	-	(4,000)	-	(0)
Beginning Equity	6,342,103	30,393	42,074	13,962	97,520	3,519,428
Less: Surplus Applied	-	-	-	(4,000)	(80,000)	(3,034,750)
<b>Ending Equity</b>	<b>\$ 6,342,103</b>	<b>\$ 30,393</b>	<b>\$ 42,074</b>	<b>\$ 5,962</b>	<b>\$ 17,520</b>	<b>\$ 484,678</b>



<b>2021 Budget</b>					Parking	Water	Sewer	Total
	TID No. 1	TID No. 3	TID No. 4	TID No. 5	Utility	Utility	Utility	All Funds
<b>Revenues</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,762,320
TID increment	2,500,000	1,150,000	470,000	1,650,000	-	-	-	5,770,000
PILOT Revenues	-	-	-	-	-	-	-	225,000
Intergovernmental	40,000	3,000	200	1,900	-	-	-	2,109,914
Licenses and Permits	-	-	-	-	-	-	-	588,200
Fines and Forfeitures	-	-	-	-	-	-	-	591,000
Charges for Services	-	20,400	-	-	105,500	2,018,377	2,365,265	5,027,922
Other Revenues	15,000	10,000	110,662	40,000	8,784	50,500	25,000	941,531
Other Financing Sources	-	-	-	-	-	-	-	6,556,651
<b>Total Revenues</b>	<b>2,555,000</b>	<b>1,183,400</b>	<b>580,862</b>	<b>1,691,900</b>	<b>114,284</b>	<b>2,068,877</b>	<b>2,390,265</b>	<b>33,572,538</b>
<b>Expenditures by Function</b>								
General Government	-	-	-	-	-	-	-	1,655,925
Public Safety	-	-	-	-	-	-	-	7,861,115
Public Works	-	-	-	-	-	-	-	6,647,450
Health	-	-	-	-	-	-	-	126,730
Culture and Recreation	-	-	-	-	-	-	-	1,503,094
Debt	-	-	-	-	-	99,600	190,345	5,063,668
Economic Development	4,265	553,730	23,265	198,265	-	-	-	779,525
Parking	-	-	-	-	151,015	-	-	151,015
Water	-	-	-	-	-	1,847,177	-	1,847,177
Sewer	-	-	-	-	-	-	1,737,925	1,737,925
Other Financing Uses	1,235,080	384,400	514,695	435,900	-	-	-	2,993,988
<b>Total Expenditures</b>	<b>1,239,345</b>	<b>938,130</b>	<b>537,960</b>	<b>634,165</b>	<b>151,015</b>	<b>1,946,777</b>	<b>1,928,270</b>	<b>30,367,612</b>
Net Change in Equity	1,315,655	245,270	42,902	1,057,735	(36,731)	122,100	461,995	3,204,926
Beginning Equity	978,171	449,340	4,034,301	3,054,652	689,514	3,362,859	10,204,986	32,819,303
Less: Surplus Applied	-	-	-	-	-	-	-	(3,118,750)
<b>Ending Equity</b>	<b>\$ 2,293,826</b>	<b>\$ 694,610</b>	<b>\$ 4,077,203</b>	<b>\$ 4,112,387</b>	<b>\$ 652,783</b>	<b>\$ 3,484,959</b>	<b>\$ 10,666,981</b>	<b>\$ 32,905,479</b>



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

The following table shows the general government funds that are expected to see a significant increase or decrease in fund equity for 2021.

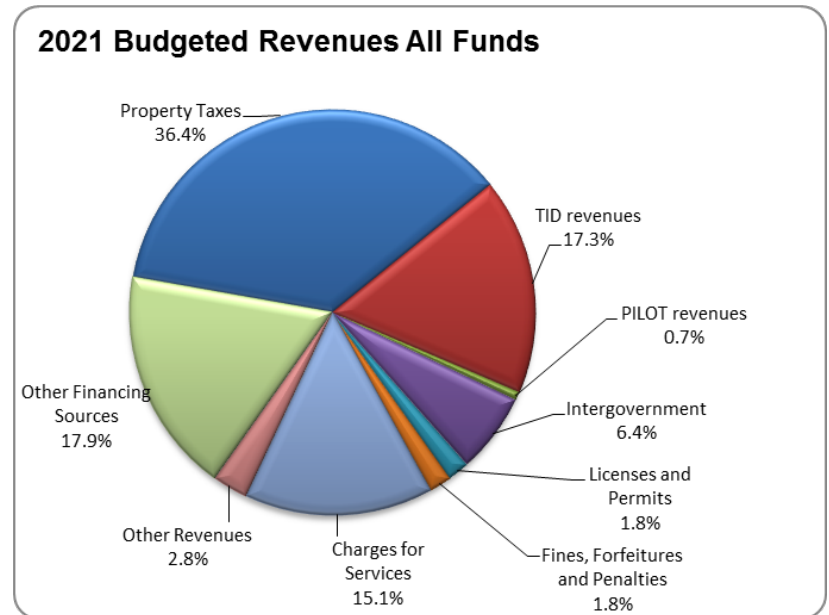
- General Fund - \$198,913 of reserves is being used to support debt service tax rate stabilization and \$225,000 is being transferred to Capital projects.
- Debt Service - \$80,000 of bond premium reserves are being applied to 2021 interest payments.
- Capital Projects – \$3,304,750 of reserves will be applied to fund capital projects bonded from the previous year, or other one-time capital expenditures.
- TID No. 1 – TID increment revenues are now exceeding planned expenditures.
- TID No. 3 – TID increment revenues are now exceeding planned expenditures.
- TID No. 4 – TID increment revenues are now exceeding planned expenditures.
- TID No. 5 – TID increment revenues are now exceeding planned expenditures.

Fund	Beginning Equity	Equity Change	Change %
General Fund	6,342,103	(423,913)	-6.7%
Debt Service	97,520	(80,000)	-82.0%
Capital Projects	3,519,428	(3,034,750)	-86.2%
TID #1	978,171	1,315,655	134.5%
TID #3	449,340	245,270	54.6%
TID #4	4,034,301	42,902	1.1%
TID #5	3,054,652	1,057,735	34.6%

The following schedules show the budget summary for all funds with Village-wide revenues by source and expenditures/expenses by function.

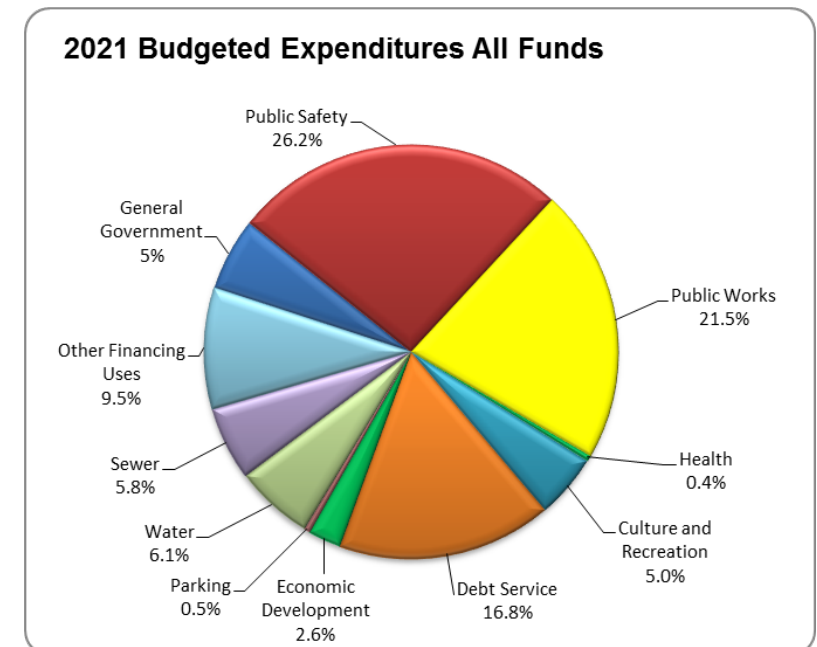
Revenue sources include the following:

- Taxes – this source includes property tax revenues, payments in lieu of taxes, and tax increment district (TID) revenues.
- Intergovernmental Revenues – are those provided by other governments usually in the form of grants or revenue sharing.
- Licenses and Permits – fees assessed as part of the process of tracking or otherwise regulating the number of an activity.
- Fines, Forfeitures and Penalties – charges assessed for not following Village rules or regulations.
- Charges for Services – fees which are intended to cover the cost of the service provided. These include utility charges, permit fees, and other various charges for services
- Other Revenues – generally revenues which do not fall into one of the other categories, examples include interest income, donations, or small dollar amounts for which it is not cost effective to track individually.
- Other Financing Sources – transfers from other funds, debt proceeds or the budgeted use of fund balance reserves. This revenue source tends to fluctuate significantly from year to year depending on whether the Village issues debt or not.



Expenditure/expense functions include:

- General Government – those incurred for administration of the Village as a whole or whose function does not fit into other categories.
- Public Safety – includes costs for police, fire services, dispatch services, school crossing guards and capital costs for those uses.
- Health – costs for flu/infection/disease prevention and awareness and improvement in physical condition of Village residents.
- Public Works – maintenance of Village assets and infrastructure.
- Culture and Recreation – costs of providing a sense of community to residents including maintenance of community areas.
- Debt Service – principal and interest payments on outstanding debt or costs incurred during the issuance of debt.
- Economic development – spending done to increase the property values within the Village.
- Parking – expenses paid for providing services related to parking within the Village including monitoring of parking permits to ensure fair access to parking for those purchasing permits.
- Water – expenses incurred in the course of providing drinkable water to homes and businesses within the Village.
- Sewer – expenses for removing storm and sanitary sewer from homes and businesses within the Village.
- Other Financing Uses – transfers to other funds.



*Capital purchases are shown within the function that the purchase is related to, e.g. police vehicle purchases would be included within the public safety function. The exception to this is that large capital projects done within the tax increment district are reported as economic development.*



## Revenues

The following schedule shows in more detail, the major revenue streams for the Village:

Summary of Significant Revenues	Actual 2018	Actual 2019	Projected 2020	Budget 2020	Budget 2021
<b>Taxes</b>					
Property taxes	\$11,417,808	\$11,485,739	\$11,648,359	\$11,648,361	\$12,144,570
Tax Incremental Revenue	4,084,005	4,528,315	4,684,150	5,005,000	5,770,000
PILOT revenue	199,635	207,524	214,000	217,500	225,000
<b>Intergovernmental</b>					
State Shared Revenues	\$257,910	\$257,910	\$256,963	\$256,847	\$256,847
Expenditure Restraint payment	289,312	289,312	277,357	264,393	264,393
Transportation Aids	852,368	852,368	776,720	873,920	873,920
<b>Charges for Services</b>					
Parking charges	331,595	206,958	156,287	189,787	114,284
Water charges	2,078,748	2,084,650	2,086,877	2,103,727	2,068,877
Sewer Charges	<u>2,215,960</u>	<u>2,024,464</u>	<u>2,423,000</u>	<u>2,454,365</u>	<u>2,390,265</u>
<b>Total significant revenues</b>	<u>21,727,341</u>	<u>21,937,240</u>	<u>22,523,713</u>	<u>23,013,900</u>	<u>24,108,156</u>
<b>Total all revenues (excluding OFS)</b>	<u>\$24,372,434</u>	<u>\$24,372,434</u>	<u>\$25,087,481</u>	<u>\$25,758,901</u>	<u>\$25,758,901</u>
<b>Significant revenues as a % of Total</b>	89%	90%	90%	89%	94%

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



## Property Taxes

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The Village's tax levy is established during the annual budget process. Taxes are levied in December based on the value established on January 1 of that year. However these taxes are not due until the following year. As an example, the 2020 tax levy is set by the end of November, 2020. It is prorated to individual property tax bills based on the assessed value on January 1, 2020.

Property tax payments for the 2020 levy are due in full by January 31, 2021 and are recognized as revenue in the 2021 calendar year. Residents can take advantage of the Village's installment plan which allows payment of 50% of the tax bill by January 31, 25% by March 31 and 25% by May 31. Residents choosing the installment plan are not charged interest or penalties as long as all three payments are made on time.

The Village's tax levy increased an average 1.6% annually from 2011 to 2020. The Village of Shorewood is subject to property tax levy limits as are all Wisconsin municipalities. The Village's tax levy (excluding debt) is limited to net new construction and any decrease in debt service on debt issued prior to 2005. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. There is no tax levy limit related to amounts needed for debt service. The table below shows the Village's compliance with this program. The Village received a special legislative exemption for the 2012 levy as it related to the assessment error.

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



Property Tax Levy by Fund										2021	
Tax Levy	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	Proposed Budget	% Chg '20 to '21
General Fund	7,874,719	7,985,022	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	\$8,650,005	2.92%
TIF Levy Tax Adjustment	(1,460,298)	1,460,298	-	-	-	-	-	-	-	-	
Net General Fund Levy	6,414,421	9,445,320	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	8,650,005	2.92%
Debt Service Fund	1,258,424	1,382,006	1,336,030	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	\$1,924,735	5.00%
Gen. Capital Projects	301,303	251,292	539,960	410,406	363,387	443,673	550,486	368,820	387,800	146,000	-62.35%
Library Fund	784,205	784,205	795,984	812,514	829,890	858,805	876,095	905,085	910,108	928,950	2.07%
Elder Services Fund	85,396	86,578	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	1.49%
Shorewood Today	4,500	4,500	5,100	5,100	5,600	5,600	5,850	2,000	2,000	-	-100.00%
Marketing Fund	35,000	35,000	30,000	45,000	45,000	39,000	-	-	-	-	0.00%
Total Village Tax Levy	<u>\$ 8,883,249</u>	<u>\$11,988,901</u>	<u>\$10,630,753</u>	<u>\$10,882,218</u>	<u>\$11,046,002</u>	<u>\$11,250,022</u>	<u>\$11,418,306</u>	<u>\$11,485,740</u>	<u>\$11,648,361</u>	<u>\$11,762,320</u>	<u>0.98%</u>
Net Assessed Value *											
(in \$1,000's)	\$ 1,488,713	\$ 1,478,051	\$ 1,481,542	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,553,815	\$ 1,558,033	0.27%
Village Only Tax Levy											
Rate per \$1,000	5.967066	8.111290	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.549468	0.70%
Village portion of tax bill for a \$320,000 home									\$ 2,399	\$ 2,416	\$ 17

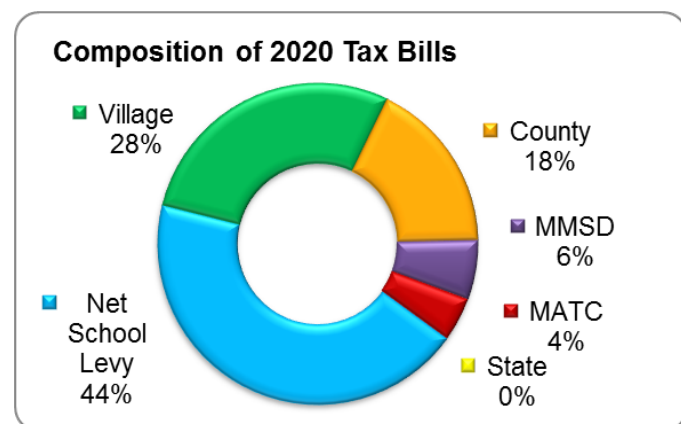
\* Net Assessed Value calculated after 2015 assessment revaluation. Does not include TID improvements.



### Impact of Village Property Tax Increase on a \$320,000 Home

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
2020 Actual	0.00%	\$ 11,648,361	\$ -	1,553,815,000	7.49662	320,000	\$ 2,399	\$ -
	0.50%	11,706,603	58,242	1,558,033,000	7.51371	320,000	2,404	\$ 5
<b>Final</b>	0.98%	11,762,320	<b>113,959</b>	1,558,033,000	7.54947	320,000	2,416	\$ 17
	1.50%	11,823,086	174,725	1,558,033,000	7.58847	320,000	2,428	\$ 29
	2.00%	11,881,328	232,967	1,558,033,000	7.62585	320,000	2,440	\$ 41
	2.50%	11,939,570	291,209	1,558,033,000	7.66323	320,000	2,452	\$ 53
	3.00%	11,997,812	349,451	1,558,033,000	7.70061	320,000	2,464	\$ 65
	3.50%	12,056,054	407,693	1,558,033,000	7.73800	320,000	2,476	\$ 77
	4.00%	12,114,295	465,934	1,558,033,000	7.77538	320,000	2,488	\$ 89
<b>proposed</b>	4.26%	12,144,575	<b>496,209</b>	1,558,033,000	7.79481	320,000	2,494	\$ 95
	5.00%	12,230,779	582,418	1,558,033,000	7.85014	320,000	2,512	\$ 113
	5.50%	12,289,021	640,660	1,558,033,000	7.88752	320,000	2,524	\$ 125
	6.00%	12,347,263	698,902	1,558,033,000	7.92490	320,000	2,536	\$ 137
	6.50%	12,405,504	757,143	1,558,033,000	7.96229	320,000	2,548	\$ 149
	7.00%	12,463,746	815,385	1,558,033,000	7.99967	320,000	2,560	\$ 161
<i>(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.)</i>								
* A \$5,000 tax levy increase equates to approximately \$1.00 of property taxes on a \$320,000 home.								

## Other Taxing Units



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

The graph on the left shows the makeup of a property tax bill within the Village for the current fiscal year.

## Assessed and Equalized Values

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

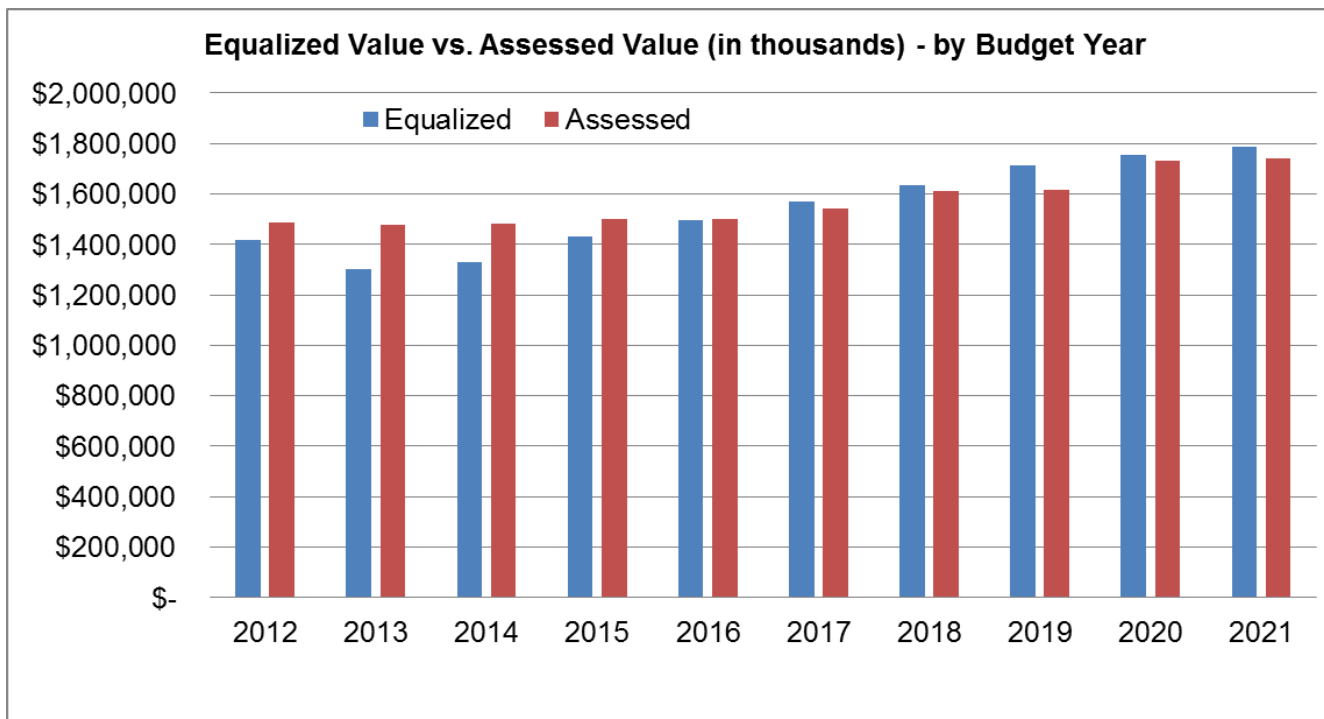
The assessed valuation represents the total of the values of all real and personal property within the Village, as determined by the Village's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized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

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



The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The Equalize tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates, comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties.

The table below shows the relationship between the equalized property value and the assessed property values for the last several years. In 2007 the Village conducted a Village-wide revaluation (2008 budget year) in which all properties are re-assessed. The Village also did a Village-wide revaluation for the 2016, 2018 and 2020 budget years.





## Tax Increment Financing

The final concept that one needs to understand about property taxes is the idea of tax incremental financing districts (TID's). A tax incremental financing district is a distinct geographical area whose property value appreciation is used to fund economic development and capital investment within a community. When a TID is created by a municipality, the values of the properties within the TID are frozen to all of the taxing units. This frozen value is called the TID base value. Any increase in property values of parcels within the TID is called the tax increment. The taxes generated on the increment are retained by the TID and used either to pay for economic development or for debt service payments on previously completed projects.

TID's are can only be created with the permission of the other taxing units and have a definite life during which taxes can be used for projects. In practical terms, the TID tax levy is based on each of the other taxing units' levies and the increment value. The following picture is a high level way to visualize how the TID levy is calculated.

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

For the 2021 budget year, these economic development improvements have created a total of \$212,798,000 of incremental value, and will generate \$6,158,250 to pay for the economic development costs that have been incurred by the TID's to stimulate this growth. As the TID's pay off these costs, these taxes will then be used to reduce the overall taxes, and tax rates within the Village.

The following page shows the taxes levies by all of the taxing units on Shorewood residents, including TID for the last ten years. The schedule also shows the equalized and assessed values for each year and an estimate of the tax bill for a home with a value of \$320,000.



**Property Tax History - All Taxing Units**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Taxing Body	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Actual	Change	% Chg
Shorewood School	\$ 19,822,982	\$ 18,402,018	\$ 18,432,416	\$19,836,631	\$ 20,743,724	\$ 21,714,112	\$ 22,648,749	\$ 23,747,301	\$ 24,647,560	\$ 25,292,411	\$ 644,851	2.6%
Whitefish Bay School	34,340	30,366	35,213	33,223	34,528	33,684	32,394	31,969	31,290	-	(31,290)	-100.0%
School Levy Credit	(2,924,139)	(2,916,608)	(2,904,650)	(2,915,294)	(3,345,830)	(3,399,146)	(3,813,806)	(3,879,350)	(3,969,783)	(4,020,561)	(50,778)	1.3%
Net School Levy	16,933,183	15,515,776	15,562,980	16,954,560	17,432,422	18,348,650	18,867,337	19,899,920	20,709,067	21,271,850	562,783	2.7%
Village *	11,105,602	10,548,751	10,670,548	11,369,353	11,664,697	12,350,833	12,444,840	12,613,682	12,832,603	13,350,062	517,459	4.0%
Milwaukee County	6,695,904	6,815,605	6,828,052	7,302,940	7,689,695	7,989,920	8,260,513	8,406,773	8,399,836	8,242,609	(157,228)	-1.9%
MMSD	2,145,133	2,262,257	2,266,389	2,455,424	2,613,149	2,744,721	2,821,102	2,905,306	2,888,634	2,835,239	(53,395)	-1.8%
MATC	2,761,823	2,826,076	2,831,238	1,818,929	1,883,098	1,974,831	2,055,646	2,100,823	2,076,791	2,059,519	(17,272)	-0.8%
State	240,865	225,857	225,857	243,006	254,173	266,032	-	-	-	-	-	0
<b>Total</b>	<b>\$ 39,882,511</b>	<b>\$ 38,194,322</b>	<b>\$ 38,385,063</b>	<b>\$ 40,144,211</b>	<b>\$ 41,537,235</b>	<b>\$ 43,674,987</b>	<b>\$ 44,449,438</b>	<b>\$ 45,926,503</b>	<b>\$ 46,906,932</b>	<b>\$ 47,759,279</b>	<b>852,347</b>	<b>1.8%</b>
<b>TID revenue in above</b>	<b>3,239,650</b>	<b>69,434</b>	<b>145,375</b>	<b>1,826,427</b>	<b>2,358,764</b>	<b>3,526,283</b>	<b>3,971,971</b>	<b>4,443,252</b>	<b>4,684,150</b>	<b>6,158,250</b>	<b>1,474,100</b>	<b>31.5%</b>
<b>(Values in thousands)</b>												
Equalized Value	1,419,304	1,300,467	1,330,875	1,431,921	1,497,728	1,567,602	1,634,825	1,714,160	1,755,222	1,789,249	34,027	1.9%
Equalized Tax Rate	28.1001	29.3697	28.8420	28.0352	27.7335	27.8610	27.1891	26.7924	26.7242	26.6924	(0.03)	-0.1%
Assessed Value	1,488,713	1,478,051	1,481,542	1,501,627	1,498,321	1,543,805	1,610,054	1,618,235	1,730,799	1,742,320	11,521	0.7%
Assessed Tax Rate	26.7899	25.8410	25.9089	26.7338	27.7225	28.2905	27.6079	28.3802	27.1013	27.4113	0.31	1.1%
Tax Bill on a												
\$320,000 Home **	\$ 8,037	\$ 7,752	\$ 7,773	\$ 8,020	\$ 8,317	\$ 8,487	\$ 8,282	\$ 8,514	\$ 8,672	\$ 8,772	99	1.14%



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

Public water utilities within Wisconsin are assessed payments in lieu of taxes (PILOT) as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the Utility's plant, including infrastructure, and inventory value at the beginning of the year. This value is then multiplied by the current year's assessment ratio and by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State statutes. The 2021 budget amount was based on estimated 2020 tax rates and increased slightly to reflect and expected increase in water plant assets that were completed in 2020.

In addition to PILOT on water assets the parking utility also makes a PILOT payment to the General Fund. This amount is calculated per internal policy using the Parking Utility's individual asset listing times a CPI factor to inflate the historical costs to present day values. This value is then multiplied by the tax rate to yield a PILOT amount which is paid to the General Fund. Because both PILOT amounts are based on the capital asset values which are not known until after the completion of this year, the actual values may be different than budget. These amounts are shown as expenses in the Parking and Water Utilities.

## **Intergovernmental Revenues**

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

State Shared Revenues were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, generally speaking the payment is based on population and available revenues. The annual increase or decrease in the payment the Village receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The Village receives notification annually in mid-September of our estimated revenue amount for the following year and the final amount to be received for the current year. The 2021 estimate provided by the State is \$262,365, which is similar to the 2020 amount.



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

- Have a tax rate of at least five mills (\$5.00 per \$1,000 assessed value) and;
- The General Fund's budget expenditures cannot increase more than inflation plus a growth factor.

If a municipality's budget meets the criteria described on the previous page, then they continue to be eligible to receive the Expenditure Restraint Payment in the following year (thus the 2020 budget determines eligibility for the payment in 2021). The Village believes our 2021 budget is in compliance with this program and the village will qualify for the receipt of a 2022 Expenditure Restraint payment.

Once the State has determined which municipalities qualify for the program, each municipality's share is determined. The Village's factor is calculated by taking our equalized tax rate, less 5 mills, times our equalized value (including TID). The factor for all qualifying communities is added together and the Village's share of the total is multiplied by the amount the State has set aside for the Expenditure Restraint Program.

Transportation aids are provided based on a rolling six year average of spending on road construction and maintenance. The State provides funding for a percentage of these costs as determined during the State budget process. The Village is notified of this amount in mid-September. For 2020 the Village will receive \$873,920, a \$96,864 increase from 2019. Because this revenue source is dependent to some degree on the Village's spending on road construction, the Village normally dedicates a portion of this revenue to our Capital Projects fund. This also serves to help cushion the General Fund if funding for this program declines significantly in future years.

The table shows these current revenues compared to total General Fund expenditures 10 and 20 years ago.

Many of these programs have decreased over the years, especially when compared to the Village's overall budgets. The exception to this trend for the Village is State Transportation Aids. Due to a dramatic increase in road construction by the Village over the last 10 years, State Transportation Aids payments have actually increased over this period.

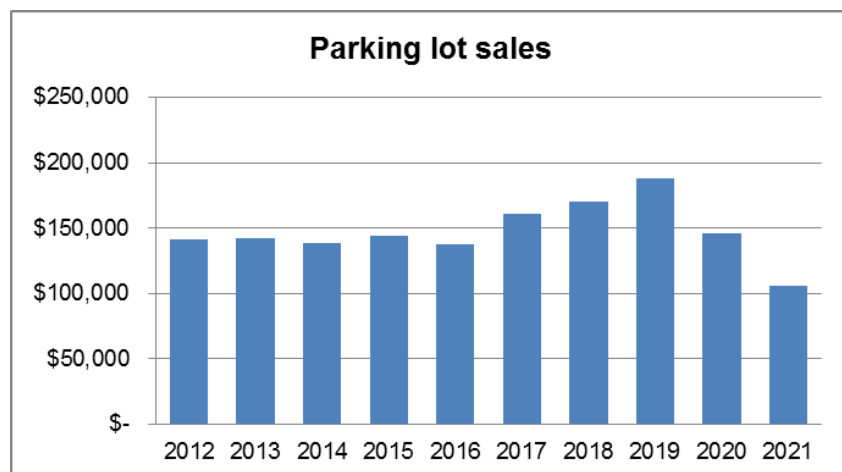
While these payments represent specific, larger programs that the Village receives funding for, there are many smaller intergovernmental revenues that the Village has received.

<b>Summary of State Payments to General Fund Expenditures</b>			
Revenue	2000 Actual	2010 Actual	2021 Budget
General Fund Expenditures	\$ 8,577,410	\$ 10,152,144	\$ 12,514,383
State Shared Revenues	<u>527,558</u>	<u>331,525</u>	<u>262,365</u>
% of Total Revenue	6.2%	3.3%	2.1%
Expenditure Restraint	<u>444,598</u>	<u>275,908</u>	<u>259,745</u>
% of Total Revenue	5.2%	2.7%	2.1%
Transportation Aids	<u>462,562</u>	<u>642,972</u>	<u>840,660</u>
% of Total Revenue	5.4%	6.3%	6.7%



## Parking Utility Charges for Services

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



Parking charges for services are primarily made up of sales of monthly parking permits in Village and privately owned lots for overnight parking. There are 27 total parking lots or specific street areas that are permitted for overnight parking. Overnight parking permits are only sold to residents for their vehicles. This means that month to month permit sales remain relatively similar as they typically change only when residents move.

The graph to the left shows a ten year history of these revenues and the table below shows some comparative parking lot permit revenue information.

The parking utility has historically been able to support all of the costs of the program. In 2020 sales dropped significantly due to a 2 month suspension of permitting related to the COVID pandemic. In addition, the village reduced fees by 40% in 2021 as part of a new parking initiative. More details about this revenue stream including specific lot identification and total spaces available are provided within the Parking Utility's budget.

Parking Utility Charges for Services					
	2018	2019	2020	2020	2021
	Actual	Actual	Projected	Budget	Budget
Parking Permit Revenue	\$ 169,917	\$ 188,005	\$ 145,950	\$ 179,200	\$ 105,500
Change from Previous	2,582	18,088	(42,055)	(8,805)	(73,700)
% Change	0.95%	10.65%	-22.37%	-4.68%	-41.13%

## Water Utility Charges for Services

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

The Water Utility last obtained PSC authorization to increase overall rates by 14% for 2017 services. The impact of this increase on the typical single family household was about \$8 to \$10 per quarter. This increase was designed to help the utility absorb recent water supplier rate increases as well as more than \$2 million of capital water main repairs and improvements in the last few years. No new rate increases are planned for 2021.

The utility purchases water from Milwaukee Water Works. Over the past few years those rates have increased significantly. Purchased water expenses make up over 35% of the Water Utility's total expenses.

Utility customers are billed quarterly on approximately March, June, September and December 1<sup>st</sup>. Water utility staff read water meters at homes and businesses. Customers are billed for a meter connection fee based on the meter size as well as a consumption charge. The usage from November 16 to December 31 is accrued as revenue in the year services were provided.



Usage Dates	Billing Date
11/16 - 2/15	3/1
2/16 - 5/15	6/1
5/16 - 8/15	9/1
8/16 - 11/15	12/1



## Sewer Utility Charges for Services

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

While the PSC approves all water rates in the state, sewer rates are set by each utility and can be changed at any time. The adjacent table shows an average water and sewer bill for Shorewood residents, based on the Shorewood household average of 1,300 cubic feet or approximately 10,000 gallons per quarter. The rate data from several other comparable nearby communities is based on the most recent survey done in 2020. Water rates were taken from the Public Service Commission's website. All bills were calculated using an assumed consumption of 1,300 cubic feet. Some communities bill in 1,000 gallons or on different billing cycles (monthly, bi-monthly, or tri-annually) adjustments were made in computing an estimated bills to ensure comparability. In addition, some communities also charge a separate fee for storm water or refuse / recycling services.

Estimated Annual Cost of Service Comparison							
2020 Rate Survey							
Rank	Municipality	Water	Sewer	Storm	Refuse / Recycling	Total	Quarterly
1	Mequon	\$ 551.64	\$ 541.60	\$ -	\$ 280.00	\$ 1,373.24	\$ 343.31
2	Bayside	\$ 365.68	\$ 480.00	\$ 223.00	\$ -	\$ 1,068.68	\$ 267.17
3	Saukville	\$ 353.40	\$ 415.28	\$ -	\$ 186.00	\$ 954.68	\$ 238.67
4	Port Washington	\$ 389.36	\$ 518.40	\$ -	\$ 36.00	\$ 943.76	\$ 235.94
5	Cudahy	\$ 209.51	\$ 425.00	\$ 125.28	\$ 125.00	\$ 884.79	\$ 221.20
6	Fox Point	\$ 364.56	\$ 300.28	\$ 128.64	\$ -	\$ 793.48	\$ 198.37
7	Franklin	\$ 328.88	\$ 354.20	\$ -	\$ 107.00	\$ 790.08	\$ 197.52
8	Greenfield	\$ 289.48	\$ 184.00	\$ 68.00	\$ 182.42	\$ 723.90	\$ 180.98
9	Cedarburg	\$ 343.40	\$ 380.00	\$ -	\$ -	\$ 723.40	\$ 180.85
10	South Milwaukee	\$ 360.64	\$ 231.20	\$ 36.00	\$ 62.60	\$ 690.44	\$ 172.61
11	Grafton	\$ 231.04	\$ 394.80	\$ -	\$ 34.00	\$ 659.84	\$ 164.96
12	Whitefish Bay	\$ 280.48	\$ 199.68	\$ 160.00	\$ -	\$ 640.16	\$ 160.04
13	Wauwatosa	\$ 304.88	\$ 178.08	\$ 118.40	\$ -	\$ 601.36	\$ 150.34
14	Brown Deer	\$ 281.96	\$ 121.40	\$ 106.08	\$ 80.00	\$ 589.44	\$ 147.36
15	West Allis	\$ 274.04	\$ 210.44	\$ -	\$ 90.00	\$ 574.48	\$ 143.62
16	Milwaukee	\$ 192.12	\$ 95.88	\$ 64.52	\$ 202.84	\$ 555.36	\$ 138.84
17	Glendale	\$ 358.04	\$ 114.40	\$ 80.00	\$ -	\$ 552.44	\$ 138.11
18	<b>Shorewood</b>	<b>\$ 247.20</b>	<b>\$ 284.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 531.40</b>	<b>\$ 132.85</b>
19	Oak Creek	\$ 331.72	\$ 99.60	\$ -	\$ -	\$ 431.32	\$ 107.83
20	Greendale	\$ 214.28	\$ 83.20	\$ 79.60	\$ 53.56	\$ 430.64	\$ 107.66



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

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



Expenditures by Object - All Funds	2018	2019	2020	2020	2021	2021	% Chg Budget 20 to '21
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Adopted Budget	
Salaries and Wages	\$ 5,114,281	\$ 5,099,575	\$ 5,306,125	\$ 5,346,601	\$ 5,483,725	\$ 5,426,525	2.6%
Fringe Benefits	2,283,611	2,399,956	2,439,014	2,482,492	2,545,740	2,504,005	2.5%
Other Governments	4,742,634	4,996,031	5,101,507	4,997,469	5,047,579	5,043,184	1.0%
Contractual Payments	1,164,818	1,178,948	1,149,618	1,266,646	1,233,170	1,235,170	-2.6%
Professional Fees	389,195	353,255	379,351	408,855	447,095	447,095	9.4%
Insurance	444,578	445,666	383,673	400,313	371,460	367,660	-7.2%
Utilities	342,210	306,415	305,550	328,540	321,000	321,000	-2.3%
Supplies & Office	224,408	219,449	314,340	259,760	285,610	277,110	10.0%
Supplies - Maintenance	386,249	364,577	380,508	429,520	439,295	437,295	2.3%
Supplies - Vehicle	286,680	306,021	274,306	301,006	310,470	385,470	3.1%
Programming	227,729	221,213	216,521	251,485	231,894	231,394	-7.8%
<b>Sub-total Operating</b>	<b>15,606,393</b>	<b>15,891,106</b>	<b>16,250,513</b>	<b>16,472,687</b>	<b>16,717,038</b>	<b>16,675,908</b>	<b>1.5%</b>
Debt Service	5,299,936	6,559,262	8,052,885	4,971,103	5,066,746	5,066,746	1.9%
Capital	5,465,763	2,763,845	4,637,213	7,899,590	4,868,500	4,952,450	-38.4%
Economic Development	340,071	110,050	178,452	275,000	740,000	740,000	169.1%
Other Financing Uses	3,165,117	4,350,022	2,859,497	2,770,462	2,860,640	2,993,988	3.3%
Interdepartmental Exp	(28,672)	(38,149)	(52,010)	(58,985)	(61,480)	(61,480)	4.2%
<b>Total Expenditures</b>	<b>\$ 29,848,608</b>	<b>\$ 29,636,136</b>	<b>\$ 31,926,550</b>	<b>\$ 32,329,857</b>	<b>\$ 30,191,444</b>	<b>\$ 30,367,612</b>	<b>-6.6%</b>
Total Salaries and Benefits	\$ 7,397,892	\$ 7,499,531	\$ 7,745,139	\$ 7,829,093	\$ 8,029,465	\$ 7,930,530	2.6%
Salaries and Benefits as a % of Operating	47.4%	47.2%	47.7%	47.5%	48.0%	47.6%	

As the preceding schedule shows some of the Village's major categories of expenditures include salaries and wages, fringe benefits, and payments to other governments. The following sections provide some additional information about these expenditure areas.



## Other Government Payments

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

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

Cost for Service					
Agency	2018	2019	2020 Projected	2020 Budget	2021 Budget
North Shore Fire Dept	2,152,575	2,271,062	2,325,088	2,316,630	2,350,195
Annualized % Chg	1.95%	5.50%	2.38%	2.01%	1.45%
NSPSCC Joint dispatch	356,235	366,750	379,828	379,830	393,075
Annualized % Chg	8.57%	2.95%	3.57%	3.57%	3.49%
North Shore Health Dept	135,604	132,416	145,000	129,039	126,730
Annualized % Chg	1.50%	-2.35%	9.50%	-2.55%	-1.79%
Milw Water Works	674,603	688,464	760,000	700,000	680,000
Annualized % Chg	3.47%	2.05%	10.39%	1.68%	-2.86%
Milw Metro Sewer	748,314	854,417	800,000	780,000	780,000
Annualized % Chg	8.32%	14.18%	-6.37%	-8.71%	0.00%

## 2021 Budget

### General Fund Summary



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

This section of the budget is organized as follows:

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

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.

## 2021 Budget

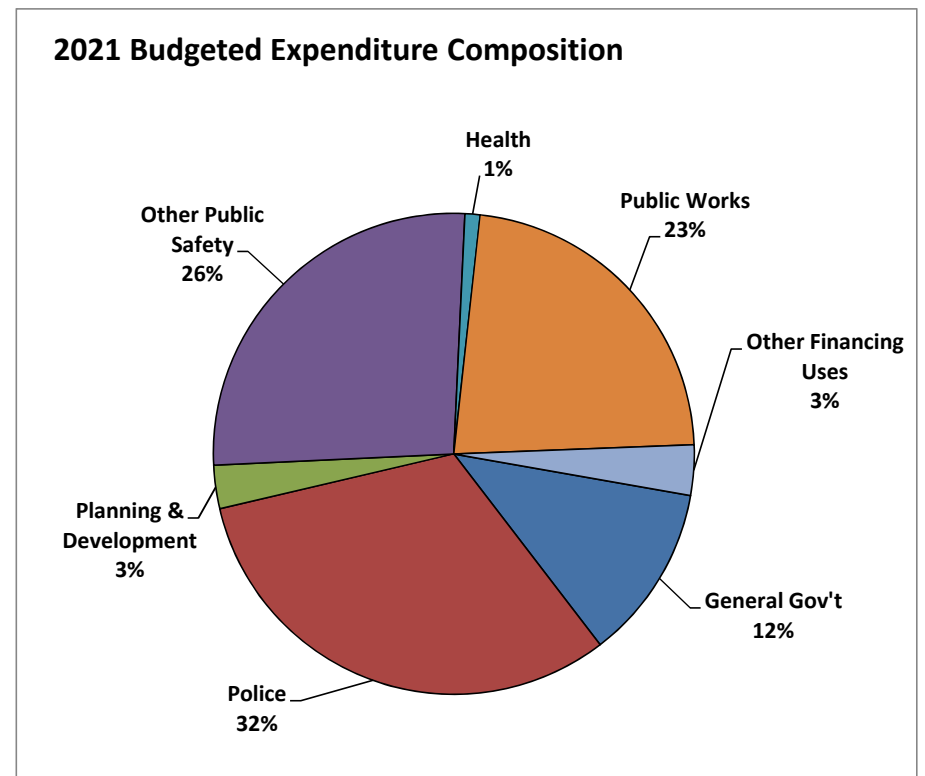
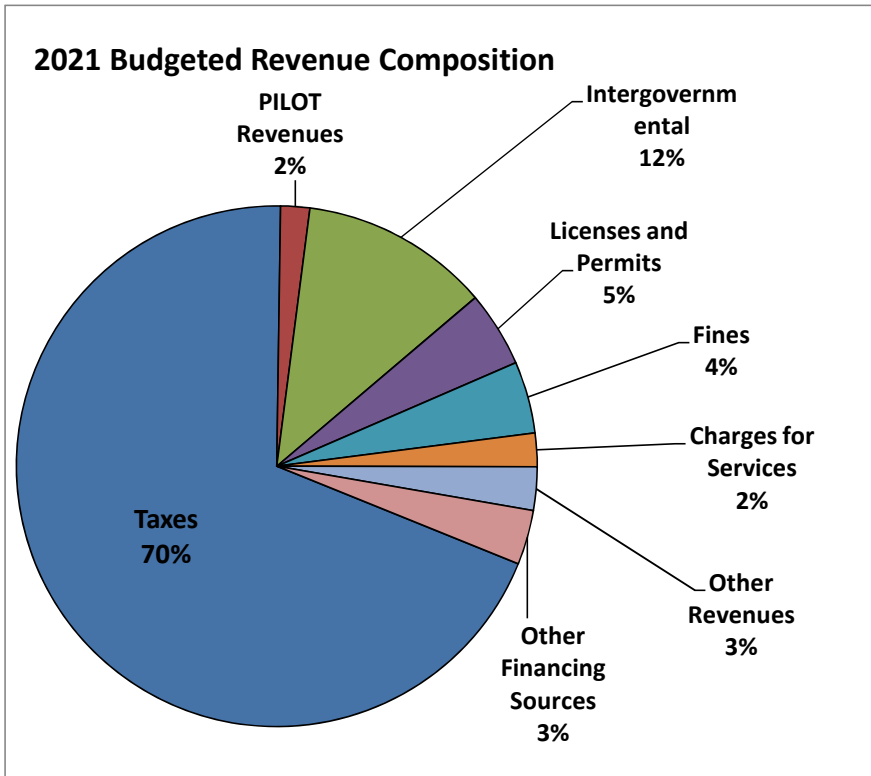
### General Fund - Revenues and Expenditures Summary

<b>General Fund Summary</b>	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21 Adopt
<b>Revenues</b>							
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	\$ 8,650,005	2.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,422,220	1,417,360	1,426,420	1,472,390	3.9%
Licenses and Permits	467,941	607,700	811,385	565,200	588,200	588,200	4.1%
Fines	510,570	592,697	494,500	608,000	557,000	557,000	-8.4%
Charges for Services	223,167	313,426	270,872	250,867	262,380	262,380	4.6%
Other Revenues	320,288	569,085	472,144	401,985	335,495	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	423,913	42.6%
<b>Total Revenues</b>	<b>11,350,392</b>	<b>12,045,965</b>	<b>12,089,512</b>	<b>12,160,126</b>	<b>12,421,165</b>	<b>12,514,383</b>	<b>2.9%</b>
<b>Expenditures</b>							
General Government	1,299,516	1,261,910	1,423,583	1,365,460	1,491,150	1,476,675	8.1%
Public Safety	7,191,140	7,246,310	7,404,693	7,565,946	7,645,540	7,654,115	1.2%
Public Works	2,750,799	2,823,216	2,823,669	2,802,360	2,859,710	2,832,950	1.1%
Health	135,604	132,416	145,000	129,039	134,200	126,730	-1.8%
Other Financing Uses	264,376	253,912	297,321	297,321	290,565	423,913	42.6%
<b>Total Expenditures</b>	<b>11,641,435</b>	<b>11,717,764</b>	<b>12,094,266</b>	<b>12,160,126</b>	<b>12,421,165</b>	<b>12,514,383</b>	<b>2.9%</b>
Net Change in Fund Balance	(291,043)	328,201	(4,754)	(0)	-	-	
Beginning Fund Balance	6,309,699	6,018,656	6,346,857	6,346,857	6,342,103	6,342,103	
Less: Surplus Applied	-	-	-	(297,321)	(290,565)	(423,913)	
<b>Ending Fund Balance</b>	<b>\$ 6,018,656</b>	<b>\$ 6,346,857</b>	<b>\$ 6,342,103</b>	<b>\$ 6,049,536</b>	<b>\$ 6,051,538</b>	<b>\$ 5,918,190</b>	
<b>Fund Balance Components:</b>							
Nonspendable - prepaids and LT receivables	1,259,496	1,022,435	935,000	1,000,000		800,000	
Assigned for Neighborhood Loan Program	201,925	223,405	310,000	250,000		310,000	
Assigned for future retirement costs	87,243	35,500	41,500	30,000		30,000	
Assigned for Marketing / Communications	20,000	20,000	20,000	20,000		15,000	
Assigned for next year budget	253,912	297,321	423,913	527,892		287,715	
Estimated Unassigned	4,196,080	4,748,196	4,611,690	4,095,918		4,475,475	
<b>Total Fund Balance</b>	<b>\$ 6,018,656</b>	<b>\$ 6,346,857</b>	<b>\$ 6,342,103</b>	<b>\$ 5,923,810</b>		<b>\$ 5,918,190</b>	
Unassigned as a % of CY Revenues	37.01%	39.44%	38.15%	34.53%		37.02%	

## 2021 Budget

### General Fund Summary Revenue and Expenditure Compositions

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**2021 Budget**

**General Fund  
Revenue Summary by Department**

Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21
<b>1100 - Village Board</b>								
100-1100-41110	Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	\$ 8,650,005	2.9%
100-1100-41300	PILOT - Water	160,187	167,322	175,000	175,000	185,000	185,000	5.7%
100-1100-41310	PILOT - Parking	39,448	40,202	39,000	40,000	40,000	40,000	0.0%
100-1100-43430	State Aids - EC / PPT / VSP	699	6,703	21,000	6,700	20,000	28,200	320.9%
100-1100-48550	Donations - 4th of July event	23,150	10,300	-	-	-	-	0.0%
<b>Total 1100 - Village Board Revenues</b>		<b>8,375,723</b>	<b>8,493,786</b>	<b>8,639,391</b>	<b>8,626,093</b>	<b>8,981,105</b>	<b>8,903,205</b>	<b>3.2%</b>
<b>1200 - Court</b>								
100-1200-45120	Court Fines - current	\$ 102,275	\$ 110,707	\$ 90,000	\$ 120,000	\$ 120,000	\$ 120,000	0.0%
100-1200-45190	Court Fines - aged	-	84,346	40,000	40,000	35,000	35,000	-12.5%
<b>Total 1200 - Court Revenues</b>		<b>102,275</b>	<b>195,053</b>	<b>130,000</b>	<b>160,000</b>	<b>155,000</b>	<b>155,000</b>	<b>-3.1%</b>
<b>1410 - Village Manager</b>								
100-1410-43410	State Shared Revenue	\$ 257,910	\$ 257,789	\$ 256,847	\$ 256,847	\$ 250,000	\$ 262,365	2.1%
100-1410-43411	Expenditure Restraint	289,312	277,358	264,393	264,393	260,000	259,745	-1.8%
100-1410-44140	Cable Fees - Time Warner	100,472	94,792	89,750	90,000	85,000	85,000	-5.6%
100-1410-44141	Cable Fees - AT&T	46,520	44,956	41,500	45,000	40,000	40,000	-11.1%
100-1410-48150	Insurance Dividend	23,803	22,318	16,381	20,000	20,000	20,000	0.0%
100-1410-48900	Miscellaneous Revenue	405	3,076	61,000	250	250	250	0.0%
<b>Total 1410 - Village Manager Revenues</b>		<b>718,422</b>	<b>700,289</b>	<b>729,871</b>	<b>676,490</b>	<b>655,250</b>	<b>667,360</b>	<b>-1.3%</b>
<b>1420 - Clerk / Customer Service</b>								
100-1420-44110	Liquor Licenses (Class)	\$ 35,265	\$ 14,982	\$ 8,935	\$ 16,200	\$ 16,200	\$ 16,200	0.0%
100-1420-44111	Operators Licenses	4,080	4,547	2,500	4,000	3,000	3,000	-25.0%
100-1420-44120	Village Licenses	4,453	4,850	4,500	4,500	4,500	4,500	0.0%
100-1420-44130	Weights and Measures	2,990	3,127	3,000	3,000	3,000	3,000	0.0%
100-1420-44200	Pet Licenses	4,854	5,140	4,000	4,000	4,000	4,000	0.0%
100-1420-44900	Security Alarm Permits	2,700	2,520	2,000	2,000	2,000	2,000	0.0%
100-1420-46330	Oakland Ave - Y	-	37,463	34,000	38,000	-	-	-100.0%
100-1420-46331	Wilson - W	-	30,106	25,000	25,000	-	-	-100.0%
100-1420-46332	E Capitol Dr - X / T	-	10,231	8,500	9,000	-	-	-100.0%
100-1420-46333	N Oakland Ave - Z	-	14,379	14,000	12,500	-	-	-100.0%
100-1420-46334	E Shorewood - L	-	5,264	4,000	4,000	-	-	-100.0%

**2021 Budget**

**General Fund  
Revenue Summary by Department**

Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21
100-1420-46335	Bumper - H	-	16,042	17,000	15,000	-	-	-100.0%
100-1420-46336	On-Street Parking	-	-	3,000	-	125,000	125,000	0.0%
100-1420-46351	RCA daytime	-	2,609	2,200	2,500	2,500	2,500	0.0%
100-1420-48900	Miscellaneous Revenue	3,097	5,265	16,000	2,500	2,500	2,500	0.0%
<b>Total 1420 - Clerk / Customer Service Revenues</b>		<b>57,439</b>	<b>156,525</b>	<b>148,635</b>	<b>142,200</b>	<b>162,700</b>	<b>162,700</b>	<b>14.4%</b>
<b>1510 - Finance</b>								
100-1510-48100	Interest Income	\$ 202,435	\$ 333,785	\$ 240,000	\$ 260,000	\$ 200,000	\$ 200,000	-23.1%
100-1510-48101	Market to Market adjustments	(49,941)	52,028	-	-	-	-	0.0%
100-1510-48110	Interest on Loans/Advances	28,774	23,896	18,985	18,985	14,045	14,045	-26.0%
100-1510-48120	Interest on Taxes	42,430	39,686	37,257	25,000	25,000	25,000	0.0%
100-1510-48900	Miscellaneous Revenue	3,495	9,156	6,313	4,250	4,000	4,000	-5.9%
<b>Total 1510 - Finance Revenues</b>		<b>227,193</b>	<b>458,551</b>	<b>302,555</b>	<b>308,235</b>	<b>243,045</b>	<b>243,045</b>	<b>-21.1%</b>
<b>2100 - Police</b>								
100-2100-45200	Parking Fines - current	\$ 385,075	\$ 358,277	\$ 330,000	\$ 420,000	\$ 380,000	\$ 380,000	-9.5%
100-2100-45290	Parking Fines - aged	-	17,012	15,000	10,000	10,000	10,000	0.0%
100-2100-45210	Parking Ticket Fee	15,480	14,895	13,000	12,000	8,000	8,000	-33.3%
100-2100-45220	Vehicle Suspension Fee	7,740	7,460	6,500	6,000	4,000	4,000	-33.3%
100-2100-46200	False Alarm Fees	2,580	6,008	3,350	5,000	4,000	4,000	-20.0%
100-2100-43550	Enforcement Grants	9,767	27,586	16,000	-	-	-	0.0%
100-2100-43560	Training Grants	3,520	3,360	3,840	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	7,833	5,364	6,138	3,500	3,500	3,500	0.0%
<b>Total 2100 - Police Revenues</b>		<b>435,938</b>	<b>440,269</b>	<b>393,828</b>	<b>456,500</b>	<b>409,500</b>	<b>409,500</b>	<b>-10.3%</b>
<b>2400 - Planning and Development</b>								
100-2400-44310	Building Permits	\$ 144,511	\$ 197,639	\$ 400,000	\$ 165,000	\$ 165,000	\$ 165,000	0.0%
100-2400-44320	Electrical Permits	36,330	42,534	40,000	40,000	35,000	35,000	-12.5%
100-2400-44330	Plumbing Permits	32,193	28,587	32,500	35,000	32,500	32,500	-7.1%
100-2400-44340	HVAC Permits	20,710	21,905	20,000	25,000	20,000	20,000	-20.0%
100-2400-44350	Other various permits	-	-	40,000	-	25,000	25,000	0.0%
100-2400-44370	Reinspection Fees	-	3,905	4,000	5,000	4,000	4,000	-20.0%
100-2400-44400	Code Enforcement - PE	31,955	21,375	10,000	20,000	20,000	20,000	0.0%
100-2400-46435	Delq Prop (grass/weeds)	908	747	1,000	500	1,500	1,500	200.0%

**2021 Budget**

**General Fund  
Revenue Summary by Department**

Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21
100-2400-48900	Miscellaneous Revenue	15,374	26,866	20,000	15,000	15,000	15,000	0.0%
Total 2400 - Planning and Development Revenues		281,981	343,558	567,500	305,500	318,000	318,000	4.1%
2900 - Other Public Safety								
100-2900-43420	Fire Insurance	\$ 65,895	\$ 72,565	\$ 71,473	\$ 65,000	\$ 70,000	\$ 70,000	7.7%
100-2900-48200	Facilities charges - NSHD	15,500	66,480	16,115	16,000	16,420	16,420	2.6%
100-2900-47300	School - Crossing Guards	7,970	20,134	11,850	47,500	47,500	47,500	0.0%
Total 2900 - Other Public Safety Revenues		89,365	159,179	99,438	128,500	133,920	133,920	10.3%
3000 - Public Works								
100-3100-43530	State Transportation Aids	\$ 732,458	\$ 682,761	\$ 708,000	\$ 708,920	\$ 710,000	\$ 735,660	3.8%
100-3100-43540	Recycling Grant	54,806	52,707	52,702	52,000	52,500	52,500	1.0%
100-3100-46430	Special Collection Fees	15,737	16,294	15,000	15,000	15,000	15,000	0.0%
100-3100-46431	Disposal Fee	8,370	13,847	12,000	9,500	14,180	14,180	49.3%
100-3100-46433	Kart / Recycling Bin Sales	450	610	1,200	400	400	400	0.0%
100-3100-46434	Snow Removal Charges	1,641	1,024	500	0	0	0	0.0%
100-3100-46436	Damages To Property	16,585	25,908	21,165	0	0	0	0.0%
100-3100-47300	Charges for Service - School	7,686	26,120	2,500	14,548	18,025	18,025	23.9%
100-3100-47310	Charges for Service - Whitefish E	170,118	223,615	215,157	206,419	210,775	210,775	2.1%
100-3100-48200	Rental Income	34,272	34,128	37,570	40,000	41,200	41,200	3.0%
100-3100-48900	Miscellaneous Revenue	8,311	13,517	12,500	12,500	10,000	10,000	-20.0%
Total 3000 - Public Works Revenues		1,050,434	1,090,531	1,078,294	1,059,287	1,072,080	1,097,740	3.6%
9000 - Other Financing Sources								
100-9000-49200	Transfers from Special Rev.	11,622	8,224	-	-	-	-	0.0%
100-9000-49900	Surplus Applied	-	-	-	297,321	290,565	423,913	42.6%
Total 9000 - Other Financing Sources		11,622	8,224	-	297,321	290,565	423,913	42.6%
Total Revenues		\$ 11,350,392	\$ 12,045,965	\$ 12,089,512	\$ 12,160,126	\$ 12,421,165	\$ 12,514,383	2.9%

## 2021 Budget

### General Fund Expenditure Summary by Department

Department	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21
<b>General Government</b>							
1100 - Village Board	\$ 55,828	\$ 35,156	\$ 25,074	\$ 34,835	\$ 52,835	\$ 50,835	45.9%
1200 - Municipal Court	54,312	58,794	56,103	61,210	62,715	62,715	2.5%
1410 - Village Manager	311,760	343,507	364,257	359,945	400,825	390,825	8.6%
1420 - Clerk/Customer Service	328,632	295,134	386,250	333,965	356,460	355,135	6.3%
1510 - Finance	207,858	218,367	220,799	222,230	231,195	230,045	3.5%
1900 - Other General Admin	341,126	310,952	371,100	353,275	387,120	387,120	9.6%
Total General Government	1,299,516	1,261,910	1,423,583	1,365,460	1,491,150	1,476,675	8.1%
<b>2000's Public Safety / Other Protective Services</b>							
2100 - Police	\$ 3,732,877	\$ 3,727,548	\$ 3,811,835	\$ 3,915,366	\$ 3,967,735	\$ 3,973,235	1.5%
2400 - Planning and Development	388,373	354,176	359,536	379,395	366,385	364,385	-4.0%
2900 - Other Public Safety	3,205,494	3,297,002	3,378,322	3,400,224	3,445,620	3,443,225	1.3%
Total Public Safety	7,326,744	7,378,726	7,549,693	7,694,985	7,779,740	7,780,845	1.1%
<b>3000's - Public Works</b>							
3100 - Administration	\$ 427,318	\$ 465,778	\$ 429,432	\$ 412,893	\$ 420,380	\$ 416,280	0.8%
3230 - Building Maintenance	186,923	202,723	227,340	227,830	224,610	224,610	-1.4%
3300 - Municipal Garage	356,313	342,886	341,400	371,985	374,025	346,565	-6.8%
3410 - Street and Alley	151,670	183,682	188,950	193,995	201,325	201,325	3.8%
3430 - Street Lighting / Traffic Devices	200,378	193,695	199,500	194,735	198,610	198,610	2.0%
3460 - Winter Maintenance	126,668	160,494	117,041	145,310	147,185	147,185	1.3%
3510 - Refuse / Recycling Disposal	677,482	642,900	671,400	650,841	665,570	663,570	2.0%
3530 - Yard Waste Leaf Collection	171,456	192,011	180,100	147,864	160,250	167,050	13.0%
3610 - Forestry	266,586	232,436	266,376	253,112	262,275	262,275	3.6%
3620 - Parks and Beautification	186,005	206,611	202,130	203,795	205,480	205,480	0.8%
Total Public Works	2,750,799	2,823,216	2,823,669	2,802,360	2,859,710	2,832,950	1.1%
9000 - Other Financing Uses	264,376	253,912	297,321	297,321	290,565	423,913	42.6%
Total Expenditures	\$ 11,641,435	\$ 11,717,764	\$ 12,094,266	\$ 12,160,126	\$ 12,421,165	\$ 12,514,383	2.9%

**2021 Budget**

**General Fund  
Expenditure Summary by Object**

Object	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21
Salaries and Wages	\$ 4,000,210	\$ 3,974,575	\$ 4,110,350	\$ 4,124,016	\$ 4,287,725	\$ 4,230,525	2.6%
Fringe Benefits	1,839,719	1,868,894	1,916,433	1,939,685	2,004,470	1,963,735	1.2%
Other Governments	3,073,591	3,200,266	3,278,091	3,253,874	3,302,770	3,298,375	1.4%
Contractual Payments	1,030,526	1,069,285	1,052,571	1,157,016	1,125,360	1,127,360	-2.6%
Professional Fees	243,857	214,991	266,250	245,250	257,670	257,670	5.1%
Insurance	341,138	342,914	292,119	298,438	280,560	276,760	-7.3%
Utilities	283,362	252,558	253,000	272,540	262,700	262,700	-3.6%
Supplies & Office	148,571	148,630	240,767	178,230	201,650	193,150	8.4%
Supplies - Maintenance	221,539	238,876	256,158	239,365	240,740	238,740	-0.3%
Supplies - Vehicle	270,715	258,330	249,106	278,506	281,970	356,970	28.2%
Programming	44,653	30,730	15,500	23,965	22,500	22,000	-8.2%
Other Financing Uses	264,376	253,912	297,321	297,321	290,565	423,913	42.6%
Interdepartmental Exp	(120,822)	(136,197)	(133,400)	(148,080)	(137,515)	(137,515)	-7.1%
Total Expenditures	<u>\$ 11,641,435</u>	<u>\$ 11,717,764</u>	<u>\$ 12,094,266</u>	<u>\$ 12,160,126</u>	<u>\$ 12,421,165</u>	<u>\$ 12,514,383</u>	<u>2.9%</u>

## 2021 Budget

### General Fund Village Board - 1100



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#### Department Description

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

- New funding of \$10,000 for Equity, Diversity, and Inclusion training, and \$2,000 in Zoom video meeting fees are the 2 primary new items within the Village Board budget.

2021 Budget

General Fund Revenues and Expenditures  
Village Board - 1100

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-1100-41110	Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	\$ 8,650,005	2.9%	Taxes
100-1100-41300	PILOT - Water	160,187	167,322	175,000	175,000	185,000	185,000	5.7%	Taxes
100-1100-41310	PILOT - Parking	39,448	40,202	39,000	40,000	40,000	40,000	0.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	699	6,703	21,000	6,700	20,000	28,200	320.9%	Intergov't
100-1100-48550	Donations - 4th of July event	23,150	10,300	-	-	-	-	0.0%	Intergov't
Total Village Board Revenues		<u>\$ 8,375,723</u>	<u>\$ 8,493,786</u>	<u>\$ 8,639,391</u>	<u>\$ 8,626,093</u>	<u>\$ 8,981,105</u>	<u>\$ 8,903,205</u>	<u>3.2%</u>	
<b>Expenditures</b>									
100-1100-51100	Salaries and Wages	\$ 7,212	\$ 7,328	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	Salaries
100-1100-51310	Social Security and Medicare	552	561	560	560	560	560	0.0%	Fringe
100-1100-51900	Professional Education *	2,131	675	350	9,500	19,500	18,500	94.7%	Fringe
100-1100-53100	Office Supplies	122	12	250	250	250	250	0.0%	Supplies & Office
100-1100-53140	Legal Notices & Publications *	4,000	1,190	1,500	1,500	3,500	3,500	133.3%	Supplies & Office
100-1100-53200	Memberships & Subscriptions *	5,645	6,421	6,294	6,425	6,425	6,425	0.0%	Supplies & Office
100-1100-53900	Miscellaneous Expenses *	3,034	2,518	200	300	300	300	0.0%	Supplies & Office
100-1100-53990	Contingency / Other activities	6,675	2,100	8,620	5,000	10,000	10,000	100.0%	Contractual
100-1100-54110	4th of July Festivities	26,457	14,351	-	4,000	5,000	4,000	0.0%	Programming
Total Village Board Expenditures		<u>\$ 55,828</u>	<u>\$ 35,156</u>	<u>\$ 25,074</u>	<u>\$ 34,835</u>	<u>\$ 52,835</u>	<u>\$ 50,835</u>	<u>45.9%</u>	

\* See also - detail sheets

**2021 Budget**  
**Expenditure Request Detail - Village Board**

100-1100-51900	Professional Education		
	Board conferences	1,000	
	Unlearning Racism - organizational training	6,500	
	Sam Coleman - EDI training (\$750/month)	9,000	
	EDI training materials	1,000	
	League of Wisconsin Municipalities convention	<u>1,000</u>	
	Total for account	<u>18,500</u>	

100-1100-53140	Communications/publications		
	Legal notices and publications	1,500	
	Zoom Meeting fees	<u>2,000</u>	new in 2021
	Total for account	<u>3,500</u>	

100-1100-53200	Memberships & subscriptions		
	Wisconsin Municipal League Membership	5,575	
	Public Policy Forum Membership	500	
	Intergovernmental Cooperative Council (ICC)	<u>350</u>	
	Total for account	<u>6,425</u>	

100-1100-53900	Miscellaneous expenses		
	Board meeting refreshments	300	
	Bike Race Barricade	<u>0</u>	
	Total for account	<u>300</u>	

## 2021 Budget

### General Fund Municipal Court - 1200



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#### Department Description

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

#### Services

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

#### Budget Impact

- Court Legal fees have been moved out of the Municipal Court budget to the Other General Administration budget for 2021. There are no other significant budget items in 2021.

**2021 Budget**

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-1200-45120	Court Fines - current	102,275	110,707	90,000	120,000	120,000	120,000	0.0%	Fines
100-1200-45190	Court Fines - aged	-	84,346	40,000	40,000	35,000	35,000	-12.5%	Fines
100-1200-48900	Miscellaneous Revenue	-	-	-	-	-	-	0.0%	Other Rev
Total Municipal Court Revenues		<u>\$ 102,275</u>	<u>\$ 195,053</u>	<u>\$ 130,000</u>	<u>\$ 160,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>-3.1%</u>	
<b>Expenditures</b>									
100-1200-51100	Salaries and Wages	\$ 35,763	\$ 35,441	\$ 36,000	\$ 36,650	\$ 37,120	\$ 37,120	1.3%	Salaries
100-1200-51300	Health Insurance	1,151	-	-	-	-	-	0.0%	Fringe
100-1200-51305	Dental & other benefits	345	670	600	660	665	665	0.8%	Fringe
100-1200-51310	Social Security and Medicare	2,754	2,760	2,700	2,800	2,840	2,840	1.4%	Fringe
100-1200-51315	Wisconsin Retirement System	2,086	1,995	2,050	2,140	2,170	2,170	1.4%	Fringe
100-1200-51900	Professional Education *	2,241	1,455	920	2,000	2,000	2,000	0.0%	Fringe
100-1200-52910	Software Purch/Maint *	8,315	6,735	7,000	6,915	7,695	7,695	11.3%	Contractual
100-1200-52990	Other Service Contracts & Fees *	-	300	200	300	500	500	66.7%	Contractual
100-1200-53100	Office Supplies	488	516	500	500	500	500	0.0%	Supplies & Office
100-1200-53130	Postage	897	1,796	900	1,500	1,500	1,500	0.0%	Supplies & Office
100-1200-53200	Memberships & Subscriptions *	140	145	145	145	145	145	0.0%	Supplies & Office
100-1200-55110	Workers Comp	132	115	88	100	80	80	-20.0%	Insurance
100-1200-57450	Police / Baliff services	-	6,866	5,000	7,500	7,500	7,500	0.0%	Interdepmntl Exp
Total Municipal Court Expenditures		<u>\$ 54,312</u>	<u>\$ 58,794</u>	<u>\$ 56,103</u>	<u>\$ 61,210</u>	<u>\$ 62,715</u>	<u>\$ 62,715</u>	<u>2.5%</u>	

\* See also - detail sheets

**2021 Budget**  
**Expenditure Request Detail - Municipal Court**

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

100-1200-52910	Software contracts/maint/purchases	
	Accurint fees	1,560
	TIPSS annual support fees	<u>6,135</u>
	Total for account	<u>7,695</u>

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

## 2021 Budget

### General Fund Village Manager - 1410



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#### Department Description

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

#### Services

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

#### Budget Impact

- Modest increases in staff costs due to merit increases and an adjustment to staff allocations for parking utility related activities.
- The Computers and Printers funding request for all staff remains at \$25,000 per year for general lifecycle replacement needs.

2021 Budget

General Fund Revenues and Expenditures  
Village Manager - 1410

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-1410-43410	State Shared Revenue	\$ 257,910	\$ 257,789	\$ 256,847	\$ 256,847	\$ 250,000	262,365	2.1%	Intergov't
100-1410-43411	Expenditure Restraint	289,312	277,358	264,393	264,393	260,000	259,745	-1.8%	Intergov't
100-1410-44140	Cable Fees - Time Warner	100,472	94,792	89,750	90,000	85,000	85,000	-5.6%	Licenses
100-1410-44141	Cable Fees - AT&T	46,520	44,956	41,500	45,000	40,000	40,000	-11.1%	Licenses
100-1410-48150	Insurance Dividend	23,803	22,318	16,381	20,000	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	405	3,076	61,000	250	250	250	0.0%	Other Rev
Total Village Manager Revenues		<u>\$ 718,422</u>	<u>\$ 700,289</u>	<u>\$ 729,871</u>	<u>\$ 676,490</u>	<u>\$ 655,250</u>	<u>\$ 667,360</u>	<u>-1.3%</u>	
<b>Expenditures</b>									
100-1410-51100	Salaries and Wages	\$ 188,685	\$ 205,990	\$ 212,000	\$ 210,380	\$ 230,135	\$ 230,135	9.4%	Salaries
100-1410-51140	Auto / Phone allowance	2,118	2,117	3,815	2,100	2,700	2,700	28.6%	Fringe
100-1410-51300	Health Insurance	31,765	39,408	41,340	40,095	45,545	45,545	13.6%	Fringe
100-1410-51305	Dental & other benefits	1,696	1,766	1,700	2,250	2,400	2,400	6.7%	Fringe
100-1410-51310	Social Security and Medicare	14,092	15,628	16,288	16,100	17,600	17,600	9.3%	Fringe
100-1410-51315	Wisconsin Retirement System	12,601	13,484	14,350	14,200	15,535	15,535	9.4%	Fringe
100-1410-51900	Professional Education *	1,433	3,661	2,000	5,500	5,500	3,500	-36.4%	Fringe
100-1410-52990	Other Service Contracts & Fees *	5,250	2,757	1,000	1,100	1,340	1,340	21.8%	Contractual
100-1410-53100	Office Supplies	670	647	500	500	500	500	0.0%	Supplies & Office
100-1410-53140	Marketing & Communications *	4,387	9,227	14,000	14,500	15,200	14,700	1.4%	Supplies & Office
100-1410-53200	Memberships & Subscriptions *	3,270	2,296	2,800	2,735	2,845	2,845	4.0%	Supplies & Office
100-1410-54100	Volunteer Committees	650	403	1,000	2,000	1,500	2,000	0.0%	Programming
100-1410-54130	Awards / Recognitions	3,143	2,954	2,500	4,000	3,000	3,000	-25.0%	Programming
100-1410-55100	Liability & Property Insurance	26,356	27,855	30,364	27,000	28,000	28,000	3.7%	Insurance
100-1410-55110	Workers Comp	637	661	500	570	495	495	-13.2%	Insurance
100-1410-56110	Computers / Printers	11,199	9,400	17,500	15,000	25,000	17,000	13.3%	Supplies & Office
100-1410-56130	Equipment / Furniture	7,568	6,525	4,000	3,500	5,000	5,000	42.9%	Supplies & Office
100-1410-57900	Expenditure Charged to Others	(3,760)	(1,272)	(1,400)	(1,585)	(1,470)	(1,470)	-7.3%	Interdeptmntl Exp
Total Village Manager Expenditures		<u>\$ 311,760</u>	<u>\$ 343,507</u>	<u>\$ 364,257</u>	<u>\$ 359,945</u>	<u>\$ 400,825</u>	<u>\$ 390,825</u>	<u>8.6%</u>	

\* See also - detail sheets

**2021 Budget**  
**Expenditure Request Detail - Village Manager's Office**

100-1410-51900	Professional education		
	ICMA (Mgr. or Ast. Mgr.)	1,000	
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	1,750	
	Misc. Seminars / Conferences	<u>750</u>	
	Total for account	<u>3,500</u>	
100-1410-52990	Other service contracts & fees		
	Manager's Memo e-newsletter and archive hosting	840	
	Resident Mediation services	500	
	Go Daddy, village domain registry - \$320 in even years	<u>-</u>	
	Total for account	<u>1,340</u>	
100-1410-53200	Memberships / Subscriptions		
	International City/County Management Association (ICMA) (2)	1,670	
	Milwaukee Business Journal	145	
	Other resource journal/information	200	
	Wisconsin City/County Management Association (WCMA) (2)	300	
	MEA - South Eastern Wisconsin (MEA-SEW) - Burkhart	30	
	Other Memberships	<u>500</u>	
	Total for account	<u>2,845</u>	
100-1410-53140	Marketing & Communications		
	Contracted writing (Jennifer Anderson)	6,000	
	Shorewood Today - Charges for services (\$4,000)	-	expenses with be drawn from assigned fund balances
	Mass Mailings - Printing / Postage (3)	7,200	
	Other Marketing and Communication Publications	<u>1,500</u>	
	Total for account	<u>14,700</u>	

## 2021 Budget

### General Fund Clerk/Customer Service – 1420



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#### 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.

- Election administration incorporates funding, staffing, election inspector training, and adherence to all election laws of the State of Wisconsin and the Federal government.
- The Clerk collects information from applicants; sends yearly renewal packets to current license and permit holders; conducts background checks where applicable; provides the Village Board with information to make informed decisions when acting upon license applications; creates and issues licenses.
- The document imaging system is a process for the Village, in which all contracts, minutes, ordinances and resolutions are scanned into the system for easy retrieval. Easements and Deeds will be added as time permits.

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

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

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

## 2021 Budget

### General Fund Clerk/Customer Service – 1420



#### Services – Clerk

- Prepare and maintain Village records, to include the document imaging process;
- Respond to informational requests from the general public, including open records requests according to Statutes;
- Administer elections and coordinate all poll workers, polling locations;
- Prepare and publish legal notices to the public;
- Issue licenses and permits;
- Act as secretary to the Village Board, Board of Appeals and Board of Review. Prepare and maintain minutes of meetings.

#### Services – Customer Service

- Answer virtually all incoming phone calls and respond to resident inquiries;
- Function as the primary cash collection point at the Village for all general receipts, utility bills, permits and tax payments;
- 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;
- Function as the primary intake point for all voter registration and absentee voting;
- Primary input for all voter information into Statewide Voter Registration System (SVRS) now WisVote
- Provide backup and support for many other departments in the Village;
- Process all incoming and outgoing mail, assist other departments with mass mailings.
- Process requests for dog/cat licenses
- Assist with collection of documentation for business licenses

#### Budget Impact

- A new program for on-street overnight parking is being considered and the budget has been updated to reflect those changes.
- Elections related costs reflect 2 elections in “odd” numbered calendar years, and 4 elections in “even” numbered calendar years. However there have been significant cost increases related to absentee voting given the recent COVID 19 pandemic that are expected to continue in future years.

2021 Budget

General Fund Revenues and Expenditures  
Clerk / Customer Service - 1420

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-1420-44110	Liquor Licenses (Class)	\$ 35,265	\$ 14,982	\$ 8,935	\$ 16,200	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	4,080	4,547	2,500	4,000	3,000	3,000	-25.0%	Licenses
100-1420-44120	Village Licenses	4,453	4,850	4,500	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	2,990	3,127	3,000	3,000	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	4,854	5,140	4,000	4,000	4,000	4,000	0.0%	Licenses
100-1420-44900	Security Alarm Permits	2,700	2,520	2,000	2,000	2,000	2,000	0.0%	Licenses
100-1420-46330	Oakland Ave - Y		37,463	34,000	38,000	-	-	-100.0%	Charges
100-1420-46331	Wilson - W		30,106	25,000	25,000	-	-	-100.0%	Charges
100-1420-46332	E Capitol Dr - X / T		10,231	8,500	9,000	-	-	-100.0%	Charges
100-1420-46333	N Oakland Ave - Z		14,379	14,000	12,500	-	-	-100.0%	Charges
100-1420-46334	E Shorewood - L		5,264	4,000	4,000	-	-	-100.0%	Charges
100-1420-46335	Bumper - H		16,042	17,000	15,000	-	-	-100.0%	Charges
100-1420-46336	On-Street Parking		-	3,000	-	125,000	125,000	0.0%	Charges
100-1420-46351	RCA daytime		2,609	2,200	2,500	2,500	2,500	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	3,097	5,265	16,000	2,500	2,500	2,500	0.0%	Other Rev
Total Clerk/Treasurer Revenues		<u>\$ 57,439</u>	<u>\$ 156,525</u>	<u>\$ 148,635</u>	<u>\$ 142,200</u>	<u>\$ 162,700</u>	<u>\$ 162,700</u>	<u>14.4%</u>	

2021 Budget

General Fund Revenues and Expenditures  
Clerk / Customer Service - 1420

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Expenditures</b>									
100-1420-51100	Salaries and Wages	\$ 171,898	\$ 176,527	\$ 180,000	\$ 180,025	\$ 180,920	\$ 180,920	0.5%	Salaries
100-1420-51120	Poll Worker Stipends	26,872	6,500	30,000	30,000	12,000	\$ 12,000	-60.0%	Contractual
100-1420-51300	Health Insurance	65,052	50,267	68,000	51,260	75,125	75,125	46.6%	Fringe
100-1420-51305	Dental & other benefits	2,731	2,754	2,900	3,210	3,175	3,175	-1.1%	Fringe
100-1420-51310	Social Security and Medicare	12,046	13,146	13,000	13,775	13,840	13,840	0.5%	Fringe
100-1420-51315	Wisconsin Retirement System	11,495	11,559	12,000	12,150	12,210	12,210	0.5%	Fringe
100-1420-51900	Professional Education *	3,051	2,820	200	2,575	2,575	1,250	-51.5%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	3,000	3,000	3,000	0.0%	Other Gov't
100-1420-52910	Software Purch/Maint *	7,124	4,935	6,000	6,200	9,200	9,200	48.4%	Contractual
100-1420-52930	Credit Card Fees	3,146	4,664	3,000	4,000	4,000	4,000	0.0%	Contractual
100-1420-52990	Other service contracts / fees	-	-	-	-	5,000	5,000	0.0%	Contractual
100-1420-53100	Office Supplies	4,780	2,403	2,500	4,000	4,000	4,000	0.0%	Supplies & Office
100-1420-53130	Postage/mailings *	2,830	2,179	30,000	5,000	11,500	11,500	130.0%	Supplies & Office
100-1420-53200	Memberships & Subscriptions *	125	399	320	410	410	410	0.0%	Supplies & Office
100-1420-53300	Voting Equipment Costs *	1,312	2,288	3,650	3,650	4,425	4,425	21.2%	Supplies & Office
100-1420-53500	Voting Supplies *	4,798	2,013	21,700	6,700	6,700	6,700	0.0%	Supplies & Office
100-1420-53900	Miscellaneous Expenses		499	2,750	500	250	250	-50.0%	Supplies & Office
100-1420-54000	Programming (MADAC)	13,401	12,959	12,000	12,965	13,000	13,000	0.3%	Programming
100-1420-55110	Workers Comp	587	560	430	485	390	390	-19.6%	Insurance
100-1420-57900	Expenditures Charged to Others	(5,416)	(4,138)	(5,000)	(5,940)	(5,260)	(5,260)	-11.4%	Interdeptmntl Exp
Total Clerk/Treasurer's Office Expenditures		\$ 328,632	\$ 295,134	\$ 386,250	\$ 333,965	\$ 356,460	\$ 355,135	6.3%	

\* See also - detail sheets

**2021 Budget  
Expenditure Request Detail - Clerk/Customer Service**

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	600		Wisconsin Muni Clerks Assoc (2)	150
	Clerk District Mtgs (2)	200		Metro Clerk's Association (2)	60
	Metro Clerks Mtgs - (2)	150		IIMC membership	200
	UW-GB Master Academy (1)	-		Total for account	410
	Miscellaneous Training	300			
	Total for account	1,250	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 AutoMark machines @ \$180	550
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Agenda Management Software - new for 2021	3,000		Firmware License - 3 AutoMark 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)	400
	BS&A business license support	700		Total for account	4,425
	Total for account	9,200			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (2)	10,000		Ballots (4 elections)	2,000
	Licensing - initial packets, reminders, licenses	200		Publications (Dymo Labels) (4 elections)	1,200
	General postage	1,200		Absentee Envelopes (12,000)	2,000
	Certified mail (BOA, claims, misc.)	100		Other election and machine supplies, water, snacks	1,500
	Total for account	11,500		Total for account	6,700

## 2021 Budget

### General Fund Finance Department - 1510



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#### Department Description

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

#### Services

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

#### Budget Impact

- Interest income is expected to decline in 2021 as interest rates have again returned to historically low levels.

2021 Budget

General Fund Revenues and Expenditures  
Finance Department - 1510

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-1510-48100	Interest Income	\$ 202,435	\$ 333,785	\$ 240,000	\$ 260,000	\$ 200,000	\$ 200,000	-23.1%	Other Rev
100-1510-48101	Market to Market adjustments	(49,941)	52,028	-	-	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	28,774	23,896	18,985	18,985	14,045	14,045	-26.0%	Other Rev
100-1510-48120	Interest on Taxes	42,430	39,686	37,257	25,000	25,000	25,000	0.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	3,495	9,156	6,313	4,250	4,000	4,000	-5.9%	Other Rev
Total Finance Revenues		<u>\$ 227,193</u>	<u>\$ 458,551</u>	<u>\$ 302,555</u>	<u>\$ 308,235</u>	<u>\$ 243,045</u>	<u>\$ 243,045</u>	<u>-21.1%</u>	
<b>Expenditures</b>									
100-1510-51100	Salaries and Wages	\$ 104,421	\$ 113,311	\$ 116,500	\$ 116,530	\$ 123,300	\$ 123,300	5.8%	Salaries
100-1510-51300	Health Insurance	19,289	29,202	31,500	30,515	32,480	32,480	6.4%	Fringe
100-1510-51305	Dental & other benefits	1,278	1,755	1,620	1,610	1,675	1,675	4.0%	Fringe
100-1510-51310	Social Security and Medicare	7,823	8,398	8,900	8,915	9,430	9,430	5.8%	Fringe
100-1510-51315	Wisconsin Retirement System	6,953	7,432	7,850	7,865	8,325	8,325	5.8%	Fringe
100-1510-51900	Professional Education *	1,714	2,814	1,000	3,000	2,650	1,500	-50.0%	Fringe
100-1510-52130	Professional Fees Financial *	49,301	32,387	35,000	36,500	34,100	34,100	-6.6%	Professional
100-1510-52910	Software Purch/Maint *	12,296	12,591	12,825	12,825	13,050	13,050	1.8%	Contractual
100-1510-52990	Other Service Contracts & Fees	421	161	132	500	250	250	-50.0%	Contractual
100-1510-53100	Office Supplies	1,243	1,946	1,750	1,600	1,745	1,745	9.1%	Supplies & Office
100-1510-53130	Postage/mailings *	4,597	5,384	5,000	4,500	4,500	4,500	0.0%	Supplies & Office
100-1510-53200	Memberships & Subscriptions *	270	240	419	435	375	375	-13.8%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	2,204	2,001	2,025	2,000	3,000	3,000	50.0%	Supplies & Office
100-1510-55110	Workers Comp	361	4,793	278	315	265	265	-15.9%	Insurance
100-1510-57900	Expenditures Charged to Others	(4,313)	(4,048)	(4,000)	(4,880)	(3,950)	(3,950)	-19.1%	Interdeptmntl Exp
Total Finance Expenditures		<u>\$ 207,858</u>	<u>\$ 218,367</u>	<u>\$ 220,799</u>	<u>\$ 222,230</u>	<u>\$ 231,195</u>	<u>\$ 230,045</u>	<u>3.5%</u>	

\* See also - detail sheets

**2021 Budget  
Expenditure Request Detail - Finance Department**

100-1510-51900 Professional education		100-1510-53100 Office supplies	
GFOA Annual Conference - Finance Director (20 CPE credits)	-	Budget / CAFR Award program fees	825
Other Conference / training (FD) (20 CPE credits)	1,000	AP / Payroll checks	300
WGFOA Conference	250	Employee (W-2) / Vendor (1099) tax forms	150
Other Conference / training (AFD)	<u>250</u>	Toner / printer supplies	320
Total for account	<u>1,500</u>	File folders, binders, misc office, etc.	<u>150</u>
		Total for account	<u>1,745</u>

100-1510-52130 Professional Fees Financial		100-1510-53130 Postage/mailings	
Audit Fees (Sikich)	25,600	Tax bills, tax bill reminders (envelopes & postage)	3,000
Continuing Financial Disclosure (Baker Tilly)	3,500	Tax bills insert	500
Investment custodial services (US Bank)	5,000	A/P checks, MR invoices, misc	<u>1,000</u>
OPEB actuarial evaluation (\$4,500 even years)	<u>-</u>	Total for account	<u>4,500</u>
Total for account	<u>34,100</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	75
Cash receipting, Human Resources, Payroll, Timesheets	10,200	GFOA - publications / other resources	<u>100</u>
BS&A Internet interactive (online payment integration)	<u>2,850</u>	Total for account	<u>375</u>
Total for account	<u>13,050</u>		

## 2021 Budget

### General Fund Other General Administration - 1900



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#### Department Description

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

#### Services

- The Village Attorney provides legal opinions, drafts ordinances, reviews bankruptcy filings and other various legal services. The Village Attorney attends each Board meeting and provides legal guidance through the meeting and on an as needed basis. The attorney category includes legal services for labor negotiations and other similar specialized services.
- The Village also contracts for IT support services for all network services and staff IT needs. This includes management of all network equipment, software, and maintenance support services. This contract also includes IT related support for department level systems, equipment, and software needs.
- The Village Assessor provides all legally required assessment functions through the development and implementation of practices and procedures that are in accordance with: Wisconsin Statutory law, Department of Revenue regulations, and current professional standards.
- Several other general costs are also reported in this department, such as general administrative fees, Village Hall and Village Center operating costs, general IT system licensing and maintenance contract fees, employee recruitment costs, as well as liability and property insurance costs related to the Village Hall site and departmental activities.

#### Budget Impact

- The General legal fees budget has been increased to meet the current usage trends.
- Court legal has been moved from the Municipal Court budget to this division for presentation purposes.
- IT services have been updated per the current contract amounts
- Network Service contract fees have increased due to several new initiatives
- General Liability insurance costs have increased due to additional cybercrime policy coverages.

2021 Budget

General Fund Revenues and Expenditures  
Other General Administration - 1900

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Expenditures</b>									
100-1900-52120	Professional Fees - General Legal	\$ 95,183	\$ 85,689	\$ 100,000	\$ 80,000	\$ 90,000	\$ 90,000	12.5%	Professional
100-1900-52125	Professional Fees - Court Legal	25,263	25,266	28,000	30,000	30,000	30,000	0.0%	Professional
100-1900-52140	Professional Fees - IT services	27,360	24,899	31,500	27,000	31,320	31,320	16.0%	Professional
100-1900-52150	Professional Fees - Assessor	46,750	46,750	46,750	46,750	46,750	46,750	0.0%	Professional
100-1900-52190	Professional Fees - Insurance	-	-	25,000	25,000	25,500	25,500	100.0%	Professional
100-1900-51325	Flex Administrative Fees	3,725	3,225	3,700	3,600	3,800	3,800	5.6%	Fringe
100-1900-51340	Retiree Health Insurance	16,659	13,415	11,500	12,000	10,500	10,500	-12.5%	Fringe
100-1900-51355	Employee Assistance Program	-	-	1,950	2,000	2,000	2,000	0.0%	Fringe
100-1900-52200.5	Electric - Village Hall	9,505	8,653	9,500	10,000	10,000	10,000	0.0%	Utilities
100-1900-52200.7	Electric - Village Center	13,388	13,004	11,000	12,500	12,500	12,500	0.0%	Utilities
100-1900-52210.5	Gas - Village Hall	6,150	7,125	6,500	7,500	7,500	7,500	0.0%	Utilities
100-1900-52210.7	Gas - Village Center	3,058	3,153	3,000	3,500	3,500	3,500	0.0%	Utilities
100-1900-52220.5	Water - Village Hall	3,079	2,600	2,000	2,500	2,500	2,500	0.0%	Utilities
100-1900-52220.7	Water - Village Center	818	785	800	800	800	800	0.0%	Utilities
100-1900-52230.5	Phone / Internet - Village Hall	11,922	4,534	6,000	5,000	6,000	6,000	20.0%	Utilities
100-1900-52230.7	Phone / Internet - Village Center	2,134	1,030	1,200	1,000	1,200	1,200	20.0%	Utilities
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	2,500	2,500	2,500	0.0%	Contractual
100-1900-52900.5	Cleaning and Pest Control - VH	13,975	13,705	14,000	16,000	14,000	14,000	-12.5%	Contractual
100-1900-52900.7	Cleaning and Pest Control - VC	8,314	6,592	7,500	8,000	8,000	8,000	0.0%	Contractual
100-1900-52990	Network Service Contract fees *	10,582	13,928	16,500	19,075	34,350	34,350	80.1%	Contractual
100-1900-53100.5	Bldg. maint. / supplies - VH	3,042	2,928	5,000	5,000	5,000	5,000	0.0%	Supplies & Office
100-1900-53100.7	Bldg. maint. / supplies - VC	1,331	1,483	1,800	2,000	2,000	2,000	0.0%	Supplies & Office
100-1900-53120	Copier costs - Village Hall	6,356	7,096	7,500	8,000	8,000	8,000	0.0%	Supplies & Office
100-1900-53130	Postage meter costs - VH	5,615	5,015	5,500	6,000	6,000	6,000	0.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	11,904	5,293	2,500	5,000	5,000	5,000	0.0%	Contractual
100-1900-55100	General liab. & prop. insurance	23,798	21,519	30,000	24,025	31,400	31,400	30.7%	Insurance
100-1900-57900	Expenditure Charged to Others	(11,185)	(9,135)	(10,000)	(11,475)	(13,000)	(13,000)	13.3%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		\$ 341,126	\$ 310,952	\$ 371,100	\$ 353,275	\$ 387,120	\$ 387,120	9.6%	

\* See also - detail sheets

**2021 Budget**  
**Expenditure Request Detail - Other General Administration**

<b>100-1900-52120 Professional Fees - General Legal</b>			
Village attorney - General services	\$ 85,000	40-50 hours per month	
Other Misc Legal	<u>5,000</u>		
Total for account	<u>90,000</u>		
<b>100-1900-52125 Professional Fees - Court Legal</b>			
Village attorney - Court services	<u>30,000</u>	15 hours per month	
Total for account	<u>30,000</u>		
<b>100-1900-52990 Network Service Contract fees</b>			
Web hosting fees - Civic Plus - annual	5,400		
Room Reservation software - VC	500		
NEC software (2) - phones	1,000		
<b>Village Hall Servers #1 &amp; #2</b>			
Forticlient EMS - annual	1,000		
Social Media archiver - annual	5,000	new in 2021	
Appraver email filtering - annual	1,000		
Unitrends appliance - annual	2,900		
Unitrends Cloud - annual	2,500	new in 2021	
Fortigate firewall - (2) annual	900		
Baracuda message archiver - annual	100		
<b>Police Server #3</b>			
Unitrends Cloud - annual	2,600		
Fortigate firewall - (2) annual	450		
Microsoft 365 - annual	<u>11,000</u>	new in 2021	
Total for account	<u>34,350</u>		

## 2021 Budget

### General Fund Police Department - 2100



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#### Department Description

##### *Mission Statement:*

The Shorewood Police Department recognizes that a pro-active approach to crime prevention and crime reduction is the highest priority. To obtain this the Shorewood Police Department will partner with the community to preserve peace, reduce fear, and make Shorewood a safe place to live, work, shop and play. The Shorewood Police Department is committed to working with the community to solving problems and achieving positive outcomes.

##### *Approach:*

The Shorewood Police Department is led by Chief Peter A. Nimmer. 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 revenues have been reduced pending a new on-street overnight parking permit program which is expected to reduce violations.
- Salaries and wages have increased at a slightly higher than the 1.5% anticipated union COLA rate in 2021 due to many of our newer officers moving through the various union pay grades to higher levels.
- Expenditure charged to others has decreased due to a review of the police staff time spent on enforcement in parking utility lots.

2021 Budget

General Fund Revenues and Expenditures  
Police Department - 2100

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-2100-45200	Parking Fines - current	\$ 385,075	\$ 358,277	\$ 330,000	\$ 420,000	\$ 380,000	\$ 380,000	-9.5%	Fines
100-2100-45290	Parking Fines - aged	-	17,012	15,000	10,000	10,000	10,000	0.0%	Fines
100-2100-45210	Parking Ticket Fee	15,480	14,895	13,000	12,000	8,000	8,000	-33.3%	Fines
100-2100-45220	Vehicle Suspension Fee	7,740	7,460	6,500	6,000	4,000	4,000	-33.3%	Fines
100-2100-46200	False Alarm Fees	2,580	6,008	3,350	5,000	4,000	4,000	-20.0%	Charges
100-2100-43550	Enforcement Grants	9,767	27,586	16,000	-	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,520	3,360	3,840	-	-	-	0.0%	Intergov't
100-2100-43590	Other Grants	3,943	307	-	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	7,833	5,364	6,138	3,500	3,500	3,500	0.0%	Other Rev
Total Police Revenues		\$ 435,938	\$ 440,269	\$ 393,828	\$ 456,500	\$ 409,500	\$ 409,500	-10.3%	
<b>Expenditures</b>									
100-2100-51100	Salaries and Wages	\$ 1,892,472	\$ 1,877,617	\$ 2,000,000	\$ 2,022,750	\$ 2,112,940	\$ 2,112,940	4.5%	Salaries
100-2100-51110	Civilian Salaries	174,742	182,822	186,600	188,020	190,840	190,840	1.5%	Salaries
100-2100-51130	Holiday Pay	75,438	64,561	65,000	65,000	67,750	67,750	4.2%	Salaries
100-2100-51200	Overtime Wages	116,884	76,726	95,000	100,000	100,000	100,000	0.0%	Salaries
100-2100-51210	Special Enforcement OT	10,847	27,752	20,500	-	-	-	0.0%	Salaries
100-2100-51300	Health Insurance	462,995	477,298	465,000	491,400	472,690	472,690	-3.8%	Fringe
100-2100-51305	Dental & other benefits	23,553	23,481	25,000	25,085	25,650	25,650	2.3%	Fringe
100-2100-51310	Social Security and Medicare	169,194	165,352	180,000	181,365	189,065	189,065	4.2%	Fringe
100-2100-51315	Wisconsin Retirement System	237,280	232,248	265,000	268,950	282,975	282,975	5.2%	Fringe
100-2100-51330	Uniform Expense *	25,857	35,142	20,925	20,925	20,625	22,125	5.7%	Fringe
100-2100-51335	Union Insurance Trust	2,220	2,196	2,400	2,500	2,400	2,400	-4.0%	Fringe
100-2100-51340	Retiree Health Contribution	71,106	69,883	50,600	50,000	50,000	50,000	0.0%	Fringe
100-2100-51350	Education Reimb	1,964	1,950	2,500	3,000	3,000	3,000	0.0%	Fringe
100-2100-51355	Other Benefits (retiree's)	5,534	7,286	6,040	6,000	6,200	6,200	3.3%	Fringe
100-2100-51900	Professional Education *	6,980	10,180	9,000	15,875	15,875	19,875	25.2%	Fringe

2021 Budget

General Fund Revenues and Expenditures  
Police Department - 2100

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
100-2100-52200	Electric	41,133	24,822	24,000	27,000	25,000	25,000	-7.4%	Utilities
100-2100-52210	Gas	8,697	6,427	10,500	12,000	12,000	12,000	0.0%	Utilities
100-2100-52220	Water	1,031	907	800	1,000	800	800	-20.0%	Utilities
100-2100-52230	Phone and Internet *	14,441	13,270	12,000	15,460	13,000	13,000	-15.9%	Utilities
100-2100-52300	Other Intergov'tal pymts	9,000	9,861	8,000	8,000	8,000	8,000	0.0%	Other Gov't
100-2100-52900	Cleaning and Pest Control *	17,190	16,420	17,500	18,700	18,700	18,700	0.0%	Contractual
100-2100-52910	Software Purch/Maint *	33,644	30,947	38,000	39,710	38,670	38,670	-2.6%	Contractual
100-2100-52990	Other service contracts / fees *	75,284	127,622	100,000	125,000	80,000	80,000	-36.0%	Contractual
100-2100-53100	Bldg. / Office Supplies	15,498	9,593	12,000	13,000	13,000	13,000	0.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	4,945	5,118	5,200	5,200	5,200	5,200	0.0%	Supplies & Office
100-2100-53130	Postage Costs	563	823	800	1,000	1,000	1,000	0.0%	Supplies & Office
100-2100-53200	Memberships & Subscriptions *	1,428	765	1,605	1,535	1,535	1,535	0.0%	Supplies & Office
100-2100-53300	Repairs and Maintenance	2,889	176	2,500	2,500	2,500	2,500	0.0%	Supplies & Office
100-2100-53400	Vehicle Maintenance	22,691	13,983	13,000	20,000	20,000	20,000	0.0%	Supplies - Vehicle
100-2100-53410	Fuel *	30,396	34,367	25,000	35,750	35,750	35,750	0.0%	Supplies - Vehicle
100-2100-53420	Radio Expense *	9,500	7,344	9,856	9,856	10,345	10,345	5.0%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies *	29,397	23,845	23,200	23,200	24,200	24,200	4.3%	Supplies & Office
100-2100-55100	Liability & Property Insurance	48,511	48,028	49,653	49,850	53,000	53,000	6.3%	Insurance
100-2100-55110	Workers Comp	99,762	96,001	76,656	82,525	68,450	68,450	-17.1%	Insurance
100-2100-55120	Unemployment	14,743	15,787	-	-	-	-	0.0%	Insurance
100-2100-56130	Officer Equipment / repair *	-	19,402	18,000	17,600	17,600	17,600	0.0%	Supplies & Office
100-2100-57900	Expenditures Charged to Others	(24,932)	(32,454)	(30,000)	(34,390)	(21,025)	(21,025)	-38.9%	Interdeptmntl Exp
Total Police Department Expenditures		<u>\$ 3,732,877</u>	<u>\$ 3,727,548</u>	<u>\$ 3,811,835</u>	<u>\$ 3,915,366</u>	<u>\$ 3,967,735</u>	<u>\$ 3,973,235</u>	<u>1.5%</u>	

\* See also - detail sheets

**2021 Budget  
Expenditure Request Detail - Police Department**

(continued)

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

100-2100-51900	Professional education		100-2100-52910	Software contracts/maint/purchases	
	WCPA - Winter/Summer Conference	1,100		Lexis Nexus - Accurint contract fee	1,200
	Wisconsin Safety Conferences	325		General repairs- Axon cameras	5,000
	Field Training Conferences (or equiv.)	300		Deer Creek Training	500
	Leadership training	1,650		Livescan/Dept Cameras/ATS support	6,000
	Cultural diversity trainings	5,000		Fire Alarm	2,000
	Investigative Trainings	200		TIME System - DOJ Quarterly support/billing	1,995
	24 hour mandated re-certification (25@\$300)	7,500		Body Camera software (Axon)	15,275
	IACP conference - Chief	2,400		Pace Scheduling software	2,300
	Other conferences as needed/required including mileage	<u>1,400</u>		Fortinet/Morpho	700
	Total for account	<u>19,875</u>		Lexipol Policy Manual	<u>3,700</u>
				Total for account	<u>38,670</u>

100-2100-52230	Phone and internet		100-2100-52990	Other Service Contract fees	
	Cellular phones in squad cars / air cards	5,500		Duncan - Single night parking (3,000 x \$0.8 x 12)	28,800
	Land Line / internet costs	5,000		Duncan - Ticket fees (1,000 x \$4.00 x 12)	48,000
	Data transmission lines @ P.D.	1,500		Duncan - Customer Notices (380 x \$.70 x 12)	<u>3,200</u>
	Misc. phone repairs expected/replace damaged cell phone	<u>1,000</u>		Total for account	<u>80,000</u>
	Total for account	<u>13,000</u>			

**2021 Budget**  
**Expenditure Request Detail - Police Department**

100-2100-53200	Memberships / subscriptions		100-2100-53500	Dept/Program supplies	
	FBI-LEEDA (2)	100		Citations / office paper	2,500
	IACP (1)	120		Training targets, ammunitions, firearms and range supplies	8,000
	MCLEEA (1)	135		Biohazard handling supplies	600
	WI Assn. for Identification (2)	100		Evidence Handling/Processing Supplies	3,500
	WCPA (4)	500		Jail Blankets/Prisoner meals	1,550
	FBI-NA (1)	120		Police supplies: nitrile gloves, intoximeter tubes, etc.	3,000
	WI. Traffic Safety Officer's Association (2)	60		Misc. other exp.: tow bills, traffic cones, batteries, etc.	1,500
	Other subscriptions	400		National Night Out - all handouts/items	1,300
	Total for account	1,535		Pamphlets	750
				Miscellaneous crime prevention alert materials	500
100-2100-53410	Fuel cost			Ped-safety signs	750
	13,000 gallons @ \$2.75/gal	35,750		Volunteer supplies	250
	Total for account	35,750		Total for account	24,200
100-2100-53420	Radio expense		100-2100-56130	Officer Equipment / repair	
	Misc. repairs to existing radios	1,000		Ballistic Vests 6@800	4,800
	Milw. Co. radio Fee \$19 per (41 radios)	9,345		Narcan	800
	Total for account	10,345		Equipment Replacement/Repairs	4,000
				Tasers	8,000
				Total for account	17,600
<b>Finance Estimates</b>					
100-2100-57900	Expenditures Charged to others				
	Parking Utility (.25 FTE police civillian)	13,525			
	Court (Baliff services)	7,500			
	Total for account	21,025			

## 2021 Budget

### General Fund Planning and Development Department - 2400



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#### 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

- A new category of permits, “other various permits” has been added to the budget due to an internal reclassification of fees.
- The budget for contracted services costs have been reduced to \$5,000 for baseline coverage as existing staff have been able to keep up better than anticipated after the 2019 staffing level reductions. Additional cost may be incurred as needed to address higher than baseline permit activity.

2021 Budget

General Fund Revenues and Expenditures  
Planning and Development Department - 2400

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-2400-44310	Building Permits	\$ 144,511	\$ 197,639	\$ 400,000	\$ 165,000	\$ 165,000	\$ 165,000	0.0%	Licenses
100-2400-44320	Electrical Permits	36,330	42,534	40,000	40,000	35,000	35,000	-12.5%	Licenses
100-2400-44330	Plumbing Permits	32,193	28,587	32,500	35,000	32,500	32,500	-7.1%	Licenses
100-2400-44340	HVAC Permits	20,710	21,905	20,000	25,000	20,000	20,000	-20.0%	Licenses
100-2400-44350	Other various permits	-	-	40,000	-	25,000	25,000	0.0%	Licenses
100-2400-44370	Reinspection Fees	-	3,905	4,000	5,000	4,000	4,000	-20.0%	Licenses
100-2400-44400	Code Enforcement - PE	31,955	21,375	10,000	20,000	20,000	20,000	0.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	908	747	1,000	500	1,500	1,500	200.0%	Licenses
100-2400-48900	Miscellaneous Revenue	15,374	26,866	20,000	15,000	15,000	15,000	0.0%	Other Rev
Total Planning and Development Revenues		<u>\$ 281,981</u>	<u>\$ 343,558</u>	<u>\$ 567,500</u>	<u>\$ 305,500</u>	<u>\$ 318,000</u>	<u>\$ 318,000</u>	<u>4.1%</u>	
<b>Expenditures</b>									
100-2400-51100	Salaries and Wages	\$ 264,580	\$ 243,517	\$ 250,000	\$ 247,460	\$ 252,845	\$ 252,845	2.2%	Salaries
100-2400-51120	Contracted Inspectors	-	3,090	2,000	20,000	5,000	5,000	-75.0%	Contractual
100-2400-51300	Health Insurance	39,841	41,865	43,500	43,025	43,620	43,620	1.4%	Fringe
100-2400-51305	Dental & other benefits	3,690	3,286	3,225	3,370	3,390	3,390	0.6%	Fringe
100-2400-51310	Social Security and Medicare	20,544	18,826	19,250	18,930	19,345	19,345	2.2%	Fringe
100-2400-51315	Wisconsin Retirement System	17,722	16,013	17,000	16,700	17,065	17,065	2.2%	Fringe
100-2400-51900	Professional Education *	5,784	4,266	1,500	4,000	4,000	2,000	-50.0%	Fringe
100-2400-52230	Phone and Internet *	1,632	1,635	1,600	1,600	1,600	1,600	0.0%	Utilities
100-2400-52910	Software Purch/Maint *	3,693	3,429	3,600	3,600	3,600	3,600	0.0%	Contractual
100-2400-52930	Credit Card Fees	1,172	1,504	2,500	1,400	2,000	2,000	42.9%	Contractual
100-2400-52990	Other service contract fees	2,506	482	1,000	-	-	-	0.0%	Contractual
100-2400-53100	Office Supplies	1,122	1,829	1,500	1,500	1,500	1,500	0.0%	Supplies & Office
100-2400-53120	Copy & Print Costs	432	174	200	500	500	500	0.0%	Supplies & Office
100-2400-53130	Postage / Mailing Costs	1,886	2,070	2,000	3,000	3,000	3,000	0.0%	Supplies & Office
100-2400-53200	Memberships & Subscriptions *	1,871	1,255	500	1,200	1,200	1,200	0.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	1,719	257	500	1,000	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53410	Fuel *	828	544	750	1,000	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53900	Misc Exp./ Uncollectible fines	150	44	186	250	250	250	0.0%	Supplies & Office
100-2400-54620	Loan Program Expenses	1,002	63	-	1,000	-	-	-100.0%	Programming
100-2400-55110	Workers Comp	18,199	11,777	8,725	9,860	7,970	7,970	-19.2%	Insurance
100-2400-57900	Expenditures Charged to Others	-	(1,750)	-	-	(2,500)	(2,500)	0.0%	Interdeptmntl Exp
Total Planning and Dev. Expenditures		<u>\$ 388,373</u>	<u>\$ 354,176</u>	<u>\$ 359,536</u>	<u>\$ 379,395</u>	<u>\$ 366,385</u>	<u>\$ 364,385</u>	<u>-4.0%</u>	

\* See also - detail sheets

**2021 Budget**  
**Expenditure Request Detail - Planning and Development Department**

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Building Inspector continuing education conferences	750		Misc Codes/Manuals	250
	Planning continuing education conferences (national & state)	1,000		American Planning Association/AICP/Wis. Chptr	500
	Code Enforcement conference	-		Congress for the New Urbanism	125
	Misc. workshops/webinars/manuals	<u>250</u>		International Commercial Code Membership	135
	Total for account	<u>2,000</u>		Building Inspector Association(\$50, \$40)	90
				Certifications (2021)	<u>100</u>
				Total for account	<u>1,200</u>
100-2400-52230	Phone and internet				
	wireless USCELL (1 data)	350			
	wireless ATT - (1 data)	650	100-2400-53410	Fuel and Oil	
	inspector cell phone reimbursements (2)	<u>600</u>		360 gallons h @ \$2.75 per gallon	<u>1,000</u>
	Total for account	<u>1,600</u>		Total for account	<u>1,000</u>
100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,600			
	25% GIS annual license	625			
	25% GIS annual maintenance / support	<u>1,375</u>			
	Total for account	<u>3,600</u>			

## 2021 Budget

### General Fund Other Public Safety - 2900



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#### Department Description

The Other Public Safety Department at the Village includes costs for Police and Fire dispatch, North Shore Fire and ambulance, North Shore Health, school crossing guard and Atwater beach safety expenditures. The Village contracts with third parties or participates in joint service districts for these services. This department also includes the municipal hydrant rental fees for Public Fire Protection.

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

The Other Public Safety Department costs also include joint dispatch center costs. The Village participates in the North Shore Public Safety Communications Commission (NSPSCC). The Commission handles the dispatching services for the Villages of Shorewood, Whitefish Bay and the City of Glendale. The Village of Whitefish Bay is the fiscal agent for this Commission.

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

Hydrant rental fees are paid by the Village to the Water Utility for the costs of providing public fire protection services through the use of the Water Utility's fire hydrants. These fees are set by the Public Service Commission of Wisconsin.

#### Budget impact

Other than general contractual updates, there were no significant budgetary changes in 2021.

2021 Budget

General Fund Revenues and Expenditures  
Other Public Safety - 2900

Account Number	Account Name	2018 Actual	2019 Actual	Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-2900-43420	Fire Insurance	\$ 65,895	\$ 72,565	\$ 71,473	\$ 65,000	\$ 70,000	\$ 70,000	7.7%	Intergov't
100-2900-47300	School - Crossing Guards	7,970	20,134	11,850	47,500	47,500	47,500	0.0%	Intergov't
100-2900-48200	Facilities charges - NSHD	15,500	66,480	16,115	16,000	16,420	16,420	2.6%	Intergov't
Total Other Public Safety Revenues		<u>\$ 89,365</u>	<u>\$ 159,179</u>	<u>\$ 99,438</u>	<u>\$ 128,500</u>	<u>\$ 133,920</u>	<u>\$ 133,920</u>	<u>4.2%</u>	
<b>Expenditures</b>									
100-2900-51355	Other Benefits (retiree's)	\$ 43,487	\$ 24,261	\$ 27,060	\$ 33,500	\$ 30,000	\$ 30,000	-10.4%	Fringe
100-2900-52300	Dispatch Services	356,235	366,750	379,828	379,830	390,000	393,075	3.5%	Other Gov't
100-2900-52310	North Shore Fire *	2,152,575	2,271,062	2,325,088	2,316,630	2,350,195	2,350,195	1.4%	Other Gov't
100-2900-52330	Health Department *	135,604	132,416	145,000	129,039	134,200	126,730	-1.8%	Other Gov't
100-2900-52990	Crossing Guards *	72,474	61,136	23,740	95,000	95,000	95,000	0.0%	Contractual
100-2900-52995	Atwater Beach Lifeguards *	27,742	24,000	28,850	28,850	28,850	30,850	6.9%	Contractual
100-2900-52995.9€	COVID - Atwater Beach			6,228	-	-	-	0.0%	Contractual
100-2900-53100.9€	COVID - PPE / Materials			25,153	-	-	-	0.0%	Supplies & Office
100-2900-54730	Hydrant Rental	417,377	417,377	417,375	417,375	417,375	417,375	0.0%	Other Gov't
Total Other Public Safety Expenditures		<u>\$ 3,205,494</u>	<u>\$ 3,297,002</u>	<u>\$ 3,378,322</u>	<u>\$ 3,400,224</u>	<u>\$ 3,445,620</u>	<u>\$ 3,443,225</u>	<u>1.3%</u>	

\* See also - detail sheets

**2021 Budget**  
**Expenditure Request Detail - Other Public Safety**

	<u>2021</u>	<u>2020</u>
<b>100-2900-52300 - Bayside Communications</b>		
Total Budget	2,382,267	2,337,403
Municipal share	<u>16.50%</u>	<u>16.25%</u>
Municipal cost	393,075	379,828
<b>100-2900-52310 - North Shore Fire Department</b>		
Total Budget	13,029,671	12,837,114
Municipal share	<u>17.50%</u>	<u>17.54%</u>
Municipal cost	2,280,195	2,251,630
Fire dues	<u>70,000</u>	<u>65,000</u>
Total for account	<u>2,350,195</u>	<u>2,316,630</u>
<b>100-2900-52330 - NSHD (Health Department)</b>		
Total Budget	506,518	491,765
Municipal share	<u>25.02%</u>	<u>26.24%</u>
Municipal cost	126,730	129,039
<b>100-2900-52990 - Crossing Guards</b>		
11 guards for 2 hours each for 175 school days (50%)	46,200	46,200
1 guard for 5 hours each for 40 days summer	<u>4,800</u>	<u>4,800</u>
Total for account	<u>51,000</u>	<u>51,000</u>
<b>100-2900-52995 - Atwater Beach Lifeguards</b>		
Lifeguard services at the beach	25,500	28,850
Beach Monitoring - crowd control	3,850	-
Cleaning services - Facilities	<u>1,500</u>	-
Total for account	<u>30,850</u>	<u>28,850</u>

## 2021 Budget

### General Fund Department of Public Works – 3000's



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

#### Budget Impact

The DPW general fund budget reflects a 2.0% or \$57,350 increase in costs. This is largely due the addition of a 0.3% FTE Construction Coordinator position and other general increases in wage and benefit costs within the divisions. 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.

**2021 Budget**

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

Category	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21
<b>Revenues</b>	\$ 1,050,434	\$ 1,090,531	\$ 1,078,294	\$ 1,059,287	\$ 1,072,080	\$ 1,097,740	3.6%
<b>Expenditures</b>							
<b>Salaries Total</b>	\$ 957,268	\$ 962,983	\$ 941,450	\$ 949,901	\$ 984,575	\$ 927,375	-2.4%
<b>Fringe Total</b>	475,187	504,394	527,640	504,680	523,770	485,010	-3.9%
<b>Contractual Total</b>	679,547	717,994	717,476	707,341	726,655	726,655	2.7%
<b>Supplies &amp; Office Total</b>	8,467	6,969	9,420	11,095	11,095	11,095	0.0%
<b>Supplies - Maint. Total</b>	221,539	238,876	256,158	239,365	240,740	238,740	-0.3%
<b>Supplies - Vehicle Total</b>	205,581	201,835	200,000	210,900	213,875	288,875	37.0%
<b>Utilities Total</b>	166,374	164,613	164,100	172,680	166,300	166,300	-3.7%
<b>Insurance Total</b>	108,052	115,818	95,425	103,708	90,510	86,710	-16.4%
<b>Interdeptmntl Exp Total</b>	(71,216)	(90,266)	(88,000)	(97,310)	(97,810)	(97,810)	0.5%
<b>Grand Total</b>	\$ 2,750,799	\$ 2,823,216	\$ 2,823,669	\$ 2,802,360	\$ 2,859,710	\$ 2,832,950	1.1%

**2021 Budget**

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
100-3100-43530	State Transportation Aids	\$ 732,458	\$ 682,761	\$ 708,000	\$ 708,920	\$ 710,000	\$ 735,660	3.8%	Intergov't
100-3100-43540	Recycling Grant	54,806	52,707	52,702	52,000	52,500	52,500	1.0%	Intergov't
100-3100-46430	Special Collection Fees	15,737	16,294	15,000	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	8,370	13,847	12,000	9,500	14,180	14,180	49.3%	Charges
100-3100-46433	Kart / Recycling Bin Sales	450	610	1,200	400	400	400	0.0%	Charges
100-3100-46434	Snow Removal Charges	1,641	1,024	500	0	0	0	0.0%	Charges
100-3100-46436	Damages To Property	16,585	25,908	21,165	0	0	0	0.0%	Charges
100-3100-47300	Charges for Service - School	7,686	26,120	2,500	14,548	18,025	18,025	23.9%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	170,118	223,615	215,157	206,419	210,775	210,775	2.1%	Charges
100-3100-48200	Rental Income	34,272	34,128	37,570	40,000	41,200	41,200	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	8,311	13,517	12,500	12,500	10,000	10,000	-20.0%	Other Rev
Total Public Works Revenues		\$ 1,050,434	\$ 1,090,531	\$ 1,078,294	\$ 1,059,287	\$ 1,072,080	\$ 1,097,740	3.6%	
<b>Expenditures</b>									
<i>Administration</i>									
100-3100-51100	Salaries and Wages	\$ 128,774	\$ 131,890	\$ 130,000	\$ 130,475	\$ 151,420	\$ 151,420	16.1%	Salaries
100-3100-51140	Auto Allowance	1,815	1,815	1,800	1,800	1,800	1,800	0.0%	Fringe
100-3100-51300	Health Insurance	35,087	37,545	37,080	36,120	44,435	44,435	23.0%	Fringe
100-3100-51305	Dental & other benefits	2,063	2,331	1,980	1,625	1,915	1,915	17.8%	Fringe
100-3100-51310	Social Security and Medicare	9,633	9,799	9,900	9,985	11,585	11,585	16.0%	Fringe
100-3100-51315	Wisconsin Retirement System	8,743	8,754	8,600	8,805	10,220	10,220	16.1%	Fringe
100-3100-51330	Uniform Expense *	4,383	5,146	5,400	5,400	5,400	5,400	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	83,391	72,244	64,000	70,000	60,000	60,000	-14.3%	Fringe

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
100-3100-51900	Professional Education *	1,604	1,767	1,500	2,000	2,000	1,700	-15.0%	Fringe
100-3100-52110	Professional Fees - Eng. Misc.	3,710	23,317	15,000	10,000	10,000	10,000	0.0%	Contractual
100-3100-52230	Phone and Internet *	9,383	11,820	10,600	9,880	8,000	8,000	-19.0%	Utilities
100-3100-52910	Software Purch/Maint	625	2,574	2,000	2,000	2,000	2,000	0.0%	Contractual
100-3100-53100	Office / Bldg Supplies	1,614	1,209	1,200	2,875	2,875	2,875	0.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	762	857	850	850	850	850	0.0%	Supplies & Office
100-3100-53130	Postage / Mailing Costs	710	590	500	500	500	500	0.0%	Supplies & Office
100-3100-53200	Memberships & Subscriptions *	720	970	920	920	920	920	0.0%	Supplies & Office
100-3100-54150	Safety Expenses *	4,661	3,343	5,950	5,950	5,950	5,950	0.0%	Supplies & Office
100-3100-54450	Property Damages - reimbursable	11,638	30,777	26,727	-	-	-	0.0%	Supplies - Maint.
100-3100-55100	Liability & Property Insurance	37,875	37,561	36,350	40,000	37,500	37,500	-6.3%	Insurance
100-3100-55110	Workers Comp / Unemployment	70,177	78,257	59,075	63,708	53,010	49,210	-22.8%	Insurance
100-3100-56130	Tools / equipment	9,950	3,212	10,000	10,000	10,000	10,000	0.0%	Supplies - Maint.
Total Administration Expenditures		427,318	465,778	429,432	412,893	420,380	416,280	0.8%	
<i>Building Maintenance</i>									
100-3230-51100	Salaries and Wages	87,220	92,237	110,000	112,175	109,675	109,675	-2.2%	Salaries
100-3230-51200	Overtime Wages	5,560	4,092	4,000	5,000	4,000	4,000	-20.0%	Salaries
100-3230-51300	Health Insurance	27,417	32,330	38,000	37,025	37,615	37,615	1.6%	Fringe
100-3230-51305	Dental & other benefits	939	1,192	1,600	1,490	1,600	1,600	7.4%	Fringe
100-3230-51310	Social Security and Medicare	7,593	7,026	8,700	8,965	8,695	8,695	-3.0%	Fringe
100-3230-51315	Wisconsin Retirement System	5,537	6,324	8,000	7,910	7,675	7,675	-3.0%	Fringe
100-3230-53500	Dept/Program Supplies *	65,895	72,794	70,000	67,500	68,350	68,350	1.3%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club *	540	243	540	2,000	2,000	2,000	0.0%	Supplies - Maint.
100-3230-57900	Expenditures Charged to Others *	(13,778)	(13,515)	(13,500)	(14,235)	(15,000)	(15,000)	5.4%	Interdeptmntl Exp
Total Building Maintenance Expenditures		186,923	202,723	227,340	227,830	224,610	224,610	-1.4%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<i>Municipal Garage</i>									
100-3300-51100	Salaries and Wages	109,891	112,059	110,000	123,815	124,510	60,510	-51.1%	Salaries
100-3300-51170	Tool Allowance	1,815	1,934	1,600	1,800	1,800	1,800	0.0%	Salaries
100-3300-51200	Overtime Wages	-	-	0	0	0	0	0.0%	Salaries
100-3300-51300	Health Insurance	41,836	47,510	50,000	54,955	55,090	26,730	-51.4%	Fringe
100-3300-51305	Dental & other benefits	1,268	1,314	1,500	1,415	1,770	885	-37.5%	Fringe
100-3300-51310	Social Security and Medicare	8,028	8,118	8,500	9,855	9,525	4,630	-53.0%	Fringe
100-3300-51315	Wisconsin Retirement System	7,354	7,351	8,000	8,695	8,405	4,085	-53.0%	Fringe
100-3300-52200	Electric	20,834	19,961	18,500	22,000	22,000	22,000	0.0%	Utilities
100-3300-52210	Gas	8,567	8,818	7,500	12,000	10,000	10,000	-16.7%	Utilities
100-3300-52220	Water	2,022	2,339	3,300	2,000	2,000	2,000	0.0%	Utilities
100-3300-53400	Vehicle Maintenance *	97,063	93,760	100,000	90,000	90,000	165,000	83.3%	Supplies - Vehicle
100-3300-53410	Fuel and Oil *	108,518	108,075	100,000	120,900	123,875	123,875	2.5%	Supplies - Vehicle
100-3300-57900	Exp. Charged To Others - Fuel *	(32,127)	(39,784)	(38,500)	(46,450)	(46,450)	(46,450)	0.0%	Interdeptmntl Exp
100-3300-57910	Exp. Charged To Others - Parts *	(8,162)	(20,790)	(20,000)	(20,000)	(20,000)	(20,000)	0.0%	Interdeptmntl Exp
100-3300-57920	Exp. Charged To Others - Utilities *	(10,594)	(7,779)	(9,000)	(9,000)	(8,500)	(8,500)	-5.6%	Interdeptmntl Exp
Total Municipal Garage Expenditures		356,313	342,886	341,400	371,985	374,025	346,565	-6.8%	
<i>Street &amp; Alley</i>									
100-3410-51100	Salaries and Wages	39,376	46,440	50,000	40,620	46,300	46,300	14.0%	Salaries
100-3410-51120	Community Event Wages	15,609	13,884	3,500	10,000	10,000	10,000	0.0%	Salaries
100-3410-51200	Overtime Wages	81	128	350	2,000	500	500	-75.0%	Salaries
100-3410-51300	Health Insurance	16,955	20,164	25,000	16,665	18,985	18,985	13.9%	Fringe
100-3410-51305	Dental & other benefits	854	724	850	735	850	850	15.6%	Fringe
100-3410-51310	Social Security and Medicare	3,795	4,424	4,000	4,025	4,350	4,350	8.1%	Fringe
100-3410-51315	Wisconsin Retirement System	3,415	3,869	3,750	3,450	3,840	3,840	11.3%	Fringe
100-3410-53500	Supplies - Street / Alley *	7,439	12,459	12,000	12,000	12,000	12,000	0.0%	Supplies - Maint.
100-3410-53510	Supplies - Signage *	2,881	3,116	4,500	4,500	4,500	4,500	0.0%	Supplies - Maint.
100-3410-53540	Contracted Street Maintenance	39,477	41,494	50,000	65,000	65,000	65,000	0.0%	Contractual
100-3410-53550	Contracted Street Marking	21,788	36,980	35,000	35,000	35,000	35,000	0.0%	Contractual
Total Street & Alley Expenditures		151,670	183,682	188,950	193,995	201,325	201,325	3.8%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<i>Street Lighting / Traffic Devices</i>									
100-3430-51100	Salaries and Wages	52,525	51,847	50,000	46,235	49,500	49,500	7.1%	Salaries
100-3430-51200	Overtime Wages	2,238	1,850	2,000	2,000	2,000	2,000	0.0%	Salaries
100-3430-51300	Health Insurance	16,915	19,558	20,000	15,275	16,225	16,225	6.2%	Fringe
100-3430-51305	Dental & other benefits	903	877	1,000	675	770	770	14.1%	Fringe
100-3430-51310	Social Security and Medicare	4,027	3,939	3,900	3,690	3,940	3,940	6.8%	Fringe
100-3430-51315	Wisconsin Retirement System	3,667	3,522	3,800	3,160	3,475	3,475	10.0%	Fringe
100-3430-52200.(	Electric -street lighting (01-00)	85,083	84,042	85,000	85,000	85,000	85,000	0.0%	Utilities
100-3430-52200.(	Electric - traffic devices (02-00)	16,151	15,114	15,000	16,000	15,000	15,000	-6.3%	Utilities
100-3430-53500	Supplies - street lighting *	16,945	11,285	15,000	19,200	19,200	19,200	0.0%	Supplies - Maint.
100-3430-53510	Supplies - traffic devices *	1,924	1,661	3,800	3,500	3,500	3,500	0.0%	Supplies - Maint.
Total Street Lighting Expenditures		200,378	193,695	199,500	194,735	198,610	198,610	2.0%	
<i>Winter Maintenance</i>									
100-3460-51100	Salaries and Wages	39,601	54,996	40,000	45,775	46,600	46,600	1.8%	Salaries
100-3460-51200	Overtime Wages	24,445	24,576	15,000	20,000	20,000	20,000	0.0%	Salaries
100-3460-51300	Health Insurance	15,468	19,820	12,000	20,830	21,275	21,275	2.1%	Fringe
100-3460-51305	Dental & other benefits	731	899	750	920	995	995	8.2%	Fringe
100-3460-51310	Social Security and Medicare	4,710	5,879	4,500	5,035	5,095	5,095	1.2%	Fringe
100-3460-51315	Wisconsin Retirement System	4,285	5,215	4,000	4,310	4,490	4,490	4.2%	Fringe
100-3460-52990	Other Service contracts / fees *	3,201	927	500	0	0	0	0.0%	Contractual
100-3460-53500	Dept/Program Supplies *	5,328	7,545	3,800	3,800	3,800	3,800	0.0%	Supplies - Maint.
100-3460-53520	Salt Contract *	35,454	49,035	43,491	52,265	52,790	52,790	1.0%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others *	(6,555)	(8,398)	(7,000)	(7,625)	(7,860)	(7,860)	3.1%	Interdeptmntl Exp
Total Winter Maintenance Expenditures		126,668	160,494	117,041	145,310	147,185	147,185	1.3%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<i>Refuse / Recycling Disposal</i>									
100-3510-51100	Salaries and Wages	120,348	104,756	110,000	107,125	107,495	107,495	0.3%	Salaries
100-3510-51120	Special Collections & Sat Recycle	4,698	3,291	6,000	3,000	3,000	3,000	0.0%	Salaries
100-3510-51200	Overtime Wages	-	354	1,000	500	500	500	0.0%	Salaries
100-3510-51300	Health Insurance	37,083	36,161	50,000	34,720	35,130	35,130	1.2%	Fringe
100-3510-51305	Dental & other benefits	2,245	1,828	2,000	1,530	1,660	1,660	8.5%	Fringe
100-3510-51310	Social Security and Medicare	9,165	7,952	8,400	8,385	8,490	8,490	1.3%	Fringe
100-3510-51315	Wisconsin Retirement System	8,225	6,477	7,500	7,180	7,495	7,495	4.4%	Fringe
100-3510-52950.(	Disposal Contracts - refuse (03-00) *	323,744	313,395	324,000	323,709	335,110	335,110	3.5%	Contractual
100-3510-52950.(	Disposal Contracts - recycling (04-00)	146,577	156,890	150,000	150,092	152,090	152,090	1.3%	Contractual
100-3510-53500	Supplies - Refuse *	16,720	7,670	9,000	7,600	7,600	7,600	0.0%	Supplies - Maint.
100-3510-53510	Supplies - Recycling *	8,677	4,126	3,500	7,000	7,000	5,000	-28.6%	Supplies - Maint.
Total Refuse / Recycling Disposal Expenditures		677,482	642,900	671,400	650,841	665,570	663,570	2.0%	
<i>Yard Waste / Leaf Collection</i>									
100-3530-51100	Salaries and Wages	70,336	84,340	70,000	58,515	69,535	69,535	18.8%	Salaries
100-3530-51120	Contracted Labor (leaf)	20,802	9,646	10,000	20,000	10,000	16,800	-16.0%	Salaries
100-3530-51200	Overtime Wages	813	2,648	1,500	1,500	1,500	1,500	0.0%	Salaries
100-3530-51300	Health Insurance	20,131	30,891	25,000	19,165	22,760	22,760	18.8%	Fringe
100-3530-51305	Dental & other benefits	982	1,026	800	845	1,065	1,065	26.0%	Fringe
100-3530-51310	Social Security and Medicare	5,169	6,311	5,500	4,630	5,435	5,435	17.4%	Fringe
100-3530-51315	Wisconsin Retirement System	4,707	5,695	4,800	3,965	4,795	4,795	20.9%	Fringe
100-3530-52950.(	Disposal Contracts - Yard Waste (05-0	47,828	51,050	58,000	38,544	44,460	44,460	15.3%	Contractual
100-3530-53500	Dept/Program Supplies	688	404	4,500	700	700	700	0.0%	Supplies - Maint.
Total Yard Waste/Leaf Collection Expenditures		171,456	192,011	180,100	147,864	160,250	167,050	13.0%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<i>Forestry</i>									
100-3610-51100	Salaries and Wages	163,675	144,493	150,000	138,316	149,415	149,415	8.0%	Salaries
100-3610-51200	Overtime Wages	1,943	1,314	1,000	1,500	1,000	1,000	-33.3%	Salaries
100-3610-51300	Health Insurance	27,679	32,114	47,000	44,435	43,995	43,995	-1.0%	Fringe
100-3610-51305	Dental & other benefits	2,260	1,913	2,400	1,960	1,965	1,965	0.3%	Fringe
100-3610-51310	Social Security and Medicare	12,755	11,136	10,000	10,735	10,055	10,055	-6.3%	Fringe
100-3610-51315	Wisconsin Retirement System	10,253	8,460	9,000	9,190	8,870	8,870	-3.5%	Fringe
100-3610-52940	Landscaping Contracts (Medians)	28,795	23,377	23,376	23,376	23,375	23,375	0.0%	Contractual
100-3610-53500	Dept/Program Supplies *	9,348	9,629	10,600	9,500	9,500	9,500	0.0%	Supplies - Maint.
100-3610-53515	Forestry Plantings (Trees) *	9,878	-	13,000	14,100	14,100	14,100	100.0%	Supplies - Maint.
Total Forestry Expenditures		266,586	232,436	266,376	253,112	262,275	262,275	3.6%	
<i>Parks &amp; Beautification</i>									
100-3620-51100	Salaries and Wages	67,335	75,397	75,000	78,050	74,825	74,825	-4.1%	Salaries
100-3620-51200	Overtime Wages	183	811	500	1,500	1,000	1,000	-33.3%	Salaries
100-3620-51300	Health Insurance	4,746	6,098	7,700	3,890	9,510	9,510	144.5%	Fringe
100-3620-51305	Dental & other benefits	288	349	430	615	850	850	38.2%	Fringe
100-3620-51310	Social Security and Medicare	5,093	5,777	5,800	5,745	5,840	5,840	1.7%	Fringe
100-3620-51315	Wisconsin Retirement System	1,990	2,750	3,200	2,875	3,835	3,835	33.4%	Fringe
100-3620-52200	Electric	7,888	7,802	6,500	7,500	8,000	8,000	6.7%	Utilities
100-3620-52210	Gas	156	207	200	300	300	300	0.0%	Utilities
100-3620-52220	Water	16,290	14,510	17,500	18,000	16,000	16,000	-11.1%	Utilities
100-3620-52940	Landscaping Contracts (Turf)	63,802	67,990	59,600	59,620	59,620	59,620	0.0%	Contractual
100-3620-53300	Repairs and Maintenance	5,302	2,861	1,000	1,000	1,000	1,000	0.0%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies *	5,460	5,786	9,000	9,000	9,000	9,000	0.0%	Supplies - Maint.
100-3620-53510	Landscaping / Plantings *	7,472	16,273	15,700	15,700	15,700	15,700	0.0%	Supplies - Maint.
Total Parks & Beautification Expenditures		186,005	206,611	202,130	203,795	205,480	205,480	0.8%	
Total Public Works Expenditures		\$ 2,750,799	\$ 2,823,216	\$ 2,823,669	\$ 2,802,360	\$ 2,859,710	\$ 2,832,950	1.1%	

\* See also - detail sheets

2021 Budget

Expenditure Request Detail - Department of Public Works

(continued)

**Administration**

100-3100-51330	Uniform expenses		100-3100-53200	Memberships & subscriptions	
	Contract: 13 DPW emp @ \$400	5,200		Group APWA membership:	740
	Summer help reimbursements	<u>200</u>		ISA Membership	<u>180</u>
	Total for account	<u>5,400</u>		Total for account	<u>920</u>
100-3100-51900	Professional education		100-3100-54150	Safety expenses	
	APWA National Conference: Butschlick	-		WisDOT CDL Drug Testing (DPW only)	1,300
	State Forestry Conference: Mueller, Dondlinger, Kaiser	750		APWA Supervisory Academy	400
	Various other seminars	<u>950</u>		Safety Training	2,500
	Total for account	<u>1,700</u>		Safety Awards	550
				CDL Reimbursements (DPW only)	450
100-3100-52230	Phone and internet			Medical cabinet and safety items	<u>750</u>
	DPW PTP Circuit (35%)	2,500		Total for account	<u>5,950</u>
	Land Line allocation (25%)	1,500			
	Internet allocation (20%)	1,200			
	Ghost Train data costs	300			
	Cell phone (DPW only)	2,500			
	Pager Fees (DPW share)	-			
	Total for account	<u>8,000</u>			
100-3100-52910	Software contract fees				
	25% GIS annual maintenance / support	<u>2,000</u>			
	Total for account	<u>2,000</u>			

2021 Budget

Expenditure Request Detail - Department of Public Works

(continued)

<u>Building Maintenance</u>		<u>Municipal Garage</u>	
100-3230-53500	Dept/Program supplies	100-3300-53400	Vehicle maintenance
DPW cleaning supplies	2,000	Vehicle parts / misc supplies	76,500
DPW paper supplies	3,250	Tires	11,000
All other buildings supplies	8,300	Welding gasses	2,500
Repairs & maintenance supplies	15,000	Total for account	90,000
Miscellaneous other supplies: all departments	4,000		
Building maintenance tools	600	100-3300-53410	Fuel and oil
HVAC maintenance	15,000	DPW Diesel fuel 14,000 gal @ \$2.90/gal	40,600
Bi-annual carpet cleaning: Hall, Village Center	5,750	DPW Unleaded fuel: 6,000 gal @ \$2.75/gal	16,500
Elevator maintenance	6,000	Police Unleaded fuel 13,000 gal @ \$2.75/gal	35,750
Fire protection: all buildings	5,300	PDD Fuel 360 gal @ \$2.75/gal	1,000
Alarm system maintenance	750	Utility Fuel 1,000 unleaded / 2,000 diesel	9,700
Pest control contract - DPW & Village Hall	2,400	School Fuel 2,400 unleaded / 160 diesel	7,325
Total for account	68,350	Automotive oil & transmissison fluid	13,000
		Total for account	123,875
100-3230-54160	Hubbard Lodge/ River Club		
Extermination services monthly charges	-	100-3300-579xx	Expenditures charged to others
misc. supplies / repairs	2,000	Fuel charged to Police (57900)	(35,750)
Total for account	2,000	Fuel charged to PDD (57900)	(1,000)
		Fuel charged to Utilities (57900)	(9,700)
		Police / PDD vehicle labor / parts (57910)	(20,000)
		Utility charges to water/sewer (57920)	(8,500)
		Total for account	(74,950)
<u>Finance Estimates</u>			
100-3230-57900	Expenditures to Others		
Building Maintenance costs (1/16) charged to Utilities	(15,000)		
Total for account	(15,000)		

2021 Budget

Expenditure Request Detail - Department of Public Works

(continued)

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

100-3410-53500	Dept. supplies - Signage	100-3460-53500	Dept/Program supplies
Sign material: blanks, sheeting, etc	2,500	Sidewalk snow program	-
custom signs	1,000	Parts/maintenance snow blowers	3,500
other traffic control: barricades, flashers, etc.	1,000	Coffee/food plowing operations	300
Total for account	4,500	Total for account	3,800

<u>Street lighting / Traffic Devices</u>		100-3460-53520 Salt contract	
100-3430-53500	Dept. supplies - Street Lighting	annual road salt contract: 600 tons @ \$73.32	43,992
Replacement poles	\$ -	salt contingency / vendor reserve	8,798
Digger Hotline	1,200	Total for account	52,790
Cable, misc parts	18,000		
Total for account	19,200		

100-3430-53500	Dept. supplies - Traffic Devices	<u>Finance Estimates</u>	
signal timing adjustments: contract work	2,500	100-3460-57900	Expenditures to Others
lenses, parts, etc.	1,000	Parking lots Winter Maintenance	(7,860)
Total for account	3,500	Total for account	(7,860)

2021 Budget

Expenditure Request Detail - Department of Public Works

(concluded)

**Refuse / Recycling Disposal**

100-3510-52950.03-00	Refuse Disposal contracts	
Disposal fees: 2500 tons @ \$33.90/ton		84,750
Tipping fees: 2500 tons @ \$13.00/ton		32,500
WFB disposal: 4115 tons @ \$46.90/ton		192,996
WFB Saturday compactor costs		7,860
Organics Subsidy (320 participants @ \$1.50/month)		5,760
Municipal bldg. refuse (2) - \$156.16 monthly fee per building		3,748
School refuse (4) - \$156.15 monthly fee per building		<u>7,496</u>
Total for account		<u>335,110</u>

100-3510-52950.05-00	Recycling Disposal contracts	
Curbside contract 4,160 units @ \$2.78 per unit/month		138,779
Recycling drop off center - \$413 / month		4,956
Street side & Park cans - 37 cans @ \$8/can/ month		3,552
Municipal bldg. recycle (2) - \$66.71 monthly fee per building		1,601
School recycle (4) - \$66.71 monthly fee per building		<u>3,202</u>
Total for account		<u>152,090</u>

100-3510-53500	Refuse Dept/Program supplies	
Scale tickets / billing forms		100
Licenses		100
Replacement Garbage Karts		<u>7,400</u>
Total for account		<u>7,600</u>

100-3510-53510	Recycling Dept/Program supplies	
Electronics recycling fees		<u>7,000</u>
Total for account		<u>7,000</u>

**Yard Waste**

100-3530-52950	Disposal contracts	
Yard waste contract: 1,200 tons @ \$22.23/ton		26,676
WFB yard disposal: 800 tons @ 22.23/ton		<u>17,784</u>
Total for account		<u>44,460</u>

**Forestry**

100-3610-53500	Dept/Program supplies	
Topsoil / Seed		8,000
Chainsaw maintenance: blades, sharpening, etc.		700
Supplies: gloves, pruners, rakes, etc.		<u>800</u>
Total for account		<u>9,500</u>

100-3610-53515	Forestry plantings	
Plant 150 street trees @ \$94/tree		<u>14,100</u>
Total for account		<u>14,100</u>

**Parks & Beautification**

100-3620-53500	Dept/Program supplies	
Mulch, topsoil, seed		5,000
Hand tools, yard waste bags, misc. supplies		1,000
Portable restrooms - Atwater		<u>3,000</u>
Total for account		<u>9,000</u>

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

## 2021 Budget

### General Fund

### Other Financing Sources / (Uses) - 9000



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#### Department Description

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

#### Budget Impact

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.

**2021 Budget**

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Other Financing Sources</b>									
100-9000-49200	Transfers from Special Rev.	\$ 11,622	\$ 8,224	\$ -	\$ -		\$ -	0.0%	OFS
100-9000-49200	Transfers from Special Rev.	-	-	-	-		-	0.0%	OFS
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-		-	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	297,321	290,565	423,913	42.6%	OFS
Total Other Financing Sources		<u>\$ 11,622</u>	<u>\$ 8,224</u>	<u>\$ -</u>	<u>\$ 297,321</u>	<u>\$ 290,565</u>	<u>\$ 423,913</u>	<u>42.6%</u>	
<b>Other Financing Uses</b>									
100-9000-59200	Transfers to Special Rev.				\$ -		\$ -	0.0%	OFU
100-9000-59200	Transfers to Special Rev.				-		-	0.0%	OFU
100-9000-59300	Transfers to Debt Service	264,376	253,912	297,321	297,321	290,565	198,913	-33.1%	OFU
100-9000-59400	Transfers to Capital Projects				-		225,000	0.0%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	-	0.0%	OFU
Total Other Financing Uses Expenditures		<u>\$ 264,376</u>	<u>\$ 253,912</u>	<u>\$ 297,321</u>	<u>\$ 297,321</u>	<u>\$ 290,565</u>	<u>\$ 423,913</u>	<u>42.6%</u>	

## 2021 Budget

### Special Revenue Funds

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

#### **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.

## 2021 Budget

### Special Revenue Funds Library - 200



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#### 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

- Due to the current COVID situation, the library is projecting a slight reduction in library fines and printing fees revenues due to reduced onsite activity. As a result, property tax support has increase about 1% more than expenditures

2021 Budget

Library Fund - 200

Dept/Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>General Operations</b>									
<b>Revenues</b>									
200-5110-41110	Property Taxes	\$ 876,095	\$ 905,085	\$ 910,108	\$ 910,108	\$ 929,950	\$ 928,950	2.1%	Taxes
200-5110-43720	Local Library Aids	69,385	74,501	86,924	86,657	87,424	87,424	0.9%	Intergov't
200-5110-46710	Library Fines	41,157	38,277	23,000	40,000	34,000	34,000	-15.0%	Fines
200-5110-46720	Printing Fees	12,074	9,877	7,000	12,000	10,000	10,000	-16.7%	Charges
200-5110-48510	Friends Donations	15,312	23,128	-	-	-	-	0.0%	Other Rev
200-5110-48500	General Donations	3,667	5,087	275	-	-	-	0.0%	Other Rev
Total Operating Revenue		1,017,690	1,055,955	1,027,307	1,048,765	1,061,374	1,060,374	1.1%	
<b>Expenditures</b>									
200-5110-51100	Salaries and Wages	534,095	545,657	565,000	573,620	586,155	586,155	2.2%	Salaries
200-5110-51300	Health Insurance	83,093	100,114	112,000	122,235	121,220	121,220	-0.8%	Fringe
200-5110-51305	Dental & other benefits	6,110	6,120	6,600	6,995	6,895	6,895	-1.4%	Fringe
200-5110-51310	Social Security and Medicare	39,893	40,786	42,500	43,245	44,840	44,840	3.7%	Fringe
200-5110-51315	Wisconsin Retirement System	30,862	30,776	32,000	31,435	32,990	32,990	4.9%	Fringe
200-5110-51340	Retiree Health Contribution	9,536	9,658	9,600	9,855	9,600	9,600	-2.6%	Fringe
200-5110-51900	Professional Education *	3,369	2,785	3,000	3,000	3,000	2,000	-33.3%	Fringe
200-5110-52100	Professional Fees	9,015	219	750	1,000	1,000	1,000	0.0%	Professional
200-5110-52200	Electric	40,163	39,012	33,000	40,000	40,000	40,000	0.0%	Utilities
200-5110-52210	Gas	9,175	9,460	9,000	9,500	9,500	9,500	0.0%	Utilities
200-5110-52220	Water	2,453	2,356	2,500	2,500	2,500	2,500	0.0%	Utilities
200-5110-52230	Phone	5,233	1,399	2,850	2,000	2,500	2,500	25.0%	Utilities
200-5110-52300	Other Intergov'tal pymts *	27,919	27,408	29,595	29,595	29,809	29,809	0.7%	Other Gov't
200-5110-52900	Cleaning and Pest Control *	23,150	25,055	26,000	28,000	28,500	28,500	1.8%	Contractual
200-5110-52910	Software Purch/Maint *	6,905	12,403	9,000	8,795	11,530	11,530	31.1%	Contractual
200-5110-52930	Credit Card Fees	356	642	500	500	500	500	0.0%	Contractual
200-5110-52990	Other Service Contracts & Fees *	4,793	5,351	4,900	5,350	5,350	5,350	0.0%	Contractual
200-5110-53100	Office Supplies	2,600	2,681	3,000	3,500	3,500	3,500	0.0%	Supplies & Office
200-5110-53101	Building Supplies	4,384	4,449	3,750	4,200	4,200	4,200	0.0%	Supplies & Office
200-5110-53120	Copy & Print Costs *	4,016	1,377	1,200	1,400	1,400	1,400	0.0%	Supplies & Office
200-5110-53130	Postage/Mailings	264	190	350	400	400	400	0.0%	Supplies & Office
200-5110-53200	Memberships & Subscriptions *	895	899	1,275	1,275	1,275	1,275	0.0%	Supplies & Office

2021 Budget

Library Fund - 200

200-5110-53300	Repairs and Maintenance	126	320	500	1,000	1,000	1,000	0.0%	Supplies - Maint
200-5110-53500	Processing Supplies *	6,203	5,551	5,500	6,400	6,000	6,000	-6.3%	Supplies - Maint
200-5110-53710	Reference Continuations *	1,918	3,173	450	450	450	450	0.0%	Programming
200-5110-53720	Periodicals *	6,561	9,550	4,250	6,685	6,300	6,300	-5.8%	Programming
200-5110-53760	ebooks / Digital Materials *	11,549	13,254	16,000	15,755	15,125	15,125	-4.0%	Programming
200-5110-54000	Programming *	12,521	10,591	3,000	3,300	3,300	3,300	0.0%	Programming
200-5110-55100	Liability & Property Insurance	12,724	13,005	12,000	13,500	12,000	12,000	-11.1%	Insurance
200-5110-55110	Workers Comp / Unemployment	2,351	2,012	2,140	1,525	1,285	1,285	-15.7%	Insurance
Adult Materials									
200-5111-53730	Materials	28,005	30,322	25,500	25,500	25,500	25,500	0.0%	Programming
200-5111-53740	DVD's	8,648	9,046	7,000	8,000	7,500	7,500	-6.3%	Programming
200-5111-53750	Audiobooks	3,483	3,129	2,500	3,000	2,500	2,500	-16.7%	Programming
200-5111-53760	Lucky Day	3,469	4,462	-	-	-	-	0.0%	Programming
200-5111-53770	Music	4,831	3,957	4,000	4,500	4,000	4,000	-11.1%	Programming
Childrens Materials									
200-5112-53730	Materials	21,099	21,740	19,000	19,000	19,500	19,500	2.6%	Programming
200-5112-53740	DVD's	1,962	2,210	1,500	2,000	1,750	1,750	-12.5%	Programming
200-5112-53750	Audiobooks / Music	1,169	1,029	1,000	1,250	1,000	1,000	-20.0%	Programming
200-5112-53780	Early Learning Center	1,962	304	1,000	1,000	1,000	1,000	0.0%	Programming
Young Adult Materials									
200-5113-53730	Materials	4,838	4,179	5,000	7,500	6,500	6,500	-13.3%	Programming
200-5113-53730	Audiobooks	-	-	-	-	-	-	0.0%	Programming
Total Operating Expenditures		<u>981,698</u>	<u>1,006,631</u>	<u>1,008,710</u>	<u>1,048,765</u>	<u>1,061,374</u>	<u>1,060,374</u>	<u>1.1%</u>	
Non-Operating Expenditures									
200-5110-54510	Auermiller Expenses	4,398			-	-	-	0.0%	discontinued
200-5110-54900	Onufrock Expenses	5,240	5,331	4,391	-	-	-	0.0%	discontinued
200-5110-56130	Furniture / Equipment	26,790	37,088	-	-	-	-	0.0%	Capital
200-9000-59100	Transfers to General Fund	<u>11,622</u>	<u>8,224</u>	<u>19,685</u>	-	-	-	<u>0.0%</u>	OFU
Total Non-Operating Expenditures		<u>48,050</u>	<u>50,643</u>	<u>24,076</u>	-	-	-	<u>0.0%</u>	
Total General Operations Expenditures		<u>1,029,748</u>	<u>1,057,274</u>	<u>1,032,786</u>	<u>1,048,765</u>	<u>1,061,374</u>	<u>1,060,374</u>	<u>1.1%</u>	
Net Change in General Operations		(12,058)	(1,319)	(5,479)	-	-	-	<u>0.0%</u>	

2021 Budget

Library Fund - 200

Dept/Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 19 to '20	Category
<b><u>Enhanced Operations / Capital</u></b>									
<b>Revenues</b>									
200-5120-48250	Lange Bequest (GMF) funding	\$ -	\$ -	\$ 68,110	\$ 53,570	\$ 149,200	\$ 149,200	178.5%	Other Rev
200-5120-48510	Friends Donations			18,850	18,250	15,000	15,000	-17.8%	Other Rev
200-5120-48515	Programming Donations	-	-	16,735	-	-	-	0.0%	Other Rev
<b>Total Enhanced Revenues</b>		<b>-</b>	<b>-</b>	<b>103,695</b>	<b>71,820</b>	<b>164,200</b>	<b>164,200</b>	<b>128.6%</b>	
<b>Expenditures</b>									
Greater Milwaukee Foundation									
200-5121-52180	Professional Services			35,000	12,000	20,000	20,000	66.7%	Professional
200-5121-53700	Collection Enhancements			6,500	6,500	10,000	10,000	53.8%	Programming
200-5121-54010	Program Enhancements			-	3,000	13,500	13,500	350.0%	Programming
200-5121-56120	Technology			20,300	13,350	24,000	24,000	79.8%	Capital
200-5121-56130	Furniture			9,875	6,800	4,700	4,700	-30.9%	Capital
200-5121-56140	Misc. Equipment			1,420	-	-	-	0.0%	Capital
200-5121-56200	Building Improvements (VC)			9,250	9,250	2,500	2,500	-73.0%	Capital
200-5121-56900	Library Facility Improvements			-	2,670	74,500	74,500	2690.3%	Capital
Friends of Shorewood Library									
200-5122-53700	Collection Enhancements			6,000	6,000	5,500	5,500	-8.3%	Programming
200-5122-53760	Lucky Day			4,000	4,000	4,000	4,000	0.0%	Programming
200-5122-54010	Program Enhancements			5,000	5,900	5,500	5,500	-6.8%	Programming
200-5122-53780	Special Initiatives			2,350	2,350	-	-	-100.0%	Programming
Other Donations activities									
200-5123-53700	Collection Enhancements			4,000	-	-	-	0.0%	Programming
200-5123-54010	Program Enhancements			-	-	-	-	0.0%	Programming
200-5123-54120	Other items	-	-	-	-	-	-	0.0%	Programming
<b>Total Enhanced Expenditures</b>		<b>-</b>	<b>-</b>	<b>103,695</b>	<b>71,820</b>	<b>164,200</b>	<b>164,200</b>	<b>128.6%</b>	
Net Change in Enhanced Operations		-	-	-	-	-	-	0.0%	
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Total Revenue		1,017,690	1,055,955	1,131,002	1,120,585	1,225,574	1,224,574	9.3%	97.0%
Total Expenditures		1,029,748	1,057,274	1,136,481	1,120,585	1,225,574	1,224,574	9.3%	48.6%
Net Change in Fund Balance		(12,058)	(1,319)	(5,479)	-	-	-	0.0%	
Beginning Fund Balance		49,249	37,191	35,872	35,872	30,393	30,393		* See also - detail sheets
Less: Budgeted Surplus Applied		-	-	-	-	-	-		
<b>Ending Fund Balance</b>		<b>\$ 37,191</b>	<b>\$ 35,872</b>	<b>\$ 30,393</b>	<b>\$ 35,872</b>	<b>\$ 30,393</b>	<b>\$ 30,393</b>		

**2021 Budget**  
**Expenditure Request Detail - Library Fund (General Operations)**

(continued)

200-5110-51900	Professional education		200-5110-52910	Software contracts/maint/purchases	
WLA/WAPL - 2 staff		\$ 1,000	Misc equipment: headphones, mice, batteries		500
ALA/PLA - 1 staff		500	Go Daddy - domain name		100
Other workshops / classes		500	TBS - licenses, hardware, software (Public PC management)		2,865
Total for account - Professional education		2,000	MCFLS - TBS server and host fee		460
			Wifi license renewal (Meraki - every 3 years-2019, 2022)		-
200-5110-52300	Intergovernmental contracts/pymts		MCFLS - Shoutbomb texting service		405
MCFLS - III Software		7,148	MCFLS - CountyCat Mobile app service		500
MCFLS - Additional III Software		1,760	Gimlet		350
MCFLS - OCLC costs (cataloging)		5,857	MS Office license (\$1,650 odd years)		1,650
MCFLS - MPL shared cataloging costs		9,344	Byte Studios - web hosting, and maintenance		600
MCFLS - Internet line		1,200	MK - self-check machines		1,700
MCFLS - TNS / Supplies / Forms / Ecommerce		1,500	Reboot Restore		450
MCFLS - IT consultation services		3,000	Canva		120
MCFLS - Ecommerce Fees		-	Zoom		750
Total for account - Intergovernment contracts		29,809	Constant Contact		1,080
			Total for account - Software Contracts		11,530
200-5110-52900	Cleaning contracts		200-5110-52990	Other Service Contracts & Fees	
Batzner Pest Control, shared allocation		300	Office Copying Equipment LTD - print management - all printers		2,550
Furniture / Upholstry cleaning		1,000	Great America Financial Service lease - 2 copiers/printers		2,800
Magikist mat service		600	Total for account - Other Service Contracts & Fees		5,350
Cleaning Company 5 days/week shared allocation		24,000			
Weekend cleaning - Library only		2,600	200-5110-53120	Copy & print costs	
Total for account - Cleaning Contracts		28,500	Shorewood Press - hours bookmarks, misc		400
			Printing Paper (20 boxes white plus annual subscription)		700
			Letterhead/Envelopes/Misc		300
			Total for account - Copy & Print Costs		1,400

**2021 Budget**

**Expenditure Request Detail - Library Fund (General Operations)**

(concluded)

200-5110-53200 Memberships & subscriptions		200-5110-53760 - ebooks / Digital materials	
Wisconsin Library Association - 5 memberships	850	Overdrive (WPLC) plus Advantage (\$620)	6,355
American Library Association - 2 memberships	<u>425</u>	Ancestry	1,020
Total for account - Memberships & Subscriptions	<u>1,275</u>	Hoopla	4,300
		RB Digital (eMagazines)	2,030
200-5110-53500 Processing supplies		Gale Courses	<u>1,420</u>
RFID 10,000 tags at .20 ea	2,000	Total for account - ebooks	<u>15,125</u>
Audio-visual and book processing supplies from various	<u>4,000</u>		
Total for account - Dept/Program Supplies	<u>6,000</u>		
		200-5110-54000 Programming	
200-5110-53710 Reference continuations		Multi-age programs - Halloween, school breaks, etc.	700
T3 Silver - Baker & Taylor	400	Children's programs - class visits, story times, etc.	600
World Book (every 3 years - 2021)	-	Misc. craft supplies - displays, etc.	500
Continuations B&T	50	Promotional bookmarks, posters	500
Value Line print (every 3 years - 2022)	<u>-</u>	Teen programs	500
Total for account - Reference Continuations	<u>450</u>	Adult programs - book clubs, author visits, outreach, etc.	<u>500</u>
		Total for account - Programming	<u>3,300</u>
200-5110-53720 - Periodicals			
W.T. Cox - approx, 140 periodicals / magazine subscriptions	3,225		
Barons'	300		
New York Times newspaper	1,100		
Milwaukee Journal Sentinel	600		
Chicago Tribune	450		
SHS Ripples	25		
Wall Street Journal	<u>600</u>		
Total for account - Periodicals	<u>6,300</u>		

**2021 Budget****Expenditure Request Detail - Library Fund (Enhanced Operations)****Greater Milwaukee Foundation Supported**

200-5121-52180	Professional Services		200-5121-56200	Building Improvements (VC)	
	Website redesign	20,000		Video & Audio enhancements - VC meeting room	2,500
	Other	-		Other	-
	Total for account	<u>20,000</u>		Total for account	<u>2,500</u>

200-5121-53700	Collections Enhancements		200-5121-56900	Library Facility Improvements	
	Adult / Children's materials	6,500		Implementation of renovation master plan - partial	70,000
	Digital - Mango Languages	<u>3,500</u>		Patrons counters (2)	<u>4,500</u>
	Total for account	<u>10,000</u>		Total for account	<u>74,500</u>

200-5121-54010	Program Enhancements		<b><u>Friends of the Shorewood Public Library Supported</u></b>		
	Shorewood Reads	5,000	200-5122-53700	Collections Enhancements	
	Summer Celebrations	3,500		Print - Travel, world language	4,000
	Community program - race and equity	<u>5,000</u>		DVDs - TV series	500
	Total for account	<u>13,500</u>		Digital - Audiobooks	1,000
				Other	-
				Total for account	<u>5,500</u>

200-5121-56120	Technology		200-5122-54010	Program Enhancements	
	Computer replacement (18)	19,000		Children - Summer Reading, Terrific Tuesday	2,500
	Print Buddi - photo printing kiosk	<u>5,000</u>		Adult - Shakespear, winter reading	1,000
	Total for account	<u>24,000</u>		Teen - Summer Reading	800

200-5121-56130	Furniture			Other	<u>1,200</u>
	Programming room chairs	4,700		Total for account	<u>5,500</u>
	Other	-			
	Total for account	<u>4,700</u>			

## 2021 Budget

### Special Revenue Funds Senior Resource Center - 210



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#### 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 expenditures have remained unchanged in 2021 except for annual cost increases.
- The Village receives funding from the Benjamin Fund equal to expenditures for: professional education, professional fees, other service contracts and fees, office supplies, shared office, copy and postage costs, memberships, dept./program supplies and programming ( less the amount received in program fees.) Many of these expenditures have been significantly reduced in 2021 due to a change in programming expectations as a result of the COVID 19 pandemic.

2021 Budget

Senior Services Fund - 210

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Administration Activities</b>									
<b>Revenues</b>									
210-4600-41110	Property Taxes	\$ 87,339	\$ 107,490	\$ 110,975	\$ 110,975	\$ 112,630	\$ 112,630	1.5%	Taxes
210-4600-48515	Programming Grants	4,754	3,220	725	3,100	1,600	1,600	-48.4%	Other Rev
210-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	OFS
Total Administration Revenues		92,093	110,710	111,700	114,075	114,230	114,230	0.1%	
<b>Expenditures</b>									
210-4600-51100	Salaries and Wages	63,016	63,492	65,000	66,450	67,460	67,460	1.5%	Salaries
210-4600-51300	Health Insurance	22,515	24,208	25,600	24,730	25,525	25,525	3.2%	Fringe
210-4600-51305	Dental & other benefits	1,035	1,041	1,015	1,075	1,075	1,075	0.0%	Fringe
210-4600-51310	Social Security and Medicare	4,340	4,295	4,500	5,085	5,160	5,160	1.5%	Fringe
210-4600-51315	Wisconsin Retirement System	3,358	3,366	3,400	3,415	3,575	3,575	4.7%	Fringe
210-4600-54140	Shorewood Connects *	5,585	7,857	6,390	6,390	6,385	6,385	-0.1%	Programming
210-4600-54900	Other Programming	4,564	3,331	725	3,100	1,600	1,600	-48.4%	Programming
210-4600-55100	Liability & Property Insurance	3,355	3,520	3,250	3,650	3,300	3,300	-9.6%	Insurance
210-4600-55110	Workers Comp / Unemp.	218	230	311	180	150	150	-16.7%	Insurance
Total Administration Expenditures		107,986	111,340	110,191	114,075	114,230	114,230	0.1%	
Net Change Administration		(15,893)	(630)	1,509	-	-	-	0.0%	

2021 Budget

Senior Services Fund - 210

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b><u>Programming Activities</u></b>									
<b>Revenues</b>									
210-4650-46600	Senior Programming Fees	28,301	26,872	5,295	30,000	7,500	7,500	-75.0%	Charges
210-4650-48500	Participant Donations	1,505	1,549	1,197	1,000	200	200	-80.0%	Other Rev
210-4650-48520	Benjamin Fund Contributions	32,198	39,721	30,623	65,585	60,090	60,090	-8.4%	Other Rev
Total Programming Revenues		62,004	68,142	37,115	96,585	67,790	67,790	-29.8%	
<b>Expenditures</b>									
210-4650-51900	Professional Education *	2,625	3,548	650	4,215	1,500	1,500	-64.4%	Fringe
210-4650-52100	Professional Fees *	12,004	10,584	5,065	16,400	10,160	10,160	-38.0%	Professional
210-4650-52180	Consultants *	-	-	6,953	8,290	6,385	6,385	-23.0%	Professional
210-4650-52910	Software Purch/Maint *	720	720	272	1,300	-	-	-100.0%	Contractual
210-4650-52990	Food & Beverages	10,507	13,964	7,775	14,685	9,930	9,930	-32.4%	Contractual
210-4650-53100	Office Supplies	721	936	600	650	750	750	15.4%	Supplies & Office
210-4650-53120	Printing Costs *	2,665	2,424	1,500	3,360	1,340	1,340	-60.1%	Supplies & Office
210-4650-53130	Postage Costs	2,485	2,393	1,050	3,000	2,500	2,500	-16.7%	Supplies & Office
210-4650-53200	Memberships & Subscriptions *	295	145	750	470	410	410	-12.8%	Supplies & Office
210-4650-53500	Dept/Program Supplies *	2,947	5,890	5,000	6,755	8,555	8,555	26.6%	Supplies - Maint
210-4650-54000	SRC Programming *	18,130	20,102	4,000	30,740	13,260	13,260	-56.9%	Programming
210-4650-54010	Programming Support *	1,500	-	2,500	2,500	5,000	5,000	100.0%	Programming
210-4650-56130	Equipment / Furniture *	7,405	5,857	1,000	4,220	8,000	8,000	89.6%	Capital
Total Programming Expenditures		62,004	66,563	37,115	96,585	67,790	67,790	-29.8%	
Net Change Programming		-	1,579	-	-	-	-	0.0%	
<hr/>									
Total Revenue		154,097	178,852	148,815	210,660	182,020	182,020	-13.6%	
Total Expenditures		169,990	177,903	147,306	210,660	182,020	182,020	-13.6%	
Net Change in Fund Balance		(15,893)	949	1,509	-	-	-	0.0%	
Beginning Fund Balance		55,509	39,616	40,565	40,565	42,074	42,074		
Less: Surplus Applied		-	-	-	-	-	-		* See also - detail sheets
<b>Ending Fund Balance</b>		<b>\$ 39,616</b>	<b>\$ 40,565</b>	<b>\$ 42,074</b>	<b>\$ 40,565</b>	<b>\$ 42,074</b>	<b>\$ 42,074</b>		

2021 Budget

Expenditure Request Detail - Senior Services Fund

(continued)

210-4600-54140	Shorewood Connects		210-4650-52180	Consultants	
	Shorewood Connect Facilitator - Village portion	\$5,100		Shorewood Connect Facilitator - Benjamin Fund Match	\$5,100
	Yard Cleanup Coordinator	1,000		Yard Cleanup Coordinator	1,000
	perennials	45		perennials	45
	texting service	30		texting service	30
	nametags, pens, 3M easel Pad, lawn bags	55		nametags, pens, 3M easel Pad, lawn bags	55
	Neighborhood of the Year signs	125		Neighborhood of the Year signs	125
	Coffee and conversation supplies	<u>30</u>		Coffee and conversation supplies	<u>30</u>
	Total for account	<u>6,385</u>		Total for account	<u>6,385</u>
			210-4650-52910	Software maint. / fees	
210-4650-51900	Professional education			Processing fees	-
	National Council on Aging/American Society on Aging	\$ 300		Total for account	-
	WI Association of Senior Centers	500			
	Other Continuing Education	500	210-4650-52990	Food and Beverages	
	Program Assistant trainings	<u>200</u>		9 Soup / Sandwich Luncheons (9 x \$200) (suspended)	\$ -
	Total for account	<u>1,500</u>		8 Monthly Luncheons (8 x \$810)	6,480
				Memory Café Drive Through	800
				Drive Through Men's Morning	800
210-4650-52100	Professional fees			River Park Events/offsite	1,600
	Carolyn Curran - Young@Heart Players	\$ 1,000		Fat Tuesday	<u>250</u>
	Olga Volodarskya - SRC Players	1,000		Total for account	<u>9,930</u>
	Gentle Yoga (50 x \$50)	2,500			
	Professional photography	300	210-4650-53120	Print costs	
	Elizabeth Lewis - Relaxation, Hearth Math & Mindfulness	960		Quarterly Calendar (4 x \$170)	\$ 680
	qigong/fitness (50 x \$60)	3,000		Volunteer invitations	60
	New Programming	600		Banner	200
	Memory Café Program Coordination	<u>800</u>		Brochures & Marketing	<u>400</u>
	Total for account	10,160		Total for account	<u>1,340</u>

2021 Budget

Expenditure Request Detail - Senior Services Fund

(concluded)

210-4650-53200 Memberships & subscriptions		210-4650-54000 Programming	
American Society on Aging	\$ -	History	\$ 600
National Council on Aging	145	Take & Make Cards	300
WI Association of Senior Centers	75	Racism Programming with Library	3,000
Zoom	<u>190</u>	Grab & Go	400
Total for account	<u>410</u>	Zoom Time with Kelly	4,800
		Men's Morning Programs	200
		New Programming	600
210-4650-53500 Dept/Program supplies		Walking History	200
Day Planners	\$ 400	Musical Programs	1,600
Grab & Go Prizes (8 x \$100)	800	Wall Set-up/increased sanitation	<u>1,560</u>
Swag bags (8 x 50 x \$10)	4,000	Total for account	<u>13,260</u>
Gift Cards (80 x \$15)	1,200		
Milkweed	265	210-4650-54010 Programming Support	
Habitats	100	Eras Senior Network	2,500
Tape Runner	30	East Side Senior Services	<u>2,500</u>
Tshirts	1,000	Total for account	<u>5,000</u>
Batteries	100		
Delish Delivered - Homebound Outreach	200	210-4650-56130 ESAB Equipment / Furniture	
Greeting Cards	60	Refrigerator	\$ 3,000
Display Materials	<u>400</u>	Upgrade Wireless Microphones	2,500
Total for account	<u>8,555</u>	Add livestream capabilities in VC	<u>2,500</u>
		Total for account	<u>8,000</u>

## 2021 Budget

### Special Revenue Funds Shorewood Today - 230



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#### 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 and the Shorewood Business Improvement District (BID), and the Shorewood Marketing Communications (SMC) Program.

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 85% 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.

2021 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
230-1910-41110	Property Taxes	\$ 5,850	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0	-100.0%	Taxes
230-1910-46120	Advertising Fees	73,325	73,530	70,000	79,000	72,500	72,500	-8.2%	Charges
230-1910-47300	Charges for Service - School	5,850	3,000	4,000	3,000	4,000	4,000	33.3%	Charges
230-1910-47320	Charges for Service - BID	5,850	3,000	4,000	3,000	4,000	4,000	33.3%	Charges
230-1910-47340	Charges for Service - SHWD Foundation	-	3,000	4,000	3,000	4,000	4,000	33.3%	Charges
230-1910-47350	Charges for Service - CDA	5,850	3,000	4,000	3,000	4,000	4,000	33.3%	Charges
230-1910-47360	Charges for Service - Village	-	-	-	-	4,000	4,000	0.0%	Charges
230-9000-49900	Surplus Applied	-	-	-	-	4,000	4,000	0.0%	OFS
Total Revenue		<u>96,725</u>	<u>87,530</u>	<u>88,000</u>	<u>93,000</u>	<u>96,500</u>	<u>96,500</u>	<u>3.8%</u>	
<b>Expenditures</b>									
230-1910-52100	Professional Fees	51,000	51,000	52,500	52,500	54,000	54,000	2.9%	Professional Fees
230-1910-53120	Copy & Print Costs	34,652	29,465	30,000	31,500	33,000	33,000	4.8%	Supplies & Office
230-1910-53130	Postage/Mailings	7,768	8,392	8,500	9,000	9,500	9,500	5.6%	Supplies & Office
Total Expenditures		<u>93,420</u>	<u>88,857</u>	<u>91,000</u>	<u>93,000</u>	<u>96,500</u>	<u>96,500</u>	<u>3.8%</u>	
Net Change in Fund Balance		3,305	(1,327)	(3,000)	-	0	0	<u>0.0%</u>	
Beginning Fund Balance		14,984	18,289	16,962	16,962	13,962	13,962		
Less: Surplus Applied		-	-	-	-	(4,000)	(4,000)		
<b>Ending Fund Balance</b>		<u>\$ 18,289</u>	<u>\$ 16,962</u>	<u>\$ 13,962</u>	<u>\$ 16,962</u>	<u>\$ 9,962</u>	<u>\$ 9,962</u>		

**2021 Budget**  
**Expenditure Request Detail - Shorewood Today Fund**

230-1910-52100	Professional Fees	
	Design/production/project coordination	<u>54,000</u>
	Total for account	<u>54,000</u>

230-1910-53120	Copy & print costs	
	Spring issue (40 pages)	8,250
	Summer issue (44 pages)	8,250
	Fall issue (44 pages)	8,250
	Winter issue (44 pages)	<u>8,250</u>
	Total for account	<u>33,000</u>

230-1910-53130	Postage/mailings	
	Spring issue (44 pages)	2,375
	Summer issue (44 pages)	2,375
	Fall issue (44 pages)	2,375
	Winter issue (44 pages)	<u>2,375</u>
	Total for account -	<u>9,500</u>

## 2021 Budget

### Debt Service Fund - 300 Overview

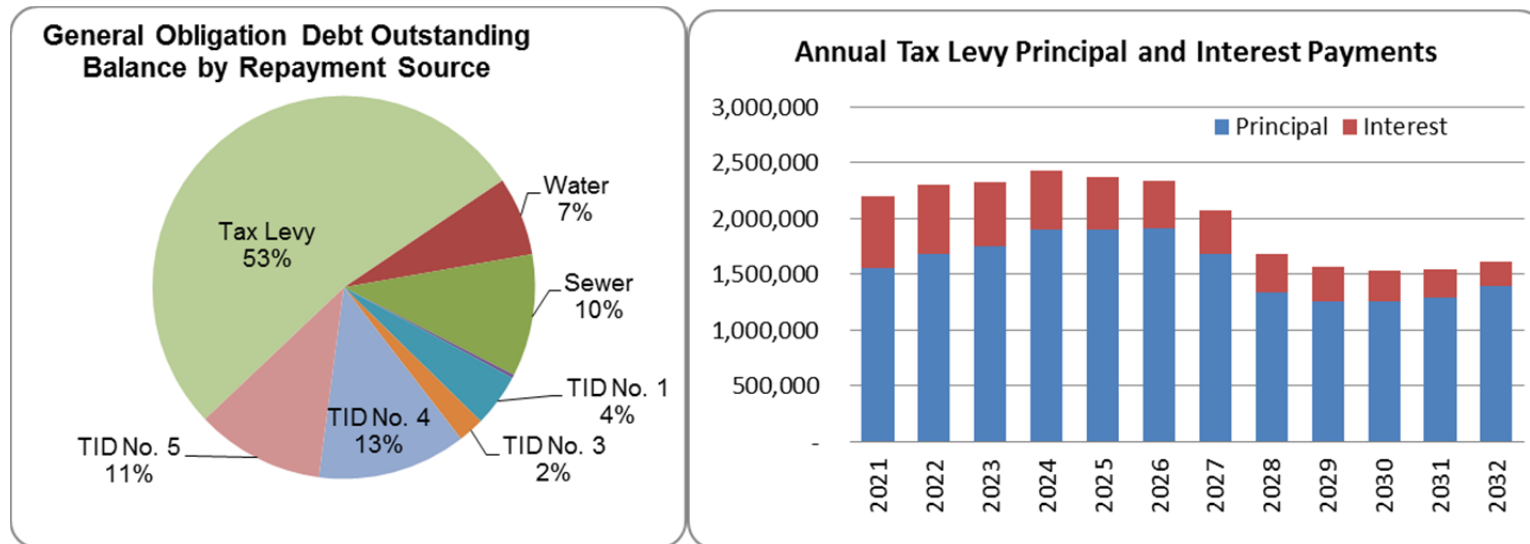


#### Department Description

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

## 2021 Budget

### Debt Service Fund - 300 Overview

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

#### **General Obligation WFB NSFD Bonds - 2002 - \$5,015,000**

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

#### **General Obligation Bayside NSFD Bonds - 2012 - \$2,530,000**

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

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

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

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

These bonds were primarily issued to finance the developer loan within TID No. 4. These bonds 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.

## 2021 Budget

### Debt Service Fund - 300 Overview

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#### **General Obligation Corporate Purpose Bonds – 2016A - \$9,625,000**

These bonds were issued for general government infrastructure needs, water improvements and other capital projects including a new police facility. A portion of these bonds were also used to refund the remaining 2008B bonds that were issued to finance Oakland Avenue and Capitol Drive street reconstruction within TID No. 1. 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.

2021 Budget

Debt Service Fund - 300

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
300-8000-41110	Property Taxes	\$ 1,745,799	\$ 1,833,085	\$ 1,833,085	\$ 1,833,085	\$ 1,833,085	\$ 1,924,735	5.0%	Taxes
300-9000-49400	Transfers from Capital Projects	34,940		69,350	-	-	-	0.0%	OFS
300-9000-49401	Transfers from TID No. 1	1,538,125	2,775,247	1,165,698	1,165,698	1,235,080	1,235,080	6.0%	OFS
300-9000-49403	Transfers from TID No. 3	394,112	390,095	385,551	385,551	384,400	384,400	-0.3%	OFS
300-9000-49404	Transfers from TID No. 4	498,444	502,643	506,269	506,269	514,695	514,695	1.7%	OFS
300-9000-49405	Transfers from TID No. 5	423,498	419,898	415,623	415,623	435,900	435,900	4.9%	OFS
300-9000-49800	Bond Proceeds	-	-	2,990,406	-	-	-	0.0%	OFS
300-9000-49810	Bond Premiums	-	-	91,045	-	-	-	0.0%	OFS
300-9000-49900	Surplus Applied	-	-	-	35,000	80,000	80,000	128.6%	OFS
300-9000-49100	General Fund Reserves	264,376	253,912	297,321	297,321	290,563	198,913	-33.1%	OFS
Total Revenue		4,899,294	6,174,880	7,754,348	4,638,547	4,773,723	4,773,723	2.9%	
<b>Expenditures</b>									
300-8000-58100	Principal	3,717,560	4,973,137	6,491,541	3,504,200	3,675,204	3,675,204	4.9%	Debt
300-8000-58200	Interest	1,227,158	1,249,746	1,131,479	1,132,347	1,096,019	1,096,019	-3.2%	Debt
300-8000-58900	Other Finance Charges	1,450	1,600	71,505	2,000	2,500	2,500	25.0%	Debt
Total Expenditures		4,946,168	6,224,483	7,694,525	4,638,547	4,773,723	4,773,723	2.9%	
Net Change in Fund Balance		(46,874)	(49,603)	59,823	-	-	-	0.0%	
Beginning Fund Balance		134,174	87,300	37,697	37,697	97,520	97,520		
Surplus Applied		-	-	-	(35,000)	(80,000)	(80,000)		
<b>Ending Fund Balance</b>		<u>\$ 87,300</u>	<u>\$ 37,697</u>	<u>\$ 97,520</u>	<u>\$ 2,697</u>	<u>\$ 17,520</u>	<u>\$ 17,520</u>		

Village of Shorewood  
Debt Service Fund  
List of Outstanding Debt - as of December 31, 2020

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2019	Add's	2020 Payments		Expected Balance 12/31/2020
								Principal	Interest	
Whitefish Bay - 2002	9/1/2002	4/1/2022	2.0-3.0%	897,184	Capital Proj	177,609	-	57,882	4,250	119,727
State Trust Fund Loan - 2004	4/22/2004	3/15/2019	3.75%	129,000	Water	-	-	-	-	-
Taxable GO Corp Purp Bonds				1,679,329	Village	852,095	-	852,095	24,220	-
Taxable GO Corp Purp Bonds				70,788	Water	35,977	-	35,977	1,023	-
Taxable GO Corp Purp Bonds				72,658	Sewer	36,928	-	36,928	1,049	-
Total Taxable GO - 2010B	5/11/2010	5/1/2025	1.00-5.20%	1,822,775		925,000	-	925,000	26,292	-
GO Corp Purp Bonds				6,390,000	Village	2,605,000	-	2,605,000	59,743	-
GO Corp Purp Bonds				560,000	Water	425,000	-	425,000	9,952	-
GO Corp Purp Bonds				1,615,000	Sewer	970,000	-	970,000	22,414	-
Total GO Corp Purp - 2011A	8/25/2011	8/1/2026	.085 - 3.90%	8,565,000		4,000,000	-	4,000,000	92,109	-
GO CD Bonds - 2012A	3/8/2012	12/1/1931	2.0-3.25%	6,165,000	TID No. 4	5,085,000	-	235,000	144,606	4,850,000
Taxable GD Bonds - 2012B	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,565,000	-	75,000	51,663	1,490,000
Bayside - 2012	6/23/2012	8/1/2023	3.59-4.2%	468,050	Capital Proj	112,364	-	28,064	2,350	84,300
GO Corp Purp Bonds				3,055,000	Village	2,260,000	-	245,000	47,795	2,015,000
GO Corp Purp Bonds				1,010,000	TID No. 1	310,000	-	100,000	6,200	210,000
GO Corp Purp Bonds				4,415,000	Sewer	3,415,000	-	170,000	83,920	3,245,000
GO Corp Purp Bonds				705,000	Water	480,000	-	45,000	10,170	435,000
GO Corp Purp Bonds				280,000	Parking	165,000	-	20,000	3,478	145,000
Total GO Corp Purp - 2012C	8/7/2012	8/1/2027	2.0-3.0%	9,465,000		6,630,000	-	580,000	151,563	6,050,000
GO Corp Purp Bonds				4,849,800	TID No. 1	2,021,472	-	683,016	36,482	1,338,456
GO Corp Purp Bonds				440,200	TID No. 3	183,528	-	61,984	3,311	121,544
Total GO Corp Purp - 2013A	12/30/2013	5/1/2022	2.1-3.0%	5,290,000		2,205,000	-	745,000	39,793	1,460,000
GO Corp Purp Bonds				3,660,000	Village	3,075,000	-	160,000	83,112	2,915,000
GO Corp Purp Bonds				410,000	TID No. 3	210,000	-	40,000	4,856	170,000
GO Corp Purp Bonds				905,000	Water	705,000	-	40,000	18,919	665,000
GO Corp Purp Bonds				1,085,000	Sewer	880,000	-	45,000	23,825	835,000
Total GO Corp Purp - 2014A	10/23/2014	4/1/2034	2.0-3.0%	6,060,000		4,870,000	-	285,000	130,712	4,585,000

**Village of Shorewood  
Debt Service Fund  
List of Outstanding Debt - as of December 31, 2020**

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2019	Add's	2020 Payments		Expected Balance 12/31/2020
								Principal	Interest	
GO Corp Purp Bonds				1,860,000	TID No. 3	1,070,000	-	250,000	25,400	820,000
GO Corp Purp Bonds				6,190,000	TID No. 5	5,690,000	-	225,000	190,623	5,465,000
<b>Total GO Corp Purp - 2015A</b>	<b>1/22/2015</b>	<b>5/1/2022</b>	<b>2.1-3.0%</b>	<b>8,050,000</b>		<b>6,760,000</b>	<b>-</b>	<b>475,000</b>	<b>216,023</b>	<b>6,285,000</b>
GO Corp Purp Bonds				6,775,000	Village	6,525,000	-	360,000	193,450	6,165,000
GO Corp Purp Bonds				1,280,000	Water	1,120,000	-	55,000	34,231	1,065,000
GO Corp Purp Bonds				1,865,000	TID 1	1,000,000	-	300,000	40,000	700,000
<b>Total GO Corp Purp - 2016A</b>	<b>8/10/2016</b>	<b>7/1/2036</b>	<b>2.00-3.00%</b>	<b>9,920,000</b>		<b>8,645,000</b>	<b>-</b>	<b>715,000</b>	<b>267,681</b>	<b>7,930,000</b>
<b>2017 GO Notes</b>	<b>8/22/2017</b>	<b>9/1/2027</b>	<b>2.25%</b>	<b>\$ 985,000</b>	<b>Village</b>	<b>\$ 788,000</b>	<b>\$ -</b>	<b>\$ 98,500</b>	<b>\$ 18,026</b>	<b>\$ 689,500</b>
GO Corp Purp Bonds				5,275,000	Village	5,075,000	-	115,000	162,713	4,960,000
GO Corp Purp Bonds				245,000	Sewer	235,000	-	10,000	7,475	225,000
GO Corp Purp Bonds				840,000	Water	805,000	-	30,000	25,694	775,000
<b>Total GO Corp Purp - 2018A</b>	<b>8/23/2018</b>	<b>8/1/1938</b>	<b>3.0-3.5%</b>	<b>6,360,000</b>		<b>6,115,000</b>	<b>-</b>	<b>155,000</b>	<b>195,882</b>	<b>5,960,000</b>
<b>Whitefish Bay - 2019</b>	<b>5/1/2019</b>	<b>5/1/2039</b>	<b>2.0-4.0%</b>	<b>116,641</b>	<b>Capital Proj</b>	<b>116,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,641</b>
<b>Whitefish Bay - 2020</b>	<b>1/22/2020</b>	<b>5/1/2039</b>	<b>2.25-4.0%</b>	<b>897,184</b>	<b>Capital Proj</b>	<b>-</b>	<b>582,540</b>	<b>-</b>	<b>-</b>	<b>582,540</b>
GO Corp Purp Bonds				-	Village	-	2,280,822	-	17,233	2,280,822
GO Corp Purp Bonds				-	Water	-	389,400	-	2,942	389,400
GO Corp Purp Bonds				-	Sewer	-	869,778	-	6,572	869,778
<b>Total GO Corp Purp - 2020A</b>	<b>3/16/2020</b>	<b>3/1/2026</b>	<b>2.00%</b>	<b>-</b>		<b>-</b>	<b>3,540,000</b>	<b>-</b>	<b>26,747</b>	<b>3,540,000</b>
Taxable GO Corp Purp Bonds				-	Village	-	709,324	-	15,448	709,324
Taxable GO Corp Purp Bonds				-	Water	-	29,953	-	652	29,953
Taxable GO Corp Purp Bonds				-	Sewer	-	30,723	-	669	30,723
<b>Total Taxable GO - 2020B</b>	<b>3/16/2020</b>	<b>5/1/2025</b>	<b>4.00%</b>	<b>-</b>		<b>-</b>	<b>770,000</b>	<b>-</b>	<b>16,769</b>	<b>770,000</b>
GO Corp Purp Bonds				-	Village	-	5,875,000	-	-	5,875,000
GO Corp Purp Bonds				-	Water	-	-	-	-	-
GO Corp Purp Bonds				-	Sewer	-	-	-	-	-
<b>Total GO Corp Purp - 2020C</b>	<b>8/3/2020</b>	<b>3/1/2040</b>	<b>1.5-2.0%</b>	<b>-</b>		<b>-</b>	<b>5,875,000</b>	<b>-</b>	<b>-</b>	<b>5,875,000</b>

Village of Shorewood  
Debt Service Fund  
List of Outstanding Debt - as of December 31, 2020

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2019	Add's	2020 Payments		Expected Balance 12/31/2020
								Principal	Interest	
<b>Grand Total</b>						<b>\$ 47,877,973</b>	<b>\$ -</b>	<b>\$ 8,374,446</b>	<b>\$ 1,340,950</b>	<b>\$ 39,503,527</b>
Total Water						\$ 3,570,977	\$ -	\$ 630,977	\$ 99,989	\$ 2,940,000
Total Sewer						5,536,928	-	1,231,928	138,683	4,305,000
Total Parking						165,000	-	20,000	3,478	145,000
Total Business-Type Activities						9,272,905	-	1,882,905	242,150	7,390,000
Total TID No. 1						3,331,472	-	1,083,016	82,682	2,248,456
Total TID No. 3						1,463,528	-	351,984	33,567	1,111,544
Total TID No. 4						6,650,000	-	310,000	196,269	6,340,000
Total TID No. 5						5,690,000	-	225,000	190,623	5,465,000
Debt Service Fund						21,470,068	-	4,521,541	595,659	16,948,527
Total Governmental Activities						38,605,068	-	6,491,541	1,098,800	32,113,527
Grand Total						\$ 47,877,973	\$ -	\$ 8,374,446	\$ 1,340,950	\$ 39,503,527

**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, 2020 was \$89,462,470. The total general obligation debt outstanding at year end was \$39,503,527 or 2.21% of equalized value.*

**Revenue Bonds**

Sewer Revenue Bonds	8/10/2016	7/1/2036	2.00-3.00%	\$ 2,285,000	Sewer	\$ 2,095,000	\$ -	\$ 100,000	\$ 56,163	\$ 1,995,000
Sewer Revenue Bonds	12/22/2020	7/1/2036	2.00-5.00%	\$ 2,075,000	Sewer	\$ -	\$ 2,075,000	\$ -	\$ -	\$ 2,075,000



### Capital Projects Funds

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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. 1:**

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

#### **Tax Increment District (TID) No. 3:**

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

#### **Tax Increment District (TID) No. 4:**

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

#### **Tax Increment District (TID) No. 5:**

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

## 2019 Budget

### General Capital Projects Fund - 400



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#### 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

## 2021 Budget

### General Capital Projects Fund - 400

Dept	Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>										
Capital Related	400-5700-41110	Property Taxes	\$ 550,486	\$ 368,820	\$ 387,800	\$ 387,800	\$ 532,800	\$ 146,000	-62.4%	Taxes
Capital Related	400-5700-42000	Special Assmts	-	203,213	28,750	-	150,000	150,000	0.0%	Charges
Capital Related	400-5700-43530	State Transportation Aids	119,910	93,960	164,792	165,000	165,000	105,000	-36.4%	Intergov't
Capital Related	400-5700-43590	Other Grants / Contributions	30,279	-	10,300	-	100,000	100,000	0.0%	Intergov't
Capital Related	400-5700-43730	Local Sanitation Aids	98,075	214,982	-	100,000	300,000	300,000	200.0%	Intergov't
Capital Related	400-5700-48900	Misc. / One-Time Revenues	12,209	-	6,245	6,000	120,000	120,000	1900.0%	Other Rev
Other Financing Sources/Uses	400-9000-49700	Property Sales	26,627	24,058	525,645	19,500	29,000	20,000	2.6%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	5,275,000	-	5,875,000	6,115,000	-	-	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	71,928	-	151,650	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	-	-	-	-	-	225,000	0.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	457,000	2,720,000	3,034,750	564.1%	OFS
Total Revenue			6,184,514	905,033	7,150,182	7,250,300	4,116,800	4,200,750	-42.1%	
<b>Expenditures</b>										
<u>General Government</u>										
Board	400-1100-56360	Village Wide Initiatives	44,545	54,955	105,675	60,000	70,000	70,000	16.7%	Capital
Manager	400-1410-56120	Technology / IT systems	67,223	53,394	20,560	31,300	160,800	109,250	249.0%	Capital
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	0.0%	Capital
Total General Government			111,768	108,349	126,235	91,300	230,800	179,250	96.3%	
<u>Public Safety</u>										
Police	400-2100-56130	Police Equipment / Furniture	-	-	-	-	20,000	12,000	0.0%	Capital
Police	400-2100-56200	Building Improvements	865,225	54,900	618,414	750,000	-	-	-100.0%	Capital
Police	400-2100-56400	Vehicles	123,079	17,830	96,531	57,000	105,000	57,000	0.0%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	22,777	25,175	28,013	28,000	28,000	28,000	0.0%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	105,447	106,997	108,645	110,000	110,000	110,000	0.0%	Capital
Total Public Safety			1,116,528	204,902	851,603	945,000	263,000	207,000	-78.1%	
<u>Public Works</u>										
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	212,330	39,752	59,567	75,000	283,000	277,000	269.3%	Capital
Public Works Admin.	400-3100-56400	Vehicles	-	290,683	62,921	230,000	340,000	340,000	47.8%	Capital
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	42,020	-	55,545	54,000	15,000	0	-100.0%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	6,203	-	-	-	-	-	0.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	9,356	-	14,569	20,000	210,000	210,000	950.0%	Capital
Bldg Maint - Village Center	400-3240-56200	Building Improvements	23,923	9,127	75,280	77,000	75,000	0	-100.0%	Capital

2021 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
Street and Alley	400-3410-56310	Regular Maintenance	8,349	-	-	-	200,000	200,000	0.0%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	2,965,113	720,218	2,549,865	3,455,000	1,880,000	2,180,000	-36.9%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	41,183	15,590	40,000	50,000	-	-	-100.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	-	380,183	-	-	300,000	300,000	0.0%	Capital
Parks / Forestry	400-3620-56500	Land Improvements / EAB	19,713	137,431	123,103	53,000	320,000	307,500	480.2%	Capital
<b>Total Public Works</b>			<b>3,328,190</b>	<b>1,592,984</b>	<b>2,980,850</b>	<b>4,014,000</b>	<b>3,623,000</b>	<b>3,814,500</b>	<b>-5.0%</b>	
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	179,400	157,342	201	200,000	-	-	-100.0%	Capital
Other Capital Related	400-5700-56900	Other Capital items	60,408	15,646	1,179	2,000,000	-	-	-100.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	79,370	-	82,300	-	-	-	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	34,940	-	69,350	-	-	-	0.0%	Capital
Total Expenditures			4,910,604	2,079,223	4,111,718	7,250,300	4,116,800	4,200,750	-42.1%	
Net Change in Fund Balance			1,273,910	(1,174,190)	3,038,464	-	-	(0)		
<b>Beginning Fund Balance</b>			381,244	1,655,154	480,964	480,964	3,519,428	3,519,428		
Surplus Applied			-	-	-	(457,000)	(2,720,000)	(3,034,750)		
<b>Ending Fund Balance</b>			<b>\$ 1,655,154</b>	<b>\$ 480,964</b>	<b>\$ 3,519,428</b>	<b>\$ 23,964</b>	<b>\$ 799,428</b>	<b>\$ 484,678</b>		
Restricted Fund Balances (Debt Proceeds)				2019 for 2020	2020 for 2021					
Unallocated				359,011	260,164					
NSFD Capital				-	80,000					
DRW Retaining Wall				-	150,000					
Street Light Boxes				-	150,000					
2021 Alley Program				-	810,000					
2021 SE Mill & Overlay				-	470,000					
Downer mill & overlay				-	300,000					
S. Oakland Avenue Mill & Overlay				-	300,000					
2021 Sidewalk replacement				-	150,000					
Hubbard Park (parking lot)				-	250,000					
<b>Total Restricted Fund Balance</b>				<b>359,011</b>	<b>2,920,164</b>					
Fund Balance Assigned for future purposes:				2019 for 2020	2020 for 2021					
Truck #55 carry forward					170,000					
Transportation & Parking implementation					50,000					
Video & security cameras					62,250					
DPW Main Bldg. Roof Replacement					50,000					
DPW Masonry / tuckpointing					10,000					
River Club windows					20,000					
Beach trash recepticals					6,500					
Atwater Park fixtures					6,000					
2018 carry forward to 2019 budget				157,000	-					
<b>Total Assigned Fund Balance</b>				<b>157,000</b>	<b>374,750</b>					
<b>Remaining Unassigned Fund Balance</b>				<b>(35,047)</b>	<b>224,514</b>					

\$ 500,000		NSFD property sale
\$ (88,000)	PY	carrying costs / legal
\$ (37,000)	2020	police org review
\$ (50,000)	2020	Atwater beach
\$ (50,000)	2021	Parking & Trans
\$ (62,500)	2021	Video & security cameras
\$ (50,000)	2021	DPW Roof repairs
\$ (10,000)	2021	DPW Masonry / tuckpointing
\$ (50,000)	2021	River Club windows
\$ (6,500)	2021	Beach trash recepticals
\$ (6,000)	2021	Atwater Park fixtures
\$ 90,000		Balance

2021 Budget

2021 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
<b>Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded</b>									
Board	400-1100-56360		<b>Village Wide Initiatives</b>						
		2	Parking & Transportation Implementation	-	-	-	-	50,000	50,000
		2	Facility Condition Assmt. (from 2020)	-	-	20,000	-	-	20,000
			Other	-	-	-	-	-	-
			<b>Total Village wide</b>	-	-	20,000	-	50,000	70,000
Manager	400-1410-56120		<b>Technology / IT</b>						
		2	Agenda Management (deferred)	-	-	-	-	-	-
		3	CAFR software program (deferred)	-	-	-	-	-	-
		2	Sound & Video recording enhancements	-	-	27,000	-	-	27,000
		3	Video cameras / security	-	-	-	-	62,250	62,250
		1	IT System (VH) Back-up & Recovery	-	-	9,500	-	-	9,500
		1	IT System (VH) Network Switches	-	-	10,500	-	-	10,500
			<b>Total Technology / IT</b>	-	-	47,000	-	62,250	109,250
Police	400-2100-56130		<b>Police Equipment/Furniture</b>						
		1	Firearm replacement (from 2020)	-	-	12,000	-	-	12,000
			Body Cameras (hold until 2022)	-	-	-	-	-	-
			<b>Total Equipment/furniture</b>	-	-	12,000	-	-	12,000
Police	400-2100-56400		<b>Police Vehicles</b>						
		1	Squad replacement #4 (from 2020)	45,000	-	12,000	-	-	57,000
		1	Squad replacement #7 (deferred)	-	-	-	-	-	-
			<b>Total Police Vehicles</b>	45,000	-	12,000	-	-	57,000
Public Safety	400-2900-52300		<b>Other Intergov'tal pymts</b>						
		R	Bayside Communications	28,000	-	-	-	-	28,000
			<b>Total Other Intergov'tal Pymnts</b>	28,000	-	-	-	-	28,000
Public Safety	400-2900-52310		<b>North Shore Fire</b>						
		R	NSF capital equipment	30,000	-	-	-	-	30,000
		B	New Capital	-	-	-	80,000	-	80,000
			<b>Total North Shore Fire Capital</b>	30,000	-	-	80,000	-	110,000

2021 Budget

2021 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Public Works	400-3100-56130		<b>DPW Equipment</b>						
		R	Fuel Tank Painting	7,000	-	-	-	-	7,000
		1	Compactor #1 (shared)	-	-	120,000	-	-	120,000
		1	Volvo Loader #96 (shared)	-	-	80,000	-	-	80,000
		2	Kubota Tractor #102	36,000	-	4,000	-	-	40,000
		1	V-Box Salter	-	30,000	-	-	-	30,000
			<b>Total DPW Equipment</b>	<b>43,000</b>	<b>30,000</b>	<b>204,000</b>	<b>-</b>	<b>-</b>	<b>277,000</b>
Public Works	400-3100-56400		<b>DPW Vehicles</b>						
		1	Truck #56 replacement	-	-	170,000	-	-	170,000
			Truck #55 (carryover from 2020)	-	-	-	-	170,000	170,000
			<b>Total DPW Vehicles</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>	<b>340,000</b>
<b>Facilities</b>									
Village Hall	400-3210-56200		<b>Building Improvements</b>						
		2	Village Hall roof trim (deferred)	-	-	-	-	-	-
			TBD	-	-	-	-	-	-
			<b>Total Village Hall</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Public Works	400-3230-56200		<b>Building Improvements</b>						
		1	DPW Main Bldg. roof repair	-	-	-	-	50,000	50,000
		2	Masonry Tuck Pointing (year 1 of 4)	-	-	-	-	10,000	10,000
		B	DPW Retaining Wall	-	-	-	150,000	-	150,000
			<b>Total DPW Facilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>60,000</b>	<b>210,000</b>
Village Center	400-3240-56200		<b>Building Improvements</b>						
			TBD	-	-	-	-	-	-
			None	-	-	-	-	-	-
			<b>Total Village Center</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Street and Alley	400-3410-56310		<b>Regular Maintenance</b>						
		B	Streetlight Control boxes	-	-	-	150,000	-	150,000
		1	Capitol Drive Street Marking (from 2020)	-	50,000	-	-	-	50,000
			<b>Total Maintenance</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>200,000</b>

2021 Budget

2021 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Street and Alley	400-3410-56320		<b>Large Construction projects</b>						
	21-01	B	Alley program (2021)	-	-	300,000	810,000	-	1,110,000
	21-xx	B	2021 SE mill & overlay	-	-	-	470,000	-	470,000
	21-xx	B	Downer Ave. mill & overlay (from 2020)	-	-	-	300,000	-	300,000
	21-xx		South Oakland Ave Mill & Overlay	-	-	-	300,000	-	300,000
			<b>Total large construction projects</b>	-	-	300,000	1,880,000	-	2,180,000
Street and Alley	400-3410-56321		<b>Professional Fees Construction</b>						
			TBD	-	-	-	-	-	-
			Other	-	-	-	-	-	-
			<b>Total Professional fees construction</b>	-	-	-	-	-	-
Sidewalks	400-3470-56310		<b>Regular Maintenance</b>						
		B	Sidewalk Replacement	-	-	150,000	150,000	-	300,000
			<b>Total Sidewalks</b>	-	-	150,000	150,000	-	300,000
Parks / Forestry	400-3620-56500		<b>Land Improvements</b>						
		1	EAB treatments	-	25,000	-	-	-	25,000
		2	River Club Windows	-	-	-	-	20,000	20,000
		3	Beach Trash Receptacals (from 2020)	-	-	-	-	6,500	6,500
		3	Atwater Park Fixtures	-	-	-	-	6,000	6,000
		B	Hubbard Park (parking lot)	-	-	-	250,000	-	250,000
			<b>Total Land Improvements</b>	-	25,000	-	250,000	32,500	307,500
Sewer Maint.	400-3830-56600		<b>Utility Infrastructure</b>						
			none	-	-	-	-	-	-
			<b>Total Utility infrastrure</b>	-	-	-	-	-	-
Capital Related	400-5700-56900		<b>Other Capital Related</b>						
			none	-	-	-	-	-	-
			<b>Total Other Capital</b>	-	-	-	-	-	-
			<b>Total</b>	\$ 146,000	\$ 105,000	\$ 915,000	\$ 2,660,000	\$ 374,750	\$ 4,200,750



Department: Village Board  
Item Name: **Parking & Transportation Implementation**  
Estimated Cost: \$50,000  
Cost Based On: Estimate  
Estimated Useful Life: N/A  
Account Number: 400-1100-56360

**Detailed description and justification for purchase:**

Based upon the Village’s Parking & Transportation Study completed in 2019, the Village may choose to implement various aspects of the recommendations identified in that report. These funds would be to help fund various signage, street marking, and other modest components of those recommendations at the Village Board’s discretion.

**Operating budget impact:**

The implementation of these items may require additional future maintenance costs.

**Funding Sources:**

Capital Reserves



Department: Village Board  
Item Name: **DPW and Village Hall Facility Condition Assessment (FCA)**  
Estimated Cost: \$20,000  
Cost Based On: Estimate  
Estimated Useful Life: N/A  
Account Number: 400-1100-56360

**Detailed description and justification for purchase:**

A facility condition assessment (FCA) is a process of analyzing the condition of a facility. This is accomplished by looking at factors like age, materials, design, assets. This allows Village leaders the ability to evaluate the building's health and performance in the long run. In essence, the assessment allows the Village to prioritize, plan, execute and maintain our facility.

**Operating budget impact:**

The results of the analysis will provide some recommendations and options for the Village Board to consider. The significance of the impact is yet to be determined.

**Funding Sources:**

One-Time revenues



Department: Village Manager's Office  
Item Name: Video and Audio Recording Equipment  
Estimated Cost: \$27,000  
Cost Based On: Estimate  
Estimated Useful Life: 10 years  
Account Number: 400-1410-56120

**Detailed description and justification for purchase:**

The Village implemented video recording equipment for the Village Hall Court Room in 2016. Later, video recording equipment was installed in the Village Hall Committee Room. The quality for the video recording – especially the audio – could be greatly improved. In addition, the Village would like to explore the following video enhancements: video control panels on the wall, automatic downloads from the video to the server, increased server space, alternative/multiple viewing angles, streaming live video, and improved microphones.

The Village would also explore video, streaming, and audio installation for the Village Center meeting room. If funding for this initiative is improved, staff will engage vendors through an RFP process that would obtain costs for a variety of video and audio improvements for the Village Board's consideration.

Itemized purchases:

- \$20,000 for video and audio improvements in the Village Hall Court Room and Committee Room
- \$7,000 for new video and audio recording and streaming capabilities in the Village Center meeting room

**Operating budget impact:**

\$3,500 annual live streaming service fee

**Funding Sources:**

\$22,000 One-Time revenues, \$5,000 Grants (\$2,500 from William Benjamin Fund and \$2,500 from Lange Bequest for the Village Center costs)



Department: Village Manager's Office  
Item Name: Security Camera Improvements  
Estimated Cost: \$65,250  
Cost Based On: Estimate  
Estimated Useful Life: 10-20 years  
Account Number: 400-1410-56120

**Detailed description and justification for purchase:**

There are a number of improvements needed to the Village's security camera system, which hasn't been upgraded in over a decade. Our current system's quality of video makes it difficult to recognize faces appearing on the camera. In addition, there are a number of areas the cameras don't pick up footage. The following improvements would include upgrades at Village Hall and Village Center. Additional cameras would also be added for the Village Hall/Center parking lot, alley way between Village Hall and the Fire Station, and the DPW facility.

Below is an itemized projection of costs for each facility improvements for security cameras. Note equipment purchased for the security cameras will be placed in the lower level of Village Hall and supports equipment at all Village facilities with security cameras:

- **Village Center** – NVR (\$3,500), HD Upgrade (\$8,500), 5mp in lobby (\$1,500), 5mp basement lobby (\$1,500), 180 degree for garbage area (\$2,200) = **\$17,200**
- **Village Hall** – NVR (\$3,500), 4K lot 1 (\$2,350), 5mp outdoor parking lot (\$1,750), 360 degree historical society door (\$2,800), 5mp 2<sup>nd</sup> floor (\$1,500), 5mp council chamber back (\$1,500), 5mp council chamber front (\$1,500), 5mp 2<sup>nd</sup> floor elevator entrance (\$1,500) = **\$16,400**
- **DPW** - NVR (\$3,500), 9-4 K's 2350x9 (\$21,150), Wireless connectivity for camera system (\$7,000) = **\$31,650**

**Operating budget impact:**

There wouldn't be any immediate operating impact for this request unless the Village needs technical support to maintain and address issues related to the security camera equipment.

**Funding Sources:**

Capital Reserves



Department: Village Manager's Office  
Item Name: IT System Backup for Village Hall  
Estimated Cost: \$9,500  
Cost Based On: Estimate  
Estimated Useful Life: 5 years  
Account Number: 400-1410-56120

**Detailed description and justification for purchase:**

This project is to upgrade the Village backup and recovery system, including hardware and software. This is required to keep these operating system components reasonably current and fully supported by the vendor. Project will establish an enterprise grade backup and recovery solution that will be able to scale with Shorewood, protecting the essential data while positioning the Village to utilize cloud services as an additional layer of protection. This is an essential component of effective disaster recovery and further enhances business continuity. The system at the Police Department is backed up to the cloud, but Village Hall is only backed up by an additional server and not through cloud services.

**Operating budget impact:**

\$2,500 annual license fee

**Funding Sources:**

One-Time revenues



Department: Village Manager's Office  
Item Name: IT Network Switches  
Estimated Cost: \$10,500  
Cost Based On: Estimate  
Estimated Useful Life: 5 years  
Account Number: 400-1410-56120

**Detailed description and justification for purchase:**

The Village needs to replace three 48-port network switches. The switches are required to keep the operating system components reasonably current and fully supported by the vendor. The Village has been notified the current switches will no longer be serviced starting January 2021.

**Operating budget impact:**

None

**Funding Sources:**

One-Time revenues



Department: Police  
Item Name: Firearms  
Estimated Cost: \$12,000  
Cost Based On: Estimate  
Estimated Useful Life: 10 years  
Account Number: 400-2100-56130

**Detailed description and justification for purchase:**

This replacement of the department firearms was in the Master Capitol Asset list to be replaced in 2020, however was deferred until 2022. Each officer is issued a department owned firearm. The department firearms are all of the same make and model for consistency, training, familiarity, etc. The current weapons were purchased 11 years ago. The department is currently assessing firearms to replace the current firearms. The department will be transitioning to a 9mm caliber handgun from the current .40 caliber handgun. This is being done for several reasons to include less recoil, ballistics of 9mm have improved, less cost for ammunition.

**Operating budget impact:**

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

**Funding Sources:**

One-Time revenues



Department: Police  
Item Name: Vehicle replacement  
Estimated Cost: \$57,000  
Cost Based On: Estimate  
Estimated Useful Life: 4 years  
Account Number: 400-2100-56400

**Detailed description and justification for purchase:**

This vehicle was in the Master Capitol Asset list to be replaced in 2020 but was deferred until 2021. Squad 4 is a 2015 Ford Explorer and has served as front line patrol vehicle. It was rated a 18 in 2020 and now is rated a 19 in 2020 based upon the vehicle replacement criteria. We are requesting that Squad 4 be replaced with a 2021 Ford Explorer. As the vehicles age they become costlier to maintain and are out of service longer. By replacing these vehicles on a consistent cycle prevents costly repairs and longer out of service time. More importantly the vehicles performance is reduced and they do not perform as well in emergency driving situations.

Squad car	\$ 36,000
Change over	\$ 3,000
Panasonic Tough Book	\$ 3,500
Console & controls	\$ 11,000
Emergency lights	<u>\$ 3,500</u>

**TOTAL COST \$57,000**

**Operating budget impact:**

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

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

**Funding Sources:**

Tax Levy; this squad will be sent to auction or traded in with an approximate value of \$12,000.



Department: Other Public Safety  
Item Name: **Bayside Communications Capital**  
Estimated Cost: \$28,000  
Cost Based On: Contract with Bayside  
Estimated Useful Life: N/A  
Account Number: 400-2900-52300

**Detailed description and justification for purchase:**

With the new seven communities joint dispatch center was formed, a joint Computer Aid Dispatch (CAD), mobile and record management system. These payments are for capital purchase costs, and future system upgrades per the contract signed.

**Operating budget impact:**

Allows us to continue to provide 24/7 service to the community with reliable Computer Aided Dispatch, mobile data terminals and record management system.

**Funding Source:**

Tax Levy



Department: Other Public Safety  
Item Name: **North Shore Fire Capital**  
Estimated Cost: \$110,000  
Cost Based On: Service agreements  
Estimated Useful Life: n/a  
Account Number: 400-2900-52310

**Detailed description and justification for purchase:**

With the seven member communities of the North Shore Fire Department, the Village of Shorewood will contribute 17.5% of the department's new operating capital equipment needs, and contribution for the purchase of a new trucks and ambulances to serve the member communities.

**Operating budget impact:**

Allows us to continue to provide 24/7 Fire and EMS service to the community

**Funding Source:**

Tax Levy \$30,000, Bond proceeds \$80,000

Department: Public Works – Fleet & Facilities Division  
Item Name: Painting of Fuel Tanks  
Estimated Cost: \$7,000  
Cost Based On: Estimate  
Estimated Useful Life: 10 years  
Account Number: 400-2100-56400

**Detailed description and justification for purchase:**

This request will fund the painting of the fuel station tanks located at the Public Works yard. This fueling site is utilized by DPW, Police, PDD, Shorewood School District and North Shore Fire Department vehicles.

The most recent DATCAP Bureau of Weights and Measures inspection noted the condition of the tanks and lists painting as a required action.

**Operating budget impact:**

Required maintenance

**Funding Sources:**

Tax Levy



Department: Public Works  
Item Name: compactor replacement  
Estimated Cost: \$120,000 (\$60,000 village half)  
Cost Based On: Estimate  
Estimated Useful Life: 10 years  
Account Number: 400-3100-56130

**Detailed description and justification for purchase:**

The yard waste compactor – jointly owned with the Village of Whitefish Bay – has reached the end of its useful life and requires replacement.

This infrastructure is critical to on-going collections operations.

**Operating budget impact:**

Reduced maintenance time and repair costs.

**Funding Sources:**

\$60,000 Shorewood General Fund reserves  
\$60,000 Whitefish Bay contribution



Department: Public Works – Fleet & Facilities Division  
Item Name: Volvo loader #96  
Estimated Cost: \$80,000 (\$40,000 village half)  
Cost Based On: Estimate  
Estimated Useful Life: 15 years  
Account Number: 400-3100-56130

**Detailed description and justification for purchase:**

This vehicle is a 1996 Volvo loader owned jointly with the Village of Whitefish Bay. The vehicle is utilized exclusively for transfer station operations and scored 22 of 25 possible points on the Village’s standard vehicle rating criteria.

The purchase of a used vehicle is proposed. Staff estimates a total cost of \$80,000 with each community contributing half the cost.

**Operating budget impact:**

Reduced repair and maintenance costs

**Funding Sources:**

\$40,000 Shorewood One-Time revenues, \$40,000 Whitefish Bay contribution



Department: Public Works – Fleet & Facilities Division  
Item Name: Kubota tractor #102  
Estimated Cost: \$40,000  
Cost Based On: Estimate  
Estimated Useful Life: 20 years  
Account Number: 400-2100-56400

**Detailed description and justification for purchase:**

Vehicle #102 is a 2001 Kubota tractor. The vehicle is utilized primarily for beach sand cleaning and scored 16 of 25 possible points on the Village's standard vehicle rating criteria.

**Operating budget impact:**

Reduced repair and maintenance costs

**Funding Sources:**

\$36,000 Tax Levy, \$4,000 property sales



Department: Public Works – Fleet & Facilities Division  
Item Name: V-Box salter with brine tanks  
Estimated Cost: \$30,000  
Cost Based On: Estimate  
Estimated Useful Life: 10 years  
Account Number: 400-3100-56130

**Detailed description and justification for purchase:**

This request will fund the replacement of one of the department's four V-Box salters whose condition has deteriorated due to corrosion. This is a front-line unit and requires replacement to maintain the current level of winter operations.

**Operating budget impact:**

Reduced repair and maintenance costs

**Funding Sources:**

State Aids



Department: Public Works  
Item Name: Chevy dump truck #56  
Estimated Cost: \$170,000  
Cost Based On: Estimate  
Estimated Useful Life: 15 years  
Account Number: 400-3100-56130

**Detailed description and justification for purchase:**

DPW fleet vehicle #56 is a 2005 Chevy truck with a 7 CY dump body and plow. The vehicle's primary function is support of sewer utility operations with secondary support functions in the water utility and winter maintenance.

The Village's capital asset inventory schedules replacement of this vehicle in 2021. The truck scored 17 of 25 possible points in the Village's vehicle replacement criteria standards.

**Operating budget impact:**

Annual maintenance costs will be reduced.

**Funding Sources:**

\$165,000 General Fund reserves, \$5,000 property sales



Department: Public Works  
Item Name: **Sterling dump truck replacement**  
Estimated Cost: \$170,000  
Cost Based On: Estimate  
Estimated Useful Life: 15 years  
Account Number: 400-3100-56400



**Detailed description and justification for purchase:**

DPW fleet vehicle #55 is a 2004 Sterling truck with a 7 CY dump body and plow. The vehicles primary function is support of water utility operations with secondary support functions in the sewer utility and winter maintenance.

*(This purchase was approved in the 2020 budget; however delivery is not anticipated until 2021. As such this item is being shown in the 2021 budget as a carryover item which will be funded from capital reserves using the unspent 2020 funds for this purchase.)*

**Operating budget impact:**

Reduction in vehicle repairs and maintenance costs

**Funding Sources:**

Capital Reserves

Department: Public Works – Fleet & Facilities Division  
Item Name: Public Works main building roof repair  
Estimated Cost: \$50,000  
Cost Based On: Estimate  
Estimated Useful Life: 10-15 years  
Account Number: 400-3230-56200

**Detailed description and justification for purchase:**

This request would fund the repair of the flat roof section on the DPW main office building. Since the roof replacement in 2010, animals – believed to be raccoons – have eaten through various sections of the flat roof area.

**Operating budget impact:**

Required maintenance

**Funding Sources:**

Capital Reserves



Department: Public Works – Fleet & Facilities Division  
Item Name: masonry repair various buildings  
Estimated Cost: \$10,000  
Cost Based On: annual program  
Estimated Useful Life: 25 years  
Account Number: 400-3230-56200

**Detailed description and justification for purchase:**

This is the first funding request in a multi-year program to repair areas of significantly deteriorated masonry on various Village buildings. 2021 funds, if approved, would target repair of the DPW administration building

**Operating budget impact:**

Reduced repair costs.

**Funding Sources:**

Capital reserves





Department: Public Works – Fleet & Facilities Division  
Item Name: DPW retaining wall  
Estimated Cost: \$150,000  
Cost Based On: Estimate  
Estimated Useful Life: 20 years  
Account Number: 400-3230-56200

**Detailed description and justification for purchase:**

The Public Works retaining wall separates the Village’s DPW yard from the back end of numerous residential properties along Morris Blvd. and was included for replacement as part of the 2021-2030 Long Range Financial Plan project schedule.

A master plan for the Public Works facilities was completed in 2014. The final report included multiple recommendations for upgrading and reconfiguring both work and storage space to improve efficiencies and service delivery. The recommendations have been prioritized and a phased schedule is suggested. This aspect of the DPW yard is in significant disrepair and will be required to be replaced under any of the site recommendations.

**Operating budget impact:**

Required maintenance

**Funding Sources:**

Bond Proceeds

Department: Public Works  
Item Name: Streetlight control cabinet  
Estimated Cost: \$150,000  
Cost Based On: consultant estimate  
Estimated Useful Life: 40 years  
Account Number: 400-3410-56310

**Detailed description and justification for purchase:**

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

**Operating budget impact:**

Cabinet failures would increase labor and maintenance costs.

**Funding source:**

Bond proceeds



Department: Public Works  
Item Name: Capitol Drive pavement markings  
Estimated Cost: \$50,000  
Cost Based On: Estimate  
Estimated Useful Life: 10 years  
Account Number: 400-3410-56310

**Detailed description and justification for purchase:**

The thermoplastic tape installed with the Capitol Drive reconstruction in 2010 requires replacement. Staff recommends that a contractor remove/grind the remaining tape markings and replacement markings be installed as epoxy paint.

**Operating budget impact:**

These markings will require repainting on a 3-5 year cycle as an operating expense.

**Funding Sources:**

State Aids





Department: Public Works  
Item Name: Alley maintenance program  
Estimated Cost: \$1,150,000  
Cost Based On: Pavement Management Program  
Estimated Useful Life: 20 years  
Account Number: 400-3410-56320

**Detailed description and justification for purchase:**

In 2021, the Village's Alley Program identifies reconstruction of alleys serving the following:

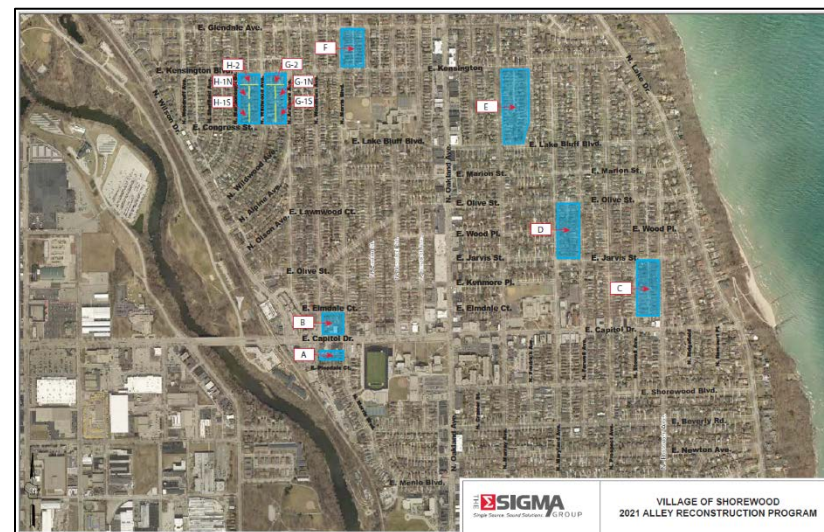
- o 1400 E. Capitol Drive/ E. Pinedale Court
- o 1400 E. Elmdale Court/ E. Capitol Drive
- o 4000 N. Stowell Avenue/ N. Downer Avenue
- o 4100 N. Maryland Avenue/ N. Farwell Avenue
- o 4400 N. Murray Avenue/ N. Frederick Avenue
- o 4500 N. Morris Boulevard/ N. Larkin Street
- o 4400 N. Ardmore Avenue/ N. Wildwood Avenue
- o 4400 N. Marlborough Drive/ N. Wildwood Avenue

**Operating budget impact:**

Operating budget impact is anticipated to be minimal. Regular maintenance time and materials will be reallocated to other alleys and streets.

**Funding Sources:**

\$ 850,000 Bond Proceeds, \$300,000 MMSD Green Solutions Grant





Department: Public Works – Infrastructure  
Item Name: 2021 SE Area mill & overlay program  
Estimated Cost: \$470,000  
Cost Based On: annual program  
Estimated Useful Life: 10 years  
Account Number: 400-3410-56320

**Detailed description and justification for purchase:**

This request will fund the 2021 mill and overlay project for selected SE area road segments:

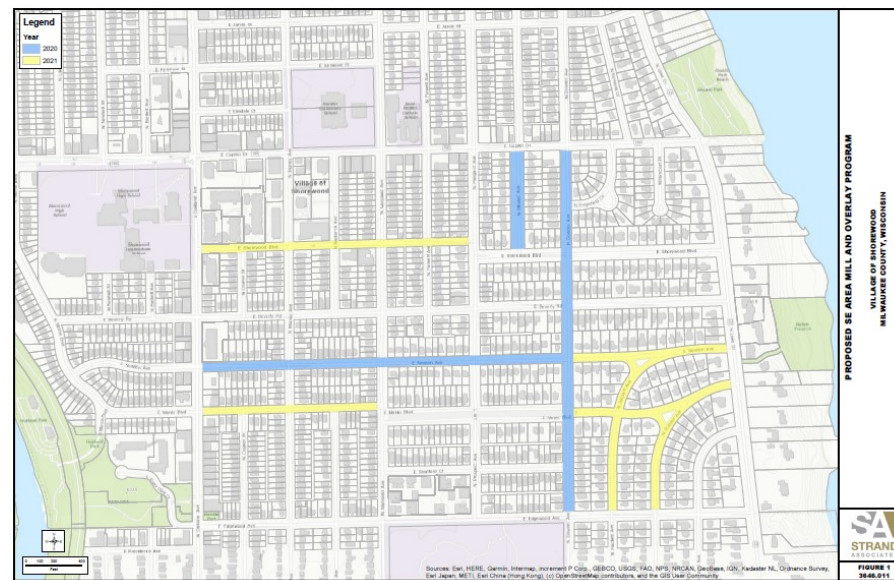
- 1800-2300 blocks E. Shorewood Boulevard
- 1800-2100 blocks E. Menlo Boulevard
- 2600-2700 blocks E. Newton Avenue
- 2600-2700 blocks E. Shorewood Boulevard
- 3500-3600 blocks N. Hackett Avenue
- 3500 block N. Summit Avenue

**Operating budget impact:**

Reduced maintenance and repair costs.

**Funding Sources:**

Bond Proceeds





Department: Public Works – Infrastructure  
Item Name: South Downer Avenue mill & overlay program  
Estimated Cost: \$300,000  
Cost Based On: estimate  
Estimated Useful Life: 10 years  
Account Number: 400-3410-56320

**Detailed description and justification for purchase:**

In conjunction with the Village’s Long Range Financial Plan update, the portion of Downer Avenue south of Capitol Drive mill and overlay maintenance effort was originally scheduled for 2020 in order to improve road conditional until a pavement replacement program can be completed in 2026.

However, due to the possibility of changes to the planned SE sewer project, this effort was deferred to consider additional planning options.

**Operating budget impact:**

Reduced ongoing maintenance and repair costs.

**Funding Sources:**

Bond Proceeds



Department: Public Works – Infrastructure  
Item Name: South Oakland Avenue mill & overlay program  
Estimated Cost: \$300,000  
Cost Based On: estimate  
Estimated Useful Life: 10 years  
Account Number: 400-3410-56320

**Detailed description and justification for purchase:**

In conjunction with the Village’s Long Range Financial Plan update, the portion of Oakland Avenue south of Capitol Drive will undergo this mill and overlay maintenance effort in order to improve road conditional until a pavement replacement program can be completed in 2026.

**Operating budget impact:**

Reduced ongoing maintenance and repair costs.

**Funding Sources:**

Bond Proceeds



Department: Public Works – Infrastructure  
Item Name: 2021 sidewalk replacement program  
Estimated Cost: \$300,000  
Cost Based On: annual program  
Estimated Useful Life: 25 years  
Account Number: 400-3470-56310

**Detailed description and justification for purchase:**

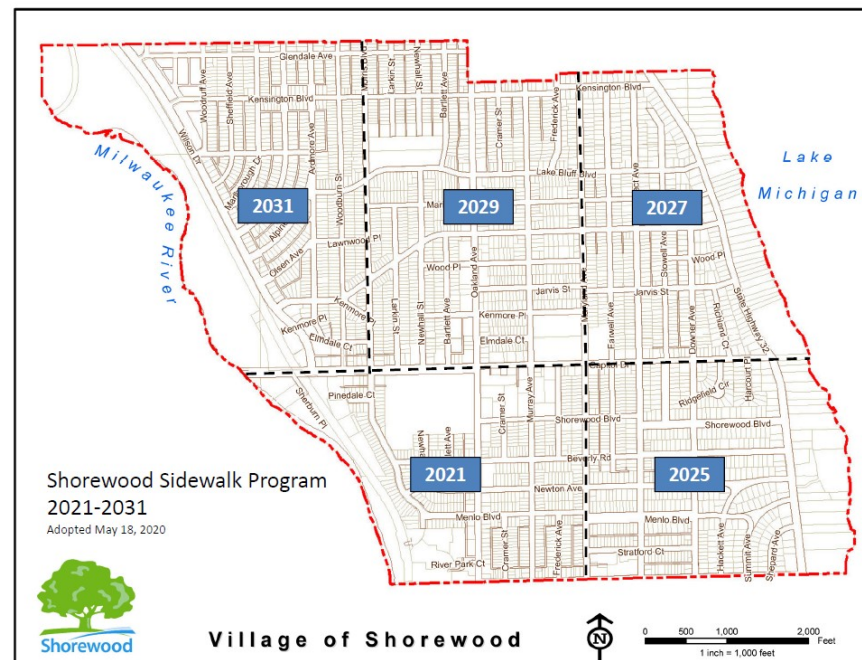
Biennial sidewalk replacement program. The 2021 program will address damaged or defective public sidewalk in the southwest area of the Village. Staff proposes that the program incorporate sidewalk grinding to address liability trip hazards. Replacement will occur in cases of damage, poor condition or excessive settling and/or heaving.

**Operating budget impact:**

Reduced maintenance and repair costs.

**Funding Sources:**

\$150,000 Bond Proceeds, \$150,000 Special Assessments





Department: Public Works – Forestry  
Item Name: **EAB program**  
Estimated Cost: \$25,000  
Cost Based On: Annual program  
Estimated Useful Life: 3-50 years  
Account Number: 400-3620-56500

**Detailed description and justification for purchase:**

This request would fund product for application of larger diameter trees (>14 DBH) by staff and/or private contractor.

**Operating budget impact:**

This program began in 2009 with the goal of delaying the impacts of an EAB infestation, allowing manageable removals and replacements over an extended time period. While the pest has been confirmed in communities surrounding Shorewood since that time, it was first confirmed in several private trees in Shorewood in the summer of 2016.

**Funding Source:**

State Aids

Department: Public Works  
Item Name: River Club window replacement  
Estimated Cost: \$20,000  
Cost Based On: Estimate  
Estimated Useful Life: 20 years  
Account Number: 400-3620-56500

**Detailed description and justification for purchase:**

Funding of this request will complete the replacement of the remaining windows on the River Club building. Work began in 2020 with the replacement of windows on the west side of the building and partial front replacement. The 2021 funds will complete the front of building and east side replacements.

**Operating budget impact:**

Reduced maintenance and reduced heating/cooling costs.

**Funding Sources:**

Capital reserves



Department: Public Works – Services Division  
Item Name: **Beach Trash Receptacles**  
Estimated Cost: \$6,500  
Cost Based On: Estimate  
Estimated Useful Life: 20 years  
Account Number: 400-3620-56500

**Detailed description and justification for purchase:**

This request would add approximately 6 additional trash and recycling collection cans to the Atwater Beach area. Currently there are inadequate receptacles in place to handle typical weekend trash collection needs.

**Operating budget impact:**

Less time spent on overflow clean-up

**Funding Sources:**

Capital Reserves



Department: Public Works  
Item Name: Atwater Park fixtures  
Estimated Cost: \$6,000  
Cost Based On: Estimate  
Estimated Useful Life: 15 years  
Account Number: 400-2100-56400

**Detailed description and justification for purchase:**

This funding request includes the addition of up to 6 permanent refuse containers and two large bike racks. Park usage significantly increased in 2020 and the department has received numerous resident comments regarding the lack of adequate refuse/recycling and bicycle facilities.

**Operating budget impact:**

Less time spent on overflow clean-up

**Funding Sources:**

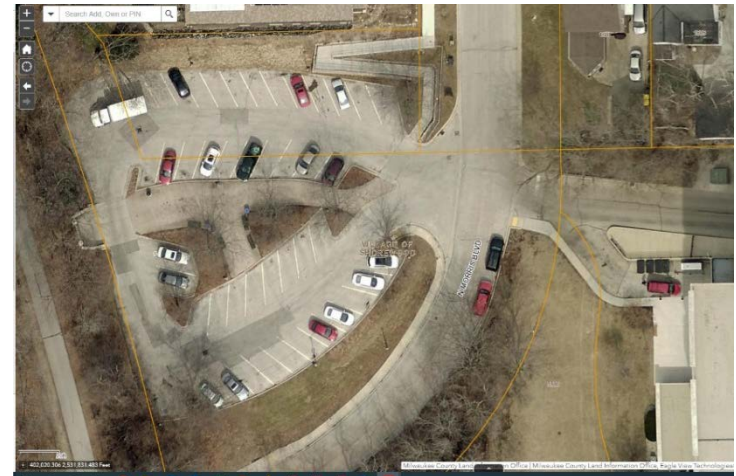
Capital reserves



Department: Public Works - Infrastructure  
Item Name: Hubbard Park parking lot reconstruction  
Estimated Cost: \$250,000  
Cost Based On: Estimate  
Estimated Useful Life: 20 years  
Account Number: 400-3620-56500

**Detailed description and justification for purchase:**

This request would fund the reconstruction of the Hubbard Park parking lot. Staff is currently exploring green infrastructure funding options through the MMSD Green Infrastructure Partnership Program.



**Operating budget impact:**

Reduce short term maintenance costs

**Funding Sources:**

Bond Proceeds, Possible MMSD GI supplemental grant funding

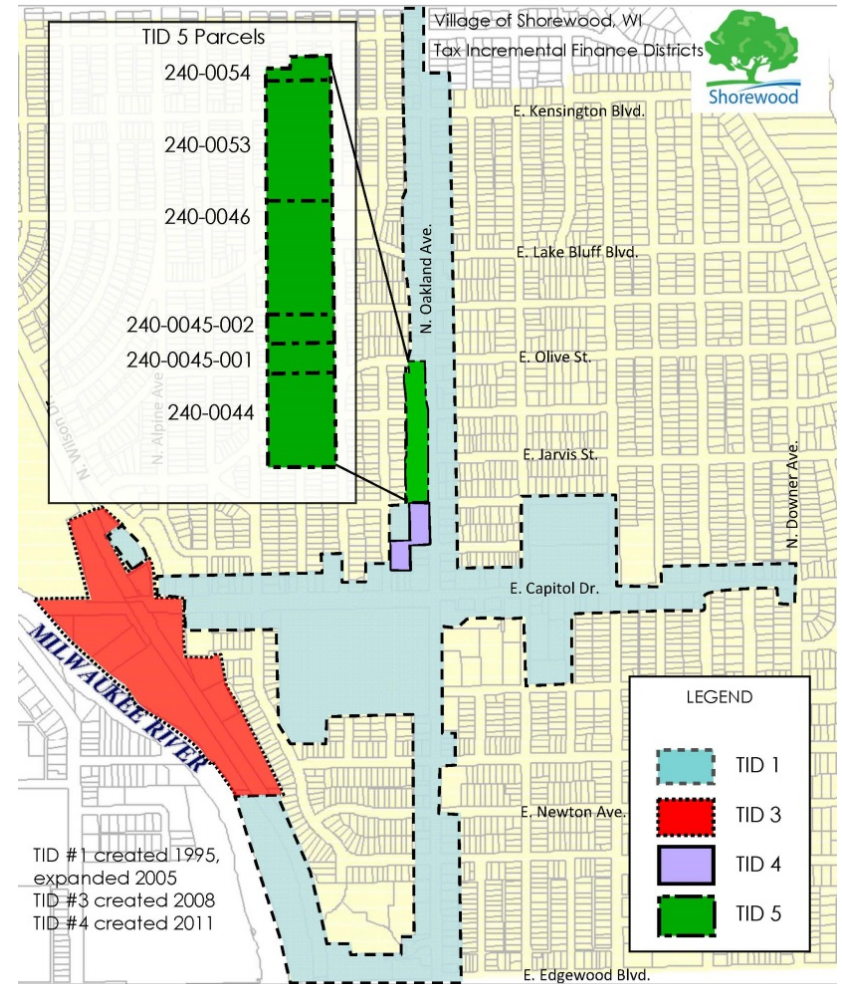


**Department Description**

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

In past years the Village created two new Districts, TID No. 3 and No. 4, removing parcels from TID No. 1 boundaries. In 2014 the Village also created TID No. 5 from within the TID No. 1 area. All three TID boundaries are shown on the map below.

**Active Tax Incremental Financing Districts (TID's) in Shorewood. >>>**



**2021 Budget**

**TID No. 1 Fund - 410**

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
410-6600-41120	TID Increment	\$ 1,729,051	\$ 1,935,451	\$ 2,009,109	\$ 2,150,000	\$ 2,500,000	\$ 2,500,000	16.3%	Other Taxes
410-6600-43430	Exempt Computer / PPT Aid	23,250	24,720	43,854	25,000	40,000	40,000	60.0%	Intergov't
410-6600-48100	Interest Income	19,121	17,238	16,000	15,000	15,000	15,000	0.0%	Other Rev
410-6600-48110	Loan Interest Income			-	-	-	-	0.0%	Other Rev
410-6600-48900	Miscellaneous Revenue	29,352	-	-	-	-	-	0.0%	Other Rev
Total Revenue		<u>1,800,774</u>	<u>1,977,409</u>	<u>2,068,963</u>	<u>2,190,000</u>	<u>2,555,000</u>	<u>2,555,000</u>	<u>16.7%</u>	
<b>Expenditures</b>									
TID Administration									
410-6600-51100	Salaries and Wages	901	921	950	1,000	1,000	1,000	0.0%	Salaries
410-6600-51300	Health Insurance	297	266	285	300	300	300	0.0%	Fringe
410-6600-51305	Dental & Other benefits	6	6	15	25	25	25	0.0%	Fringe
410-6600-51310	Social Security and Medicare	66	67	70	75	75	75	0.0%	Fringe
410-6600-51315	Wisconsin Retirement System	60	60	65	65	65	65	0.0%	Fringe
410-6600-52130	Professional Fees Financial	1,325	1,514	1,500	2,500	2,500	2,500	0.0%	Professional
410-6600-53900	Miscellaneous Expenses	150	150	300	300	300	300	0.0%	Supplies
TID Projects									
410-6600-52100	Professional Fees	-	-	-	-	-	-	0.0%	Professional
410-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	-	0.0%	Professional
TID Projects									
410-6650-52160	Professional Fees Specific Dev.	-	-	-	-	-	-	0.0%	Econ Dev
410-6650-54610	Developer Subsidies / CDA	-	-	-	-	-	-	0.0%	Econ Dev
410-6650-56320	Large Construction projects	-	5,600	-	-	-	-	0.0%	Capital
Other Financing Sources/Uses									
410-9000-59300	Transfers to Debt Service	1,538,125	2,775,248	1,165,698	1,165,698	1,235,080	1,235,080	6.0%	OFU
Total Expenditures		<u>1,540,930</u>	<u>2,783,832</u>	<u>1,168,883</u>	<u>1,169,963</u>	<u>1,239,345</u>	<u>1,239,345</u>	<u>5.9%</u>	
Net Change in Fund Balance		259,844	(806,423)	900,080	1,020,037	1,315,655	1,315,655		
Beginning Fund Balance		<u>624,670</u>	<u>884,514</u>	<u>78,091</u>	<u>78,091</u>	<u>978,171</u>	<u>978,171</u>		
<b>Ending Fund Balance</b>		<u>\$ 884,514</u>	<u>\$ 78,091</u>	<u>\$ 978,171</u>	<u>\$ 1,098,128</u>	<u>\$ 2,293,826</u>	<u>\$ 2,293,826</u>		

## 2021 Budget

### Capital Funds

#### Tax Increment District (TID) No. 3 - 430



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#### Department Description

Tax Incremental Financing District (TID) No. 3 includes lands located along the western boundary of the Village, primarily south of Capitol Drive, however two parcels North of Capitol Drive also fall within the TID boundaries. This TID was created in 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.

A map of TID No. 3 boundaries is included in the preceding section on the TID No. 1 map.

2021 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
430-6600-41120	TID Increment	\$ 545,567	\$ 677,153	\$ 800,650	\$ 855,000	\$ 1,150,000	\$ 1,150,000	34.5%	Other Taxes
430-6600-41125	Shortfall Payments	112,034	85,063	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,008	1,319	2,943	1,300	3,000	3,000	130.8%	Intergov't
430-6600-43590	Other State Grants	192,500	-	-	-	-	-	0.0%	Other Rev
430-6600-46900	Other Charges for Service	85,000	50,000	20,000	20,000	20,400	20,400	2.0%	Charges
430-6600-48100	Interest Income	1,216	6,853	10,000	10,000	10,000	10,000	0.0%	Other Rev
Total Revenue		937,325	820,388	833,593	886,300	1,183,400	1,183,400	33.5%	
<b>Expenditures</b>									
TID Administration									
430-6600-51100	Salaries and Wages	6,278	1,842	1,900	2,000	2,000	2,000	0.0%	Salaries
430-6600-51300	Health Insurance	1,129	533	575	600	600	600	0.0%	Fringe
430-6600-51305	Dental & Other benefits	44	11	30	50	50	50	0.0%	Fringe
430-6600-51310	Social Security and Medicare	468	134	140	150	150	150	0.0%	Fringe
430-6600-51315	Wisconsin Retirement System	420	121	125	130	130	130	0.0%	Fringe
430-6600-52130	Professional Fees Financial	1,325	750	1,500	1,500	1,500	1,500	0.0%	Professional
430-6600-53900	Miscellaneous Expenses	150	172	300	300	300	300	0.0%	Supplies & Office
TID General Activities									
430-6600-52100	Professional Fees	-	-	-	-	-	-	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	-	14,949	-	5,000	5,000	5,000	0.0%	Professional
TID Projects									
430-6650-52120	Professional Fees Legal	-	310	-	5,000	2,000	2,000	-60.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	7,055	3,600	-	5,000	2,000	2,000	-60.0%	Econ Dev
430-6650-54610	Developer Subsidies	-	95,101	158,452	150,000	500,000	500,000	233.3%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benche	-	-	-	-	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	340,071	-	20,000	50,000	40,000	40,000	-20.0%	Econ Dev
Other Financing Sources/Uses									
430-9000-59300	Transfers to Debt Service	394,112	390,095	385,551	385,551	384,400	384,400	-0.3%	OFU
Total Expenditures		751,052	507,618	568,573	605,281	938,130	938,130	55.0%	
Net Change in Fund Balance		186,273	312,770	265,020	281,019	245,270	245,270		
Beginning Fund Balance		(314,723)	(128,450)	184,320	184,320	449,340	449,340		
<b>Ending Fund Balance</b>		<b>\$ (128,450)</b>	<b>\$ 184,320</b>	<b>\$ 449,340</b>	<b>\$ 465,339</b>	<b>\$ 694,610</b>	<b>\$ 694,610</b>		

## 2021 Budget

### Capital Funds

#### Tax Increment District (TID) No. 4 – 440



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#### 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.

**2021 Budget**

**TID No. 4 Fund - 440**

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
440-6600-41120	TID Increment	\$ 486,405	\$ 533,589	\$ 515,588	\$ 550,000	\$ 470,000	\$ 470,000	-14.5%	Other Taxes
440-6600-41125	Shortfall Payments			-	-	-	-	0.0%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid		255	198	250	200	200	-20.0%	Intergov't
440-6600-48100	Interest Income	13,913	27,362	18,000	20,000	20,000	20,000	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	97,412	95,413	93,037	93,037	90,662	90,662	-2.6%	Other Rev
Total Revenue		<u>597,730</u>	<u>656,619</u>	<u>626,823</u>	<u>663,287</u>	<u>580,862</u>	<u>580,862</u>	<u>-12.4%</u>	
<b>Expenditures</b>									
TID Administration									
440-6600-51100	Salaries and Wages	901	921	950	1,000	1,000	1,000	0.0%	Salaries
440-6600-51300	Health Insurance	258	266	285	300	300	300	0.0%	Fringe
440-6600-51305	Dental & Other benefits	5	6	15	25	25	25	0.0%	Fringe
440-6600-51310	Social Security and Medicare	66	67	70	75	75	75	0.0%	Fringe
440-6600-51315	Wisconsin Retirement System	60	60	65	65	65	65	0.0%	Fringe
440-6600-52130	Professional Fees Financial	1,325	750	1,500	1,500	1,500	1,500	0.0%	Professional
440-6600-53900	Miscellaneous Expenses	150	150	300	300	300	300	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				20,000	20,000	20,000	0.0%	Professional
440-6650-52160	Professional Fees Specific Dev.				-	-	-	0.0%	Econ Dev
440-6650-54610	Developer Subsidies				-	-	-	0.0%	Econ Dev
Other Financing Sources/Uses									
440-9000-59300	Transfers to Debt Service	498,444	502,645	506,269	506,269	514,695	514,695	1.7%	OFU
Total Expenditures		<u>501,209</u>	<u>504,865</u>	<u>509,454</u>	<u>529,534</u>	<u>537,960</u>	<u>537,960</u>	<u>1.6%</u>	
Net Change in Fund Balance		96,521	151,754	117,369	133,753	42,902	42,902		
Beginning Fund Balance		<u>3,668,657</u>	<u>3,765,178</u>	<u>3,916,932</u>	<u>3,916,932</u>	<u>4,034,301</u>	<u>4,034,301</u>		
<b>Ending Fund Balance</b>		<u>\$ 3,765,178</u>	<u>\$ 3,916,932</u>	<u>\$ 4,034,301</u>	<u>\$ 4,050,685</u>	<u>\$ 4,077,203</u>	<u>\$ 4,077,203</u>		

## 2021 Budget

### Capital Funds

#### Tax Increment District (TID) No. 5 – 450



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#### 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.

**2021 Budget**

**TID No. 5 Fund - 450**

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
450-6600-41120	TID Increment	\$ 1,210,948	\$ 1,297,059	\$ 1,358,803	\$ 1,450,000	\$ 1,650,000	\$ 1,650,000	13.8%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,781	2,459	1,893	2,500	1,900	1,900	-24.0%	Intergov't
450-6600-48100	Interest Income	21,368	53,605	40,000	40,000	40,000	40,000	0.0%	Other Rev
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	-	0.0%	Other Rev
	Total Revenue	<u>1,234,097</u>	<u>1,353,123</u>	<u>1,400,696</u>	<u>1,492,500</u>	<u>1,691,900</u>	<u>1,691,900</u>	<u>13.4%</u>	
<b>Expenditures</b>									
TID Administration									
450-6600-51100	Salaries and Wages	901	921	950	1,000	1,000	1,000	0.0%	Salaries
450-6600-51300	Health Insurance	287	266	285	300	300	300	0.0%	Fringe
450-6600-51305	Dental & Other benefits	6	6	15	25	25	25	0.0%	Fringe
450-6600-51310	Social Security and Medicare	66	67	70	75	75	75	0.0%	Fringe
450-6600-51315	Wisconsin Retirement System	60	60	65	65	65	65	0.0%	Fringe
450-6600-52130	Professional Fees Financial	1,325	750	1,500	1,500	1,500	1,500	0.0%	Professional
450-6600-53900	Miscellaneous Expenses	150	150	300	300	300	300	0.0%	Supplies & Office
TID General Activities									
450-6600-52100	Professional Fees	-	-	-	-	-	-	0.0%	Professional
450-6600-52920	Surveys/Studies & Plans	-	-	-	20,000	20,000	20,000	0.0%	Professional
450-6600-53140	Communications/Publications	-	-	-	-	-	-	0.0%	Supplies & Office
TID Projects									
450-6650-52110	Professional Fees - Engineering	-	-	-	-	100,000	100,000	0.0%	Econ Dev
450-6650-52120	Professional Fees Legal	-	-	-	50,000	50,000	50,000	0.0%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benche	-	-	-	-	25,000	25,000	0.0%	Econ Dev
Other Financing Sources/Uses									
450-9000-59300	Transfers to Debt Service	<u>423,498</u>	<u>419,898</u>	<u>415,623</u>	<u>415,623</u>	<u>435,900</u>	<u>435,900</u>	<u>4.9%</u>	OFU
	Total Expenditures	<u>426,293</u>	<u>422,118</u>	<u>418,808</u>	<u>488,888</u>	<u>634,165</u>	<u>634,165</u>	<u>29.7%</u>	
	Net Change in Fund Balance	807,804	931,005	981,888	1,003,612	1,057,735	1,057,735		
	Beginning Fund Balance	<u>333,955</u>	<u>1,141,759</u>	<u>2,072,764</u>	<u>2,072,764</u>	<u>3,054,652</u>	<u>3,054,652</u>		
	<b>Ending Fund Balance</b>	<u>\$ 1,141,759</u>	<u>\$ 2,072,764</u>	<u>\$ 3,054,652</u>	<u>\$ 3,076,376</u>	<u>\$ 4,112,387</u>	<u>\$ 4,112,387</u>		

## 2021 Budget

### Enterprise Funds

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

#### **Parking Utility:**

This fund accounts for the operations of the Village's parking lots, 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



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#### 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.

**2021 Budget**

**Parking Utility - 600**

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
600-3900-46300	Village Hall Lot	\$ 30,452	\$ 31,873	\$ 27,000	\$ 30,000	\$ 18,000	\$ 18,000	-40.0%	Charges
600-3900-46301	North Municipal Lot (24hr)	31,121	44,060	37,000	42,000	22,800	22,800	-45.7%	Charges
600-3900-46302	River Park Lot (24hr)	26,474	29,502	26,000	25,000	15,000	15,000	-40.0%	Charges
600-3900-46303	Menlo Blvd Lot	7,966	8,556	5,000	7,500	4,500	4,500	-40.0%	Charges
600-3900-46304	Hubbard Park Lot	3,615	2,847	3,000	2,000	1,200	1,200	-40.0%	Charges
600-3900-46310	Atwater School Lot	2,249	1,681	1,000	2,000	1,200	1,200	-40.0%	Charges
600-3900-46311	Lake Bluff School Lot	8,948	9,420	4,000	8,000	4,800	4,800	-40.0%	Charges
600-3900-46312	Feerick Lot	1,321	1,752	1,200	1,000	600	600	-40.0%	Charges
600-3900-46313	North Shore Bank Bldg Lot	10,120	10,332	8,500	10,000	6,000	6,000	-40.0%	Charges
600-3900-46314	TCF Bank Lot	8,600	8,396	6,000	8,000	4,800	4,800	-40.0%	Charges
600-3900-46315	High School East Lot	3,986	5,838	4,500	5,000	3,000	3,000	-40.0%	Charges
600-3900-46320	Ogden Lot	13,082	11,345	6,000	13,500	8,000	8,000	-40.7%	Charges
600-3900-46321	Metro Market Lot	3,368	6,101	3,500	8,000	4,800	4,800	-40.0%	Charges
600-3900-46337	High School West	6,083	5,777	5,000	6,000	3,600	3,600	-40.0%	Charges
600-3900-46339	Lighthouse Lot (24hr)	11,240	9,332	8,000	10,000	6,000	6,000	-40.0%	Charges
600-3900-46350	Daytime Permits	1,292	1,193	250	1,200	1,200	1,200	0.0%	Charges
600-3900-46330	On-street parking	116,422	-	-	-	-	-	0.0%	Charges
600-3900-46390	Overnight Parking Permission	44,399	1,411	-	-	-	-	0.0%	Charges
600-3900-48100	Interest Income	7,019	12,059	6,000	6,000	5,000	5,000	-16.7%	Other Rev
600-3900-48110	Loan Interest Income	5,043	4,473	3,887	3,887	3,284	3,284	-15.5%	Other Rev
600-3900-48900	Miscellaneous Revenue	960	1,010	450	700	500	500	-28.6%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	-	0.0%	OFS
<b>Total Revenue</b>		<b>343,760</b>	<b>206,958</b>	<b>156,287</b>	<b>189,787</b>	<b>114,284</b>	<b>114,284</b>	<b>-39.8%</b>	
<b>Expenditures</b>									
600-3900-51100	Salaries and Wages	\$ 45,388	\$ 36,673	\$ 37,000	\$ 37,425	\$ 29,300	\$ 29,300	-21.7%	Salaries
600-3900-51300	Health Insurance	15,181	14,837	15,700	15,230	12,885	12,885	-15.4%	Fringe
600-3900-51305	Dental & Other benefits	612	651	660	750	635	635	-15.3%	Fringe
600-3900-51310	Social Security and Medicare	3,206	2,551	2,600	2,865	2,243	2,243	-21.7%	Fringe
600-3900-51315	Wisconsin Retirement System	3,009	2,382	2,500	2,530	1,980	1,980	-21.7%	Fringe
600-3900-52130	Professional Fees Financial	1,837	1,538	1,500	1,500	1,280	1,280	-14.7%	Professional
600-3900-52140	Professional Fees Technology	1,200	1,245	1,500	1,200	1,200	1,200	0.0%	Professional

**2021 Budget**

**Parking Utility - 600**

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
600-3900-52920	Surveys / Studies / Plans	0	10,000	0	0	0	0	0.0%	Professional
600-3900-52990	Other Service Contract Fees	45,966	3,142	2,600	6,000	3,500	3,500	-41.7%	Contractual
600-3900-53130	Postage Costs / Misc.	119	-	250	250	250	250	0.0%	Supplies & Office
600-3900-54310	Atwater School Lot	558	426	255	510	306	306	-40.0%	Programming
600-3900-54311	Lake Bluff School Lot	2,419	2,274	1,020	2,040	1,224	1,224	-40.0%	Programming
600-3900-54312	Feerick Lot	287	468	306	255	153	153	-40.0%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,598	2,562	2,168	2,550	1,530	1,530	-40.0%	Programming
600-3900-54314	TCF Bank Lot	2,154	2,130	1,530	2,040	1,224	1,224	-40.0%	Programming
600-3900-54315	High School Lots	3,102	2,922	2,423	2,805	1,683	1,683	-40.0%	Programming
600-3900-54320	Ogden Lot	4,803	3,834	2,160	4,860	2,880	2,880	-40.7%	Programming
600-3900-54321	Metro Market Lot	1,846	3,018	893	2,040	1,224	1,224	-40.0%	Programming
600-3900-54339	Lighthouse Lot	5,107	4,788	4,000	3,000	3,000	3,000	0.0%	Programming
600-3900-54700	Payments In Lieu Of Taxes	39,448	40,202	39,000	40,000	40,000	40,000	0.0%	Other Gov't
600-3900-54710	Depreciation	5,500	5,500	5,500	5,500	5,500	5,500	0.0%	Capital
600-3900-55100	Liability & Property Insurance	1,044	898	630	800	575	575	-28.1%	Insurance
600-3900-55110	Workers Comp	923	814	660	750	500	500	-33.3%	Insurance
600-3900-56310	Parking Lot maint / repairs	-	3,764	3,500	3,000	5,000	5,000	66.7%	Capital
600-3900-57410	Administrative Charges	7,983	6,425	7,500	8,380	8,480	8,480	1.2%	Interdepmtl Exp
600-3900-57440	Plowing/Salting	6,555	8,398	6,500	7,625	7,860	7,860	3.1%	Interdepmtl Exp
600-3900-57450	Police Administration	24,932	25,588	26,890	26,890	13,525	13,525	-49.7%	Interdepmtl Exp
600-8000-58200	Interest	3,300	3,459	3,478	3,478	3,078	3,078	-11.5%	Debt
<b>Total Expenses</b>		<u>229,077</u>	<u>190,489</u>	<u>172,722</u>	<u>184,273</u>	<u>151,015</u>	<u>151,015</u>	<u>-18.0%</u>	
<b>Net Change in Equity</b>		114,683	16,469	(16,435)	5,514	(36,731)	(36,731)		
<b>Beginning Net Assets</b>		574,797	689,480	705,949	705,949	689,514	689,514		
<b>Less: Surplus Applied</b>		-	-	-	-	-	-		
<b>Ending Net Assets</b>		<u>\$ 689,480</u>	<u>\$ 705,949</u>	<u>\$ 689,514</u>	<u>\$ 711,463</u>	<u>\$ 652,783</u>	<u>\$ 652,783</u>		

## 2021 Budget

### Enterprise Funds Water Utility - 610



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#### 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. Maintenance costs continue to trend higher.

**2021 Budget**  
**Summary of All Functional Areas - Water**  
**By Object**

Category	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21
<b>Revenues</b>							
Charges for Services Total	2,047,368	2,032,361	2,049,377	2,048,377	2,018,377	2,018,377	-1.5%
Other Revenues Total	31,380	52,289	37,500	55,350	50,500	50,500	-8.8%
Other Financing Sources Total	-	-	-	-	-	-	0.0%
Total Revenue Water	<u>2,078,748</u>	<u>2,084,650</u>	<u>2,086,877</u>	<u>2,103,727</u>	<u>2,068,877</u>	<u>2,068,877</u>	<u>-1.7%</u>
<b>Expenses</b>							
Salaries Total	247,112	251,822	239,650	338,845	306,535	306,535	-9.5%
Fringe Benefits Total	122,907	168,080	132,761	179,220	171,232	171,232	-4.5%
Other Governments Total	829,917	850,649	930,000	870,000	870,000	870,000	0.0%
Contractual Payments Total	12,273	15,389	13,500	12,000	15,000	15,000	25.0%
Supplies & Office Total	7,939	9,923	12,125	13,075	13,985	13,985	7.0%
Supplies - Maintenance Total	107,079	66,096	56,500	122,500	112,500	112,500	-8.2%
Supplies - Vehicle Total	5,332	11,955	3,700	8,500	8,500	8,500	0.0%
Utilities Total	979	883	2,700	1,000	2,000	2,000	100.0%
Professional Fees Total	27,500	14,455	25,243	20,500	31,700	31,700	54.6%
Insurance Total	34,202	35,925	28,450	34,195	26,890	26,890	-21.4%
Programming Total	8,770	14,494	15,211	27,000	17,000	17,000	-37.0%
Debt Service Total	122,465	116,703	123,423	115,000	99,600	99,600	-13.4%
Capital Total	176,783	163,113	187,500	247,500	247,500	247,500	0.0%
Interdepartmental Exp	24,173	24,480	20,500	24,350	24,335	24,335	-0.1%
Total Expenditures Water	<u>1,727,431</u>	<u>1,743,967</u>	<u>1,791,263</u>	<u>2,013,685</u>	<u>1,946,777</u>	<u>1,946,777</u>	<u>-3.3%</u>
Net Change	<u>351,317</u>	<u>340,683</u>	<u>295,614</u>	<u>90,042</u>	<u>122,100</u>	<u>122,100</u>	

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Revenues</b>									
610-3710-46450	Utility Charges - Residential	1,024,417	1,024,494	1,050,000	1,025,000	1,025,000	1,025,000	0.0%	Charges
610-3710-46451	Utility Charges - Commercial	120,762	112,398	105,000	112,000	106,000	106,000	-5.4%	Charges
610-3710-46452	Utility Charges - Public Authority	56,292	46,997	40,000	50,000	41,000	41,000	-18.0%	Charges
610-3710-46453	Utility Charges - Multi Family	389,933	394,380	400,000	407,000	392,000	392,000	-3.7%	Charges
610-3710-46456	Public Fire Protection	419,377	417,377	417,377	417,377	417,377	417,377	0.0%	Charges
610-3710-46457	Private Fire Protection	36,587	36,715	37,000	37,000	37,000	37,000	0.0%	Charges
610-3710-47425	Joint Meter Charges to Sewer	6,563	13,926	15,000	25,000	25,000	25,000	0.0%	Other Rev
610-3710-48100	Interest Income	9,032	21,351	12,000	15,000	10,000	10,000	-33.3%	Other Rev
610-3710-48300	Late Payment Penalty	15,540	16,683	10,000	15,000	15,000	15,000	0.0%	Other Rev
610-3710-48900	Miscellaneous Revenue	245	329	500	350	500	500	42.9%	Other Rev
Total Revenue		2,078,748	2,084,650	2,086,877	2,103,727	2,068,877	2,068,877	-1.7%	
<b>Expenditures</b>									
Water Administration									
610-3710-51100	Salaries and Wages	66,223	75,520	75,000	81,435	73,120	73,120	-10.2%	Salaries
610-3710-51300	Health Insurance	15,075	20,587	20,000	19,085	18,520	18,520	-3.0%	Fringe
610-3710-51305	Dental & Other benefits	532	622	800	905	850	850	-6.1%	Fringe
610-3710-51310	Social Security and Medicare	5,119	5,622	5,500	6,230	5,595	5,595	-10.2%	Fringe
610-3710-51315	Wisconsin Retirement System	4,649	30,590	5,000	5,460	4,937	4,937	-9.6%	Fringe
610-3710-51330	Uniform Expense	1,200	1,200	1,000	1,000	1,200	1,200	20.0%	Fringe
610-3710-51340	Retiree Health Contribution	20,151	21,623	23,000	19,500	20,000	20,000	2.6%	Fringe
610-3710-51355	Other Benefits	(7,510)	10,064	-	-	0	0	0.0%	Fringe
610-3710-51900	Professional Education	2,000	1,194	1,000	3,000	3,000	3,000	0.0%	Fringe
610-3710-52100	Professional Fees	8,090	45	500	10,000	10,000	10,000	0.0%	Professional
610-3710-52130	Professional Fees Financial	3,675	3,075	3,000	3,000	3,200	3,200	6.7%	Professional
610-3710-52140	Professional Fees Technology	2,400	2,883	3,500	2,500	3,500	3,500	40.0%	Professional
610-3710-52230	Phone and Internet	979	883	2,700	1,000	2,000	2,000	100.0%	Utilities
610-3710-52300	Other Intergov'tal pymts	674,603	688,464	760,000	700,000	680,000	680,000	-2.9%	Other Gov't
610-3710-52910	Software Purch/Maint	4,517	7,513	4,500	4,500	5,000	5,000	11.1%	Contractual
610-3710-52930	Credit Card Fees	7,756	7,876	9,000	7,500	10,000	10,000	33.3%	Contractual
610-3710-53100	Office Supplies	1,159	959	750	1,000	1,000	1,000	0.0%	Supplies & Office
610-3710-53120	Copy / Printing Costs	782	857	2,300	3,500	3,500	3,500	0.0%	Supplies & Office

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
610-3710-53200	Memberships & Subscriptions	945	1,065	1,075	1,075	985	985	-8.4%	Supplies & Office
610-3710-54150	Safety Expenses	1,428	2,933	2,000	2,500	2,500	2,500	0.0%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	155,314	162,185	170,000	170,000	190,000	190,000	11.8%	Other Gov't
610-3710-54710	Depreciation	151,629	134,952	165,000	225,000	225,000	225,000	0.0%	Capital
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	12,500	12,500	12,500	12,500	0.0%	Capital
610-3710-54720	PSC assessment	2,133	2,000	2,211	2,000	2,000	2,000	0.0%	Programming
610-3710-54721	PSC rate costs	-	2,461	1,000	5,000	5,000	5,000	0.0%	Programming
610-3710-55100	Liability & Property Insurance	11,782	10,982	10,950	12,600	11,200	11,200	-11.1%	Insurance
610-3710-55110	Workers Comp / Unemp.	22,420	24,943	17,500	21,595	15,690	15,690	-27.3%	Insurance
610-3710-57410	Administrative Charges	8,063	6,084	7,000	7,750	7,600	7,600	-1.9%	Interdeptmntl Exp
610-3710-57430	Building Usage	10,816	10,647	10,000	11,600	11,735	11,735	1.2%	Interdeptmntl Exp
Total Administration Expenditures		1,190,759	1,250,303	1,316,786	1,341,235	1,329,632	1,329,632	-0.9%	
Maint Mains									
610-3730-51100	Salaries and Wages	103,158	91,254	75,000	136,455	109,875	109,875	-19.5%	Salaries
610-3730-51200	Overtime Wages	7,683	7,643	5,000	10,000	10,000	10,000	0.0%	Salaries
610-3730-51300	Health Insurance	28,275	23,118	27,000	46,385	41,105	41,105	-11.4%	Fringe
610-3730-51305	Dental & Other benefits	1,235	1,091	1,000	2,045	1,795	1,795	-12.2%	Fringe
610-3730-51310	Social Security and Medicare	7,652	7,262	5,500	11,205	9,170	9,170	-18.2%	Fringe
610-3730-51315	Wisconsin Retirement System	7,108	6,481	5,200	9,595	8,095	8,095	-15.6%	Fringe
610-3730-53500	Dept/Program Supplies	64,561	41,836	20,000	75,000	60,000	60,000	-20.0%	Supplies - Maintenance
610-3730-57420	Equipment Usage	4,437	4,428	2,000	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Mains Expenditures		224,109	183,113	140,700	293,185	242,540	242,540	-17.3%	
Maint Services									
610-3740-51100	Salaries and Wages	18,902	24,321	28,000	24,310	25,530	25,530	5.0%	Salaries
610-3740-51200	Overtime Wages	2,216	1,334	1,500	2,000	2,000	2,000	0.0%	Salaries
610-3740-51300	Health Insurance	9,154	10,025	7,000	8,335	9,210	9,210	10.5%	Fringe
610-3740-51305	Dental & Other benefits	392	453	320	370	415	415	12.2%	Fringe
610-3740-51310	Social Security and Medicare	2,141	2,387	2,000	2,015	2,110	2,110	4.7%	Fringe
610-3740-51315	Wisconsin Retirement System	2,010	2,165	2,000	1,725	1,860	1,860	7.8%	Fringe
610-3740-53500	Dept/Program Supplies	24,407	6,144	30,000	30,000	30,000	30,000	0.0%	Supplies - Maintenance
610-3740-57420	Equipment Usage	857	3,321	1,500	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Services Expenditures		60,079	50,150	72,320	71,255	73,625	73,625	3.3%	

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Maint Meters</b>									
610-3750-51100	Salaries and Wages	3,653	9,867	10,000	39,220	42,400	42,400	8.1%	Salaries
610-3750-51200	Overtime Wages	90	285	150	2,000	2,000	2,000	0.0%	Salaries
610-3750-51300	Health Insurance	1,234	3,190	3,000	13,055	14,075	14,075	7.8%	Fringe
610-3750-51305	Dental & Other benefits	52	143	125	575	665	665	15.7%	Fringe
610-3750-51310	Social Security and Medicare	261	747	650	3,155	3,395	3,395	7.6%	Fringe
610-3750-51315	Wisconsin Retirement System	251	665	600	2,700	2,995	2,995	10.9%	Fringe
610-3750-53500	Dept/Program Supplies	540	7,038	5,000	5,000	10,000	10,000	100.0%	Supplies - Maintenance
<b>Total Maintenance Meters Expenditures</b>		<b>6,081</b>	<b>21,935</b>	<b>19,525</b>	<b>65,705</b>	<b>75,530</b>	<b>75,530</b>	<b>15.0%</b>	
<b>Maint Hydrants</b>									
610-3760-51100	Salaries and Wages	8,400	4,928	5,000	5,700	5,325	5,325	-6.6%	Salaries
610-3760-51200	Overtime Wages	65	-	-	-	-	-	0.0%	Salaries
610-3760-51300	Health Insurance	1,920	1,031	1,700	1,805	1,775	1,775	-1.7%	Fringe
610-3760-51305	Dental & Other benefits	89	55	80	80	80	80	0.0%	Fringe
610-3760-51310	Social Security and Medicare	625	357	400	435	410	410	-5.7%	Fringe
610-3760-51315	Wisconsin Retirement System	567	324	350	375	360	360	-4.0%	Fringe
610-3760-53500	Dept/Program Supplies	13,653	9,483	500	10,000	10,000	10,000	0.0%	Supplies - Maintenance
<b>Total Maintenance of Hydrants</b>		<b>25,319</b>	<b>16,178</b>	<b>8,030</b>	<b>18,395</b>	<b>17,950</b>	<b>17,950</b>	<b>-2.4%</b>	
<b>Maint Misc Plan</b>									
610-3770-51100	Salaries and Wages	3,874	4,760	8,000	5,700	5,325	5,325	-6.6%	Salaries
610-3770-51200	Overtime Wages	-	22	-	-	-	-	0.0%	Salaries
610-3770-51300	Health Insurance	830	880	1,800	1,805	1,775	1,775	-1.7%	Fringe
610-3770-51305	Dental & Other benefits	37	42	75	80	80	80	0.0%	Fringe
610-3770-51310	Social Security and Medicare	280	355	425	435	410	410	-5.7%	Fringe
610-3770-51315	Wisconsin Retirement System	260	313	386	375	360	360	-4.0%	Fringe
610-3770-53400	Vehicle Maintenance	5,332	9,980	700	5,000	5,000	5,000	0.0%	Supplies - Vehicle
610-3770-53410	Fuel	-	1,975	3,000	3,500	3,500	3,500	0.0%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	3,918	1,595	1,000	2,500	2,500	2,500	0.0%	Supplies - Maintenance
<b>Total Maintenance Misc Plant Expenditures</b>		<b>14,531</b>	<b>19,922</b>	<b>15,386</b>	<b>19,395</b>	<b>18,950</b>	<b>18,950</b>	<b>-2.3%</b>	

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21	Category
<b>Customer Accounts</b>									
610-3780-51100	Salaries and Wages	32,848	31,865	32,000	32,025	30,960	30,960	-3.3%	Salaries
610-3780-51200	Overtime Wages	-	23	-	-	-	-	0.0%	Salaries
610-3780-51300	Health Insurance	10,107	10,654	12,000	12,310	11,940	11,940	-3.0%	Fringe
610-3780-51305	Dental & Other benefits	386	481	500	590	590	590	0.0%	Fringe
610-3780-51310	Social Security and Medicare	2,313	2,274	2,350	2,450	2,370	2,370	-3.3%	Fringe
610-3780-51315	Wisconsin Retirement System	2,157	2,085	2,000	2,140	2,090	2,090	-2.3%	Fringe
610-3780-53130	Postage/Mailings	3,625	4,109	6,000	5,000	6,000	6,000	20.0%	Supplies & Office
<b>Total Customer Accounts Expenditures</b>		<b>51,436</b>	<b>51,491</b>	<b>54,850</b>	<b>54,515</b>	<b>53,950</b>	<b>53,950</b>	<b>-1.0%</b>	
<b>Other Water</b>									
610-3790-52920	Surveys/Studies & Plans	13,335	8,452	18,243	5,000	15,000	15,000	200.0%	Professional
610-3790-54740	Water Testing	6,637	10,033	12,000	20,000	10,000	10,000	-50.0%	Programming
610-3790-56130	Vehicles/Equipment	13,567	35,190	10,000	10,000	10,000	10,000	0.0%	Capital
610-3790-56600	Utility Infrastructure	94,963	314,738	800,000	1,975,000	1,650,000	1,650,000	-16.5%	Capital
610-3790-56699	Capitalized Expenditures	(95,850)	(334,241)	(800,000)	(1,975,000)	(1,650,000)	(1,650,000)	-16.5%	Capital
610-8000-58200	Interest	109,825	116,703	115,000	115,000	99,600	99,600	-13.4%	Debt
610-8000-58300	Debt Issuance Costs	12,640	-	8,423	-	-	-	0.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	Debt
<b>Total Other Water Expenditures</b>		<b>155,117</b>	<b>150,875</b>	<b>163,666</b>	<b>150,000</b>	<b>134,600</b>	<b>134,600</b>	<b>-10.3%</b>	
<b>Total Expenses</b>		<b>1,727,431</b>	<b>1,743,967</b>	<b>1,791,263</b>	<b>2,013,685</b>	<b>1,946,777</b>	<b>1,946,777</b>	<b>-3.3%</b>	
<b>Net Change in Equity</b>		<b>351,317</b>	<b>340,683</b>	<b>295,614</b>	<b>90,042</b>	<b>122,100</b>	<b>122,100</b>	<b>35.6%</b>	
<b>Beginning Net Assets</b>		<b>2,375,245</b>	<b>2,726,562</b>	<b>3,067,245</b>	<b>3,067,245</b>	<b>3,362,859</b>	<b>3,362,859</b>		
<b>Less: Surplus Applied</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Ending Net Assets</b>		<b>\$ 2,726,562</b>	<b>\$ 3,067,245</b>	<b>\$ 3,362,859</b>	<b>\$ 3,157,287</b>	<b>\$ 3,484,959</b>	<b>\$ 3,484,959</b>		
<b>Debt service Principal payments</b>						<b>\$ 237,645</b>	<b>\$ 330,056</b>		

**2021 Budget  
Expenditure Request Detail - Water Utility**

**Revenues**

610-3710-46450	Utility Charges - Residential		610-3710-52100	Professional fees	
Meter fees		305,000	Consulting services		10,000
Volumetric charges (240,000 ccf @ \$3.00)		<u>720,000</u>	Other		-
Total for account		<u>1,025,000</u>	Total for account		<u>10,000</u>

610-3710-46451	Utility Charges - Commercial		610-3710-53200	Memberships & subscriptions	
Meter fees		16,000	Rural Water Association membership: group		600
Volumetric charges (30,000 ccf @ \$3.00)		<u>90,000</u>	AWPA membership		<u>385</u>
Total for account		<u>106,000</u>	Total for account		<u>985</u>

610-3710-46452	Utility Charges - Public Authority		610-3710-54150	Safety expenses	
Meter fees		11,000	WisDOT CDL Drug Testing		400
Volumetric charges (10,000 ccf @ \$3.00)		<u>30,000</u>	Safety Program development/CPR training		1,500
Total for account		<u>41,000</u>	Safety Awards		250

610-3710-46453	Utility Charges - Multi Family		CDL Reimbursements		150
Meter fees		32,000	Medical cabinet and safety items		<u>200</u>
Volumetric charges (120,000 ccf @ \$3.00)		<u>360,000</u>	Total for account		<u>2,500</u>
Total for account		<u>392,000</u>			

**Expenses**

**Capital Asset Requests**

610-3710-52300	Other Intergov'tal pymts		610-3790-56130	Vehicles/Equipment	
MWW Demand & Fire Protect service fees		80,000	Small equipment		10,000
Water sold (400,000 ccf @ \$1.25)		500,000	30" Concrete saw (deferred)		-
20% Non-revenue water (80,000 ccf @ \$1.25)		<u>100,000</u>	Total for account		<u>10,000</u>
Total for account		<u>680,000</u>			

610-3710-51900	Professional education		610-3790-56600	Utility Infrastructure	
WI Rural Water Association conference		1,500	Meter Replacement program (20-04)		1,300,000
APWA Congress - Butschlick		<u>1,500</u>	Water Relay projects (21-xx)		<u>350,000</u>
Total for account		<u>3,000</u>	Total for account		<u>1,650,000</u>

# 2021 Budget



## Water Utility Capital Purchase Supporting Document

Department: Water Utility  
Item Name: Watermain Replacement Program  
Estimated Cost: \$350,000  
Cost Based On: Estimate  
Estimated Useful Life: 50 years  
Account Number: 610-3790-56600

### Detailed description and justification for purchase:

The segment of water main on N. Frederick Street between E. Shorewood Boulevard and E. Capitol Drive has multiple repaired breaks over the approximate 600 foot run. The project will include the replacement of 12 lead water services and several gate replacements in multiple locations.

### Operating budget impact:

Reduced repair costs

### Funding Sources:

Bond Proceeds

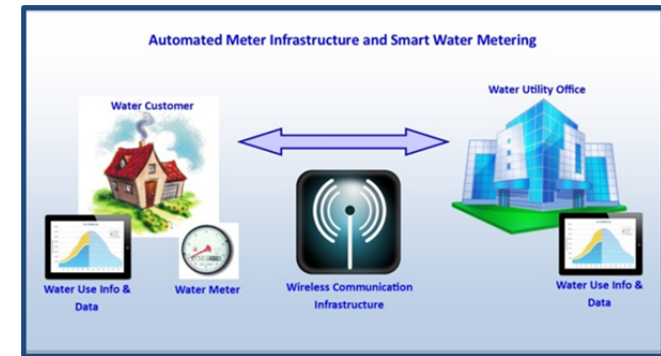


## 2021 Budget

### Water Utility Capital Request Supporting Document



Department: Water Utility  
Item Name: Meter replacement program  
Estimated Cost: \$1,200,000  
Cost Based On: staff/consultant estimate  
Estimated Useful Life: 20 years  
Account Number: 610-3790-56600



#### **Detailed description and justification for purchase:**

The Public Service Commission guidelines on water meters state for entities to either inspect water meters every ten years or conduct an automatic replacement cycle every twenty years. Two decades ago the Village elected to do the automated replacement for water meters. The last replacement occurred in 1995, meaning that Shorewood's twenty years have expired requiring the Village to replace its water meters.

Under current Wisconsin Public Service Commission regulations, the Village must begin replacement of its residential and commercial water meters to ensure the accuracy and reliability of its billing system. Staff has proposed implementation of an AMI (automated meter integration/infrastructure) program with new meters which allows for wireless communication, providing the potential to significantly reduce labor hours spent reading meters. AMI meters also have the capability to directly provide customers with frequent usage updates. Replacement for all the water meters in the Village will take approximately six months to complete.

#### **Operating budget impact:**

Reduced repair costs.

#### **Revenue Sources:**

Bond Proceeds

## 2021 Budget

### Enterprise Funds Sewer Utility - 620



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#### Department Description

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

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

#### Services

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. Maintenance costs continue to trend higher.

**2021 Budget  
Summary of All Funds - Sewer  
By Object**

Category	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget 20 to '21
<b>Revenues</b>							
Charges for Services Total	2,032,874	1,992,139	2,405,000	2,426,365	2,365,265	2,365,265	-2.5%
Other Revenues Total	181,983	32,325	18,000	28,000	25,000	25,000	-10.7%
Other Financing Sources Total	-	-	-	-	-	-	0.0%
Total Revenue Sewer	<u>2,214,857</u>	<u>2,024,464</u>	<u>2,423,000</u>	<u>2,454,365</u>	<u>2,390,265</u>	<u>2,390,265</u>	<u>-2.6%</u>
<b>Expenses</b>							
Salaries Total	215,479	222,751	284,375	201,245	201,550	201,550	0.2%
Fringe Total	91,568	117,416	125,970	88,817	96,090	96,090	8.2%
Other Governments Total	771,759	877,506	824,821	804,000	805,000	805,000	0.1%
Contractual Total	29,622	32,997	32,500	33,000	33,500	33,500	1.5%
Supplies & Office Total	6,434	6,923	8,023	8,250	10,250	10,250	24.2%
Supplies - Maintenance Total	48,355	44,080	53,350	50,500	65,500	65,500	29.7%
Supplies - Vehicle Total	10,633	35,736	21,500	14,000	20,000	20,000	42.9%
Utilities Total	845	747	2,500	1,000	1,800	1,800	80.0%
Professional Fees Total	27,802	38,001	12,940	21,000	51,200	51,200	143.8%
Insurance Total	48,623	46,348	44,113	47,275	46,200	46,200	-2.3%
Debt Service Total	228,003	214,617	231,459	214,078	190,345	190,345	-11.1%
Capital Total (depreciation)	373,621	467,464	360,000	360,000	385,000	385,000	6.9%
Interdepartmental Expenses	<u>28,507</u>	<u>33,157</u>	<u>20,000</u>	<u>21,850</u>	<u>21,835</u>	<u>21,835</u>	<u>-0.1%</u>
Total Expenditures Sewer	<u>1,881,251</u>	<u>2,137,743</u>	<u>2,021,551</u>	<u>1,865,015</u>	<u>1,928,270</u>	<u>1,928,270</u>	<u>3.4%</u>
Net Change	<u>333,606</u>	<u>(113,279)</u>	<u>401,449</u>	<u>589,350</u>	<u>461,995</u>	<u>461,995</u>	

2021 Budget

Sewer Utility - 620

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Revenues</b>									
620-3810-46450	Utility Charges - Residential	1,242,476	1,224,100	1,500,000	1,476,800	1,476,800	1,476,800	0.0%	Charges
620-3810-46451	Utility Charges - Commercial	168,715	158,238	180,000	181,390	170,390	170,390	-6.1%	Charges
620-3810-46452	Utility Charges - Public Authority	68,422	49,357	50,000	72,725	50,725	50,725	-30.3%	Charges
620-3810-46453	Utility Charges - Multi-Family	553,261	560,444	675,000	695,450	667,350	667,350	-4.0%	Charges
620-3810-48100	Interest Income	10,536	8,177	3,000	8,000	5,000	5,000	-37.5%	Other Rev
620-3810-48300	Late Payment Penalty	19,664	22,032	15,000	20,000	20,000	20,000	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	150,770	-	-	-	-	-	0.0%	Other Rev
	Total Revenue	2,214,857	2,024,464	2,423,000	2,454,365	2,390,265	2,390,265	-2.6%	
<b>Expenditures</b>									
Sewer Administration									
620-3810-51100	Salaries and Wages	111,358	105,092	100,000	96,435	91,635	91,635	-5.0%	Salaries
620-3810-51300	Health Insurance	30,316	30,886	30,000	19,090	21,485	21,485	12.5%	Fringe
620-3810-51305	Dental & Other benefits	2,826	1,932	1,500	905	1,015	1,015	12.2%	Fringe
620-3810-51310	Social Security and Medicare	9,762	8,087	8,000	7,355	7,010	7,010	-4.7%	Fringe
620-3810-51315	Wisconsin Retirement System	15,647	23,665	7,000	6,560	6,185	6,185	-5.7%	Fringe
620-3810-51330	Uniform Expense	1,200	800	1,000	1,000	1,000	1,000	0.0%	Fringe
620-3810-51355	Other Benefits	(7,510)	3,083	-	0	0	0	0.0%	Fringe
620-3810-51900	Professional Education	100	-	500	2,000	3,000	3,000	50.0%	Fringe
620-3810-52100	Professional Fees Engineering	1,785	9,510	1,440	5,000	25,000	25,000	400.0%	Professional
620-3810-52130	Professional Fees Financial	3,675	3,075	3,000	3,500	3,200	3,200	-8.6%	Professional
620-3810-52140	Professional Fees Technology	2,400	3,781	3,500	2,500	3,000	3,000	20.0%	Professional
620-3810-52230	Phone and Internet	845	747	2,500	1,000	1,800	1,800	80.0%	Utilities
620-3810-52300	Other Intergov'tal pymts	18,572	17,952	19,821	19,000	20,000	20,000	5.3%	Other Gov't
620-3810-52320	MMSD Sewer	748,314	854,417	800,000	780,000	780,000	780,000	0.0%	Other Gov't
620-3810-52910	Software Purch/Maint	4,376	6,292	4,500	3,000	3,500	3,500	16.7%	Contractual
620-3810-52930	Credit Card Fees	7,756	7,876	8,000	7,500	10,000	10,000	33.3%	Contractual
620-3810-53100	Office Supplies	1,392	978	700	1,000	1,000	1,000	0.0%	Supplies & Office
620-3810-53120	Copy / Printing Costs	-	-	600	-	500	500	0.0%	Supplies & Office

2021 Budget

Sewer Utility - 620

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
620-3810-53200	Memberships & Subscriptions	234	109	223	250	250	250	0.0%	Supplies - Maint
620-3810-53500	Dept/Program Supplies	169	309	350	500	500	500	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,183	1,728	2,000	2,000	3,500	3,500	75.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	4,873	5,137	5,000	5,000	5,000	5,000	0.0%	Other Gov't
620-3810-54710	Depreciation	358,721	372,890	370,000	350,000	375,000	375,000	7.1%	Capital
620-3810-55100	Liability & Property Insurance	34,065	33,407	33,956	36,500	36,500	36,500	0.0%	Insurance
620-3810-55110	Workers Comp / Unemp.	14,558	12,941	10,157	10,775	9,700	9,700	-10.0%	Insurance
620-3810-57410	Administrative Charges	8,628	6,084	7,500	7,750	7,600	7,600	-1.9%	Interdeptmntl Exp
620-3810-57430	Building Usage	10,816	10,647	10,000	11,600	11,735	11,735	1.2%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,386,061	1,521,425	1,431,247	1,380,220	1,429,115	1,429,115	3.5%	
Sewer Maintenance									
620-3820-51100	Salaries and Wages	45,473	53,027	100,000	51,995	49,115	49,115	-5.5%	Salaries
620-3820-51200	Overtime Wages	755	174	1,500	1,500	1,500	1,500	0.0%	Salaries
620-3820-51300	Health Insurance	9,359	12,087	23,500	16,942	16,750	16,750	-1.1%	Fringe
620-3820-51305	Dental & Other benefits	392	586	1,200	750	760	760	1.3%	Fringe
620-3820-51310	Social Security and Medicare	2,332	3,896	7,500	4,095	3,875	3,875	-5.4%	Fringe
620-3820-51315	Wisconsin Retirement System	2,190	3,467	6,500	3,505	3,420	3,420	-2.4%	Fringe
620-3820-52990	Service Contracts / Televising	17,490	18,829	20,000	22,500	20,000	20,000	-11.1%	Contractual
620-3820-53400	Vehicle Maintenance	10,633	30,863	15,000	10,000	15,000	15,000	50.0%	Supplies - Vehicle
620-3820-53410	Fuel	-	4,873	6,500	4,000	5,000	5,000	25.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	26,374	25,441	33,000	30,000	30,000	30,000	0.0%	Supplies - Maint
620-3820-57420	Equipment Usage	6,563	13,926	1,500	1,500	1,500	1,500	0.0%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		121,561	167,169	216,200	146,787	146,920	146,920	0.1%	
Storm Maintenance									
620-3830-51100	Salaries and Wages	35,269	42,565	60,000	27,940	38,500	38,500	37.8%	Salaries
620-3830-51200	Overtime Wages	123	281	500	1,000	500	500	-50.0%	Salaries
620-3830-51300	Health Insurance	7,975	10,160	17,000	9,165	13,050	13,050	42.4%	Fringe
620-3830-51305	Dental & Other benefits	352	499	700	405	585	585	44.4%	Fringe
620-3830-51310	Social Security and Medicare	2,614	3,177	4,500	2,215	2,990	2,990	35.0%	Fringe
620-3830-51315	Wisconsin Retirement System	2,371	2,809	4,000	1,895	2,635	2,635	39.1%	Fringe
620-3830-53500	Dept/Program Supplies	21,812	18,330	20,000	20,000	35,000	35,000	75.0%	Supplies - Maint
620-3830-57420	Equipment Usage	2,500	2,500	1,000	1,000	1,000	1,000	0.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		73,016	80,321	107,700	63,620	94,260	94,260	48.2%	

2021 Budget

Sewer Utility - 620

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	2021 Adopted Budget	% Chg Budget '20 to '21	Category
<b>Customer Accounts</b>									
620-3880-51100	Salaries and Wages	22,501	21,612	22,375	22,375	20,300	20,300	-9.3%	Salaries
620-3880-51200	Overtime Wages	-	-	-	-	-	-	0.0%	Salaries
620-3880-51300	Health Insurance	8,308	8,966	9,500	9,255	8,975	8,975	-3.0%	Fringe
620-3880-51305	Dental & Other benefits	313	390	420	455	430	430	-5.5%	Fringe
620-3880-51310	Social Security and Medicare	1,557	1,514	1,650	1,715	1,555	1,555	-9.3%	Fringe
620-3880-51315	Wisconsin Retirement System	1,464	1,412	1,500	1,510	1,370	1,370	-9.3%	Fringe
620-3880-53130	Postage/Mailing	3,625	4,108	4,500	5,000	5,000	5,000	0.0%	Supplies & Office
<b>Total Customer Accounts Expenditures</b>		<b>37,768</b>	<b>38,002</b>	<b>39,945</b>	<b>40,310</b>	<b>37,630</b>	<b>37,630</b>	<b>-6.6%</b>	
<b>Other Sewer</b>									
620-3890-52920	Surveys/Studies & Plans	19,942	21,635	5,000	10,000	20,000	20,000	100.0%	Professional
620-3890-56130	Equipment	-	-	428,031	485,000	10,000	10,000	-97.9%	Capital
620-3890-56600	Utility Infrastructure	584,327	223,484	200,000	200,000	550,000	550,000	175.0%	Capital
620-3890-56699	Capitalized Expenditures	(569,427)	(128,910)	(638,031)	(675,000)	(550,000)	(550,000)	-18.5%	Capital
620-8000-58200	Interest	224,316	214,617	214,078	214,078	190,345	190,345	-11.1%	Debt
620-8000-58300	Debt Issuance Costs	3,687	-	17,381	-	-	-	0.0%	Debt
<b>Total Other Sewer Expenditures</b>		<b>262,845</b>	<b>330,826</b>	<b>226,459</b>	<b>234,078</b>	<b>220,345</b>	<b>220,345</b>	<b>-5.9%</b>	
<b>Total Expenditures</b>		<b>1,881,251</b>	<b>2,137,743</b>	<b>2,021,551</b>	<b>1,865,015</b>	<b>1,928,270</b>	<b>1,928,270</b>	<b>3.4%</b>	
<b>Net Change in Equity</b>		<b>333,606</b>	<b>(113,279)</b>	<b>401,449</b>	<b>589,350</b>	<b>461,995</b>	<b>461,995</b>		
<b>Beginning Net Assets</b>		<b>9,582,107</b>	<b>9,916,816</b>	<b>9,803,537</b>	<b>9,803,537</b>	<b>10,204,986</b>	<b>10,204,986</b>		
<b>Less: Surplus Applied</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Ending Net Assets</b>		<b>\$ 9,916,816</b>	<b>\$ 9,803,537</b>	<b>\$ 10,204,986</b>	<b>\$ 10,392,887</b>	<b>\$ 10,666,981</b>	<b>\$ 10,666,981</b>		
<b>Debt service Principal payments</b>						<b>\$ 468,350</b>			

**2021 Budget  
Expenditure Request Detail - Sewer Utility**

<b>Revenues</b>			
620-3810-46450	Utility Charges - Residential	620-3810-54150	Safety expenses
Connection fees (3,200 x \$12.25 x 4)	156,800	WisDOT CDL Drug Testing	400
Volumetric charges (240,000 ccf @ \$5.50)	<u>1,320,000</u>	Safety Program /safety training & certification	2,500
Total for account	<u>1,476,800</u>	Safety Awards	250
		CDL Reimbursements	150
620-3810-46451	Utility Charges - Commercial	Medical cabinet and safety items	<u>200</u>
Connection fees (110 x \$12.25 x 4)	5,390	Total for account	<u>3,500</u>
Volumetric charges (30,000 ccf @ \$5.50)	<u>165,000</u>		
Total for account	<u>170,390</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>20,000</u>
Connection fees (25 x \$12.25 x 4)	1,225	Total for account	<u>22,500</u>
Volumetric charges (10,000 ccf @ \$5.50)*(90%)	<u>49,500</u>		
Total for account	<u>50,725</u>		
620-3810-46453	Utility Charges - Multi Family		
Connection fees (150 x \$12.25 x 4)	7,350		
Volumetric charges (120,000 ccf @ \$5.50)	<u>660,000</u>		
Total for account	<u>667,350</u>		
<b>Expenses</b>		<b>Capital Asset Requests</b>	
620-3810-51900	Professional education	620-3890-56130	Vehicles/Equipment
APWA conference - Butschlick	1,500	TBD	-
var. collections system seminars	<u>1,500</u>	Small equipment	<u>10,000</u>
Total for account	<u>3,000</u>	Total for account	<u>10,000</u>
620-3810-52320	MMSD Sewer	620-3890-56600	Utility Infrastructure
MMSD Fees - Residential (\$130,000 x 4Q)	520,000	Sewer Lining / Manhole rehabilitation	150,000
MMSD Fees - Commercial / Multi Family (\$65,000 x 4Q)	<u>260,000</u>	SEACSI project engineering / design (ongoing)	<u>400,000</u>
Total for account	<u>780,000</u>	Total for account	<u>550,000</u>

## 2021 Budget



### Sewer Utility Capital Request Supporting Document

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Department: Sewer Utility  
Item Name: Inflow/Infiltration program –sewer lining / manhole rehabilitation  
Estimated Cost: \$150,000  
Cost Based On: staff estimate  
Estimated Useful Life: 50 years  
Account Number: 620-3890-56600

#### **Detailed description and justification for purchase:**

Annual maintenance lining program based upon sewer utility staff's inspection and televising activities. Work under this program will occur largely within the combined sewer system area.

#### **Operating budget impact:**

None

#### **Funding Source:**

Utility Reserves.

## 2021 Budget



### Sewer Utility Capital Request Supporting Document

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Department: Sewer Utility  
Item Name: SEACSI project engineering / design (ongoing)  
Estimated Cost: \$400,000  
Cost Based On: staff estimate  
Estimated Useful Life: 100 years  
Account Number: 620-3890-56600

#### **Detailed description and justification for purchase:**

These costs are part of a multi-year engineering and design effort related to the upcoming major construction efforts to help address and improve the storm water capacity issues in the south east portion of the village.

#### **Operating budget impact:**

None

#### **Funding Source:**

Utility Reserves.

## APPENDIX A

### Glossary

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

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

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

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

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

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

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

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

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

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

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

**BS&A:** This is the name of the village's financial software system provider.

## APPENDIX A

### Glossary

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

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

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

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

**CDBG:** Community Development Block Grant

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

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

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

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

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

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

**DPW:** Department of Public Works

**DUNCAN:** Software company name for the parking permit and police citation management system.

## APPENDIX A

### Glossary

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**EAB:** Emerald Ash Borer

**EQUALIZED VALUE:** The estimated fair market value of property, determined by applying a ratio to the assessed value of the property. This ratio, determined by the State of Wisconsin, is applied uniformly to all properties in the Village.

**ENTERPRISE FUNDS:** Funds used to accounts for activities which are expected to be 100% self-supporting through user charges.

**EXPENDITURE:** An actual payment made by a Village by funds following the modified accrual basis of accounting.

**FTE - FULL TIME EQUIVALENT:** A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain police department positions for which 1,952 is considered to equal one full time equivalent.

**FUNCTION:** A method of categorizing expenditures by major service line or regulatory program, such as public safety.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions or limitations.

**FUND EQUITY:** For governmental funds this is fund balance, for proprietary fund types (Parking, Water and Sewer Utilities), fund equity is called Net Assets. Both are the excess of fund assets and resources over fund liabilities.

**FUND BALANCE:** The excess of assets over liabilities for governmental fund types, sometimes called surplus or reserves. Fund balance can also be thought of as the cumulative balance of revenues exceeding expenditures.

**GAAP (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES):** Standards for financial accounting and reporting, which are different for governments than for business.

**GENERAL FUND:** The General Fund is the main accounting and operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

**GFOA:** Government Finance Officer Association

## APPENDIX A

### Glossary

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**GIS:** Geographic Information System. Typically relates to ability to show certain items based on a village map or relative location.

**GOVERNMENTAL FUND TYPE:** Funds that have a modified accrual basis of accounting and include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

**INTERGOVERNMENTAL REVENUE:** Revenue received from another government in the form of grants or shared revenues.

**INFRASTRUCTURE:** Public domain capital assets including roads, curbs, gutters, sidewalks, drainage ways and lighting systems.

**INTERDEPARTMENTAL CHARGES:** Charges to a user department for internal services provided by another Village department or function, such as accounting, payroll or management services.

**LEVY:** The amount of property taxes that a taxing authority “levy’s” to fund the next budget cycle.

**MADACC:** Milwaukee Area Domestic Animal Control Council.

**MAJOR FUND:** A fund is considered major if it is the primary operating fund of the Village or meets the following criteria: (1) total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund. The Village has seven major funds: General Fund, Debt Service, Capital Projects, TID No. 1, Parking Utility, Water Utility and Sewer Utility.

**MCFLS:** Milwaukee County Federated Library System.

**MILL RATE:** Property tax rate expressed as the rate per \$1,000 of assessed property value.

**MODIFIED ACCRUAL BASIS:** Under the modified accrual basis, which is recommended for use by governmental funds, revenues are recognized in the period in which they become both available and measurable, and expenditures are recognized at the time a liability is incurred PURSUANT to appropriation authority.

## APPENDIX A

### Glossary

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**NON-MAJOR FUNDS:** any fund that does not qualify to be a major fund and is not considered by the Village to be of particular concern for the users of our financial statements.

**NSFD:** North Shore fire Department. This multi-governmental organization provides Fire and EMS services to the village.

**NSHD:** North Shore Health Department. This multi-governmental organization provides public health services to the village.

**NSPSC:** North Shore Public Safety Communications Commission. This multi-governmental organization provides dispatch services to the village.

**OBJECTS OF EXPENDITURES:** A method of grouping expenditure accounts by what the expenditure is for, such as salaries, fringe benefits or contractual payments.

**PAYMENT IN-LIEU OF TAX:** A payment made in place of property taxes, typically based on property tax rates, but for property which would normally be considered tax exempt.

**PER CAPITA:** A value quantified in terms of a per-person in the village amount.

**PROPRIETARY FUND:** This fund type is established for those activities which are designed to recover all costs through user fees.

**PROTECTED SERVICE EMPLOYEES:** A classification for police officers and certain other fire department staff.

**PSC:** Public Services Commission of Wisconsin. A state utility regulating body, through which rate increases for the Water Utility are approved.

**RESERVES (FUND BALANCE):** The unencumbered year-end equity balances of the General Fund, Special Revenue Fund and Debt Service Fund.

**RESTRICTED FUND BALANCE:** Fund balance amounts that can only be used for specific purposes, when the constraint has been placed on the use by third parties or enabling legislation.

**REVENUE:** The term designates an increase to a fund's assets which does not increase a liability, represent a repayment of an expenditure already made or a cancelation of certain liabilities.

## APPENDIX A

### Glossary

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**SHARED REVENUE:** Revenue that is levied by one governmental unit but shared usually on a predetermined basis, with another unit of government or class of governments

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

**SPECIAL REVENUE FUND:** Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**STATE POOL:** An investment pool available to local governments run by the State of Wisconsin.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**TAX RATE:** The rate, usually expressed in terms of dollars per one-thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the Village. Due to changes in the total assessed valuation of the Village from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

**TID:** Tax Incremental District

**TRI-COMM:** Common name of contracted provider of Police and Fire dispatch services for the village.

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



# Village of Shorewood Long Range Financial Plan 2021 - 2030

In preparation for the 2021 budget process



Photo courtesy of Brian Domack / Friend of Atwater Beach



## Fiscal Outlook

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This document has been developed with the goal of providing a “100 foot view” of the village’s comprehensive financial outlook.

The primary objective of this analysis is to be able to use this perspective to help evaluate the various fiscal impacts that would occur as a result of implementing the attached prospective capital infrastructure project schedule. We undertake this process not to be able to solve all of the future potential challenges, but in order to better understand the context in which the numerous project planning and annual budgetary decisions will be made in the coming months, and future years.

### **2021-2030 Capital Project Schedule (Appendix A)**

This schedule’s main focus is on the projected future long range needs for the village’s major capital projects that will require debt financing over the next 10 years. The current plan includes over \$50 million of capital projects. This includes:

- \$16,620,000 for Road and Alley projects,
- \$21,870,000 in Sanitary Sewer and Storm water infrastructure projects,
- \$ 6,605,000 in Water system infrastructure projects,
- \$ 4,575,000 in other local capital improvement projects.

The capital infrastructure projects included in the plan have been developed based on many supporting planning processes, including the village’s Comprehensive Sanitary Sewer, Storm water and Drainage Plan, Pavement Management Plan, Comprehensive Parks Plan, Sustainability Action Plan, Central District Master Plan, and the village’s Strategic Vision Plan.

### **Key Indicators**

There are several key indicators that this plan will help evaluate:

- 1) The debt service requirements to implement these projects as proposed, and their tax levy impact
- 2) The village’s debt capacity under State Statutes and municipal policy objectives
- 3) The village’s levy limit outlook under current State Statutes
- 4) The village’s operational forecasts based on current fiscal trends
- 5) The projected financial performance of the village’s TID districts.
- 6) The future outlook of the village’s water and sewer utility fees

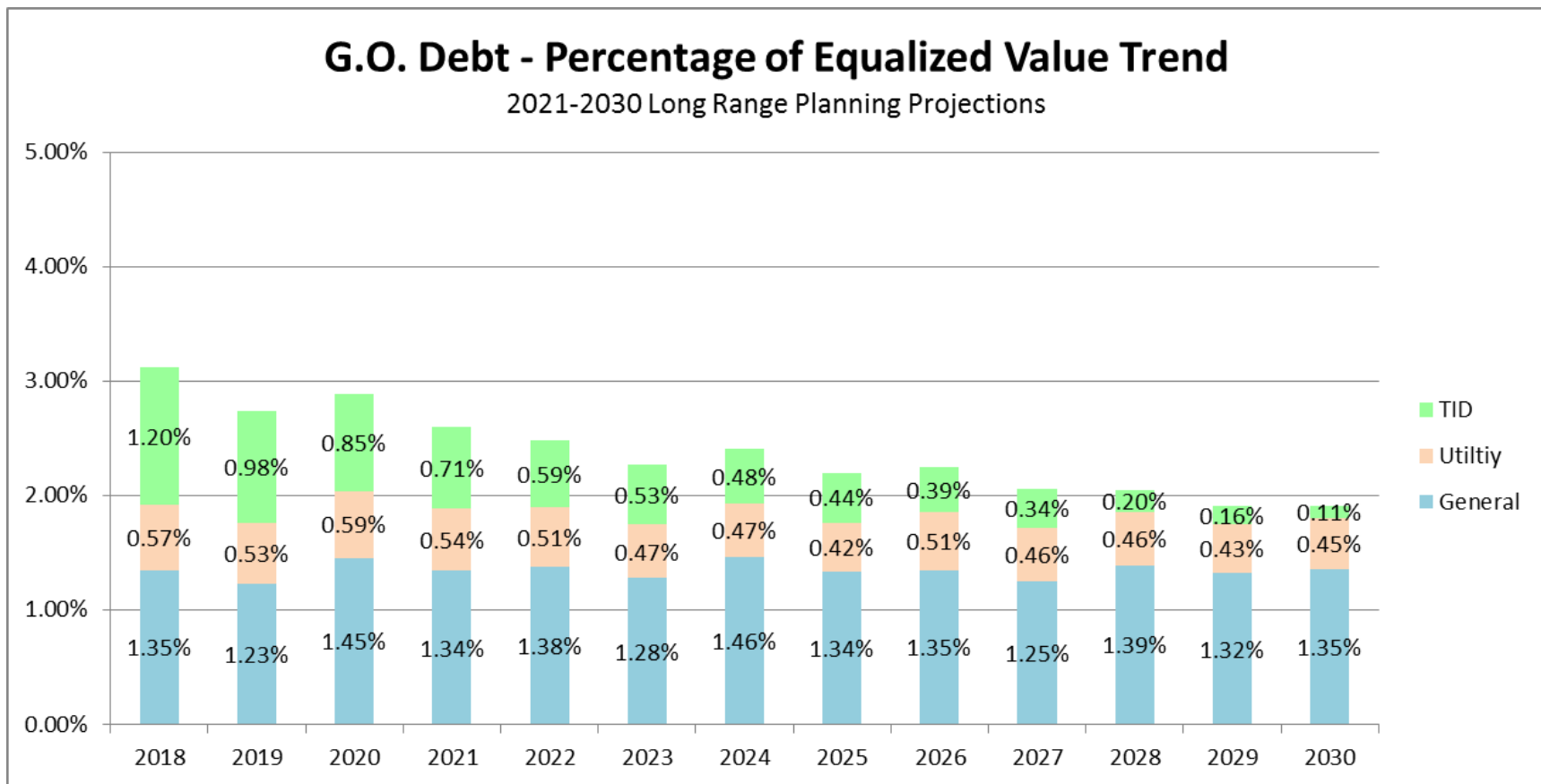


This plan begins by looking at the Village's current tax levy supported debt service schedule found below on **line 1**. Then the projected future tax levy debt service needs that would likely be required to implement the proposed capital project schedules found in appendix A are shown on **line 2**. The result is a projected total debt service need for the village which includes the anticipated costs to implement the proposed capital project schedule. This amount can then be used in the lower section of the page to calculate the projected amount of debt service stabilization support that would be required in order to limit debt service tax levy increases to 5% per year. That amount is shown on **line 8**.

	Budget Year	projected 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Tax Levy Debt Service</b>												
1	Existing Debt Schedule	2,163,407	1,976,403	2,028,899	2,007,072	2,090,191	2,043,239	1,968,101	1,615,479	1,179,940	1,181,704	1,151,753
2	Future Debt - Per Project Plan	-	326,150	410,949	470,385	536,353	891,597	984,639	1,151,988	1,323,271	1,452,860	1,548,867
3	Total Projected Debt Service	2,163,407	2,302,553	2,439,848	2,477,457	2,626,544	2,934,836	2,952,740	2,767,467	2,503,211	2,634,564	2,700,620
4	\$ Change in Debt Service	28,407	139,146	137,295	37,609	149,087	308,292	17,904	(185,273)	(264,256)	131,353	66,056
5	% Chg in Debt Service	1.33%	6.43%	5.96%	1.54%	6.02%	11.74%	0.61%	-6.27%	-9.55%	5.25%	2.51%
6	Gross Debt Service cost per household (\$300,000 assessed value - 2019 base year)	\$409	\$435	\$442	\$448	\$463	\$517	\$520	\$488	\$430	\$452	\$464
<b>Tax Levy Debt Service Stabilization</b>												
7	5% stabilization Baseline	1,833,085	1,924,739	2,020,976	2,122,025	2,228,126	2,339,533	2,456,509	2,579,335	2,503,211	2,634,564	2,700,620
8	Stabilization support needed (line 3 - line 7)	297,322	377,814	418,872	355,432	398,418	595,303	496,231	188,132	-	-	-
<b>Funds Available for Tax Levy Stabilization</b>												
9	PY remaining funds available	850,000	909,678	890,064	1,030,652	675,220	276,803	(318,501)	(814,731)	(1,002,864)	(1,002,864)	(1,002,864)
10	CY stabilization support needed (line 8)	(297,322)	(377,814)	(418,872)	(355,432)	(398,418)	(595,303)	(496,231)	(188,132)	-	-	-
<b>Additional funding streams:</b>												
11	One time revenues	357,000	358,200	559,460	-	-	-	-	-	-	-	-
12	Running balance available funds	909,678	890,064	1,030,652	675,220	276,803	(318,501)	(814,731)	(1,002,864)	(1,002,864)	(1,002,864)	(1,002,864)
13	Stabilized Debt Service cost per household	\$347	\$364	\$366	\$384	\$393	\$412	\$433	\$455	\$430	\$452	\$464
	Savings per household (line 6 - line 13)	\$62	\$71	\$76	\$64	\$70	\$105	\$87	\$33	\$0	\$0	\$0



The total projected debt service amounts from the previous schedule can then also be used, in addition to other debt information, to help calculate the total amounts of the village's outstanding General Obligation (G.O.) debt and look at the village's trends in debt service capacity. In accordance with Wisconsin Statutes, the total general obligation indebtedness of the village may not exceed 5.0% of the total equalized value of property within the village's jurisdiction. This is also referred to as the Village's Direct Debt Burden. The village has also adopted additional policy criteria for the preservation of general obligation debt borrowing capacity which can be found in section 3 of the village's financial policy guidelines located in **Appendix B**.





The Village's property tax levy for operations and capital is limited by State Statute to increase no more than the growth factor equivalent to the village's net new construction percentage for each assessment year after an adjustment for debt service. The schedule on the following page evaluates the village's levy limit capacity outlook. This schedule is based on the current State of Wisconsin Levy Limit worksheets model.

While [line 2](#) of this schedule does reflect the projected allowable levy limit increase related to TID closures, for purposes of this financial plan we have assumed the village will not be able to increase taxes due to any anticipated net new construction factor during the forecast period, and that the current law will remain in effect for all future years. Under these regulations, [line 9](#) shows the village's maximum allowable levy limit.

As a result of the village's net new construction percentages exceeding the actual municipal tax levy increases over the past 10 years, the village has only had to claim a portion of the allowable debt service adjustments to remain in compliance under the levy limits statutes as shown on [line 4](#) for prior years. This has allowed the village to build up a reserve levy limit capacity, which is shown on [line 11](#) of the schedule.

This reserve capacity could be taken all at one time, or spread out over the next several years. The option manage the allowable increase over several years is referred to as the "moderate" tax levy amount, which is shown on [line 10](#) of the schedule and is the baseline used for this long range plan. This amount is calculated by limiting the growth of the tax levy for operations and capital to 2.0% per year based on the prior year's budget.

Under the assumptions of a 0% growth factor which allows for no levy limit increases under State Statutes, and an ongoing moderate 2.0% annual levy increase for operations and capital, [line 11](#) then shows what the trend in the village's reserve levy limit capacity would be over the next several years. While the village will certainly have some new construction in the future, this projection does not speculate on what those levels may be for the purpose of reviewing the reserve levy limit capacity trends.



Budget Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
1	Prior Year's Tax Levy Limit	\$ 11,485,740	\$ 11,648,361	\$ 13,950,384	\$ 14,422,703	\$ 14,460,312	\$ 14,832,682	\$ 15,140,974	\$ 15,158,878	\$ 14,973,605	\$ 14,888,918	\$ 15,099,350
2	TID Closure adjustment (est.)			\$ 335,024		\$ 223,283			\$ 179,569	\$ 79,079		
3	Less: Prior Year's Tax Levy											
4	Limit adj. for Debt Service	(20,000)	(70,000)	(2,302,553)	(2,439,848)	(2,477,457)	(2,626,544)	(2,934,836)	(2,952,740)	(2,767,467)	(2,503,211)	(2,634,564)
5	Sub-total	11,465,740	11,578,361	11,982,855	11,982,855	12,206,138	12,206,138	12,206,138	12,206,138	12,385,707	12,464,786	12,464,786
6	Growth Factor	0.81%	0.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Sub-total	11,558,612	11,647,831	11,982,855	11,982,855	12,206,138	12,206,138	12,206,138	12,206,138	12,385,707	12,464,786	12,464,786
8	Plus Tax Levy for Debt Service	2,163,407	2,302,553	2,439,848	2,477,457	2,626,544	2,934,836	2,952,740	2,767,467	2,503,211	2,634,564	2,700,620
9	<b>Maximum Allowable Levy</b>	<b>\$ 13,722,019</b>	<b>\$ 13,950,384</b>	<b>\$ 14,422,703</b>	<b>\$ 14,460,312</b>	<b>\$ 14,832,682</b>	<b>\$ 15,140,974</b>	<b>\$ 15,158,878</b>	<b>\$ 14,973,605</b>	<b>\$ 14,888,918</b>	<b>\$ 15,099,350</b>	<b>\$ 15,165,406</b>
10	<b>Moderate Levy Used in Planning</b>	<b>\$ 11,648,361</b>	<b>\$ 11,936,321</b>	<b>\$ 12,232,789</b>	<b>\$ 12,538,074</b>	<b>\$ 12,852,497</b>	<b>\$ 13,176,390</b>	<b>\$ 13,510,104</b>	<b>\$ 13,854,002</b>	<b>\$ 14,003,371</b>	<b>\$ 14,364,727</b>	<b>\$ 14,665,387</b>
11	Reserve levy limit capacity	\$ 2,073,658	\$ 2,014,063	\$ 2,189,914	\$ 1,922,238	\$ 1,980,185	\$ 1,964,584	\$ 1,648,774	\$ 1,119,603	\$ 885,547	\$ 734,623	\$ 500,019
12	% reserve capacity to Moderate Levy	17.8%	16.9%	17.9%	15.3%	15.4%	14.9%	12.2%	8.1%	6.3%	5.1%	3.4%

The following table on page 8 shows a number of additional metrics based on this moderate levy amount. The amounts on lines 10-12 are repeated from the schedule above. Over the ten year period, the moderate tax levy approach results in \$15 million less taxes being levied as a result of the village keeping taxes below the maximum allowable levy limit.

The debt service tax levy on line 13 uses the “stabilized” debt service tax levy amounts from the schedule on page 4 line 7. The projected changes in operating and capital tax levies are shown on lines 14-16. In order to more accurately calculate the tax levy impact that these amounts would have on property owners, the estimated incremental values of the TID’s on lines 17-23 are subtracted from the total assessed value of the village. This then derives the “net assessed value” which is the tax base that supports the local tax levies. The incremental values within the TID districts generate the tax incremental revenues for the TID’s.



The resulting estimated tax rates are then calculated and shown on **line 25**. Then the estimated tax impact that this levy would have on a \$300,000 homeowner are shown on **lines 26-29**. This schedule also tracks the estimated amount of pending annual tax relief that has been generated in the Village's TIF districts on **lines 30-33**. This pending tax relief will be realized as each TIF district closes in the coming years.

Budget Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
10 <b>Moderate Levy Used in Planning</b>	<b>\$ 11,648,361</b>	<b>\$ 11,936,321</b>	<b>\$ 12,232,789</b>	<b>\$ 12,538,074</b>	<b>\$ 12,852,497</b>	<b>\$ 13,176,390</b>	<b>\$ 13,510,104</b>	<b>\$ 13,854,002</b>	<b>\$ 14,003,371</b>	<b>\$ 14,364,727</b>	<b>\$ 14,665,387</b>
11 Reserve levy limit capacity	\$ 2,073,658	\$ 2,014,063	\$ 2,189,914	\$ 1,922,238	\$ 1,980,185	\$ 1,964,584	\$ 1,648,774	\$ 1,119,603	\$ 885,547	\$ 734,623	\$ 500,019
12 % reserve capacity to Moderate Levy	17.8%	16.9%	17.9%	15.3%	15.4%	14.9%	12.2%	8.1%	6.3%	5.1%	3.4%
13 Stabilized Debt Service Tax Levy	1,833,085	1,924,739	2,020,976	2,122,025	2,228,126	2,339,533	2,456,509	2,579,335	2,503,211	2,634,564	2,700,620
14 Levy used for Operations & Capital	\$ 9,815,276	\$ 10,011,582	\$ 10,211,813	\$ 10,416,049	\$ 10,624,370	\$ 10,836,858	\$ 11,053,595	\$ 11,274,667	\$ 11,500,160	\$ 11,730,163	\$ 11,964,767
15 Change in Operating/Capital Levy	162,621	196,306	200,232	204,236	208,321	212,487	216,737	221,072	225,493	230,003	234,603
16 <b>% Chg in Operating/Capital Levy</b>	<b>1.7%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
17 <u>Assessed Values (\$1,000's) 2% annual gro</u>	<u>1/1/2019</u>	<u>1/1/20 est</u>	<u>revaluation year</u>								
18 Total Assessed 1/1 prior year (AV)	1,730,798	1,745,000	1,797,350	1,797,350	1,869,244	1,869,244	1,944,014	1,944,014	2,021,774	2,021,774	2,102,645
19 TID 1 increment value (EV)	(69,475)	(75,000)	-	-	-	-	-	-	-	-	-
20 TID 3 increment value (EV)	(27,686)	(40,000)	(40,800)	(41,616)	(42,448)	(43,297)	(44,163)	(45,046)	-	-	-
21 TID 4 increment value (EV)	(17,829)	(18,500)	(18,870)	(19,247)	(19,632)	(20,025)	(20,425)	(20,834)	(21,251)	-	-
22 TID 5 increment value (EV)	(46,987)	(50,000)	(51,000)	(52,020)	-	-	-	-	-	-	-
23 <b>Net Assessed Value *</b>	<b>1,568,821</b>	<b>1,561,500</b>	<b>1,686,680</b>	<b>1,684,467</b>	<b>1,807,163</b>	<b>1,805,922</b>	<b>1,879,425</b>	<b>1,878,133</b>	<b>2,000,524</b>	<b>2,021,774</b>	<b>2,102,645</b>
* The net assessed value is the total assessed value less the TID incremental values. The net assessed value is the tax base that supports the Village tax levy. The TID incremental values generate the revenues to support TID activities.											
24 Village Only Tax Rate											
25 Per \$1,000 <u>net assessed value</u>	7.424914	7.644138	7.252585	7.443350	7.111973	7.296213	7.188424	7.376474	6.999853	7.105010	6.974732
26 Estimated Village Tax Bill for a											
27 \$300,000 home (2019 base)	\$ 2,202	\$ 2,256	\$ 2,208	\$ 2,263	\$ 2,259	\$ 2,316	\$ 2,374	\$ 2,435	\$ 2,398	\$ 2,460	\$ 2,511
28 Change from prior year	31	54	(48)	55	(4)	57	58	61	(37)	62	51
29 % Change from prior year	1.4%	2.5%	-2.1%	2.5%	-0.2%	2.5%	2.6%	2.6%	-1.5%	2.6%	2.1%
30 Value of pending TID tax relief											
31 Village only - Total	\$ 1,202,665	\$ 1,402,699	\$ 802,644	\$ 840,231	\$ 441,516	\$ 462,013	\$ 464,291	\$ 485,966	\$ 148,752	\$ -	\$ -
32 Estimated all districts	\$ 2,405,331	\$ 2,805,398	\$ 1,605,287	\$ 1,680,461	\$ 883,032	\$ 924,026	\$ 928,582	\$ 971,932	\$ 297,503	\$ -	\$ -
33 All districts / \$300,000 home	\$ 455	\$ 530	\$ 291	\$ 304	\$ 156	\$ 163	\$ 164	\$ 171	\$ 51	\$ -	\$ -



The schedule below summarizes the revenues and expenditures for the General Fund, Library, Elder Services, Shorewood Today, Capital Projects and Debt Service funds. The capital projects revenues and expenditures lines are based on the supplemental schedule in the next section. Please also note that the debt service projected revenues and expenditures includes TID debt and the non-tax levy TID transfers received to make those payments.

This schedule starts with the current budget followed by future revenue and expenditure projections. The future projections are based primarily on other revenues increasing at a rate of 1% per year while expenditures increase at 2% per year. As a result of this structural imbalance, with baseline expenditures expected to increase at a higher rate than non-tax revenues, a cumulative funding gap would develop over time. This prospective funding gap, shown on the bottom of the schedule, illustrates the potential long term impact of this imbalance. As a result, this gap must be addressed each year as part of the annual budget process, which requires a balanced budget, in order to avoid this cumulative effect.

	budget 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Property Taxes</b>											
Property Tax Levy - All Funds	\$ 11,648,361	\$ 11,936,321	\$ 12,232,789	\$ 12,538,074	\$ 12,852,497	\$ 13,176,390	\$ 13,510,104	\$ 13,854,002	\$ 14,003,371	\$ 14,364,727	\$ 14,665,387
<b>Other Revenues (non-tax)</b>											
General Fund (1%)	3,458,412	3,492,996	3,527,926	3,563,205	3,598,837	3,634,826	3,671,174	3,707,886	3,744,965	3,782,414	3,820,238
Library (1%)	138,657	140,044	141,444	142,858	144,287	145,730	147,187	148,659	150,146	151,647	153,164
Elder Services (1%)	99,685	100,682	101,689	102,706	103,733	104,770	105,818	106,876	107,945	109,024	110,114
Shorewood Today (1%)	91,000	91,910	92,829	93,757	94,695	95,642	96,598	97,564	98,540	99,525	100,521
Capital Projects (schedule)	4,070,500	2,440,500	1,745,500	1,490,500	3,480,500	2,920,500	1,320,500	1,220,500	710,500	4,330,500	1,940,500
Debt Service (projected)	2,473,140	2,570,071	2,438,475	1,331,429	1,031,316	1,013,263	1,057,225	1,068,738	3,168,800	974,738	997,738
<b>Total Revenues</b>	<b>21,979,755</b>	<b>20,772,523</b>	<b>20,280,652</b>	<b>19,262,530</b>	<b>21,305,865</b>	<b>21,091,121</b>	<b>19,908,606</b>	<b>20,204,225</b>	<b>21,984,266</b>	<b>23,812,576</b>	<b>21,787,662</b>
<b>Expenditures</b>											
General Fund (2%)	\$ 11,862,805	\$ 12,100,061	\$ 12,342,062	\$ 12,588,904	\$ 12,840,682	\$ 13,097,495	\$ 13,359,445	\$ 13,626,634	\$ 13,899,167	\$ 14,177,150	\$ 14,460,693
Library (2%)	1,048,765	1,069,740	1,091,135	1,112,958	1,135,217	1,157,921	1,181,080	1,204,701	1,228,795	1,253,371	1,278,439
Elder Services (2%)	210,660	214,873	219,171	223,554	228,025	232,586	237,237	241,982	246,822	251,758	256,793
Shorewood Today (2%)	93,000	94,860	96,757	98,692	100,666	102,680	104,733	106,828	108,964	111,144	113,366
Capital Projects (schedule)	4,458,300	2,840,500	2,153,500	1,906,660	3,904,983	3,353,473	1,762,132	1,670,965	1,169,974	4,796,866	2,413,862
Debt Service (projected)	4,306,225	4,494,810	4,459,451	3,453,454	3,259,442	3,352,796	3,513,734	3,648,073	5,672,011	3,609,302	3,698,358
<b>Total Expenditures</b>	<b>21,979,755</b>	<b>20,814,845</b>	<b>20,362,077</b>	<b>19,384,222</b>	<b>21,469,015</b>	<b>21,296,950</b>	<b>20,158,362</b>	<b>20,499,183</b>	<b>22,325,733</b>	<b>24,199,592</b>	<b>22,221,512</b>
<b>Prospective Funding Gap</b>	<b>-</b>	<b>(42,322)</b>	<b>(81,424)</b>	<b>(121,692)</b>	<b>(163,151)</b>	<b>(205,829)</b>	<b>(249,756)</b>	<b>(294,958)</b>	<b>(341,467)</b>	<b>(387,015)</b>	<b>(433,850)</b>



The Capital Projects Fund schedule shown on the following page organizes revenues and expenditures based on the nature of their funding sources. Annual capital funding sources include; property taxes, state aids, and other various revenues sources. Long Range Plan funding sources include; bond proceeds, grants and any special assessment related to specific projects.

**Annual Capital projects (non-infrastructure) (funded by property taxes and other annual revenues)**

The village's vehicle and equipment replacement needs, major facilities maintenance and other various non-infrastructure projects or one time initiatives are typically funded through annual revenues. Staff estimates that approximately \$750,000 of ongoing annual funding will be necessary in order to be able to meet these needs over an extended period of time.

The Village maintains more than \$7 million in vehicles, equipment, and other capital assets used to provide services to the community which must be periodically replaced. The items whose replacement costs must be funded within the general capital budget include \$600,000 in Police vehicles, \$2,000,000 of DPW general vehicles, \$1,000,000 in refuse collections trucks, \$1,500,000 in other DPW operational equipment, and \$200,000 in IT network equipment. The remaining equipment is within the Library and Water & Sewer utilities and is accounted for elsewhere in the budget.

In order to effectively manage the replacement of these items, the condition, estimated useful life, and anticipated replacement dates for each asset is reviewed and updated by department heads each year. Based on this input, these items are then prioritized and incorporated in the annual capital budget in a way that attempts to manage the annual funding levels needed to replace these assets in a fiscally sustainable manner.

**Long Range Plan projects (infrastructure projects) (funded primarily through bond proceeds)**

**Appendix A** identifies the various infrastructure projects and implementation schedules which will be funded primarily through debt financing. This plan captures the combination of planning efforts that have been done for the Village's infrastructure assets including roads, water, sanitary sewer and storm water systems, and other municipal infrastructure needs.



	Account Number	Account Name	2020 Projected	budget 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Revenues</b>													
1	<b>Annual Capital Funding Sources</b>												
2	400-5700-41110	Property Taxes (2.0% growth)	\$ 387,800	\$ 400,000	\$ 408,000	\$ 416,160	\$ 424,483	\$ 432,973	\$ 441,632	\$ 450,465	\$ 459,474	\$ 466,366	\$ 473,362
3	400-5700-43530	State Transportation Aids	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
4	400-5700-43590	Other Grants / revenues	-	-	-	-	-	-	-	-	-	-	-
5	400-9000-49700	Property Sales	25,500	25,500	25,500	25,500	25,500	25,500	25,500	25,500	25,500	25,500	25,500
6	<b>Total Annual Capital Revenues</b>		578,300	590,500	598,500	606,660	614,983	623,473	632,132	640,965	649,974	656,866	663,862
<b>Long Range Plan Funding Sources</b>													
8	400-9000-49800	Bond Proceeds / Reserves	3,880,000	2,100,000	1,555,000	1,300,000	3,290,000	2,430,000	1,130,000	880,000	520,000	3,990,000	1,750,000
9	400-5700-42000	Special Assmts (sidewalks)	-	150,000	-	-	-	300,000	-	150,000	-	150,000	-
10	400-5700-43730	Local Sanitation Aids (PPII)	-	-	-	-	-	-	-	-	-	-	-
11	<b>Total LRP Capital Revenues</b>		3,880,000	2,250,000	1,555,000	1,300,000	3,290,000	2,730,000	1,130,000	1,030,000	520,000	4,140,000	1,750,000
	Total Revenue		4,458,300	2,840,500	2,153,500	1,906,660	3,904,983	3,353,473	1,762,132	1,670,965	1,169,974	4,796,866	2,413,862
<b>Expenditures</b>													
12	<b>General Annual Capital needs</b>		\$ 578,300	\$ 590,500	\$ 598,500	\$ 606,660	\$ 614,983	\$ 623,473	\$ 632,132	\$ 640,965	\$ 649,974	\$ 656,866	\$ 663,862
<b>Long Range Plan projects</b>													
13	Roads / Alley		2,960,000	1,320,000	1,400,000	1,220,000	2,260,000	1,500,000	1,000,000	750,000	-	3,860,000	1,610,000
14	Other General Projects in Plan		830,000	930,000	80,000	80,000	955,000	1,230,000	80,000	280,000	430,000	280,000	80,000
15	Lateral Rehab Program		-	-	-	-	-	-	-	-	-	-	-
16	Debt Issuance Costs (net)		90,000	-	75,000	-	75,000	-	50,000	-	90,000	-	60,000
17	<b>Sub-total LRP projects</b>		3,880,000	2,250,000	1,555,000	1,300,000	3,290,000	2,730,000	1,130,000	1,030,000	520,000	4,140,000	1,750,000
	<b>Total Expenditures</b>		4,458,300	2,840,500	2,153,500	1,906,660	3,904,983	3,353,473	1,762,132	1,670,965	1,169,974	4,796,866	2,413,862
	Net Change in Fund Balance		-	-	-	-	-	-	-	-	-	-	-



The status of the village's TID's impacts both the village's levy limit as well as the projected tax impact of future projects and pending tax relief as a result of the increased property values within each district. The following schedules reflect the current status and projected closing dates for each of the villages TIF districts.

Tax Incremental District #1						Moderate assumptions				Created: 1995, Mandatory Close: 2022							
Cash Flow Projections						Property appreciation factor		2.00%									
5/15/2020						Tax rate appreciation factor		1.50%									
Budget / Revenue Year	Property Valuation Estimates					Taxes	Revenue Estimates			Expenditure Estimates				Cash Position / Debt			Budget / Revenue Year
	PY equalized value	Inflationary Increase	Projected Equalized Value	Base Value	Increment Value	TID Interim Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	
2019			205,900,700			29.06								\$ 75,000	\$ 3,331,544	\$ (3,256,544)	2019
2020	205,900,700	2,705,900	208,606,600	139,131,300	69,475,300	28.99	\$ 2,009,100	\$ 30,000	\$ 2,039,100	\$ 1,165,700	\$ 5,000	\$ 1,170,700	\$ 868,400	\$ 943,400	\$ 2,248,528	\$ (1,305,128)	2020
2021	218,606,600	4,372,132	222,978,732	139,131,300	83,847,432	29.42	\$ 2,467,198	\$ 30,000	\$ 2,497,198	\$ 1,235,080	\$ 5,000	\$ 1,240,080	\$ 1,257,118	\$ 2,200,518	\$ 1,067,168	\$ 1,133,350	2021
2022	222,978,732	4,459,575	227,438,307	139,131,300	88,307,007	28.98	\$ 2,559,444	\$ 30,000	\$ 2,589,444	\$ 1,091,065	\$ 5,000	\$ 1,096,065	\$ 1,493,379	\$ 3,693,897		\$ 3,693,897	2022
2023	227,438,307	4,548,766	231,987,073	139,131,300	92,855,773	29.42	\$ 2,731,652	\$ 30,000	\$ 2,761,652	\$ -	\$ 5,000	\$ 5,000	\$ 2,756,652	\$ 6,450,550		\$ 6,450,550	2023
2024																	2024
2025																	2025
2026																	2026
2027																	2027
2028																	2028
2029																	2029
2030																	2030



**Tax Incremental District #3**

**Moderate assumptions**

Created: 2008, Mandatory Close: 2035

**Cash Flow Projections**

Property appreciation factor 2.00%

5/15/2020

Tax rate appreciation factor 1.50%

Budget / Revenue Year	Property Valuation Estimates					Taxes	Revenue Estimates			Expenditure Estimates				Cash Position / Debt			Budget / Revenue Year
	PY equalized value	Inflationary Increase	Projected Equalized Value	Base Value	Increment Value	Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	
2019			31,108,900			29.06								\$ 180,000	\$ 6,963,450	\$ (6,783,450)	2019
2020	31,108,900	4,326,100	35,435,000	7,748,400	27,686,600	28.99	\$ 800,650	\$ 30,000	\$ 830,650	\$ 530,550	\$ 65,000	\$ 595,550	\$ 235,100	\$ 415,100	\$ 6,611,500	\$ (6,196,400)	2020
2021	45,435,000	908,700	46,343,700	7,748,400	38,595,300	29.42	\$ 1,135,661	\$ 30,000	\$ 1,165,661	\$ 909,190	\$ 15,000	\$ 924,190	\$ 241,471	\$ 656,571	\$ 6,252,830	\$ (5,596,259)	2021
2022	46,343,700	926,874	47,270,574	7,748,400	39,522,174	28.98	\$ 1,145,490	\$ 30,000	\$ 1,175,490	\$ 907,655	\$ 15,000	\$ 922,655	\$ 252,835	\$ 909,406	\$ 5,630,000	\$ (4,720,594)	2022
2023	47,270,574	945,411	48,215,985	7,748,400	40,467,585	29.42	\$ 1,190,485	\$ 30,000	\$ 1,220,485	\$ 869,065	\$ 15,000	\$ 884,065	\$ 336,419	\$ 1,245,825	\$ 5,035,000	\$ (3,789,175)	2023
2024	48,215,985	964,320	49,180,305	7,748,400	41,431,905	29.42	\$ 1,218,853	\$ 30,000	\$ 1,248,853	\$ 570,615	\$ 15,000	\$ 585,615	\$ 663,238	\$ 1,909,063	\$ 4,715,000	\$ (2,805,937)	2024
2025	49,180,305	983,606	50,163,911	7,748,400	42,415,511	29.86	\$ 1,266,506	\$ 30,000	\$ 1,296,506	\$ 532,992	\$ 15,000	\$ 547,992	\$ 748,514	\$ 2,657,577	\$ 4,425,000	\$ (1,767,423)	2025
2026	50,163,911	1,003,278	51,167,190	7,748,400	43,418,790	30.31	\$ 1,315,910	\$ 30,000	\$ 1,345,910	\$ 540,987	\$ 15,000	\$ 555,987	\$ 789,923	\$ 3,447,500	\$ 4,120,000	\$ (672,500)	2026
2027	51,167,190	1,023,344	52,190,533	7,748,400	44,442,133	30.76	\$ 1,367,129	\$ 30,000	\$ 1,397,129	\$ 549,102	\$ 15,000	\$ 564,102	\$ 833,027	\$ 4,280,528	\$ 3,795,000	\$ 485,528	2027
2028	52,190,533	1,043,811	53,234,344	7,748,400	45,485,944	31.22	\$ 1,420,227	\$ 30,000	\$ 1,450,227	\$ 557,338	\$ 15,000	\$ 572,338	\$ 877,889	\$ 5,158,417	\$ 3,455,000	\$ 1,703,417	2028
2029	53,234,344	1,064,687	54,299,031	7,748,400	46,550,631	31.69	\$ 1,475,273	\$ 30,000	\$ 1,505,273	\$ 565,698	\$ 15,000	\$ 580,698	\$ 924,574	\$ 6,082,991	\$ 3,100,000	\$ 2,982,991	2029
2030	54,299,031	1,085,981	55,385,011	7,748,400	47,636,611	32.17	\$ 1,532,335	\$ 30,000	\$ 1,562,335	\$ 574,184	\$ 15,000	\$ 589,184	\$ 973,151	\$ 7,056,142	\$ 2,720,000	\$ 4,336,142	2030



**Tax Incremental District #4**

**Moderate assumptions**

Created: 2011, Mandatory Close: 2038

**Cash Flow Projections**

Property appreciation factor 2.00%

5/15/2020

Tax rate appreciation factor 1.50%

Budget / Revenue Year	Property Valuation Estimates					Taxes	Revenue Estimates			Expenditure Estimates				Cash Position / Debt			Budget / Revenue Year
	PY equalized value	Inflationary Increase	Projected Equalized Value	Base Value	Increment Value	Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	
2019			19,603,200			29.06								\$ 900,000	\$ 6,650,000	\$ (5,750,000)	2019
2020	19,603,200	(578,700)	19,024,500	1,195,400	17,829,100	28.99	\$ 515,600	\$ 200,000	\$ 715,600	\$ 506,270	\$ 5,000	\$ 511,270	\$ 204,330	\$ 1,104,330	\$ 6,340,000	\$ (5,235,670)	2020
2021	19,024,500	380,490	19,404,990	1,195,400	18,209,590	29.42	\$ 535,814	\$ 200,000	\$ 735,814	\$ 514,700	\$ 5,000	\$ 519,700	\$ 216,114	\$ 1,320,444	\$ 6,015,000	\$ (4,694,556)	2021
2022	19,404,990	388,100	19,793,090	1,195,400	18,597,690	28.98	\$ 539,026	\$ 200,000	\$ 739,026	\$ 532,000	\$ 5,000	\$ 537,000	\$ 202,026	\$ 1,522,470	\$ 5,665,000	\$ (4,142,530)	2022
2023	19,793,090	395,862	20,188,952	1,195,400	18,993,552	29.42	\$ 558,757	\$ 200,000	\$ 758,757	\$ 543,340	\$ 5,000	\$ 548,340	\$ 210,417	\$ 1,732,887	\$ 5,295,000	\$ (3,562,113)	2023
2024	20,188,952	403,779	20,592,731	1,195,400	19,397,331	29.42	\$ 570,635	\$ 200,000	\$ 770,635	\$ 543,700	\$ 5,000	\$ 548,700	\$ 221,935	\$ 1,954,822	\$ 4,915,000	\$ (2,960,178)	2024
2025	20,592,731	411,855	21,004,585	1,195,400	19,809,185	29.86	\$ 591,492	\$ 200,000	\$ 791,492	\$ 553,840	\$ 5,000	\$ 558,840	\$ 232,652	\$ 2,187,474	\$ 4,515,000	\$ (2,327,526)	2025
2026	21,004,585	420,092	21,424,677	1,195,400	20,229,277	30.31	\$ 613,097	\$ 200,000	\$ 813,097	\$ 556,650	\$ 5,000	\$ 561,650	\$ 251,447	\$ 2,438,921	\$ 4,100,000	\$ (1,661,079)	2026
2027	21,424,677	428,494	21,853,170	1,195,400	20,657,770	30.76	\$ 635,474	\$ 200,000	\$ 835,474	\$ 554,000	\$ 5,000	\$ 559,000	\$ 276,474	\$ 2,715,396	\$ 3,675,000	\$ (959,604)	2027
2028	21,853,170	437,063	22,290,234	1,195,400	21,094,834	31.22	\$ 658,653	\$ 2,215,000	\$ 2,873,653	\$ 2,616,075	\$ 5,000	\$ 2,621,075	\$ 252,578	\$ 2,967,974	\$ 1,175,000	\$ 1,792,974	2028
2029	22,290,234	445,805	22,736,039	1,195,400	21,540,639	31.69	\$ 682,661	\$ 25,000	\$ 707,661	\$ 411,250	\$ 5,000	\$ 416,250	\$ 291,411	\$ 3,259,385	\$ 800,000	\$ 2,459,385	2029
2030	22,736,039	454,721	23,190,759	1,195,400	21,995,359	32.17	\$ 707,528	\$ 25,000	\$ 732,528	\$ 425,000	\$ 5,000	\$ 430,000	\$ 302,528	\$ 3,561,913	\$ 400,000	\$ 3,161,913	2030



**Tax Incremental District #5**

**Moderate assumptions**

Created: 2014, Mandatory Close: 2041

**Cash Flow Projections**

Property appreciation factor 2.00%

5/15/2020

Tax rate appreciation factor 1.50%

Budget / Revenue Year	Property Valuation Estimates					Taxes	Revenue Estimates			Expenditure Estimates				Cash Position / Debt			Budget / Revenue Year
	PY equalized value	Inflationary Increase	Projected Equalized Value	Base Value	Increment Value	Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	
2019			52,831,900			29.06								\$ 2,050,000	\$ 5,690,000	\$ (3,640,000)	2019
2020	52,831,900	2,241,500	55,073,400	8,085,800	46,987,600	28.99	\$ 1,358,800	\$ 40,000	\$ 1,398,800	\$ 415,625	\$ 25,000	\$ 440,625	\$ 958,175	\$ 3,008,175	\$ 5,465,000	\$ (2,456,825)	2020
2021	55,073,400	1,101,468	56,174,868	8,085,800	48,089,068	29.42	\$ 1,415,014	\$ 40,000	\$ 1,455,014	\$ 435,900	\$ 5,000	\$ 440,900	\$ 1,014,114	\$ 4,022,289	\$ 5,215,000	\$ (1,192,711)	2021
2022	56,174,868	1,123,497	57,298,365	8,085,800	49,212,565	28.98	\$ 1,426,351	\$ 40,000	\$ 1,466,351	\$ 425,150	\$ 5,000	\$ 430,150	\$ 1,036,201	\$ 5,058,490	\$ 4,970,000	\$ 88,490	2022
2023	57,298,365	1,145,967	58,444,333	8,085,800	50,358,533	29.42	\$ 1,481,459	\$ 40,000	\$ 1,521,459	\$ 444,150	\$ 5,000	\$ 449,150	\$ 1,072,309	\$ 6,130,799	\$ 4,700,000	\$ 1,430,799	2023
2024	58,444,333	1,168,887	59,613,219	8,085,800	51,527,419	29.42	\$ 1,515,845	\$ 40,000	\$ 1,555,845	\$ 442,125	\$ 5,000	\$ 447,125	\$ 1,108,720	\$ 7,239,519	\$ 4,425,000	\$ 2,814,519	2024
2025	59,613,219	1,192,264	60,805,484	8,085,800	52,719,684	29.86	\$ 1,574,184	\$ 40,000	\$ 1,614,184	\$ 459,425	\$ 5,000	\$ 464,425	\$ 1,149,759	\$ 8,389,278	\$ 4,125,000	\$ 4,264,278	2025
2026	60,805,484	1,216,110	62,021,593	8,085,800	53,935,793	30.31	\$ 1,634,653	\$ 40,000	\$ 1,674,653	\$ 500,575	\$ 5,000	\$ 505,575	\$ 1,169,078	\$ 9,558,356	\$ 3,775,000	\$ 5,783,356	2026
2027	62,021,593	1,240,432	63,262,025	8,085,800	55,176,225	30.76	\$ 1,697,331	\$ 40,000	\$ 1,737,331	\$ 514,725	\$ 5,000	\$ 519,725	\$ 1,217,606	\$ 10,775,963	\$ 3,400,000	\$ 7,375,963	2027
2028	63,262,025	1,265,241	64,527,266	8,085,800	56,441,466	31.22	\$ 1,762,297	\$ 40,000	\$ 1,802,297	\$ 552,725	\$ 5,000	\$ 557,725	\$ 1,244,572	\$ 12,020,534	\$ 2,975,000	\$ 9,045,534	2028
2029	64,527,266	1,290,545	65,817,811	8,085,800	57,732,011	31.69	\$ 1,829,631	\$ 40,000	\$ 1,869,631	\$ 563,500	\$ 5,000	\$ 568,500	\$ 1,301,131	\$ 13,321,665	\$ 2,525,000	\$ 10,796,665	2029
2030	65,817,811	1,316,356	67,134,167	8,085,800	59,048,367	32.17	\$ 1,899,419	\$ 40,000	\$ 1,939,419	\$ 572,750	\$ 5,000	\$ 577,750	\$ 1,361,669	\$ 14,683,333	\$ 2,050,000	\$ 12,633,333	2030



### Current Rates and Customer Information

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

General Rate and Permit Data	Monthly	Annually
Current Overnight Parking Permit Fee	\$50	\$600
Amount paid to private lot owners	\$12	\$144
Last Rate Increase	1/1/15	
	<u>2019</u>	<u>2020 budget</u>
Permits sold - Village lots	1,900	1,800
Permits sold - private lots	<u>1,480</u>	<u>1,500</u>
Total	3,380	3,300

### Long Range Plan Notes

- Past years' budgets for the parking utility have included costs for software and other technology to automate the parking permit process. The village's new permit solution now offers online permitting and payments for most of the village's permitted parking activities.
- In addition, this system automates the exchange of vehicle information for parking enforcement which has eliminated the need for our customers to come in monthly and pick-up physical permits or decals to display in their vehicles.

### Recommended Future Rates

The parking utility includes the cost for issuing parking lot and other nighttime permits to authorized vehicles, as well as the maintenance costs associated with keeping the lots clear of snow and ice in the winter.

The parking utility is also accumulating reserve funds to be used for lot resurfacing or the acquisition of additional public parking lots as may be needed in future years.

Historically, the costs associated with writing and collecting parking tickets have been reported in the General Fund, along with parking ticket revenue. The utility then gets charged the cost of ½ of a police civilian staff's salary and benefits for enforcement in the permitted lots.

Based on estimated permit sales and anticipated expenses, staff is projecting that there will not be a need for any fee increases over the next several years.



	projected										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Revenues</b>											
Monthly Permit Fees	\$ 150,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Daily permit fees	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>160,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Expenses</b>											
Permitting System fees	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Lot Rental Expenses	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
PILOT expenses	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804	48,760	49,735
Other Expenses (2%)	115,000	117,300	119,646	122,039	124,480	126,969	129,509	132,099	134,741	137,436	140,184
<b>Total Expenses</b>	<b>185,800</b>	<b>193,916</b>	<b>197,094</b>	<b>200,336</b>	<b>203,643</b>	<b>207,016</b>	<b>210,456</b>	<b>213,965</b>	<b>217,545</b>	<b>221,195</b>	<b>224,919</b>
Net Change in Equity	(25,800)	(8,916)	(12,094)	(15,336)	(18,643)	(22,016)	(25,456)	(28,965)	(32,545)	(36,195)	(39,919)
Beginning Equity	679,300	653,500	644,584	632,490	617,153	598,511	576,495	551,039	522,073	489,529	453,333
<b>Ending Equity</b>	<b>\$ 653,500</b>	<b>\$ 644,584</b>	<b>\$ 632,490</b>	<b>\$ 617,153</b>	<b>\$ 598,511</b>	<b>\$ 576,495</b>	<b>\$ 551,039</b>	<b>\$ 522,073</b>	<b>\$ 489,529</b>	<b>\$ 453,333</b>	<b>\$ 413,414</b>
Rate increase included above	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
* - The Parking Utility budgets on a full accrual method. The estimated cash position of the utility shown below is also affected by the principal repayment of debt.											
Estimated YE cash position	\$ 440,200	\$ 432,884	\$ 423,020	\$ 410,533	\$ 395,391	\$ 377,575	\$ 332,119	\$ 278,153	\$ 245,609	\$ 209,413	\$ 169,494



## Current Rates and Customer Information

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

General Rate Data	Quarterly	Annual
Meter service charge (5/8")	\$ 22.80	\$91.20
Plus Volumetric per 100 Cubic Feet	\$ 3.00	\$180.00
Last Full Rate Increase	1/1/17	
Quarterly Bill (1,300 Cubic Feet Usage)	\$61.80	\$247.20
	No. of	Consumption
Five Year Estimate	Customers	100 Cubic Ft
Residential Customers	3,225	240,000
Multi-Family	155	125,000
Commercial	101	32,000
Public Authority	39	13,000
	<u>3,520</u>	<u>410,000</u>

## Long Range Plan Notes

- Significant future capital projects are included in the plan for meter replacements and upgrade of the meter reading system, and borrowing for water main replacements done in conjunction with road projects and other stand along water main projects.

## Recommended Future Rates

In 2016 the Public Service Commission (PSC) approved a 14% overall water rate increase to be effective on 1/1/17.

The Village's Water Utility Rates are reviewed and designed by the Public Service Commission (PSC). Rate increase requests can only be made under certain conditions. This long range plan calls for the Water utility to bond for nearly \$7 million of system improvements over the next 10 years.

Based upon projected estimates in the water utility, a rate increase of 10% is anticipated in 2021. A similar increase will also likely be needed in 2023, primarily to support the increased debt service payments for the planned capital projects as well as other general cost increases.

Staff will also continue to monitor the utility's purchased water costs from the Milwaukee Water Works as any significant increases in these costs will also have an impact on rates.



	projected 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Revenues</b>											
User Fees	\$ 2,050,000	\$ 2,255,000	\$ 2,255,000	\$ 2,480,500	\$ 2,480,500	\$ 2,728,550	\$ 2,728,550	\$ 3,001,405	\$ 2,728,550	\$ 3,001,405	\$ 3,001,405
Other Revenues	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>2,100,000</b>	<b>2,305,000</b>	<b>2,305,000</b>	<b>2,530,500</b>	<b>2,530,500</b>	<b>2,778,550</b>	<b>2,778,550</b>	<b>3,051,405</b>	<b>2,778,550</b>	<b>3,051,405</b>	<b>3,051,405</b>
<b>Expenses</b>											
Purchase Water (3%)	\$ 700,000	\$ 721,000	\$ 742,630	\$ 764,909	\$ 787,856	\$ 811,492	\$ 835,837	\$ 860,912	\$ 886,739	\$ 913,341	\$ 940,741
PILOT expenses	170,000	185,000	200,000	215,000	225,000	240,000	260,000	300,000	325,000	345,000	360,000
Depreciation	170,000	195,000	200,000	205,000	210,000	220,000	245,000	255,000	260,000	270,000	280,000
Other Expenses (5%)	\$ 682,500	\$ 716,625	\$ 752,456	\$ 790,079	\$ 829,583	\$ 871,062	\$ 914,615	\$ 960,346	\$ 1,008,363	\$ 1,058,782	\$ 1,111,721
Interest Expense	114,787	168,621	156,847	154,861	145,464	172,731	160,670	254,783	243,055	270,075	261,025
<b>Total Expenses</b>	<b>1,837,287</b>	<b>1,986,246</b>	<b>2,051,933</b>	<b>2,129,849</b>	<b>2,197,903</b>	<b>2,315,285</b>	<b>2,416,122</b>	<b>2,631,041</b>	<b>2,723,157</b>	<b>2,857,198</b>	<b>2,953,487</b>
<b>Net Change in Equity</b>	<b>262,713</b>	<b>318,754</b>	<b>253,067</b>	<b>400,651</b>	<b>332,597</b>	<b>463,265</b>	<b>362,428</b>	<b>420,364</b>	<b>55,393</b>	<b>194,207</b>	<b>97,918</b>
Beginning Equity	3,129,084	3,391,797	3,710,551	3,963,618	4,364,269	3,710,551	3,963,618	4,364,269	3,963,618	4,364,269	4,696,866
<b>Ending Equity</b>	<b>\$ 3,391,797</b>	<b>\$ 3,710,551</b>	<b>\$ 3,963,618</b>	<b>\$ 4,364,269</b>	<b>\$ 4,696,866</b>	<b>\$ 4,173,816</b>	<b>\$ 4,326,046</b>	<b>\$ 4,784,633</b>	<b>\$ 4,019,010</b>	<b>\$ 4,558,476</b>	<b>\$ 4,794,784</b>
Rate increase included above	0.00%	10.00%	0.00%	10.00%	0.00%	10.00%	0.00%	10.00%	0.00%	10.00%	0.00%
* - The Water Utility budgets on a full accrual method. The estimated cash position of the utility is also affected by capital purchases and principal repayment of bonds and is shown below.											
Self-funded capital costs	-	50,000	-	100,000	-	100,000	-	100,000	-	100,000	-
Bond principal payments	330,056	377,045	414,884	304,423	338,912	384,282	413,025	388,950	411,150	392,575	434,600
Self-funded bond reserves	-	-	-	-	-	-	-	-	-	-	-
<b>Estimated cash position</b>	<b>352,657</b>	<b>439,366</b>	<b>477,549</b>	<b>678,777</b>	<b>882,462</b>	<b>1,081,445</b>	<b>1,275,848</b>	<b>1,462,262</b>	<b>1,366,505</b>	<b>1,338,137</b>	<b>1,281,455</b>
<b>Cash Target 25% Oper'g Exp</b>	<b>\$ 416,800</b>	<b>\$ 447,800</b>	<b>\$ 463,000</b>	<b>\$ 481,200</b>	<b>\$ 497,000</b>	<b>\$ 523,800</b>	<b>\$ 542,800</b>	<b>\$ 594,000</b>	<b>\$ 615,800</b>	<b>\$ 646,800</b>	<b>\$ 668,400</b>



### Current Rates and Customer Information

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

General Rate Data	Quarterly	Annual
Service charge	\$ 12.25	\$49.00
Plus Volumetric per 100 Cubic Feet	\$ 5.50	\$35.00
Last Rate Increase	1/1/20	
Quarterly Bill (1,300 Cubic Feet Usage)	\$83.75	\$335.00

### Long Range Plan Notes

- The Village continues to have substantial capital investment planned for Sanitary Sewer infrastructure in the coming years. This plan includes the assumption that the future sewer borrowings to fund these projects will be Revenue bond borrowings.
- These borrowings require that utility rates be set at a level so that operating revenues will cover debt service by 125%. In addition, the utility will also be required to set aside separate bonding cash reserves. The fiscal schedule on the next page has included estimates of these needs and trends over time.

### Recommended Future Rates

The Village's Sewer Utility Rates are reviewed by the Village on an annual basis. The Village targets cash reserves for this fund to be approximately 25% of operating expenses, as customers are billed quarterly for the previous quarter's consumption, while sewer utility vendors are paid monthly.

After the 2010 flood, the Village began substantial capital re-investment to reduce the possibility of a reoccurrence of sewer backups. Since that time the Village has spent nearly \$12 million for storm water and sanitary sewer projects. The total combined south improvements are expected to require an additional \$19 million of borrowing over the next 3 years.

In 2020 the sewer utility approved an 18% net rate increase in order to begin preparing for the upcoming projects. Additional rates increases will also needed in order to continue to fund capital improvements for the southeast portion of the village and other ongoing cost increases in the coming years. Rate increases of 25% in 2022, and 25% in 2024 are currently projected to be necessary in order to support these efforts.



	projected 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Revenues</b>											
User Fees	\$ 2,496,000	\$ 2,496,000	\$ 3,120,000	\$ 3,120,000	\$ 3,900,000	\$ 3,900,000	\$ 4,290,000	\$ 4,290,000	\$ 4,719,000	\$ 4,719,000	\$ 4,719,000
Other Revenues	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,001	30,002	30,003
<b>Total Revenues</b>	<b>2,526,000</b>	<b>2,526,000</b>	<b>3,150,000</b>	<b>3,150,000</b>	<b>3,930,000</b>	<b>3,930,000</b>	<b>4,320,000</b>	<b>4,320,000</b>	<b>4,749,001</b>	<b>4,749,002</b>	<b>4,749,003</b>
<b>Expenses</b>											
Treatment Expense (3%)	\$ 772,500	\$ 795,675	\$ 819,545	\$ 844,132	\$ 869,456	\$ 895,539	\$ 922,405	\$ 950,078	\$ 978,580	\$ 1,007,937	\$ 1,038,175
Depreciation	375,000	385,000	500,000	630,000	635,000	640,000	645,000	685,000	690,000	695,000	700,000
Other Expenses (3%)	515,000	530,450	546,364	562,754	579,637	597,026	614,937	633,385	652,387	671,958	692,117
Interest Expense	214,079	200,448	185,961	903,121	873,075	831,508	787,978	872,365	826,525	793,125	757,225
<b>Total Expenses</b>	<b>1,876,579</b>	<b>1,911,573</b>	<b>2,051,870</b>	<b>2,940,007</b>	<b>2,957,168</b>	<b>2,964,073</b>	<b>2,970,320</b>	<b>3,140,828</b>	<b>3,147,491</b>	<b>3,168,020</b>	<b>3,187,517</b>
Net Change in Equity	649,421	614,427	1,098,130	209,993	972,832	965,927	1,349,680	1,179,172	1,601,510	1,580,982	1,561,486
Beginning Equity	10,340,948	10,990,369	11,604,796	12,702,926	12,912,919	11,604,796	12,702,926	12,912,919	12,702,926	12,912,919	13,885,752
<b>Ending Equity</b>	<b>10,990,369</b>	<b>11,604,796</b>	<b>12,702,926</b>	<b>12,912,919</b>	<b>13,885,752</b>	<b>12,570,723</b>	<b>14,052,606</b>	<b>14,092,092</b>	<b>14,304,436</b>	<b>14,493,901</b>	<b>15,447,237</b>
Rate increase included above	<b>18.00%</b>	0.00%	<b>25.00%</b>	0.00%	<b>25.00%</b>	0.00%	<b>10.00%</b>	0.00%	<b>10.00%</b>	0.00%	<b>0.00%</b>
Revenue coverage 125% target	168.00%	161.00%	234.00%	90.00%	112.00%	107.00%	124.00%	116.00%	134.00%	130.00%	126.00%
* - The Sewer Utility budgets on a full accrual method. The estimated cash position of the utility is also affected by capital purchases and principal repayment of bonds and is shown below.											
Self-funded capital costs	600,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Bond principal payments	503,212	525,420	562,679	993,393	1,319,741	1,409,081	1,431,800	1,452,500	1,477,750	1,553,000	1,618,200
Self-funded bond reserves	-	-	1,000,000	-	-	-	-	-	-	-	-
<b>Estimated cash position</b>	<b>\$ 271,209</b>	<b>\$ 495,216</b>	<b>\$ 280,667</b>	<b>\$ (122,733)</b>	<b>\$ (84,641)</b>	<b>\$ (137,796)</b>	<b>\$ 175,084</b>	<b>\$ 336,756</b>	<b>\$ 900,516</b>	<b>\$ 1,373,497</b>	<b>\$ 1,766,783</b>
Cash Target 25% Oper'g Exp	\$ 375,400	\$ 381,600	\$ 388,000	\$ 577,500	\$ 580,500	\$ 581,000	\$ 581,300	\$ 614,000	\$ 614,400	\$ 618,300	\$ 621,900



This chart provides some comparative data illustrating where the Village of Shorewood currently ranks on the basis of total quarterly utility charges per household.

The challenge with this chart is that not all communities allocate all of their costs in the same manner. Some communities have separate stormwater utilities, while some integrate these costs within the sewer utility. Others communities may not even separate these costs at all as they may be integrated into their general operations budget costs for culvert installation and maintenance in above ground stormwater systems; or they could just be part of typical road construction and maintenance costs.

Another example is that all of these communities, except Shorewood and Greendale, include their water utility's public fire protection costs as a quarterly charge to utility customers based on meter sizing, while Shorewood and Greendale, tax their residents for these costs based on property values. These fees tend to average about \$20-\$25 per quarter.

Estimated Annual Cost of Service Comparison							
2018 Rate Survey							
Rank	Municipality	Water	Sewer	Storm	Refuse / Recycling	Total	Quarterly
1	Mequon	\$ 551.64	\$ 541.60	\$ -	\$ 280.00	\$ 1,373.24	\$ 343.31
2	Bayside	\$ 365.68	\$ 480.00	\$ 223.00	\$ -	\$ 1,068.68	\$ 267.17
3	Saukville	\$ 353.40	\$ 415.28	\$ -	\$ 186.00	\$ 954.68	\$ 238.67
4	Port Washington	\$ 389.36	\$ 518.40	\$ -	\$ 36.00	\$ 943.76	\$ 235.94
5	Cudahy	\$ 209.51	\$ 425.00	\$ 125.28	\$ 125.00	\$ 884.79	\$ 221.20
6	Fox Point	\$ 364.56	\$ 300.28	\$ 128.64	\$ -	\$ 793.48	\$ 198.37
7	Franklin	\$ 328.88	\$ 354.20	\$ -	\$ 107.00	\$ 790.08	\$ 197.52
8	Greenfield	\$ 289.48	\$ 184.00	\$ 68.00	\$ 182.42	\$ 723.90	\$ 180.98
9	Cedarburg	\$ 343.40	\$ 380.00	\$ -	\$ -	\$ 723.40	\$ 180.85
10	South Milwaukee	\$ 360.64	\$ 231.20	\$ 36.00	\$ 62.60	\$ 690.44	\$ 172.61
11	Grafton	\$ 231.04	\$ 394.80	\$ -	\$ 34.00	\$ 659.84	\$ 164.96
12	Whitefish Bay	\$ 280.48	\$ 199.68	\$ 160.00	\$ -	\$ 640.16	\$ 160.04
13	Wauwatosa	\$ 304.88	\$ 178.08	\$ 118.40	\$ -	\$ 601.36	\$ 150.34
14	Brown Deer	\$ 281.96	\$ 121.40	\$ 106.08	\$ 80.00	\$ 589.44	\$ 147.36
15	West Allis	\$ 274.04	\$ 210.44	\$ -	\$ 90.00	\$ 574.48	\$ 143.62
16	Milwaukee	\$ 192.12	\$ 95.88	\$ 64.52	\$ 202.84	\$ 555.36	\$ 138.84
17	Greendale	\$ 358.04	\$ 114.40	\$ 80.00	\$ -	\$ 552.44	\$ 138.11
18	<b>Shorewood</b>	<b>\$ 247.20</b>	<b>\$ 284.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 531.40</b>	<b>\$ 132.85</b>
19	Oak Creek	\$ 331.72	\$ 99.60	\$ -	\$ -	\$ 431.32	\$ 107.83
20	Greendale	\$ 214.28	\$ 83.20	\$ 79.60	\$ 53.56	\$ 430.64	\$ 107.66



When contemplating the total fiscal impact that the implementation of this capital project schedule will have on residents, it is important to consider the combined impact of both any increased property taxes, and any resulting increases in the village's municipal utility charges that our residents will incur as a result of these various infrastructure projects.

The following schedule shows the aggregate impact of both of these factors given the parameters identified in this plan.

Payment Type	approx. 2017	approx. 2018	approx. 2019	approx. 2020	projected 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Tax Bill (Village Portion)	\$ 2,127	\$ 2,158	\$ 2,171	\$ 2,202	\$ 2,256	\$ 2,208	\$ 2,263	\$ 2,259	\$ 2,316	\$ 2,374	\$ 2,435	\$ 2,398	\$ 2,460	\$ 2,511
Water Flat Quarterly	20.70	20.70	20.70	20.70	22.77	22.77	25.05	25.05	27.55	27.55	30.31	30.31	33.34	33.34
Water Consumption	3.07	3.07	3.07	3.07	3.38	3.38	3.72	3.72	4.09	4.09	4.50	4.50	4.95	4.95
Water Bill	242	242	242	242	267	267	293	293	323	323	355	355	390	390
Sewer Flat	11.25	11.25	11.25	13.50	13.50	13.50	13.50	15.00	15.00	15.00	15.00	15.00	16.50	16.50
Sewer Consumption	4.60	4.60	4.60	5.43	5.43	6.79	6.79	8.48	8.48	9.33	9.33	10.26	10.26	10.26
Sewer Bill	284	284	284	336	336	407	407	501	501	545	545	600	600	600
Sub-total Utility Bill	527	527	527	579	603	674	700	794	824	868	900	955	990	990
<b>Total</b>	<b>\$ 2,654</b>	<b>\$ 2,685</b>	<b>\$ 2,698</b>	<b>\$ 2,781</b>	<b>\$ 2,859</b>	<b>\$ 2,882</b>	<b>\$ 2,963</b>	<b>\$ 3,053</b>	<b>\$ 3,140</b>	<b>\$ 3,242</b>	<b>\$ 3,335</b>	<b>\$ 3,353</b>	<b>\$ 3,450</b>	<b>\$ 3,501</b>
Change from Prior Year	\$ 71	\$ 34	\$ 13	\$ 83	\$ 78	\$ 23	\$ 82	\$ 90	\$ 86	\$ 102	\$ 93	\$ 18	\$ 97	\$ 51
% Change from Prior Year	2.73%	1.21%	0.48%	3.08%	2.81%	0.79%	2.83%	3.04%	2.83%	3.25%	2.88%	0.53%	2.91%	1.48%
Change and percentage change assume that rate increases are in place for the entire calendar year.														
Property tax amounts shown are based on a \$300,000 current* assessed property.														
* Prior years tax bills are approximated based on current values applied backwards														
Water and Sewer bills are based on 1,300 cubic feet of water consumption per quarter.														



The following project implementation schedule is first and foremost a management tool. The various fiscal projections, accompanying project narratives, and prospective implementation maps that support this schedule all serve to provide context to the implementation of the proposed plan. Therefore it is important to understand the context of the following items.

### **Project cost estimates**

All project cost estimates are all in current dollars and are not intended to reflect allowances for unpredictable changes in materials costs, or other market conditions that may ultimately impact the actual future project costs. This is done for simplicity in order to be able to compare the relative distribution of fiscal resources across various projects over an extended period of time.

With each annual update of this plan, cost estimates will be updated in an attempt to keep in line with current market conditions, or changes in various project implementation scopes or schedules. Most project costs are based on very broad engineering and construction estimates or assumptions. However, as projects get closer to their implementation dates, additional engineering analysis is performed to in order to provide more refined cost estimates as the details of these projects can be better evaluated.

### **Implementation Schedules**

The implementation schedules in this plan try to take into consideration several factors. At one level is an analysis of just how much work can be accomplished per year and what are the most critical priorities given the current conditions, competing needs, and limited resources of the Village. Then there also has to be an evaluation of the impact that the scheduling of these projects will have on the neighborhoods where the construction is occurring, as well as the community as a whole. Additionally, several different project schedules may need to be coordinated in order to help reduce costs, as well as minimize the impact to the community.

All of this is done within the context of what we know when the plan is prepared each year. Therefore, as more information becomes available and the plan is updated each year, changes to the details of these implementation schedules may also need to be adjusted in order to be responsive to the changes in these various factors.



Village of Shorewood		General Infrastructure Projects															
2021-2030 Long Range Plan		2020-2021			2022-2023			2024-2025			2026-2027			2028-2029			
<u>Updated 5/15/20</u>		G.O	2020	2021	G.O	2022	2023	G.O	2024	2025	G.O	2026	2027	G.O	2028	2029	2020-2029
		Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	SUB TOTAL
<b>General - Tax Levy funded</b>																	
1	Local Road Program	2,600,000	2,600,000														2,600,000
1B	Residual 2018 bond proceeds	(350,000)	(350,000)														(350,000)
2	Alley Reconstruction	1,150,000		1,150,000			0	1,500,000		1,500,000	750,000		750,000	750,000		750,000	4,150,000
2B	MMSD green solutions grants	(300,000)		(300,000)													(300,000)
3A	Sidewalk Program (costs)	300,000		300,000			0	400,000		400,000	200,000		200,000	200,000		200,000	1,100,000
3B	Sidewalk (special Assmt.)	(150,000)		(150,000)				(300,000)		(300,000)	(150,000)		(150,000)	(150,000)		(150,000)	(750,000)
5	Street Lighting Boxes	150,000		150,000				100,000		100,000							250,000
6	Street Lighting LED							500,000	500,000								500,000
7	NSFD Capital Costs	160,000	80,000	80,000	160,000	80,000	80,000	160,000	80,000	80,000	160,000	80,000	80,000	160,000	80,000	80,000	800,000
8	Hubbard Park (parking lot - as is)	250,000		250,000													250,000
9A	DPW Facilities - Wall / Salt Shed	150,000		150,000				250,000	250,000								400,000
9B	DPW Facilities (pavement) - Lot / Yard							775,000	125,000	650,000							775,000
10	Phase 2B - Police Facility (Garage)	750,000	750,000														750,000
12	Village Center HVAC													350,000	350,000		350,000
13	Future Facilities (VH)										500,000	500,000					500,000
<b>Sub Totals:</b>		<b>4,710,000</b>	<b>3,080,000</b>	<b>1,630,000</b>	<b>160,000</b>	<b>80,000</b>	<b>80,000</b>	<b>3,385,000</b>	<b>955,000</b>	<b>2,430,000</b>	<b>1,460,000</b>	<b>580,000</b>	<b>880,000</b>	<b>1,310,000</b>	<b>430,000</b>	<b>880,000</b>	<b>11,025,000</b>
<b>Water Capital Projects</b>																	
<b>Funded By Utility</b>																	
14	Water Relay Projects	710,000	335,000	375,000			0				875,000	500,000	375,000			0	1,585,000
14B	Residual 2018 bond proceeds	(200,000)	(200,000)														(200,000)
15	Downer Meter Pit	300,000	300,000				0									0	300,000
15B	Residual 2018 bond proceeds	(300,000)	(300,000)														(300,000)
16	Oakland Meter Pit							500,000		500,000							500,000
17	Water meter replacement	1,300,000		1,300,000													1,300,000
<b>Sub Totals:</b>		<b>1,810,000</b>	<b>135,000</b>	<b>1,675,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>875,000</b>	<b>500,000</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,185,000</b>



Village of Shorewood		Coordinated Infrastructure Projects																																													
2021-2030 Long Range Plan		2020-2021			2020			2021			2022-2023			2022			2023			2024-2025			2024			2025			2026-2027			2026			2027			2028-2029			2028			2029			2020-2029
Updated 5/15/20		Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	SUB TOTAL												
<b>General - Tax Levy funded</b>																																															
17	Local Roads (SE)				2,370,000	1,150,000	1,220,000																												2,370,000												
18	Lake Drive Recon. (joint project)													1,000,000	1,000,000																				1,000,000												
19	Downer Avenue (south) resurfacing	300,000	300,000																																300,000												
20	Oakland Avenue (South)										2,260,000	2,260,000															0	0							2,260,000												
21	Oakland Avenue (North)																										3,110,000								3,110,000												
22	Edgewood Ave (Joint project)				250,000	250,000																													250,000												
23	Mill & Overlay program (SE)	880,000	410,000	470,000																															880,000												
<b>Sub Totals:</b>		<b>1,180,000</b>	<b>710,000</b>	<b>470,000</b>	<b>2,620,000</b>	<b>1,400,000</b>	<b>1,220,000</b>	<b>2,260,000</b>	<b>2,260,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>3,110,000</b>	<b>0</b>	<b>3,110,000</b>	<b>10,170,000</b>																														
<b>Sewer Capital Projects - Revenue Bonds</b>																																															
<b>Funded By Utility</b>																																															
24	Combined Sewer South Area				19,010,000	10,250,000	8,760,000																												19,010,000												
25	Lake Drive - SEWER													2,860,000	2,860,000																				2,860,000												
<b>Sub Totals:</b>					<b>19,010,000</b>	<b>10,250,000</b>	<b>8,760,000</b>							<b>2,860,000</b>	<b>2,860,000</b>	<b>0</b>																			21,870,000												
<b>Water Capital Projects</b>																																															
<b>Funded By Utility</b>																																															
26	Local Roads - WATER				320,000	170,000	150,000																												320,000												
27	Lake Drive - WATER													1,750,000	1,750,000																				1,750,000												
28	Oakland Ave - WATER										500,000	500,000														850,000	0	850,000							1,350,000												
<b>Sub Totals:</b>					<b>320,000</b>	<b>170,000</b>	<b>150,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>0</b>	<b>850,000</b>	<b>0</b>	<b>850,000</b>	<b>3,420,000</b>																														



## LOCAL ROAD PROGRAM

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The Village's Pavement Management Plan (PMP), adopted in 2009 by the Shorewood Village Board of Trustees, comprehensively addresses improvement and maintenance activities in order to maximize the useful life of existing pavements. As set forth in the plan, residential street reconstruction is scheduled in even calendar years with major maintenance programs and alley projects completed in odd calendar years.

The plan has been updated several times since its adoption, most notably in response to the 2011 Comprehensive Sewer Facility developed in response to the July 2010 flooding. In 2012 and 2016 combined road and sewer improvement programs were implemented.

Reconstruction programs are identified based upon pavement condition ratings with a goal of geographically grouping street segments to form a cohesive project area. The residential road reconstruction schedule drives many of the Village's other infrastructure improvement programs, including the replacement of water main, street lighting systems, signage and ash trees.

The 2022 through 2028 proposed programs were designed in conjunction with anticipated sewer improvements in the Village's southeast area. The schedules associated with the sewer program illustrate those efforts, with a combined road program funding at a \$3.1 million for the 2022 and 2023 projects. While it is general practice that costs related to road restoration are assigned to the utility when its improvements initiate the project, in the case of the SE Area Combined Sewer Improvements project, the current pavement conditions justify the charge for road reconstruction to the Capital Fund.



## ALLEY RECONSTRUCTION PROGRAM

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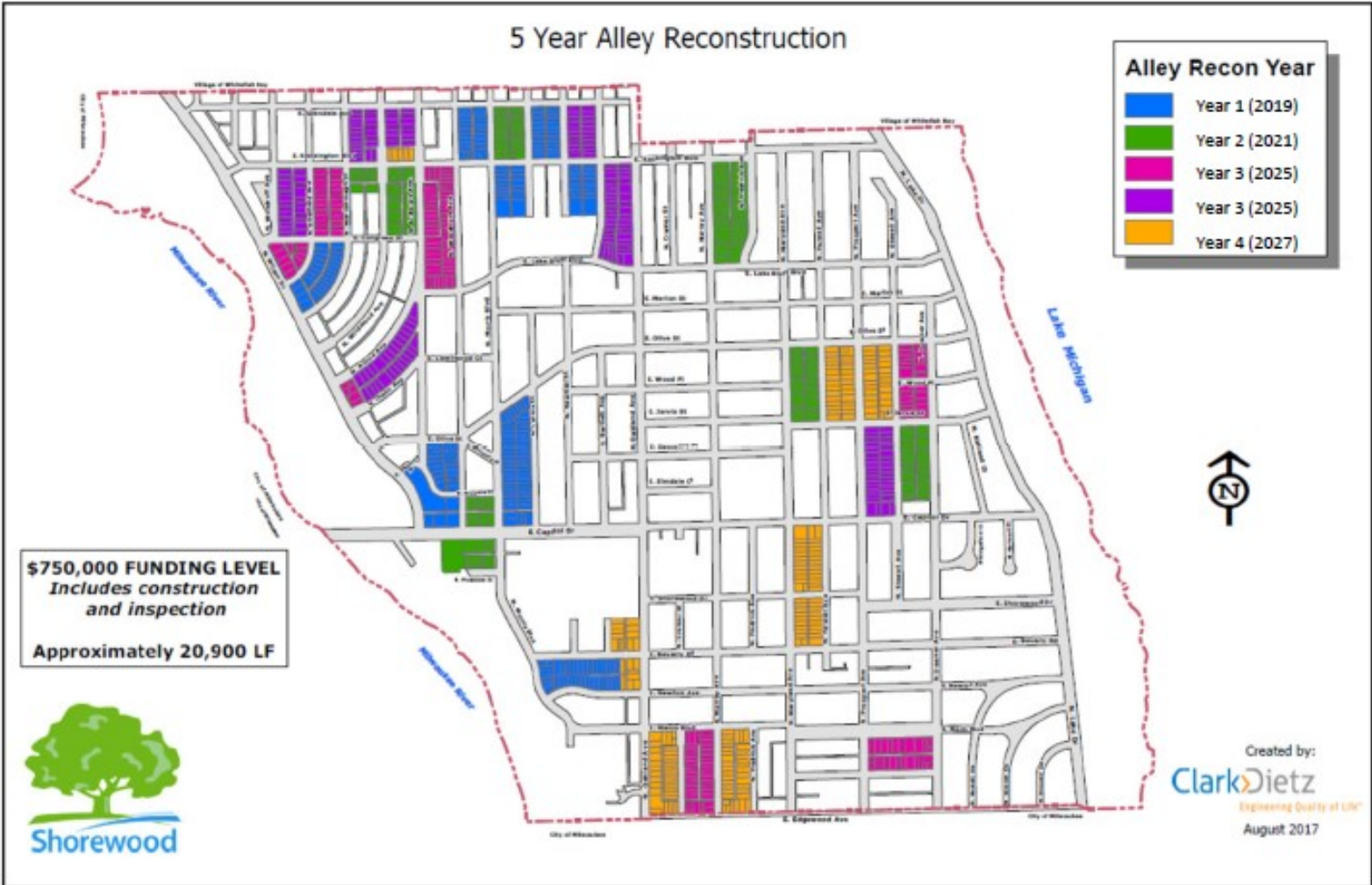
In addition to street reconstruction and maintenance, the Pavement Management Plan includes an alley component which addresses the reconstruction and maintenance of alleys in odd calendar years. The first alley program under the PMP was funded in 2017 and reconstructed approximately 2,880 lineal feet of asphalt pavement in the northwest area of the Village.

Reconstruction programs are identified based upon pavement condition rating with a goal of geographically grouping alleys to form a cohesive project area. In many cases, storm sewer improvements are also recommended to address drainage concerns. The PMP calls for alley reconstruction programs to be funded at an approximate \$350,000 level every other year. The attached schedules illustrate replacement at the \$750,000 funding level and \$500,000 funding level as the village has increased planned funding for this item.

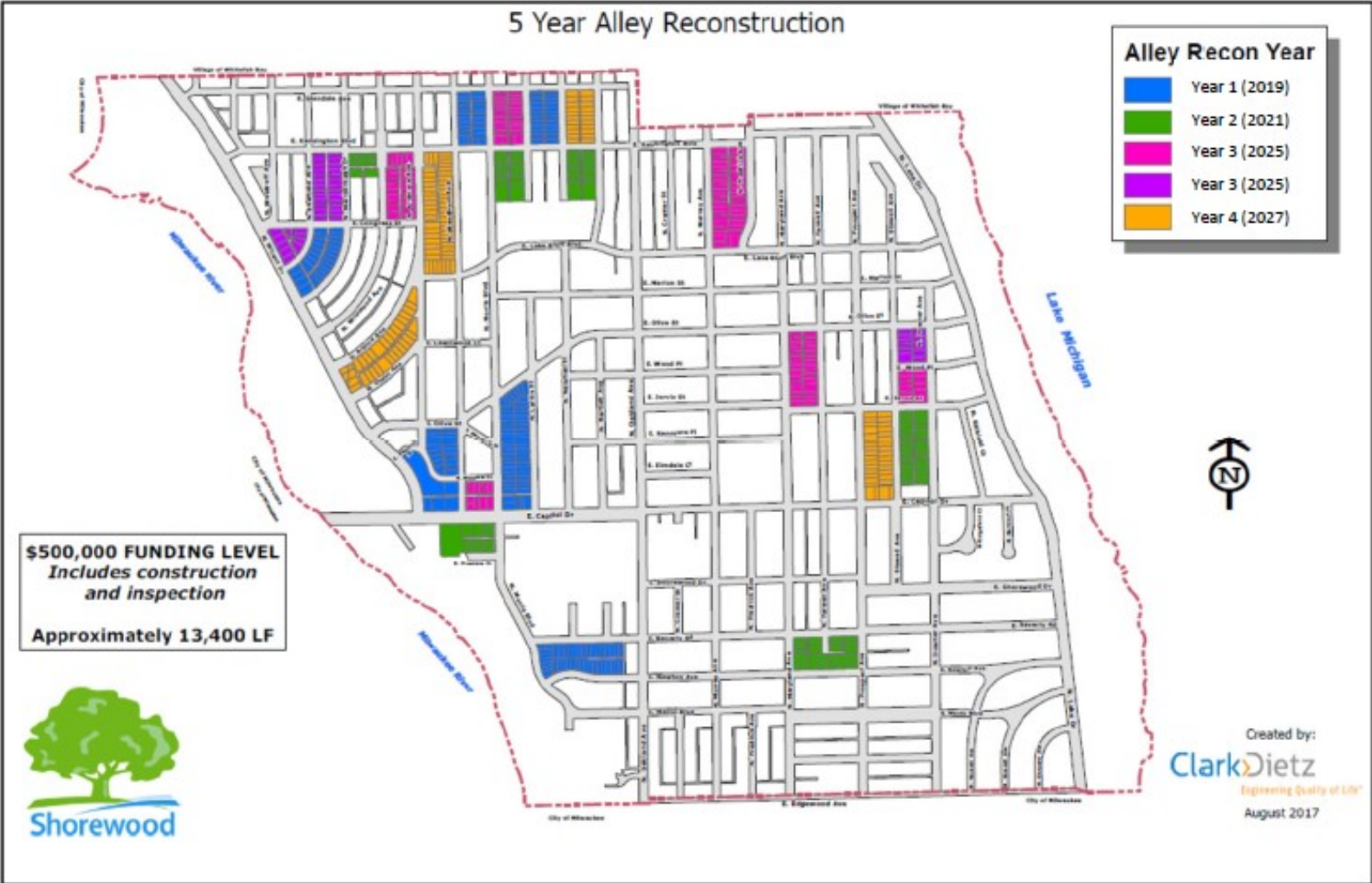
MMSD Green Solutions funds were used in the 2017 program and are proposed for use in the 2019 program to offset the costs of green infrastructure components in alleys within the separate sewer system which will provide mechanisms for the Village to move toward TMDL compliance.

It should be noted that a desire to implement –at the earliest opportunity – the proposed Southeast Area Combined Sewer Improvements has necessitated an adjustment to the Village’s policy of implementing major capital infrastructure projects in even calendar years and minor projects in odd calendar years. As such, there is no proposed alley program in 2023; however, it is proposed that the funding from that year’s program be applied in 2025, resulting in a “double” program keeping the overall implementation on schedule.

**Alley Plan - \$750,000 funding level program schedule**



**Alley Plan - \$500,000 funding level program schedule**





## **SIDEWALK PROGRAM**

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There are approximately 60 miles of public sidewalk pavement within the Village of Shorewood. To ensure these walks remain in good condition, the Department of Public Works administers a biennial sidewalk replacement program in each of five defined areas of the Village on a rotating cycle. The Village's sidewalk replacement program is contracted every other year in odd calendar years. All public sidewalks and carriage walks in the target area are reviewed, and defective areas are identified for removal and replacement.

Per Village policy, public walk replacement is assessed to the adjacent private property owner at 100% of the cost (on a corner lot the secondary frontage is assessed at 50%). Please see the map illustrating the 2021 - 2031 sidewalk program areas. Please note that no 2023 program is scheduled due to the Southeast Area Combined Sewer Improvements project in the area that year.



## **PPII LATERAL REHABILITATION PROGRAM**

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In the MMSD-designated underperforming sewersheds, the Village of Shorewood previously utilized its Private Property Inflow/Infiltration (PPII) funding to rehabilitate private sewer laterals to reduce inflow and infiltration into the public sanitary sewer. The Village's 2012 approved funding policy budgets an amount equal to the annual MMSD program allocation to set the annual project funding level. Approximately \$100,000 of G.O. bond funding was utilized each year through the life of the program.

MMSD is revising program requirements. A revised Shorewood program is anticipated to be presented to the Village Board for consideration in 2020 or early 2021.

## **STREET LIGHTING BOX (*STREETLIGHT CONTROL CABINETS*)**

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The age of the Village's residential streetlight system's control cabinets has exceeded their design life. A proactive replacement program was proposed to address this infrastructure before significant problems pose troublesome and perhaps lengthy street light outages. The first of these cabinets was replaced in 2016; eight remain. Implementation of an LED street light system will impact the design and function of these cabinets.

## **STREET LIGHTING LED**

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Conversion of the Village's street lighting system to LED lighting can be most efficiently and economically done as a single year vendor contact, estimated at a cost of \$600,000. It is recommended that the existing subsurface wiring system be upgraded at that time along with the streetlight control cabinets.

The Village currently has LED lighting for traffic lights and was the first municipality in the state to use LED lighting for all three colors on traffic lights.

## HUBBARD PARK PARKING LOT

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Based upon engineering assessment, the Hubbard Park parking lot is recommended for reconstruction in its current configuration in 2021. Stormwater management alternatives will be considered to provide water quality benefits, which will help the village meet Milwaukee River Total Daily Maximum Load (TMDL) requirements.

## DEPARTMENT OF PUBLIC WORKS FACILITIES

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The Department of Public Works is housed in a collection of buildings at 3801 N. Morris Boulevard. The main building, which includes the offices and work areas of all the divisions, was constructed as a Works Progress Administration project in 1936. In the years following a warehouse



building and equipment garage were added in the same style as the main building. The garage was rebuilt following extensive damaged suffered in a 1991 fire. Today the “yard” also includes two compactors and a small storage building acquired in 1999 and originally constructed as a residence/garage.

Though the buildings were originally constructed for use as public works facilities, a facility designed for early 20th century tasks and equipment poses significant challenges today. A 2010 Service Prioritization Study called the facility “obsolete and inefficient” (p. 15) and noted its “negative impact on operating efficiency” (p.27).

A master plan for the Public Works facilities was completed in 2014. The final report included multiple recommendations for upgrading and reconfiguring both work and storage space to improve efficiencies and service delivery. A departmental organizational analysis will be completed in 2020 to review service provision. Facility upgrade recommendations may be based upon the service provision recommendation of that analysis.

## SOUTHEAST AREA RESURFACING (INC. DOWNER AVENUE (SOUTH)).

An accelerated resurfacing plan for the southeast area is proposed. This plan offers interim relief to areas of poor pavement condition which are identified for reconstruction within a window of more than 10 years. Year one of the plan (2020) includes the segment of North Downer Avenue south of East Capitol Drive. This segment is purposely identified to improve pavement conditions on a roadway anticipated to carry additional traffic during the proposed MMSD Edgewood Near Surface Collector scheduled for construction beginning in 2021.





## WATER RELAY PROJECTS

Water relay projects can be identified as road and non-road projects. Road projects are completed during even calendar years while non-road projects are completed during odd calendar years. The Village identifies main segments identified for replacement based on condition and repair or break history.

Road projects occur near planned street reconstruction projects in order for the Village to efficiently complete all projects in that area at one time to minimize costs and traffic interference. The lists for upcoming projects between road and non-road projects are separate lists. The illustration to the right shows some of the key non-roads water main segments that have been identified for replacement.

The Village and the Public Service Commission establish a goal for the Village of Shorewood to replace approximately 1.5% to 2% of all Village water mains annually. Since 2012, the Village has replaced a total of 3.9% of its distribution system.

Given the general age of Shorewood's distribution system, it is most practical and economical to replace lead service lines (both municipal and private) in conjunction with main replacement. As such, the Village Board's scheduled 2020 review of the current Lead Service Line Replacement Program may impact future funding and scheduling of watermain relay projects.

Priority Watermain Replacement Areas non-reconstruction areas



## OAKLAND AVENUE METER VAULT RELOCATION/RECONSTRUCTION

The water purchased from Milwaukee Water Works enters the Village through two meters housed in sub-surface vaults located along Edgewood Avenue at the intersections of N. Downer and N. Oakland Avenues. The Downer pit is designed to supply the majority of the water for the Village with the Oakland pit active only during periods of peak use and emergency fire situations. The Downer vault is scheduled for replacement in late 2019. The Oakland structure also does not meet current DNR codes or confined space entry safety requirements.



The Village is responsible for the maintenance and operation of the pit and all equipment located within with the exception of the master meters owned and maintained by Milwaukee Water Works. It is proposed that this structure be relocated out of the Oakland Avenue roadway to the Humble Park area (subsurface) and replaced with a modern structure which complies with all current safety requirements.

## WATER METER REPLACEMENT

The Public Service Commission guidelines on water meters state for entities to either inspect water meters every ten years or conduct an automatic replacement cycle every twenty years. Two decades ago the Village elected to do the automated replacement for water meters. The last replacement occurred in 1995, meaning that Shorewood's twenty years have expired requiring the Village to replace its water meters.

Under current Wisconsin Public Service Commission regulations, the Village must begin replacement of its residential and commercial water meters to ensure the accuracy and reliability of its billing system. Staff has proposed implementation of an AMI (automated meter integration/infrastructure) program with new meters which allows for wireless communication, providing the potential to significantly reduce labor hours spent reading meters. AMI meters also have the capability to directly provide customers with frequent usage updates. Replacement for all the water meters in the Village will take approximately six months to complete.





## SOUTHEAST AREA COMBINED SEWER IMPROVEMENTS

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The Village's 2011 Comprehensive Facility Plan outlined recommendations for significant improvements/additions to the combined sewer system which serves approximately the eastern half of the Village. The recommended improvements for the north combined area were constructed in 2016 with the Northeast Area Combined Sewer Improvements project. To address both the regulatory feasibility and the environmental impacts of proposed improvements to the southeast area system, the Village commissioned a Combined Sewer Environmental Assessment which was completed in early 2017.

Service improvements evaluated by MMSD in the same area were later incorporated into the CSSA Report's recommendations which include multiple construction and funding phases. The initial phase is to be designed, constructed and funded by MMSD. As of this date, Shorewood's first construction is anticipated to begin in 2022. To address a desire to implement sewer improvements as soon as practical, staff has altered the previously proposed implementation schedule, "front loading" the sewer improvements within the first two program years.

It should be noted that replacement of large size combined sewer pipe may impact existing utilities, including watermain. Preliminary engineering will identify likely conflicts and estimate associated costs for relocation.

Please see the maps on the following page illustrating the anticipated project schedule, and showing how various road reconstruction and water main replacements have been integrated into these project areas.





## **LAKE DRIVE RECONSTRUCTION (Arterial Road)**

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The Lake Drive, State Highway 32, is currently scheduled by the Wisconsin Department of Transportation for construction in 2026. The construction will be subject to a cost share agreement. Very preliminary estimates put the Village's share at \$1.0 million, which also include some local costs not included under the cost sharing agreement with the Wisconsin Department of Transportation.

## **N. LAKE DRIVE WATER MAIN**

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The current condition of the watermain in N. Lake Drive from E. Edgewood Avenue to approximately E. Kensington Boulevard warrants full length replacement. The roadway currently appears on the Wisconsin Department of Transportation funding calendar for 2026 construction though that date is certainly subject to change. Staff anticipates that the utility work will occur during the same year as the roadway construction. The project is expected to include approximately 7,000 lineal feet of main and approximately 125 services.

## **OAKLAND AVENUE RECONSTRUCTION (Arterial Road)**

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Oakland Avenue south of Capitol Drive was constructed in 1979.  
Oakland Avenue north of Capitol Drive was reconstructed in 1996.  
Streetscape improvements for both were installed in 2007-2008.

Both areas are concrete roadways and are showing significant signs of pavement deterioration which must be addressed. Due to the scope and potential disruptiveness of completing these road reconstruction efforts, these areas will be implemented during separate construction cycles.



## FINANCIAL POLICY GUIDELINES

Adopted in November, 2006,  
Updated January, 2010, August, 2011 and August, 2012, October 2017

In adopting the original financial management plan, the Board established policies related to debt management and tax rate impact. The Board will review these policy guidelines each time the financial management plan is reviewed.

### 1. GENERAL FUND UNDESIGNATED AND UNRESERVED FUND BALANCE

The Village shall seek to maintain its unassigned fund balance at a minimum of 30% of total general fund annual revenues. The purpose of the first 25% of this balance is to provide adequate cash flow during the year. Any use of these funds would require a two thirds vote of the Village Board.

The additional 5% is to provide the ability of the Village to respond to unforeseeable contingencies and opportunities that may not have been known at the time of budget preparation. Any use of the 5% fund balance referred to above must be replenished during the next budget process. \*(It is noted, that as long as "levy limits" remain in place, the ability to replenish these funds will be possible only through cuts in other expenses or the raising of new non-levy revenues.) These uses are subject to approval by a two thirds vote of the Village Board.

In addition, the use of any amounts in excess of 30%, shall not be made, unless one of the following applies:

- A. Non-annually recurring expenses such as strategic plans or studies.
- B. Capital Expenses
- C. Debt Service Expenses
- D. Expenses which, in the opinion of the Village Board would constitute "an investment in the community" such as an investment in a revolving loan program.

These uses are subject to majority approval by the Village Board



## 2. TAX RATE STABILITY

### A. Growth Projections and Assumptions

The long range financial plan reviews the impact of property taxes on a \$300,000 home. For purposes of calculating this impact, the Village has used the assessed values from the most current year and held that value constant into the future.

For debt capacity planning purposes, the future equalized values projections, assume 0.50% annual economic value increase. Adjustments for additional value were made for new construction within the Tax Increment Districts related to estimated future investments to be made by the Village at a ratio of \$4 of improvement value for every \$1 of estimated capital investment.

### B. Capital Improvement Financing

The Village shall seek to maintain an equalized tax rate for debt at a level which does not exceed \$1.35 / \$1,000 of equalized valuation for purposes of financing its defined capital improvement plan. Any debt or new projects subsequently authorized by referendum would be in addition to this rate.

### C. Operating Expenses & Staffing

The Village will project operating expenses and staffing needs and will integrate the projected impact of these needs with capital financing plans so that the tax rate required to finance both operations and capital can be coordinated and maintained at affordable levels but to avoid a “rollercoaster” effect upon taxpayers going forward. This will require annually reviewing projections and amending the operating and/or capital plan to address changing environmental conditions as part of the annual budget process. It is the Village’s intent to stay within the current state law on levy limitations. In the event that the levy limits are eliminated, the increase in the levy would be evaluated annually within the context of the needs of the Village and this multi-year management plan.



### **3. PRESERVATION OF GENERAL OBLIGATION BORROWING CAPACITY**

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

The Village of Shorewood has the intention to limit itself to the use of no more than 50%, with a goal of 25%, of its general obligation debt capacity for tax levy supported capital needs and no more than a total of 75%, with a goal of 45%, of its general obligation debt capacity including all debt service funding sources. Utility debt, when feasible, shall be considered to be financed through utility revenue bonds. This policy would allow the Village to control its direct debt burden while still meeting its capital needs.

The Village Board acknowledges that the current long range financial plan includes significant capital infrastructure and economic development investments, the size and scope of which may cause the Village to exceed its goals for general obligation debt capacities for a period of time. It is the intention of the Village to continue to use these guidelines and to look for ways to decrease debt levels to within these targets over the long term.

### **4. DEBT PAYMENT STRUCTURE/DURATION**

- A. The Village of Shorewood shall generally amortize its ongoing road maintenance plan with the issuance of general obligation debt with not more than 15 years duration. Exceptions may be considered for unusually costly projects.
- B. The financing of Tax Increment District expenses where the debt will be structured to match the projected cash flow of the district. It is also generally the policy of the Village to require development agreements in advance of the issuance of TID debt. The Community Development Authority will make recommendations in this regard.
- C. Larger building projects with projected useful lives of 20 or more years may be financed with 20-year General Obligation Bonds.
- D. It is also generally the philosophy of the Village to avoid balloon payment structures or significant back loading of the issue where more than 50% of the principal is matured in the last 2 to 3 years of the issue. An exception may be made to accommodate cash flow constraints of tax increment financing.



## **5. INTERFUND ADVANCES**

Interfund advances may be made from time to time to support projects within the Enterprise funds, these advances will be repaid in full based upon an approved arrangement. It is the intent of the Village that the Enterprise funds be self-supported by way of their own operating revenues.

## **6. MAINTENANCE AND ENHANCEMENT OF CREDIT RATING**

Shorewood recognizes that a high quality credit rating is important to achieving the lowest possible cost of debt when debt is used to finance capital needs. In addition, a high quality rating is reflective of sound financial management and prudent operating practices. It is therefore the Village's policy that its current Aa2 credit rating be maintained and that efforts be made where possible to seek to upgrade this rating. To this end the Village is committed to maintaining positive working relationships with the Credit rating agencies and will cooperate with the representatives of such agencies through the provision of information and, when appropriate, through personal presentations to the analysts responsible for review of the Shorewood account.

## **7. FEES FOR SERVICE**

The Village currently utilizes user fees for certain services it provides. Examples are water usage fees and sewerage fees. Due to the State imposed levy limits; the Village may consider expanding this practice of user of fees in lieu of property tax levy to provide revenue to defray the costs of certain services. Other examples of these types of fees would be Storm Water management fees, transportation fees and special assessments. The Village Board would review these fees annually to ensure that they are adequately covering the costs of providing such services.

## **8. SUMMARY**

The Village has developed these policy objectives with the intent of setting forth its philosophy related to fiscal management. The Village Board and staff recognize that circumstances change and that these objectives must be reviewed annually, however it is the intent of the Village of Shorewood to follow these general principals in subsequent years in order to assure the continued improvement of the Village's fiscal integrity. This multi-year financial plan has thus been developed in a manner to be fully consistent with the policy guidelines set forth above.