



2022 Budget

Village of Shorewood, Wisconsin



Adopted November 15, 2021



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Members of the Village Board

Ann Mucullough-McKaig
Jim Arndorfer
Melissa Moore Baldauff
Tammy Bockhorst
Authur Ircink
Kathy Stokebrand
Wesley Warren

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

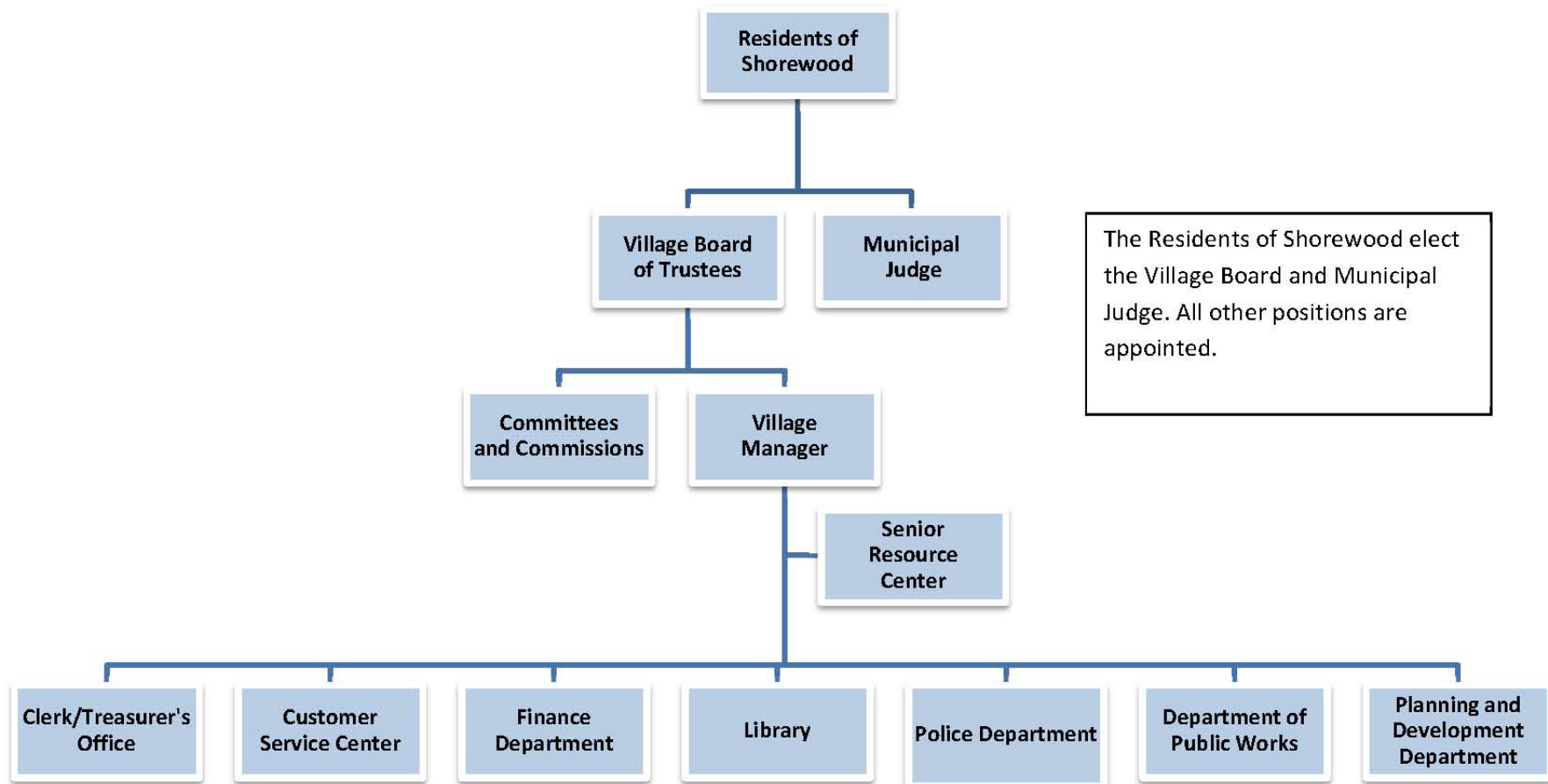
Administrators

Rebecca Ewald
Tyler Burkart
Toya Harrell
Mark Emanuelson
Bart Griepentrog
Leeann Butschlick
Joel Kolste
Vacant
Rachel Collins

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

Village Organizational Chart

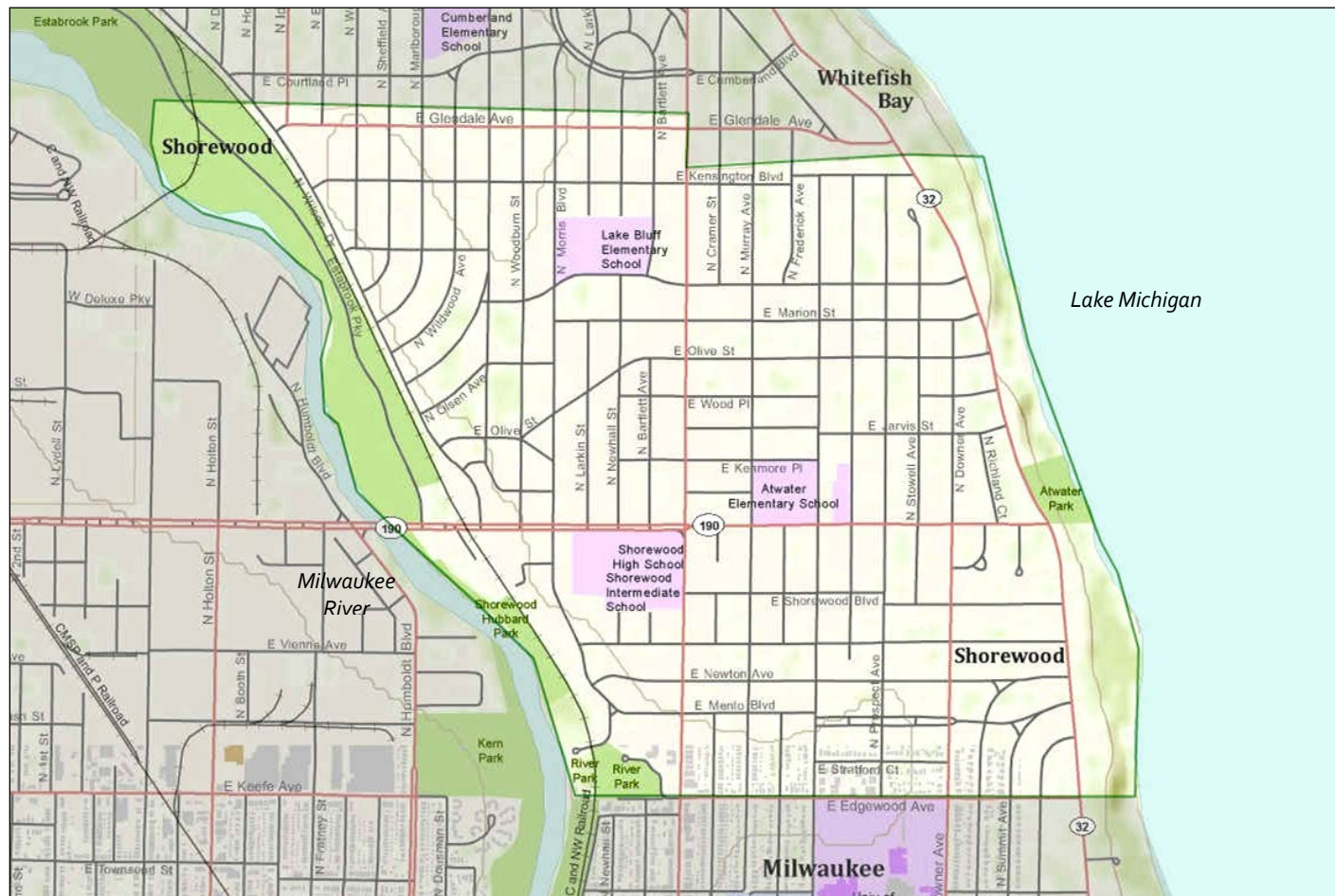
The Village is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Manager, who is responsible for the day to day operation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



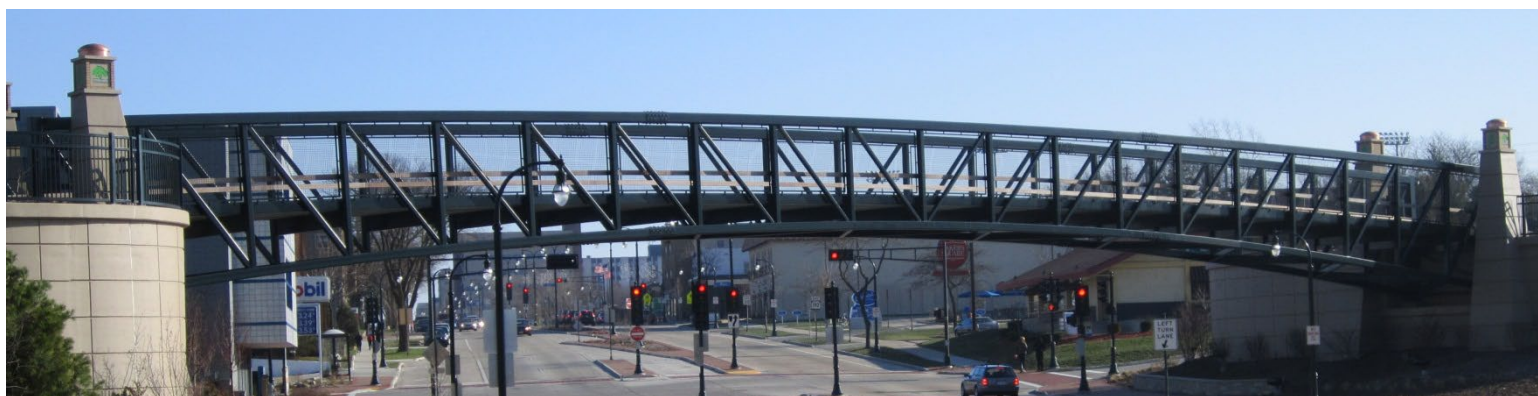
Community Profile

Location

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



Village of Shorewood, Wisconsin boundaries. Source: ESRI



Community Demographic and Statistical Overview

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

Major Taxpayers

Taxpayer	Type of Property / Business	2021 Assessed Value	% of Total Value
MDC Costal 7, LLC	Commercial	\$38,370,000	2.09%
Capital LLC's	Commercial	\$25,353,300	1.38%
General Capital LLC	Commercial/Mix	\$20,310,300	1.11%
CHP Shorewood	Commercial	\$19,907,400	1.08%
Estabrook Homes	Apartments	\$19,037,900	1.04%
River Park Development	Apartments	\$13,799,300	0.75%
Shorewood Senior Apartments	Apartments	\$13,400,000	0.73%
Kenmore Place	Commercial/Mix	\$12,353,600	0.67%
Exchequer LLC	Commercial/Mix	\$9,034,400	0.49%
Fountain View	Apartments	\$8,808,000	0.48%
Total 2021 Assessed Value		\$1,837,796,300	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

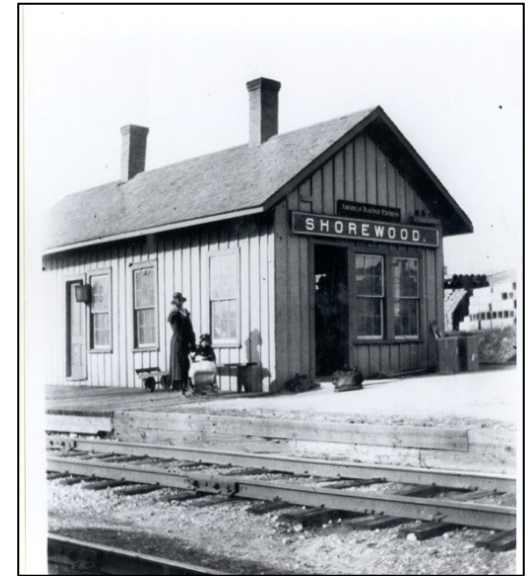


Community Profile

History

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

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



Shorewood Train Station (1920s era)



Shorewood Village Hall, originally a four-room school

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.

Community Profile

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

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) [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.
- 3) [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.
- 4) [Housing Report](#)-2019-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.
- 5) [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.
- 6) [Parking Study](#)-2020-Parking has been and continues to be a point of contention within the Village, this study evaluates the numerous parking challenges within the community.
- 7) [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.
- 8) [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.
- 9) [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.
- 10) [Safe Drinking Water Report](#)-2007-This report summarizes the Shorewood Water Utility and gives information on quality and delivery of this service.



- 11) [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.
- 12) [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.
- 13) [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.
- 14) [2022-31 Long Range Financial Plan](#)-2021-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 2021 provides for financial planning through 2031.
- 15) [Pavement Management Program](#)- 2013- This document outlines the program we utilize for the repair of streets throughout the Village.
- 16) [Sewer Improvement Planning](#)-2011-2012- This document identifies the plan and timetable for the replacement and maintenance of sewer lines throughout the Village.
- 17) [Ash Tree Replacement](#)-2021-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.
- 18) [Street Reconstruction Program](#)-2020- 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.
- 19) [Sidewalk Program](#)-2021- 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.



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 2022 column does not reflect actual adopted 2022 budgeted amounts.)*

Budget Process

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.



<u>Date</u>	<u>Step</u>
May 24	Long Range Financial Plan presentation
July 1	Capital asset equipment replacement schedule sent out to department heads for review
July 1-9	Department heads to submit capital equipment replacement schedule updates
July 12-16	Department heads to submit capital equipment replacement requests and narratives
July 19-23	Department heads to submit initiatives capital requests and narratives
July 26-30	Review of Capital Requests within budget context
August 2	Operating budget documents and memo distributed to department heads
August 3-13	Department heads to submit operating budget requests
August 16-20	Departmental / Village Manager review of operating budget requests
August 23-27	Prepare Proposed Budget for Village Board
September 8	Distribution of Proposed Budget and Budget Overview presentation to Village Board
September 13-30	Village Board budget review sessions
October 14	Budget Wrap-up session
October 19	Public Hearing Notice turned in to the North Shore NOW
October 27	Publication of Public Hearing Notice - statutory publication 15 days prior to public hearing
November 15	Public Hearing on Annual Budget / Proposed Village Board adoption of budget



Budget Transmittal

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

FROM: Mark Emanuelson, Finance Director

DATE: October 18, 2021

SUBJECT: 2022 Annual Budget

Enclosed is a broad overview of the proposed budget for the Fiscal Year beginning January 1, 2022. 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 2022 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 2022 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 initially 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.

Budget Transmittal

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 2022 budget:

- The estimated Water Utility PILOT payment was increased by \$10,000 from the initial proposed budget
- State Transportation Aids came in about \$30,000 less than projected in the initial proposed budget
- Charges for services to WFB was increased by about \$30,000 less than projected in the initial proposed budget.
- The estimate for the Village's share of Health Insurance costs were about \$7,500 less than expected.
- The Clerk's budget for staff costs were reduce by about \$16,000 due to staffing changes.
- The Assessors fees were increased by \$5,200 under the terms of a new 4-year contract.
- The Village's Liability Insurance costs increased by about \$7,000 based on updated renewal information.
- The use of General Fund reserves for debt service stabilization was increased by \$50,000 to reduce the debt service tax levy.
- Funding of \$30,000 for a foot washing station at Atwater Park was deferred to explore other options.

Sincerely,

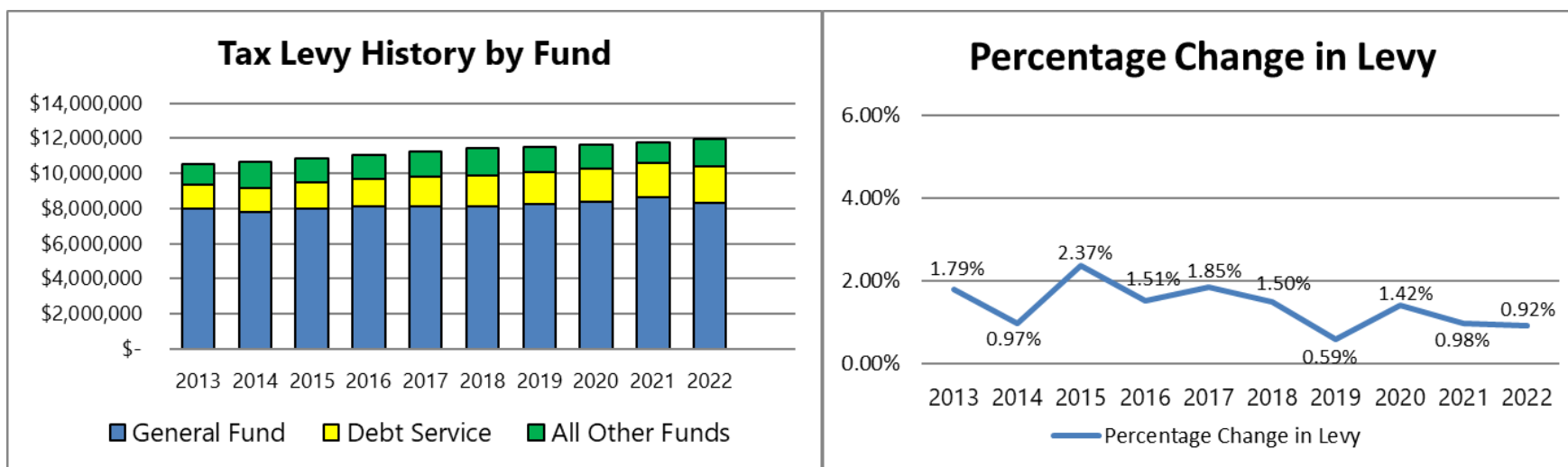
Mark Emanuelson, CPFO
Finance Director /Treasurer



Budget Metrics – Tax Levy Trends

Tax Levy Trends

- The 2022 proposed budget contains in an overall tax levy increase of 0.92% or \$108,035 over the prior year tax levy. Approximately \$50,000 of this increase relates to a 5.0% increase in the debt service tax levy to pay for past projects.
- This proposed levy will increase the Village portion of a property tax bill for a \$340,000 home by about \$18 in 2022.



Levy Limits

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



Budget Metrics – Tax Levy Trends

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

Property Tax Levy by Fund										
Tax Levy	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Proposed Budget	% Chg 21 to 22
General Fund	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	8,650,005	\$8,337,185	-3.62%
Debt Service Fund	1,336,030	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	1,924,735	\$1,970,975	2.40%
Gen. Capital Projects	539,960	410,406	363,387	443,673	550,486	368,820	387,800	146,000	505,000	245.89%
Library Fund	795,984	812,514	829,890	858,805	876,095	905,085	910,108	928,950	944,915	1.72%
Senior Services Fund	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	113,280	0.58%
Total Village Tax Levy	\$10,630,753	\$10,882,218	\$11,046,002	\$11,250,022	\$11,418,306	\$11,485,740	\$11,648,361	\$11,762,320	\$11,871,355	0.93%
Net Assessed Value *										
(in \$1,000's)	\$ 1,481,542	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,553,815	\$ 1,558,033	\$ 1,658,071	6.42%
Village Only Tax Levy										
Rate per \$1,000	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.549468	7.159739	-5.16%
Village portion of tax bill for a \$340,000 home							\$ 2,399	\$ 2,416	\$ 2,434	\$ 18

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

- The net tax levy change for General Fund operations is (\$312,820) or 3.62% less than the prior year tax levy.
- The debt service levy increased by \$46,240 or 2.4% from the prior year.
- The General Capital Projects Fund levy was increased by \$359,000 or 245% from the prior year.
- The total proposed tax levy increase is \$109,035 or 0.93% in 2022.

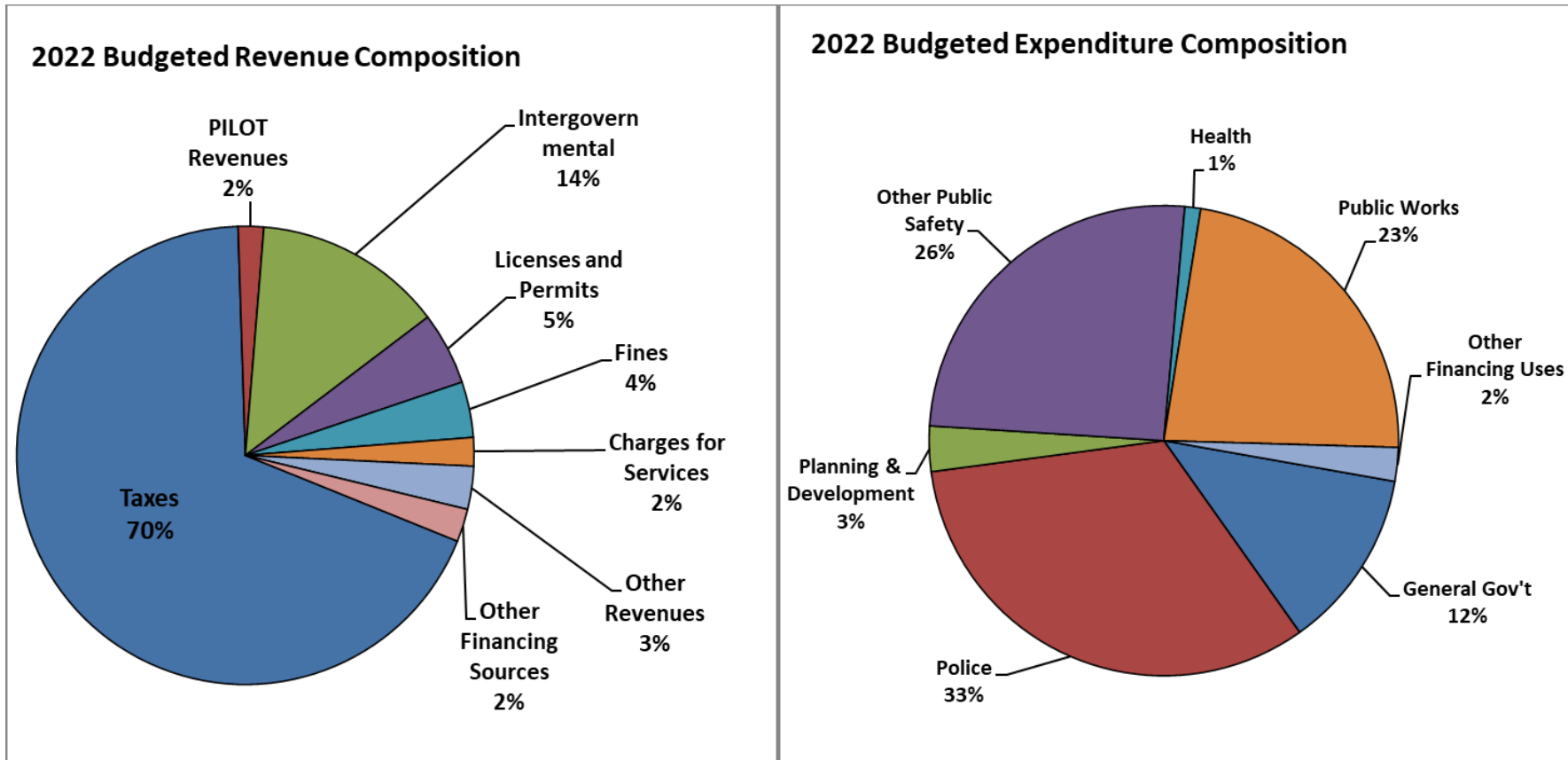


Budget Metrics - General Fund Summary

	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Proposed Budget	% Chg Budget 21 to '22 prop
Revenues							
Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	\$ 8,337,185	-3.6%
PILOT Revenues	207,524	192,884	190,190	225,000	220,000	230,000	2.2%
Intergovernmental	1,478,050	1,433,774	1,492,936	1,472,390	1,635,750	1,605,755	9.1%
Licenses and Permits	607,700	726,750	628,397	588,200	626,700	626,700	6.5%
Fines	592,697	475,096	537,848	557,000	479,000	479,000	-14.0%
Charges for Services	313,426	267,745	405,112	262,380	270,870	293,240	11.8%
Other Revenues	569,085	490,798	219,199	335,495	345,250	345,250	2.9%
Other Financing Sources	8,224	31,829	60,499	423,913	283,040	633,040	49.3%
Total Revenues	12,045,965	12,023,267	12,184,186	12,514,383	12,208,485	12,550,170	0.3%
Expenditures							
General Government	1,261,910	1,378,881	1,421,524	1,476,675	1,503,090	1,514,865	2.6%
Public Safety	7,246,310	7,407,114	7,404,565	7,654,115	7,489,280	7,474,820	-2.3%
Public Works	2,823,216	2,767,115	2,958,601	2,832,950	2,800,010	2,794,380	-1.4%
Health	132,416	144,660	126,730	126,730	133,065	133,065	5.0%
Other Financing Uses	253,912	297,321	423,913	423,913	283,040	633,040	49.3%
Total Expenditures	11,717,764	11,995,091	12,335,333	12,514,383	12,208,485	12,550,170	0.3%
Net Change in Fund Balance	328,201	28,176	(151,148)	0	0	(0)	



General Fund Revenue and Expenditure Composition





Budget Metrics – General Fund Revenues

General Fund Revenue by Source	2019	2020	2021	2021	2022	2022	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Proposed Budget	Budget 21 to '22 prop.
Revenues							
Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	\$ 8,337,185	-3.6%
PILOT Revenues	207,524	192,884	190,190	225,000	220,000	230,000	2.2%
Intergovernmental	1,478,050	1,433,774	1,492,936	1,472,390	1,635,750	1,605,755	9.1%
Licenses and Permits	607,700	726,750	628,397	588,200	626,700	626,700	6.5%
Fines	592,697	475,096	537,848	557,000	479,000	479,000	-14.0%
Charges for Services	313,426	267,745	405,112	262,380	270,870	293,240	11.8%
Other Revenues	569,085	490,798	219,199	335,495	345,250	345,250	2.9%
Other Financing Sources	8,224	31,829	60,499	423,913	283,040	633,040	49.3%
Total Revenues	12,045,965	12,023,267	12,184,186	12,514,383	12,208,485	12,550,170	0.3%

- Licenses and Permits: The category encompasses the Village’s cable TV licenses, building inspection permits, business licenses, and on-street parking permit fees. While cable TV license fees have dropped by about \$25,000, the projected resident usage of on-street parking and those related permit fees have increased by about \$55,000.
- Fines: Court Fines-current have been projected to decrease by \$40,000 due to changing trends. Parking fines (net) have been projected to decrease by about \$40,000 due to the drop in overnight parking violations that came with the expansion of the on-street parking permit program.
- Charges for services: The 2022 Budgets includes a new \$25,300 line item for chargebacks for court clerk services in the Municipal Court budget.
- Other Financing Sources: General Fund reserves of \$333,040 are budgeted to support debt service needs for 2022 in order to stabilize the debt service tax levy to an increase of 2.4% from the previous year. An additional \$300,000 of General Fund reserves will be transferred to the Capital Fund to self-fund the engineering costs of the Lake Drive road reconstruction project in 2025.

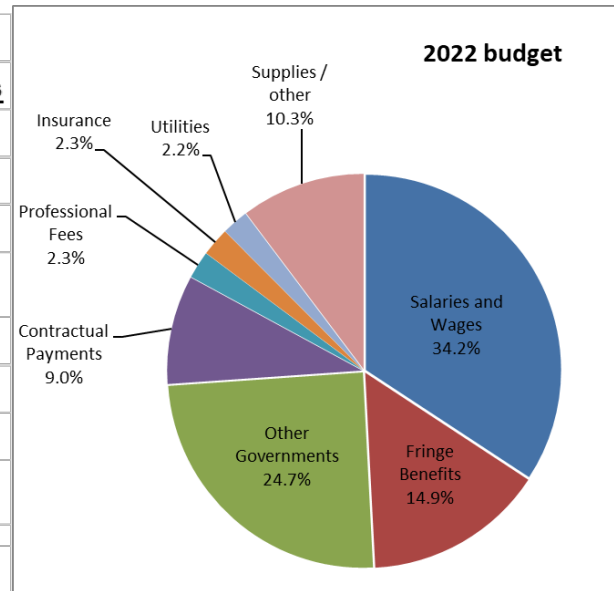


Budget Metrics – General Fund Expenditures

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 2021 and 2022, the dollar amount and percentage change from the previous year, and each categories percentage of the total General Fund expenditures.

Category	2021 budget	2022 budget	\$ Change	% Change	% of GF Total Expenditures
Salaries and Wages	4,230,525	4,286,910	56,385	1.3%	34.2%
Fringe Benefits	1,963,735	1,869,650	(94,085)	-4.8%	14.9%
Other Governments	3,298,375	3,095,695	(202,680)	-6.1%	24.7%
Contractual Payments	1,117,360	1,127,640	10,280	0.9%	9.0%
Professional Fees	267,670	285,170	17,500	6.5%	2.3%
Insurance	276,760	292,950	16,190	5.8%	2.3%
Utilities	262,700	274,750	12,050	4.6%	2.2%
Supplies / other	<u>1,097,258</u>	<u>1,287,405</u>	<u>190,147</u>	<u>17.3%</u>	<u>10.3%</u>
Total Expenditures	12,514,383	12,520,170	5,787	0.0%	100.0%



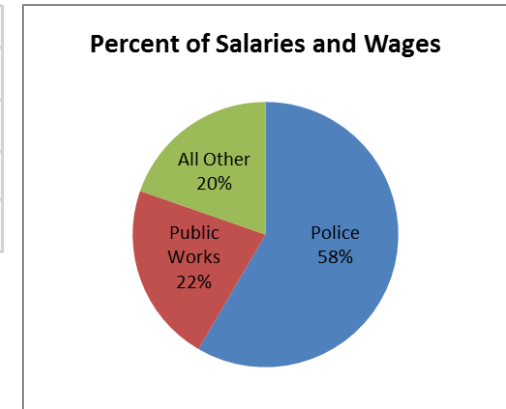
The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.



Budget Metrics – General Fund Expenditures

Salary and Wages

<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Police	2,471,530	2,502,605	31,075	1.3%	20.0%
Public Works	927,375	945,960	18,585	2.0%	7.6%
All Other	<u>831,620</u>	<u>838,345</u>	<u>6,725</u>	0.8%	<u>6.7%</u>
Salaries and Wages	4,230,525	4,286,910	56,385	1.3%	34.2%



Salary and wages make up 34.2% 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 non-union staff. The current allowable CPI index adjustment for the 2022 Expenditure Restraint Program is 3.0%.

Police: The Police Union contract is currently budgeted for a 2% increase in 2022. With the retirement of the former Deputy Chief there were also a number of position realignments that will result in elimination of that position within the department. In addition, there was a budgetary reduction in the police overtime budget based on department trends since the addition of the swing shift position back in 2018.

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

Public Works: In 2021 the Village Board approved a number of salary changes across the organization based on the current labor market. While the impact of those changes resulted in a 5%-7% wage change for some staff, the overall salary budget is also impacted by the trends and allocations between all public works divisions, which includes the utility operations budgets which are not reported in the General Fund.

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

The “All Other” salary category in includes 13.0 FTE positions and reflects general Village Hall staffing levels. There were also a number of wage and staffing changes approved by the Village Board in 2021 for this area. In addition, these changes also resulted in a number of staff allocation adjustments that attribute more time to these functional areas in 2022, which also impacts the budgetary increases over the 1.5% COLA amounts.



Budget Metrics – General Fund Expenditures

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

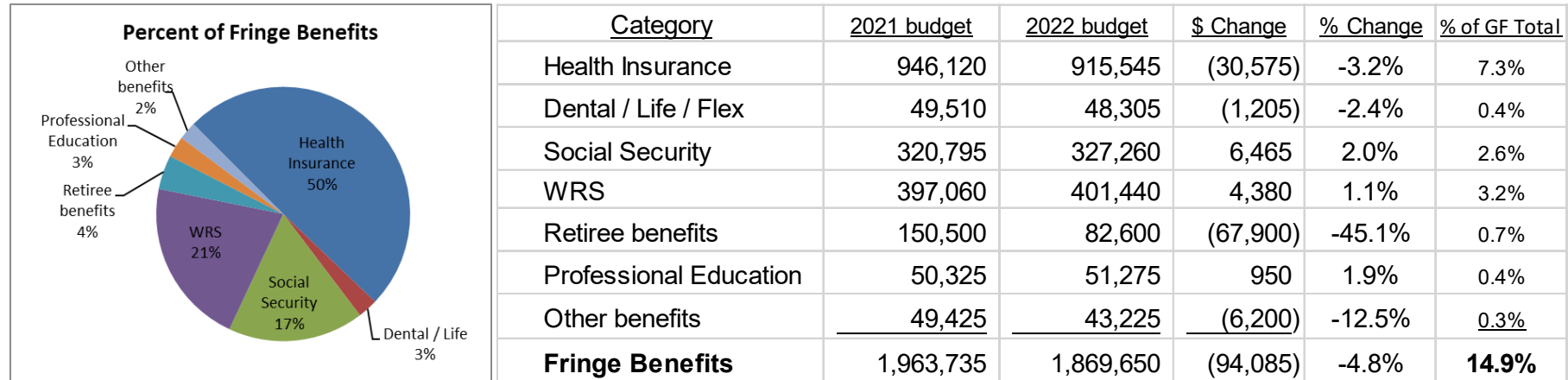
Summary of Full Time Equivalent - Budgeted Positions Authorized										Budgeted Positions
Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Village Manager	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk / Customer Service	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00
Finance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning and Development	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75	1.00
Police *	31.80	31.80	31.80	29.00	29.00	28.50	28.50	28.50	28.50	28.50
Public Works *	21.85	21.85	21.95	21.95	21.95	21.45	20.95	21.45	20.75	21.50
Library	13.25	13.25	13.25	13.25	13.40	13.40	13.40	13.40	13.40	13.65
Senior Resource Center	1.10	1.10	1.10	1.20	1.35	1.35	1.35	1.35	1.35	1.35
Total Full Time Equivalent	83.00	83.00	83.10	80.40	80.70	80.45	77.95	78.45	77.75	78.00
Change from previous year	-	-	0.10	(2.70)	0.30	(0.25)	(2.50)	0.50	(0.70)	0.25

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



Budget Metrics – General Fund Expenditures

Fringe Benefits



Fringe Benefits make up another 14.9% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

There is a 0% increase in health insurance premiums in 2022 budget. However, changes in employee enrollment have actually resulted in a slight decrease in health insurance costs for 2022.

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 significantly in 2022 as some former employees will start aging out faster than new retirees are added.

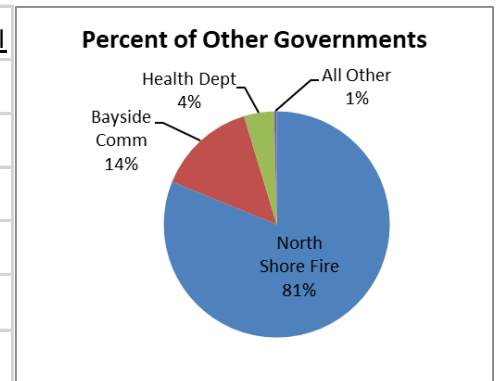
Other Benefits include uniform costs, flexible benefit administration fees, education reimbursements, and auto allowances.



Budget Metrics – General Fund Expenditures

Other Government payments

<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
North Shore Fire	2,350,195	2,513,725	163,530	7.0%	20.6%
Tri-Comm	393,075	439,000	45,925	11.7%	3.6%
Hydrant Rental	417,375	-	(417,375)	-100.0%	0.0%
Health Dept	126,730	133,065	6,335	5.0%	1.1%
All Other	<u>11,000</u>	<u>12,000</u>	<u>1,000</u>	<u>9.1%</u>	<u>0.1%</u>
Other Governments	3,298,375	3,097,790	(200,585)	-6.1%	25.4%



Other government payments make up 25.4% of the General Fund budget. They can be summarized into the 5 categories illustrated above.

North Shore Fire: Fire and EMS services are provided to the village by the North Shore Fire Department. While the base operating budget for the NSFD increased by \$51,662 or 2.25%, there was also a change in reporting in 2022 to improve transparency on the cost of these services. Previously, about \$110,000 of annual NSFD equipment related costs were reported in the Village’s capital budget, therefor underrepresenting the total costs for services presented in the general fund. Those costs are now reflected in the total NSFD costs in the General Fund.

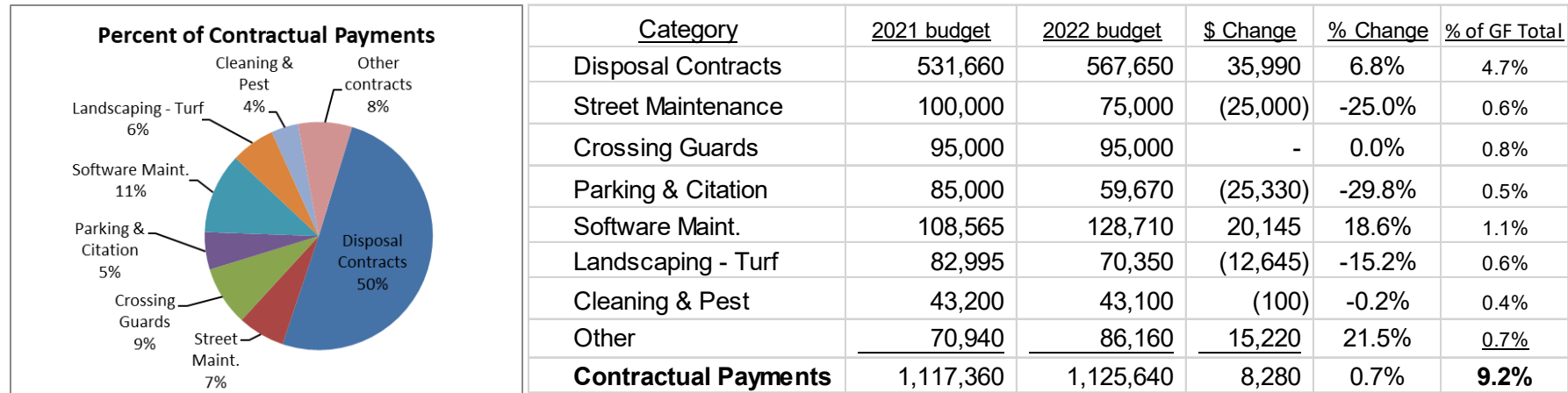
Bayside Communications: The baseline Tri-Comm (Bayside) dispatch services contract fees have been budgeted for a 3.0% increase or about \$18,000 after a slight increase in the percentage of that contract that the village pays under the Bayside Communications agreement. In addition, there was also a change in reporting in 2022 to improve transparency on the cost of these services. Previously, about \$28,000 of annual equipment related costs were reported in the Village’s capital budget, therefor underrepresenting the total costs for services presented in the general fund. Those costs are now also reflected in the total dispatch services costs in the General Fund.

Hydrant rental fees: These fees are the cost for public fire protection services which are paid to the water utility. These costs have not changed in 2022. However, in 2021 the Village Board did approve that in 2022 the collection of these fees would be part of the quarterly utility billing. This is consistent with all of the village’s other 20 comparable communities. In addition, this change would be able to facilitate the ability to restore annual capital funding revenues that were previously reduced to help achieve tax levy reductions, back to more long-term sustainable levels without exceeding the village’s expenditure restraint limits. The proposed capital budget does include a \$408,000 increase in tax levy supported expenditures in 2022.



Budget Metrics – General Fund Expenditures

Contractual Payments



Contractual Payments make up about 9.2% of the total General Fund budget. They can be summarized into 8 categories as illustrated above.

Disposal Costs are expected to increase under the 2022-2026 contract rates and updated consumption estimates based on expected activity. Most notably will be an over 50% increase in recycling costs beginning in October of 2022.

Software costs for the village’s parking and citation enforcement system are decreasing due to the implementation of a new software system.

Software maintenance includes annual police technology costs of \$56,995, general IT system maintenance fees of \$33,985, BS&A service fees of \$13,350, and various other technology support costs. Most of the increases in this area are due to increased renewal costs for police body cameras. However, under the new maintenance contract these costs now include ongoing camera repairs, replacements, or updates, and the village will not be required to budget separately for body camera replacement costs.

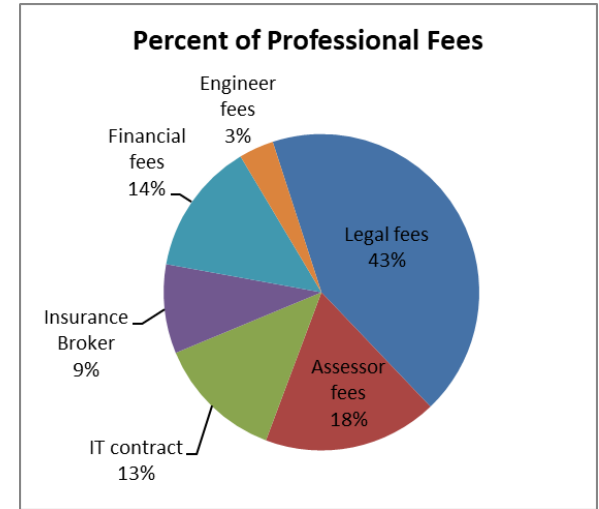
The “Other” category includes various other smaller contracted services. The most significant of those items are lifeguard services, poll workers stipends, and contracted inspections services. Poll worker stipends will increase \$12,000 in 2022 due to an increased number of elections.



Budget Metrics – General Fund Expenditures

Professional Fees

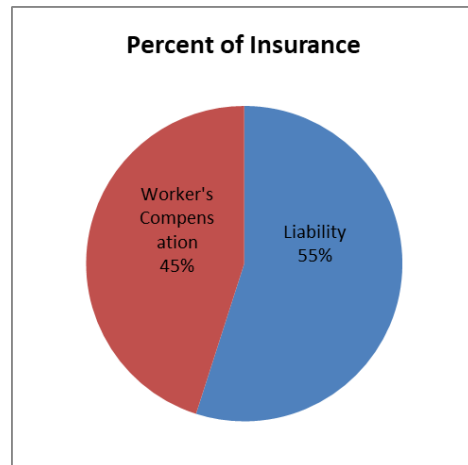
<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Legal fees	120,000	120,000	-	0.0%	1.0%
Assessor fees	46,750	55,200	8,450	18.1%	0.4%
IT contract	31,320	36,450	5,130	16.4%	0.3%
Insurance Broker	25,500	25,500	-	100.0%	0.2%
Financial fees	34,100	38,020	3,920	11.5%	0.3%
Engineering fees	10,000	10,000	-	0.0%	0.1%
Professional Fees	267,670	285,170	17,500	6.5%	2.3%



Professional fees make up 2.3% of the total General Fund budget. They can be summarized into the 6 categories as illustrated above.

The only changes in professional fees are for anticipated annual contract cost increases.

Insurance



<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Liability	149,900	157,100	7,200	4.8%	1.3%
Worker's Comp.	126,860	128,875	2,015	1.6%	1.1%
Insurance	276,760	285,975	9,215	3.3%	2.3%

Insurance costs also make up about 2.3% of the total General Fund budget.

Liability insurance and workers compensation base rates increased slightly in 2022, but the village's workers compensation experience modifier rate also continues to improve to help offset these increased costs.

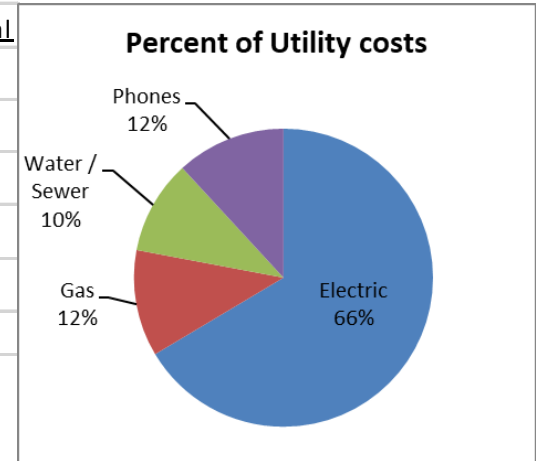


Budget Metrics – General Fund Expenditures

Utility costs

<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	177,500	182,500	5,000	2.8%	1.5%
Gas	33,300	31,750	(1,550)	-4.7%	0.3%
Water / Sewer	22,100	28,000	5,900	26.7%	0.2%
Phones	<u>29,800</u>	<u>32,500</u>	<u>2,700</u>	9.1%	<u>0.3%</u>
Utilities	262,700	274,750	12,050	4.6%	<u>2.2%</u>
					89.7%

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



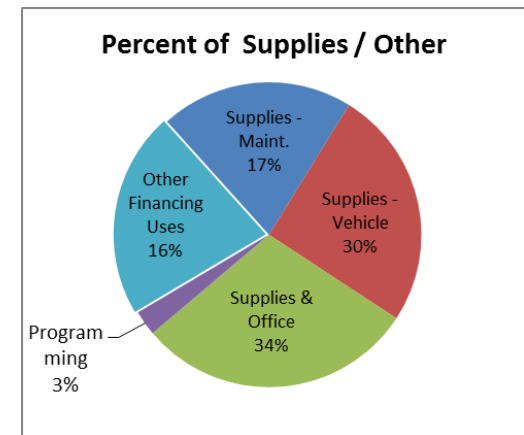


Budget Metrics – General Fund Expenditures

The remaining 10.3% 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>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Supplies & Office	193,150	212,260	19,110	9.9%	1.7%
Supplies - Maintenance	238,740	281,410	42,670	17.9%	2.2%
Supplies - Vehicle	356,970	285,705	(71,265)	-20.0%	2.3%
Programming	22,000	21,370	(630)	-2.9%	0.2%
Other Financing Uses	423,913	633,040	209,127	49.3%	5.1%
Interdepartmental Exp	<u>(137,515)</u>	<u>(146,380)</u>	<u>(8,865)</u>	6.4%	<u>-1.2%</u>
Supplies / other	1,097,258	1,287,405	190,147		10.3%



The Supplies & Office category includes subscription, postage, copier costs, and other departmental items. This line also includes funding for staff computer replacement and other small office equipment purchases. The increase in this line item is primarily related to a \$12,000 increase in the Village Manager’s marketing and communication budget for a new quarterly communications effort, and a \$2,500 increase Zoom communication costs.

Supplies – Maintenance includes \$74,600 for building maintenance which is a \$6,000 increase from 2021, \$50,200 for the salt contract, a new line item of \$25,000 for annual EAB injection costs, \$15,000 for street tree plantings, and various other maintenance costs throughout the DPW budget.

Supplies – Vehicle are for vehicle repairs and operations, including \$129,760 for fuel which was a small increase from 2021, and \$90,000 for vehicle parts and repairs which is a \$75,000 decrease from 2021. This decrease is in part due to an anticipated reduction in outsourced repair costs with the addition of equipment operator II position to assist in some vehicle maintenance work.

Other Financing Uses include General Fund reserves of \$283,040 which are budgeted to support debt service needs in order to stabilize the debt service tax levy at 5.0% in 2022. This is about a \$90,000 increase from the previous year. However, there is also no planned use of General Fund reserves to fund capital costs in 2022. That amount was \$225,000 in 2021.

Budget Metrics – General Fund Expenditures

Below is a summary of the major General Fund revenue item changes in table format from the 2022 proposed budget.

General Fund Revenues Changes - Summary				
<u>Department</u>	<u>Line item description</u>	<u>2021</u>	<u>2022</u>	<u>Change</u>
Court (1200)	Court fines - current	\$ 120,000	\$ 80,000	\$ (40,000)
Court (1200)	Misc Rev. (Brown Deer)	\$ -	\$ 25,300	\$ 25,300
Manager (1410)	Cable Fees - TW	\$ 85,000	\$ 75,000	\$ (10,000)
Manager (1410)	Cable Fees - ATT	\$ 40,000	\$ 25,000	\$ (15,000)
Finance (1510)	Interest on taxes	\$ 25,000	\$ 35,000	\$ 10,000
Police (2100)	Parking fines - current	\$ 380,000	\$ 320,000	\$ (60,000)
Police (2100)	Parking fines - aging	\$ 10,000	\$ 30,000	\$ 20,000
Police (2100)	On-street parking	\$ 125,000	\$ 180,000	\$ 55,000
GF trans aids	GF trans aids	\$ 735,000	\$ 875,000	\$ <u>140,000</u>
	net increase in non-tax revenues			\$ 125,300



Budget Metrics – General Fund Expenditures

Below is a summary of the major General Fund expenditure item changes in table format from the 2022 proposed budget.

General Fund Expenditure Changes - Summary				
<u>Department</u>	<u>Line item description</u>	<u>2021</u>	<u>2022</u>	<u>Change</u>
Manager (1410)	Marketing & Communication	\$ 14,700	\$ 27,000	\$ 12,300
Clerk (1420)	Poll workers	\$ 12,000	\$ 20,000	\$ 8,000
OGA (1900)	Retiree Health	\$ 10,500	\$ 2,500	\$ (8,000)
Police (2100)	Police OT	\$ 100,000	\$ 75,000	\$ (25,000)
Police (2100)	Other benefits	\$ 6,200	\$ -	\$ (6,200)
Police (2100)	Police software	\$ 38,670	\$ 57,000	\$ 18,330
Police (2100)	Other service contract	\$ 80,000	\$ 50,000	\$ (30,000)
OPS (2900)	Dispatch	\$ 393,000	\$ 439,000	\$ 46,000
OPS (2900)	NSFD	\$ 2,350,200	\$ 2,513,725	\$ 163,525
OPS (2900)	Health Department	\$ 123,750	\$ 133,065	\$ 9,315
OPS (2900)	Hydrant rental	\$ 417,375	\$ -	\$ (417,375)
DPW (3100)	Retiree health	\$ 60,000	\$ 18,500	\$ (41,500)
DPW (3300)	Parts & repairs	\$ 165,000	\$ 90,000	\$ (75,000)
DPW (3430)	Contracted electrical	\$ -	\$ 10,000	\$ 10,000
DPW (3100)	Recycling Disposal Fees	\$ 152,090	\$ 174,470	\$ 22,380
DPW (3530)	Contracted leaf	\$ 16,800	\$ -	\$ (16,800)
DPW (3530)	EAB injections	\$ -	\$ 25,000	\$ 25,000
				net reduction in non-staff expenses
				\$ (305,025)



Budget Metrics – Capital Project Fund

The majority of the Village’s capital purchases are for infrastructure projects or larger vehicle, and equipment purchases and are reported in the General Capital Fund. The Village capitalizes all individual equipment 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/or a portion of the village’s state transportation aids. The Capital Project Fund annual baseline costs for these types of expenditures has been about \$725,000 per year. However, staff has recently realigned about \$80,000 of recurring NFSD and dispatch services annual items to the General Fund in order to improve transparency. As such, the new baseline for annually funded projects is now about \$600,000.

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:

"Pre-programmed" costs	2021			2022		
<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	45,000	100,000	(55,000)	55,000	100,000	(45,000)
DPW Vehicle / Equipment Replacement	73,000	250,000	(177,000)	296,000	250,000	46,000
Tri-Comm (Bayside) annual capital	28,000	28,000	-	-	-	-
NSFD annual capital contributions	30,000	30,000	-	-	-	-
Annual EAB tree management	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	201,000	433,000	(232,000)	351,000	350,000	1,000

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 equipment used for general operations.



Budget Metrics – Capital Project Fund

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:

"Other" capital costs	2021			2022		
(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	-	-	-	-	-	-
Technology / IT systems	-	-	-	24,000	-	-
Major facility maintenance	-	-	-	15,000	-	-
EAB tree removal program	-	-	-	75,000	-	-
Park improvements / major maintenance	-	-	-	40,000	-	-
Other village capital costs	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	50,000	300,000	(250,000)	154,000	250,000	(96,000)

In 2022 the village finds itself in a favorable position to be able to fund some of the projects that would have otherwise needed to be funded by tax revenues through other one-time revenue sources. The proposed budget calls for the use of \$122,000 from the school district building permit revenues that will be earned in 2022 to fund EDI strategic Planning, Form based zoning code updates, and a CAFR software program. The proposed budget also calls for the use of approximately \$350,000 of capital reserves to support the purchase of a forestry bucket truck that would have otherwise required tax dollars to fund in the future, continued transportation & parking plan implementation, and the police department parking lot improvements.

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, sidewalks, and facility replacement or major renovations. 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 for these items 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.

Budget Metrics – Utility 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 also be expanded on-street parking accessibility in 2021. As a result, the use of a number of the low usage contracted surface parking lots has been discontinued and the aggregate Parking Utility monthly permit revenues will generally show a 40% decrease based on current trends and anticipated demand. 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 costs. Please note that while the method of collection for the Public Fire Protections fees will change in 2022, the amount of those fees did not increase.

Purchased water costs from the Milwaukee Water Works accounts for approximately 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. Staff currently expects to continue to spend a significant amount of time in early 2022 to complete the meter replacement program. While the 2022 budget reflects a \$134,085 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 \$248,340 and any other smaller capitalized equipment costs in 2022.

Sewer Utility

The Village Board approved a 25% increase in sewer services fees to begin in 2022 in order to prepare for major southeast sewer projects currently scheduled to begin in 2023- 2025. 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 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 approximately 40% of the utility's overall costs, most other operational costs remain effectively unchanged in 2022. While the 2022 budget reflects a \$913,735 positive net change in equity, this amount, plus \$400,000 of non-cash depreciation costs will be used to make current debt service principal payments of \$590,835 and fund other smaller capitalized infrastructure and equipment costs in 2022, as well as beginning to accumulate the necessary reserves to be able to self-fund the bond reserves anticipated to be needed in 2023 or 2024.

2022 Budget

General Fund Summary



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

This section of the budget is organized as follows:

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

2022 Budget

General Fund - Revenues and Expenditures Summary

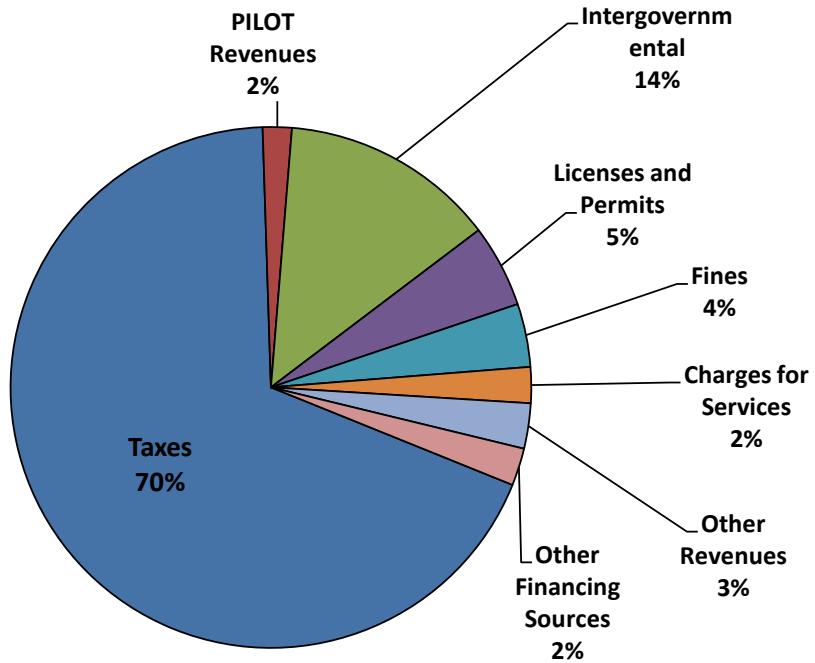
General Fund Revenue by Source

	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Proposed Budget	% Chg Budget 21 to '22 prop
Revenues							
Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	\$ 8,337,185	-3.6%
PILOT Revenues	207,524	192,884	190,190	225,000	220,000	230,000	2.2%
Intergovernmental	1,478,050	1,433,774	1,492,936	1,472,390	1,635,750	1,605,755	9.1%
Licenses and Permits	607,700	726,750	628,397	588,200	626,700	626,700	6.5%
Fines	592,697	475,096	537,848	557,000	479,000	479,000	-14.0%
Charges for Services	313,426	267,745	405,112	262,380	270,870	293,240	11.8%
Other Revenues	569,085	490,798	219,199	335,495	345,250	345,250	2.9%
Other Financing Sources	8,224	31,829	60,499	423,913	283,040	633,040	49.3%
Total Revenues	12,045,965	12,023,267	12,184,186	12,514,383	12,208,485	12,550,170	0.3%
Expenditures							
General Government	1,261,910	1,378,881	1,421,524	1,476,675	1,503,090	1,514,865	2.6%
Public Safety	7,246,310	7,407,114	7,404,565	7,654,115	7,489,280	7,474,820	-2.3%
Public Works	2,823,216	2,767,115	2,958,601	2,832,950	2,800,010	2,794,380	-1.4%
Health	132,416	144,660	126,730	126,730	133,065	133,065	5.0%
Other Financing Uses	253,912	297,321	423,913	423,913	283,040	633,040	49.3%
Total Expenditures	11,717,764	11,995,091	12,335,333	12,514,383	12,208,485	12,550,170	0.3%
Net Change in Fund Balance	328,201	28,176	(151,148)	0	0	(0)	
Beginning Fund Balance	6,018,661	6,346,862	6,375,038	6,375,038	6,223,890	6,223,890	
Less: Surplus Applied	-	-	-	(423,913)	(283,040)	(633,040)	
Ending Fund Balance	\$ 6,346,862	\$ 6,375,038	\$ 6,223,890	\$ 5,951,125	\$ 5,940,850	\$ 5,590,850	
Fund Balance Components:							
Nonspendable - prepaids and LT receivables	1,022,435	768,080	800,000	800,000		800,000	
Assigned for Neighborhood Loan Program	223,405	321,520	-	310,000		-	
Assigned for future retirement costs	35,500	47,833	57,500	30,000		20,000	
Assigned for Marketing / Communications	20,000	20,000	16,000	15,000		10,000	
Assigned for next year budget	297,321	423,913	633,040	283,000		250,000	
Estimated Unassigned	4,748,201	4,793,692	4,717,350	4,513,125		4,510,850	
Total Fund Balance	\$ 6,346,862	\$ 6,375,038	\$ 6,223,890	\$ 5,951,125		\$ 5,590,850	
Unassigned as a % of CY Revenues	39.44%	39.98%	38.91%	37.33%		37.85%	

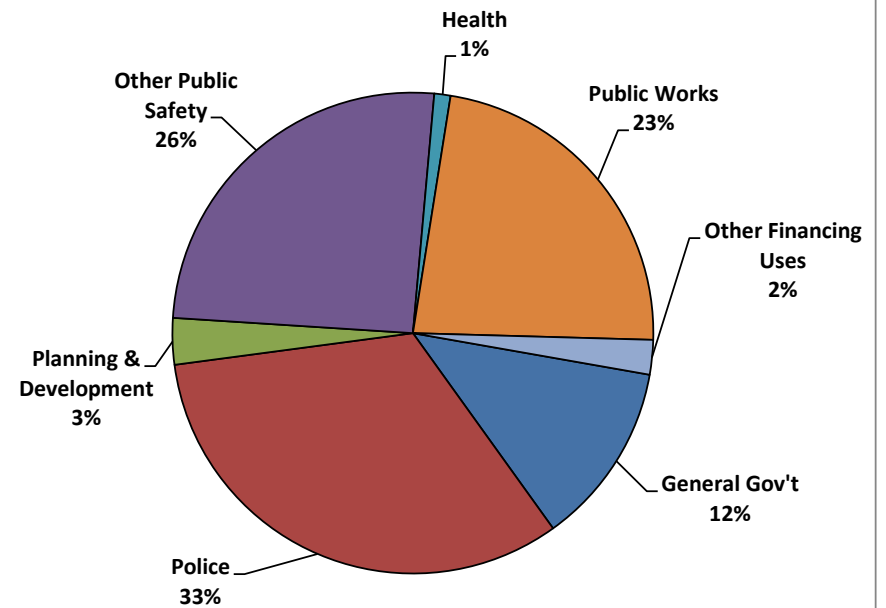
2022 Budget

General Fund Summary Revenue and Expenditure Compositions

2022 Budgeted Revenue Composition



2022 Budgeted Expenditure Composition



2022 Budget

General Fund Revenue Summary by Department

Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
1100 - Village Board								
100-1100-41110	Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,337,185	-3.6%	Taxes
100-1100-41300	PILOT - Water	167,322	173,896	170,690	185,000	210,000	13.5%	Taxes
100-1100-41310	PILOT - Parking	40,202	18,988	19,500	40,000	20,000	-50.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	6,703	16,199	28,915	28,200	29,700	5.3%	Intergov't
100-1100-48550	Donations - 4th of July event	10,300	-	9,525	-	-	0.0%	Intergov't
Total 1100 - Village Board Revenues		8,493,786	8,613,474	8,878,635	8,903,205	8,596,885	-3.4%	
1200 - Court								
100-1200-45120	Court Fines - current	\$ 110,707	\$ 72,680	\$ 45,839	\$ 120,000	\$ 80,000	-33.3%	Fines
100-1200-45190	Court Fines - aged (SDC)	84,346	39,167	80,262	35,000	40,000	14.3%	Fines
Total 1200 - Court Revenues		195,053	111,847	146,633	155,000	145,300	-6.3%	
1410 - Village Manager								
100-1410-43410	State Shared Revenue	\$ 257,789	\$ 263,549	\$ 262,898	\$ 262,365	\$ 261,755	-0.2%	Intergov't
100-1410-43411	Expenditure Restraint	277,358	264,393	259,747	259,745	282,590	8.8%	Intergov't
100-1410-44140	Cable Fees - Time Warner	94,792	84,879	77,390	85,000	75,000	-11.8%	Licenses
100-1410-44141	Cable Fees - AT&T	44,956	39,681	23,747	40,000	25,000	-37.5%	Licenses
100-1410-48150	Insurance Dividend	22,318	16,381	18,363	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	3,076	101,502	(159)	250	250	0.0%	Other Rev
Total 1410 - Village Manager Revenues		700,289	770,385	641,987	667,360	664,595	-0.4%	
1420 - Clerk								
100-1420-44110	Liquor Licenses (Class)	\$ 14,982	\$ 9,535	\$ 10,233	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	4,547	1,330	2,760	3,000	2,500	-16.7%	Licenses
100-1420-44120	Village Licenses	4,850	3,874	4,821	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	3,127	3,117	2,805	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	5,140	4,342	5,319	4,000	4,000	0.0%	Licenses
100-1420-44900	Security Alarm Permits	2,520	2,460	1,680	2,000	2,000	0.0%	Licenses
100-1420-46351	RCA daytime	2,609	2,283	2,465	2,500	2,500	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	5,265	22,723	7,719	2,500	5,000	100.0%	Other Rev
Total 1420 - Clerk Revenues		43,040	49,664	37,802	37,700	39,700	5.3%	

2022 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
1510 - Finance								
100-1510-48100	Interest Income	\$ 333,785	\$ 235,079	\$ 136,262	\$ 200,000	\$ 200,000	0.0%	Other Rev
100-1510-48101	Market to Market adjustments	52,028	(25,248)	(101,052)	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	23,896	18,987	14,043	14,045	9,065	-35.5%	Other Rev
100-1510-48120	Interest on Taxes	39,686	36,757	42,623	25,000	35,000	40.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	9,156	7,619	9,255	4,000	5,000	25.0%	Other Rev
Total 1510 - Finance Revenues		458,551	273,194	101,131	243,045	249,065	2.5%	
2100 - Police								
100-2100-45200	Parking Fines - current	\$ 358,277	\$ 326,593	\$ 363,285	\$ 380,000	\$ 320,000	-15.8%	Fines
100-2100-45290	Parking Fines - aged	17,012	14,666	33,792	10,000	30,000	200.0%	Fines
100-2100-45210	Parking Ticket Fee	14,895	14,660	9,780	8,000	6,000	-25.0%	Fines
100-2100-45220	Vehicle Suspension Fee	7,460	7,330	4,890	4,000	3,000	-25.0%	Fines
100-2100-46200	False Alarm Fees	6,008	3,545	3,289	4,000	4,000	0.0%	Charges
100-2100-463xx	Bumper Permits (PY)	113,485	109,475	-	-	-	0.0%	Permits
100-2100-46336	On-Street Parking	-	-	188,455	125,000	180,000	44.0%	Permits
100-2100-43550	Enforcement Grants	27,586	16,869	18,127	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,360	3,840	3,840	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	5,364	7,623	3,638	3,500	3,500	0.0%	Other Rev
Total 2100 - Police Revenues		553,754	513,385	636,662	534,500	546,500	2.2%	
2400 - Planning and Development								
100-2400-44310	Building Permits	\$ 197,639	\$ 304,767	\$ 154,422	\$ 165,000	\$ 165,000	0.0%	Licenses
100-2400-44320	Electrical Permits	42,534	44,636	43,894	35,000	40,000	14.3%	Licenses
100-2400-44330	Plumbing Permits	28,587	34,712	32,751	32,500	32,500	0.0%	Licenses
100-2400-44340	HVAC Permits	21,905	21,035	26,635	20,000	20,000	0.0%	Licenses
100-2400-44350	Other various permits	-	41,148	34,794	25,000	30,000	20.0%	Licenses
100-2400-44370	Reinspection Fees	3,905	2,433	2,975	4,000	4,000	0.0%	Licenses
100-2400-44400	Code Enforcement - PE	21,375	16,313	12,895	20,000	20,000	0.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	747	730	356	1,500	500	-66.7%	Licenses
100-2400-48900	Miscellaneous Revenue	26,866	12,679	20,726	15,000	15,000	0.0%	Other Rev
Total 2400 - Planning and Development Revenues		343,558	478,453	329,448	318,000	327,000	2.8%	

2022 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
2900 - Other Public Safety								
100-2900-43420	Fire Insurance	\$ 72,565	\$ 71,473	\$ 72,650	\$ 70,000	\$ 70,000	0.0%	Intergov't
100-2900-48200	Facilities charges - NSHD	66,480	16,115	16,420	16,420	16,750	2.0%	Intergov't
100-2900-47300	School - Crossing Guards	20,134	11,850	25,739	47,500	47,500	0.0%	Intergov't
Total 2900 - Other Public Safety Revenues		159,179	99,438	114,809	133,920	134,250	2.0%	
3000 - Public Works								
100-3100-43530	State Transportation Aids	\$ 682,761	\$ 708,000	\$ 734,615	\$ 735,660	\$ 844,960	14.9%	Intergov't
100-3100-43540	Recycling Grant	52,707	52,702	52,894	52,500	52,500	0.0%	Intergov't
100-3100-46430	Special Collection Fees	16,294	17,969	23,451	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	13,847	12,575	21,504	14,180	15,000	5.8%	Charges
100-3100-46433	Kart / Recycling Bin Sales	610	955	1,838	400	1,000	150.0%	Charges
100-3100-46434	Snow Removal Charges	1,024	456	1,460	0	0	-99.0%	Charges
100-3100-46436	Damages To Property	25,908	21,164	74,050	0	0	-99.0%	Charges
100-3100-47300	Charges for Service - School	26,120	2,122	18,246	18,025	18,375	1.9%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	223,615	208,959	240,742	210,775	214,565	1.8%	Charges
100-3100-48200	Rental Income	34,128	37,571	41,200	41,200	42,435	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	13,517	19,125	26,580	10,000	10,000	0.0%	Other Rev
Total 3000 - Public Works Revenues		1,090,531	1,081,598	1,236,580	1,097,740	1,213,835	10.6%	
9000 - Other Financing Sources								
100-9000-49200	Transfers from Special Rev.	8,224	31,829	60,499	-	-	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	423,913	633,040	49.3%	OFS
Total 9000 - Other Financing Sources		8,224	31,829	60,499	423,913	633,040	49.3%	
Total Revenues		\$ 12,045,965	\$ 12,023,267	\$ 12,184,186	\$ 12,514,383	\$ 12,550,170	0.3%	

2022 Budget

General Fund Expenditure Summary by Department

Department	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget 21 to 22
General Government						
1100 - Village Board	\$ 35,156	\$ 27,743	\$ 69,105	\$ 50,835	\$ 53,260	4.8%
1200 - Municipal Court	58,794	54,742	72,792	62,715	78,535	25.2%
1410 - Village Manager	343,507	359,236	390,915	390,825	441,585	13.0%
1420 - Clerk	295,134	368,219	299,102	355,135	276,920	-22.0%
1510 - Finance	218,367	214,597	218,206	230,045	242,255	5.3%
1900 - Other General Admin	310,952	354,344	371,404	387,120	422,310	9.1%
Total General Government	1,261,910	1,378,881	1,421,524	1,476,675	1,514,865	2.6%
2000's Public Safety / Other Protective Services						
2100 - Police	\$ 3,727,548	\$ 3,793,733	\$ 3,771,701	\$ 3,973,235	\$ 3,990,720	0.4%
2400 - Planning and Development	354,176	355,436	365,528	364,385	379,870	4.2%
2900 - Other Public Safety	3,297,002	3,402,605	3,394,066	3,443,225	3,237,295	-6.0%
Total Public Safety	7,378,726	7,551,774	7,531,295	7,780,845	7,607,885	-2.2%
3000's - Public Works						
3100 - Administration	\$ 465,778	\$ 406,155	\$ 409,516	\$ 416,280	\$ 347,600	-16.5%
3230 - Building Maintenance	202,723	227,753	237,192	224,610	240,505	7.1%
3300 - Municipal Garage	342,886	319,711	376,130	346,565	303,270	-12.5%
3410 - Street and Alley	183,682	149,336	151,945	201,325	181,085	-10.1%
3430 - Street Lighting / Traffic Devices	193,695	181,551	248,759	198,610	222,465	12.0%
3460 - Winter Maintenance	160,494	100,767	150,960	147,185	153,680	4.4%
3510 - Refuse / Recycling Disposal	642,900	676,382	708,824	663,570	711,850	7.3%
3530 - Yard Waste Leaf Collection	192,011	210,049	170,789	167,050	113,900	-31.8%
3610 - Forestry	232,436	274,687	295,481	262,275	306,755	17.0%
3620 - Parks and Beautification	206,611	220,724	209,005	205,480	213,270	3.8%
Total Public Works	2,823,216	2,767,115	2,958,601	2,832,950	2,794,380	-1.4%
9000 - Other Financing Uses	253,912	297,321	423,913	423,913	633,040	49.3%
Total Expenditures	\$ 11,717,764	\$ 11,995,091	\$ 12,335,333	\$ 12,514,383	\$ 12,550,170	0.3%

2022 Budget

**General Fund
Expenditure Summary by Object**

Object	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to 22
Salaries and Wages	\$ 3,974,575	\$ 4,122,122	\$ 4,125,063	\$ 4,230,525	\$ 4,301,005	\$ 4,286,910	1.3%
Fringe Benefits	1,868,894	1,897,476	1,797,414	1,963,735	1,897,820	1,869,650	-4.8%
Other Governments	3,200,266	3,303,009	3,299,939	3,298,375	3,097,790	3,095,695	-6.1%
Contractual Payments	1,069,285	1,030,927	1,127,603	1,127,360	1,145,640	1,167,640	3.6%
Professional Fees	214,991	256,338	243,195	257,670	269,970	275,170	6.8%
Insurance	342,914	292,076	292,506	276,760	285,975	292,950	5.8%
Utilities	252,558	224,177	303,007	262,700	274,750	274,750	4.6%
Supplies & Office	148,630	194,799	162,673	193,150	212,260	212,260	9.9%
Supplies - Maintenance	238,876	247,656	312,598	238,740	278,910	281,410	17.9%
Supplies - Vehicle	258,330	231,508	365,017	356,970	285,705	285,705	-20.0%
Programming	30,730	16,267	29,179	22,000	22,000	21,370	-2.9%
Other Financing Uses	253,912	297,321	423,913	423,913	283,040	633,040	49.3%
Interdepartmental Exp	(136,197)	(118,585)	(147,384)	(137,515)	(146,380)	(146,380)	6.4%
Total Expenditures	<u>\$ 11,717,764</u>	<u>\$ 11,995,091</u>	<u>\$ 12,334,723</u>	<u>\$ 12,514,383</u>	<u>\$ 12,208,485</u>	<u>\$ 12,550,170</u>	<u>0.3%</u>

2022 Budget

General Fund Village Board - 1100



Department Description

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

Services

- Adopt the annual budget, levy taxes, and appropriate monies for the operation of the Village;
- Adopt policies and strategic planning documents for Village operations;
- Adopt ordinances and resolutions;
- Adopt Village goals and objectives;
- Appoint and evaluate the performance of the Village Manager;
- Approve contracts for Village services and products;
- Appoint board, commission and committee members and statutory employees;
- Chair and serve on various intergovernmental, standing and volunteer committees.
- Represent the residents and businesses of the Village of Shorewood as public officials

Budget Impact

- There were no majors funding changes in the Village Board budget for 2022. This budget continues to provide funding for ongoing Equity, Diversity, and Inclusion training opportunities for staff and other community leaders.

2022 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-1100-41110	Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	\$ 8,337,185	-3.6%	Taxes
100-1100-41300	PILOT - Water	167,322	173,896	170,690	185,000	200,000	210,000	13.5%	Taxes
100-1100-41310	PILOT - Parking	40,202	18,988	19,500	40,000	20,000	20,000	-50.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	6,703	16,199	28,915	28,200	36,500	29,700	5.3%	Intergov't
100-1100-48550	Donations - 4th of July event	10,300	-	9,525	-	-	-	0.0%	Intergov't
Total Village Board Revenues		<u>\$ 8,493,786</u>	<u>\$ 8,613,474</u>	<u>\$ 8,878,635</u>	<u>\$ 8,903,205</u>	<u>\$ 8,604,375</u>	<u>\$ 8,596,885</u>	<u>-3.4%</u>	
Expenditures									
100-1100-51100	Salaries and Wages	\$ 7,328	\$ 7,356	\$ 7,328	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	Salaries
100-1100-51310	Social Security and Medicare	561	563	561	560	560	560	0.0%	Fringe
100-1100-51900	Professional Education *	675	2,650	15,458	18,500	18,000	18,000	-2.7%	Fringe
100-1100-53100	Office Supplies	12	139	101	250	250	250	0.0%	Supplies & Office
100-1100-53140	Legal Notices & Publications *	1,190	2,087	5,857	3,500	6,300	6,300	80.0%	Supplies & Office
100-1100-53200	Memberships & Subscriptions *	6,421	6,294	6,496	6,425	6,550	6,550	1.9%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	2,518	34	53	300	300	300	0.0%	Supplies & Office
100-1100-53990	Contingency / Other activities	2,100	8,620	19,487	10,000	10,000	10,000	0.0%	Contractual
100-1100-54110	4th of July Festivities	14,351	-	13,764	4,000	4,000	4,000	0.0%	Programming
Total Village Board Expenditures		<u>\$ 35,156</u>	<u>\$ 27,743</u>	<u>\$ 69,105</u>	<u>\$ 50,835</u>	<u>\$ 53,260</u>	<u>\$ 53,260</u>	<u>4.8%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
EDI Training (20 YWCA Unlearning Racism Participants)		11,000
Leadership Team Development		5,000
League of Wisconsin Municipalities convention		1,000
Other Trustee conferences		<u>1,000</u>
Total for account		<u>18,000</u>

100-1100-53140	Communications/publications	
Legal notices and publications		1,500
Zoom Meeting fees		<u>4,800</u>
Total for account		<u>6,300</u>

100-1100-53200	Memberships & subscriptions	
League of Wisconsin Municipalities membership		5,700
Public Policy Forum Membership		500
Intergovernmental Cooperative Council (ICC)		<u>350</u>
Total for account		<u>6,550</u>

2022 Budget

General Fund Municipal Court - 1200



Department Description

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

Services

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

Budget Impact

- The Court Clerk position was elevated to a full-time staff position under a staff and cost sharing agreement with the Village of Brown Deer. As a result, overall staff costs, net of the estimated Brown Deer contribution of \$25,300 will decrease by about \$9,000 in 2022.

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-1200-45120	Court Fines - current	110,707	72,680	45,839	120,000	80,000	80,000	-33.3%	Fines
100-1200-45190	Court Fines - aged (SDC)	84,346	39,167	80,262	35,000	40,000	40,000	14.3%	Fines
100-1200-47390	Charges for services - Brown Deer		-	20,532	-	25,300	25,300	0.0%	Other Rev
Total Municipal Court Revenues		<u>\$ 195,053</u>	<u>\$ 111,847</u>	<u>\$ 146,633</u>	<u>\$ 155,000</u>	<u>\$ 145,300</u>	<u>\$ 145,300</u>	<u>-6.3%</u>	
Expenditures									
100-1200-51100	Salaries and Wages	\$ 35,441	\$ 36,365	\$ 46,428	\$ 37,120	\$ 48,500	\$ 48,500	30.7%	Salaries
100-1200-51300	Health Insurance	-	-	2,500	-	3,000	3,000	0.0%	Fringe
100-1200-51305	Dental & other benefits	670	655	842	665	880	880	32.3%	Fringe
100-1200-51310	Social Security and Medicare	2,760	2,829	3,805	2,840	3,710	3,710	30.6%	Fringe
100-1200-51315	Wisconsin Retirement System	1,995	2,114	2,793	2,170	2,825	2,825	30.2%	Fringe
100-1200-51900	Professional Education *	1,455	920	1,806	2,000	2,000	2,000	0.0%	Fringe
100-1200-52910	Software Purch/Maint *	6,735	6,914	7,725	7,695	7,880	7,880	2.4%	Contractual
100-1200-52990	Other Service Contracts & Fees	300	-	400	500	500	500	0.0%	Contractual
100-1200-53100	Office Supplies	516	438	342	500	500	500	0.0%	Supplies & Office
100-1200-53130	Postage	1,796	874	663	1,500	1,000	1,000	-33.3%	Supplies & Office
100-1200-53200	Memberships & Subscriptions *	145	145	120	145	145	145	0.0%	Supplies & Office
100-1200-55110	Workers Comp	115	88	83	80	95	95	18.8%	Insurance
100-1200-57450	Police / Baliff services	6,866	3,400	5,285	7,500	7,500	7,500	0.0%	Interdepmntl Exp
Total Municipal Court Expenditures		<u>\$ 58,794</u>	<u>\$ 54,742</u>	<u>\$ 72,792</u>	<u>\$ 62,715</u>	<u>\$ 78,535</u>	<u>\$ 78,535</u>	<u>25.2%</u>	

* See also - detail sheets

2022 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>6,320</u>	
Total for account	<u>7,880</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>	

2022 Budget

General Fund Village Manager - 1410



Department Description

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

Services

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

Budget Impact

- Increases in staff costs are due to an adjustment to staff allocations for customer service support related activities.
- \$20,000 has been added to marketing & communications for a new village-wide quarterly communications update initiative.

2022 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-1410-43410	State Shared Revenue	\$ 257,789	\$ 263,549	\$ 262,898	\$ 262,365	\$ 265,000	\$ 261,755	-0.2%	Intergov't
100-1410-43411	Expenditure Restraint	277,358	264,393	259,747	259,745	275,000	282,590	8.8%	Intergov't
100-1410-44140	Cable Fees - Time Warner	94,792	84,879	77,390	85,000	75,000	75,000	-11.8%	Licenses
100-1410-44141	Cable Fees - AT&T	44,956	39,681	23,747	40,000	25,000	25,000	-37.5%	Licenses
100-1410-48150	Insurance Dividend	22,318	16,381	18,363	20,000	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	3,076	101,502	(159)	250	250	250	0.0%	Other Rev
Total Village Manager Revenues		<u>\$ 700,289</u>	<u>\$ 770,385</u>	<u>\$ 641,987</u>	<u>\$ 667,360</u>	<u>\$ 660,250</u>	<u>\$ 664,595</u>	<u>-0.4%</u>	
Expenditures									
100-1410-51100	Salaries and Wages	\$ 205,990	\$ 216,263	\$ 234,612	\$ 230,135	\$ 251,325	\$ 251,325	9.2%	Salaries
100-1410-51140	Auto / Phone allowance	2,117	3,815	2,700	2,700	2,700	2,700	0.0%	Fringe
100-1410-51300	Health Insurance	39,408	41,340	46,324	45,545	55,600	54,065	18.7%	Fringe
100-1410-51305	Dental & other benefits	1,766	1,752	1,835	2,400	2,700	2,700	12.5%	Fringe
100-1410-51310	Social Security and Medicare	15,628	16,571	17,779	17,600	19,225	19,225	9.2%	Fringe
100-1410-51315	Wisconsin Retirement System	13,484	14,688	15,829	15,535	16,335	16,335	5.1%	Fringe
100-1410-51900	Professional Education *	3,661	1,946	2,631	3,500	3,600	3,600	2.9%	Fringe
100-1410-52990	Other Service Contracts & Fees *	2,757	1,068	903	1,340	1,660	1,660	23.9%	Contractual
100-1410-53100	Office Supplies	647	490	258	500	500	500	0.0%	Supplies & Office
100-1410-53140	Marketing & Communications *	9,227	9,346	17,188	14,700	27,000	27,000	83.7%	Supplies & Office
100-1410-53200	Memberships & Subscriptions *	2,296	1,585	2,556	2,845	2,975	2,975	4.6%	Supplies & Office
100-1410-54100	Volunteer Committees	403	700	291	2,000	2,000	2,000	0.0%	Programming
100-1410-54130	Awards / Recognitions	2,954	1,817	2,677	3,000	3,000	3,000	0.0%	Programming
100-1410-55100	Liability & Property Insurance	27,855	30,364	30,239	28,000	30,500	30,500	8.9%	Insurance
100-1410-55110	Workers Comp	661	502	514	495	500	500	1.0%	Insurance
100-1410-56110	Computers / Printers	9,400	14,343	7,298	17,000	20,000	20,000	17.6%	Supplies & Office
100-1410-56130	Equipment / Furniture	6,525	3,405	7,903	5,000	5,000	5,000	0.0%	Supplies & Office
100-1410-57900	Expenditure Charged to Others	(1,272)	(759)	(622)	(1,470)	(1,500)	(1,500)	2.0%	Interdeptmntl Exp
Total Village Manager Expenditures		<u>\$ 343,507</u>	<u>\$ 359,236</u>	<u>\$ 390,915</u>	<u>\$ 390,825</u>	<u>\$ 443,120</u>	<u>\$ 441,585</u>	<u>13.0%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Village Manager's Office

100-1410-51900	Professional education		
	ICMA (Mgr. or Ast. Mgr.)	1,100	
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	1,750	
	Misc. Seminars / Conferences	<u>750</u>	
	Total for account	<u>3,600</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>320</u>	
	Total for account	<u>1,660</u>	
100-1410-53140	Marketing & Communications		
	Contracted writing (Jennifer Anderson)	6,000	
	Shorewood Today - Charges for services (\$5,000)	-	<i>(To be funded through marketing reserves)</i>
	Quarterly Village-wide communications update.	20,000	
	Other Marketing and Communications cost	<u>1,000</u>	
	Total for account	<u>27,000</u>	
100-1410-53200	Memberships / Subscriptions		
	International City/County Management Association (ICMA) (2)	1,800	
	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>2,975</u>	

2022 Budget

General Fund Clerk's Office – 1420



Department Description

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

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

2022 Budget

General Fund Clerk's Office – 1420



Services – Clerk's Office

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

Budget Impact

- With the implementation of the new software program for on-street overnight parking, as well as a general reorganization of the customer service staff responsibilities in 2021 due to staffing changes, all revenues for on-street overnight parking will now be reported in the Police department budget.
- There have been several staff related cost allocations changes within this department as well as a reduction in staff. The net budget impact to this department will be about a \$55,000 cost savings in 2022.
- Elections related costs reflect 2 elections in “odd” numbered calendar years, and 4 elections in “even” numbered calendar years.

2022 Budget

General Fund Revenues and Expenditures
Clerk Services - 1420

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-1420-44110	Liquor Licenses (Class)	\$ 14,982	\$ 9,535	\$ 10,233	\$ 16,200	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	4,547	1,330	2,760	3,000	2,500	2,500	-16.7%	Licenses
100-1420-44120	Village Licenses	4,850	3,874	4,821	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	3,127	3,117	2,805	3,000	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	5,140	4,342	5,319	4,000	4,000	4,000	0.0%	Licenses
100-1420-44900	Security Alarm Permits	2,520	2,460	1,680	2,000	2,000	2,000	0.0%	Licenses
100-1420-46351	RCA daytime	2,609	2,283	2,465	2,500	2,500	2,500	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	5,265	22,723	7,719	2,500	5,000	5,000	100.0%	Other Rev
Total Clerk Services Revenues		<u>\$ 43,040</u>	<u>\$ 49,664</u>	<u>\$ 37,802</u>	<u>\$ 37,700</u>	<u>\$ 39,700</u>	<u>\$ 39,700</u>	<u>5.3%</u>	
Expenditures									
100-1420-51100	Salaries and Wages	\$ 176,527	\$ 181,862	\$ 172,605	\$ 180,920	\$ 154,350	\$ 140,255	-22.5%	Salaries
100-1420-51120	Poll Worker Stipends	6,500	29,867	8,885	12,000	20,000	20,000	66.7%	Contractual
100-1420-51300	Health Insurance	50,267	67,922	51,151	75,125	41,010	39,885	-46.9%	Fringe
100-1420-51305	Dental & other benefits	2,754	2,817	2,056	3,175	2,710	2,710	-14.6%	Fringe
100-1420-51310	Social Security and Medicare	13,146	13,050	12,455	13,840	11,810	10,730	-22.5%	Fringe
100-1420-51315	Wisconsin Retirement System	11,559	12,256	10,659	12,210	10,030	9,115	-25.3%	Fringe
100-1420-51900	Professional Education *	2,820	17	1,676	1,250	2,475	2,475	98.0%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	3,000	3,000	3,000	0.0%	Other Gov't
100-1420-52910	Software Purch/Maint *	4,935	3,151	10,608	9,200	10,900	10,900	18.5%	Contractual
100-1420-52930	Credit Card Fees	4,664	2,458	3,955	4,000	2,000	2,000	-50.0%	Contractual
100-1420-53100	Office Supplies	2,403	2,005	2,454	4,000	4,000	4,000	0.0%	Supplies & Office
100-1420-53130	Postage/mailings *	2,179	22,352	6,630	11,500	11,500	11,500	0.0%	Supplies & Office
100-1420-53200	Memberships & Subscriptions *	399	320	639	410	305	305	-25.6%	Supplies & Office
100-1420-53300	Voting Equipment Costs *	2,288	1,313	1,570	4,425	4,425	4,425	0.0%	Supplies & Office
100-1420-53500	Voting Supplies *	2,013	11,281	4,739	6,700	6,700	6,700	0.0%	Supplies & Office
100-1420-53900	Miscellaneous Expenses	499	2,587	104	250	250	250	0.0%	Supplies & Office
100-1420-54000	Programming (MADAC)	12,959	13,519	12,314	13,000	13,000	12,370	-4.8%	Programming
100-1420-55110	Workers Comp	560	428	405	390	300	300	-23.1%	Insurance
100-1420-57900	Expenditures Charged to Others	(4,138)	(1,786)	(6,603)	(5,260)	(4,000)	(4,000)	-24.0%	Interdeptmntl Exp
Total Clerk Services Expenditures		<u>\$ 295,134</u>	<u>\$ 368,219</u>	<u>\$ 299,102</u>	<u>\$ 355,135</u>	<u>\$ 294,765</u>	<u>\$ 276,920</u>	<u>-22.0%</u>	

* See also - detail sheets

**2022 Budget
Expenditure Request Detail - Clerk Services**

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	1,200		Wisconsin Muni Clerks Assoc (1)	75
	Clerk District Mtgs (1)	100		Metro Clerk's Association (1)	30
	Metro Clerks Mtgs - (1)	75		IIMC membership	<u>200</u>
	UW-GB Master Academy (1)	800		Total for account	<u>305</u>
	Miscellaneous Training	300			
	Total for account	<u>2,475</u>	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 Express Vote machines @ \$180	550
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Laserfiche Software	4,700		Firmware License - 3 Express Vote machines @ \$325	975
	General Code E360	1,000		Firmware License - 5 DS-200 machines @ \$325	1,625
	General Code Laserfiche maintenance	1,500		Village's Costs for Milwaukee County Spare Machines	250
	General Code - Code Book Updates	3,000		Programming and Coding (4 elections)	<u>400</u>
	BS&A business license support	<u>700</u>		Total for account	<u>4,425</u>
	Total for account	<u>10,900</u>			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (4)	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.)	<u>100</u>		Other election and machine supplies, water, snacks	<u>1,500</u>
	Total for account	<u>11,500</u>		Total for account	<u>6,700</u>

2022 Budget

General Fund Finance Department - 1510



Department Description

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

Services

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

Budget Impact

- There have been no significant changes to the Finance department budget in 2022.

2022 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-1510-48100	Interest Income	\$ 333,785	\$ 235,079	\$ 136,262	\$ 200,000	\$ 200,000	\$ 200,000	0.0%	Other Rev
100-1510-48101	Market to Market adjustments	52,028	(25,248)	(101,052)	-	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	23,896	18,987	14,043	14,045	9,065	9,065	-35.5%	Other Rev
100-1510-48120	Interest on Taxes	39,686	36,757	42,623	25,000	35,000	35,000	40.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	9,156	7,619	9,255	4,000	5,000	5,000	25.0%	Other Rev
Total Finance Revenues		<u>\$ 458,551</u>	<u>\$ 273,194</u>	<u>\$ 101,131</u>	<u>\$ 243,045</u>	<u>\$ 249,065</u>	<u>\$ 249,065</u>	<u>2.5%</u>	
Expenditures									
100-1510-51100	Salaries and Wages	\$ 113,311	\$ 117,559	\$ 113,646	\$ 123,300	\$ 127,265	\$ 127,265	3.2%	Salaries
100-1510-51300	Health Insurance	29,202	31,508	27,950	32,480	34,930	33,910	4.4%	Fringe
100-1510-51305	Dental & other benefits	1,755	1,623	1,451	1,675	1,930	1,930	15.2%	Fringe
100-1510-51310	Social Security and Medicare	8,398	8,552	8,291	9,430	9,735	9,735	3.2%	Fringe
100-1510-51315	Wisconsin Retirement System	7,432	7,935	7,588	8,325	8,275	8,275	-0.6%	Fringe
100-1510-51900	Professional Education *	2,814	645	645	1,500	1,500	1,500	0.0%	Fringe
100-1510-52130	Professional Fees Financial *	32,387	33,475	34,320	34,100	38,020	38,020	11.5%	Professional
100-1510-52910	Software Purch/Maint *	12,591	6,415	13,200	13,050	13,350	13,350	2.3%	Contractual
100-1510-52990	Other Service Contracts & Fees	161	132	1,998	250	2,000	2,000	700.0%	Contractual
100-1510-53100	Office Supplies *	1,946	1,680	2,694	1,745	2,145	2,145	22.9%	Supplies & Office
100-1510-53130	Postage/mailings *	5,384	3,978	5,255	4,500	4,500	4,500	0.0%	Supplies & Office
100-1510-53200	Memberships & Subscriptions *	240	419	240	375	375	375	0.0%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	2,001	2,024	3,000	3,000	2,000	2,000	-33.3%	Supplies & Office
100-1510-55110	Workers Comp	4,793	278	275	265	250	250	-5.7%	Insurance
100-1510-57900	Expenditures Charged to Others	(4,048)	(1,626)	(2,347)	(3,950)	(3,000)	(3,000)	-24.1%	Interdeptmntl Exp
Total Finance Expenditures		<u>\$ 218,367</u>	<u>\$ 214,597</u>	<u>\$ 218,206</u>	<u>\$ 230,045</u>	<u>\$ 243,275</u>	<u>\$ 242,255</u>	<u>5.3%</u>	

* See also - detail sheets

**2022 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	200
	WGFOA Conference	250		Employee (W-2) / Vendor (1099) tax forms	150
	Other Conference / training	<u>250</u>		Toner / printer supplies	320
	Total for account	<u>1,500</u>		Village Amazon Prime fees	500
				File folders, binders, misc office, etc.	<u>150</u>
				Total for account	<u>2,145</u>
100-1510-52130	Professional Fees Financial				
	Audit Fees (Sikich)	29,520	100-1510-53130	Postage/mailings	
	Continuing Financial Disclosure (Baker Tilly)	3,500		Tax bills, tax bill reminders (envelopes & postage)	3,000
	Investment custodial services (US Bank)	5,000		Tax bills insert	500
	OPEB actuarial evaluation (\$4,500 odd years)	<u>-</u>		A/P checks, MR invoices, misc	<u>1,000</u>
	Total for account	<u>38,020</u>		Total for account	<u>4,500</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	10,500		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>13,350</u>			

2022 Budget

General Fund Other General Administration - 1900



Department Description

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

Services

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

Budget Impact

- There have been no significant changes to the Other General Administration budget in 2022.

2022 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Expenditures									
100-1900-52120	Professional Fees - General Legal	\$ 85,689	\$ 90,686	\$ 87,581	\$ 90,000	\$ 90,000	\$ 90,000	0.0%	Professional
100-1900-52125	Professional Fees - Court Legal	25,266	28,954	21,295	30,000	30,000	30,000	0.0%	Professional
100-1900-52140	Professional Fees - IT services	24,899	31,473	31,320	31,320	36,450	36,450	16.4%	Professional
100-1900-52150	Professional Fees - Assessor	46,750	46,750	46,751	46,750	50,000	55,200	18.1%	Professional
100-1900-52190	Professional Fees - Insurance	-	25,000	21,928	25,500	25,500	25,500	0.0%	Professional
100-1900-51325	Flex Administrative Fees	3,225	3,256	3,022	3,800	3,800	3,800	0.0%	Fringe
100-1900-51340	Retiree Health Insurance	13,415	11,432	10,479	10,500	2,500	2,500	-76.2%	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	8,653	8,630	10,491	10,000	10,000	10,000	0.0%	Utilities
100-1900-52200.7	Electric - Village Center	13,004	10,984	10,814	12,500	12,500	12,500	0.0%	Utilities
100-1900-52210.5	Gas - Village Hall	7,125	4,623	8,443	7,500	7,500	7,500	0.0%	Utilities
100-1900-52210.7	Gas - Village Center	3,153	3,634	3,241	3,500	4,000	4,000	14.3%	Utilities
100-1900-52220.5	Water - Village Hall	2,600	1,385	992	2,500	2,000	2,000	-20.0%	Utilities
100-1900-52220.7	Water - Village Center	785	610	1,491	800	800	800	0.0%	Utilities
100-1900-52230.5	Phone / Internet - Village Hall	4,534	5,967	5,918	6,000	6,000	6,000	0.0%	Utilities
100-1900-52230.7	Phone / Internet - Village Center	1,030	1,353	777	1,200	1,200	1,200	0.0%	Utilities
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	2,500	2,400	2,400	-4.0%	Contractual
100-1900-52900.5	Cleaning and Pest Control - VH	13,705	13,753	13,705	14,000	14,000	14,000	0.0%	Contractual
100-1900-52900.7	Cleaning and Pest Control - VC	6,592	7,429	7,237	8,000	8,000	8,000	0.0%	Contractual
100-1900-52990	Network Service Contract fees *	13,928	14,218	30,141	34,350	33,985	33,985	-1.1%	Contractual
100-1900-53100.5	Bldg. maint. / supplies - VH	2,928	4,133	3,544	5,000	5,000	5,000	0.0%	Supplies & Office
100-1900-53100.7	Bldg. maint. / supplies - VC	1,483	1,691	2,413	2,000	2,500	2,500	25.0%	Supplies & Office
100-1900-53120	Copier costs - Village Hall	7,096	6,345	8,192	8,000	8,000	8,000	0.0%	Supplies & Office
100-1900-53130	Postage meter costs - VH	5,015	5,914	6,272	6,000	7,500	7,500	25.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	5,293	1,053	5,917	5,000	5,000	25,000	400.0%	Contractual
100-1900-55100	General liab. & prop. insurance	21,519	29,769	38,845	31,400	31,500	38,475	22.5%	Insurance
100-1900-57900	Expenditure Charged to Others	(9,135)	(9,048)	(11,805)	(13,000)	(12,000)	(12,000)	-7.7%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		\$ 310,952	\$ 354,344	\$ 371,404	\$ 387,120	\$ 390,135	\$ 422,310	9.1%	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Other General Administration

100-1900-52120	Professional Fees - General Legal		
	Village attorney - General services	\$ 80,000	40-50 hours per month
	Other Misc Legal	<u>10,000</u>	
	Total for account	<u>90,000</u>	

100-1900-52125	Professional Fees - Court Legal		
	Village attorney - Court services	<u>30,000</u>	15 hours per month
	Total for account	<u>30,000</u>	

100-1900-52990	Network Service Contract fees		
	Microsoft 365 - annual	11,000	
	Web hosting fees - Civic Plus - annual	5,500	
	KnowBe4 security services	2,040	
	Room Reservation software - VC	500	
	NEC software (2) - phones	1,000	
	Village Hall Servers #1 & #2		
	Forticlient EMS - annual	1,000	
	Social Media archiver - annual	3,000	
	Veam - Backup for Vmware - (2) annual	5,160	
	Palo Alto firewall - (2) annual	1,470	
	Police Server #3		
	Veam - Backup for Vmware - annual	2,580	
	Palo Alto firewall - (1) annual	<u>735</u>	
	Total for account	<u>33,985</u>	

2022 Budget

General Fund Police Department - 2100



Department Description

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

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

Services

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

Budget Impact

- While parking fine revenues continue to decline with the new on-street overnight parking permit program, the on-street parking permit revenues, now also reported within the Police department budget, are expected to increase and generally offset the reduction in parking fine revenues.
- Salaries and wages have increased at a slightly higher than the anticipated union COLA rate in due to some of our newer officers moving through the various union pay grades to higher levels. However, with the retirement of the former Deputy Chief there were also a number of position realignments that will result in elimination of that position within the department and a budgetary reduction in the police overtime budget based on department trends since the addition of the swing shift position back in 2018.

2022 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-2100-45200	Parking Fines - current	\$ 358,277	\$ 326,593	\$ 363,285	\$ 380,000	\$ 320,000	\$ 320,000	-15.8%	Fines
100-2100-45290	Parking Fines - aged	17,012	14,666	33,792	10,000	30,000	30,000	200.0%	Fines
100-2100-45210	Parking Ticket Fee	14,895	14,660	9,780	8,000	6,000	6,000	-25.0%	Fines
100-2100-45220	Vehicle Suspension Fee	7,460	7,330	4,890	4,000	3,000	3,000	-25.0%	Fines
100-2100-46200	False Alarm Fees	6,008	3,545	3,289	4,000	4,000	4,000	0.0%	Charges
100-2100-463xx	Bumper Permits (PY)	113,485	109,475	-	-	-	-	0.0%	Permits
100-2100-46336	On-Street Parking	-	-	188,455	125,000	180,000	180,000	44.0%	Permits
100-2100-43550	Enforcement Grants	27,586	16,869	18,127	-	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,360	3,840	3,840	-	-	-	0.0%	Intergov't
100-2100-43590	Other Grants	307	8,784	7,566	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	5,364	7,623	3,638	3,500	3,500	3,500	0.0%	Other Rev
Total Police Revenues		<u>\$ 553,754</u>	<u>\$ 513,385</u>	<u>\$ 636,662</u>	<u>\$ 534,500</u>	<u>\$ 546,500</u>	<u>\$ 546,500</u>	<u>2.2%</u>	
Expenditures									
100-2100-51100	Salaries and Wages	\$ 1,877,617	\$ 2,015,514	\$ 1,951,700	\$ 2,112,940	\$ 2,163,500	\$ 2,163,500	2.4%	Salaries
100-2100-51110	Civilian Salaries	182,822	188,249	191,194	190,840	194,105	194,105	1.7%	Salaries
100-2100-51130	Holiday Pay	64,561	83,932	83,840	67,750	70,000	70,000	3.3%	Salaries
100-2100-51200	Overtime Wages	76,726	72,412	103,749	100,000	75,000	75,000	-25.0%	Salaries
100-2100-51210	Special Enforcement OT	27,752	24,897	12,670	-	-	-	0.0%	Salaries
100-2100-51300	Health Insurance	477,298	462,866	438,222	472,690	478,305	465,070	-1.6%	Fringe
100-2100-51305	Dental & other benefits	23,481	24,545	23,230	25,650	25,035	25,035	-2.4%	Fringe
100-2100-51310	Social Security and Medicare	165,352	178,195	176,065	189,065	190,600	190,600	0.8%	Fringe
100-2100-51315	Wisconsin Retirement System	232,248	269,188	264,744	282,975	289,210	289,210	2.2%	Fringe
100-2100-51330	Uniform Expense *	35,142	12,589	15,021	22,125	22,125	22,125	0.0%	Fringe
100-2100-51335	Union Insurance Trust	2,196	2,412	2,400	2,400	2,400	2,400	0.0%	Fringe
100-2100-51340	Retiree Health Contribution	69,883	50,620	55,715	50,000	40,000	40,000	-20.0%	Fringe
100-2100-51350	Education Reimb	1,950	2,550	-	3,000	3,000	3,000	0.0%	Fringe
100-2100-51355	Other Benefits (retiree's)	7,286	6,037	2,012	6,200	0	0	-100.0%	Fringe
100-2100-51900	Professional Education *	10,180	8,534	6,177	19,875	18,000	18,000	-9.4%	Fringe

2022 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
100-2100-52200	Electric	24,822	21,156	26,891	25,000	26,000	26,000	4.0%	Utilities
100-2100-52210	Gas	6,427	6,760	14,492	12,000	12,000	12,000	0.0%	Utilities
100-2100-52220	Water	907	776	897	800	1,200	1,200	50.0%	Utilities
100-2100-52230	Phone and Internet *	13,270	12,537	14,693	13,000	15,000	15,000	15.4%	Utilities
100-2100-52300	Other Intergov'tal pymts	9,861	8,315	7,115	8,000	9,000	9,000	12.5%	Other Gov't
100-2100-52900	Cleaning and Pest Control *	16,420	15,978	16,923	18,700	18,700	18,700	0.0%	Contractual
100-2100-52910	Software Purch/Maint *	30,947	31,858	30,575	38,670	56,995	56,995	47.4%	Contractual
100-2100-52930	Credit Card Fees					1,000	1,000	0.0%	Contractual
100-2100-52990	Other service contracts / fees *	127,622	103,575	123,857	80,000	59,670	59,670	-25.4%	Contractual
100-2100-53100	Bldg. / Office Supplies	9,593	7,680	10,279	13,000	13,000	13,000	0.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	5,118	5,220	3,667	5,200	5,200	5,200	0.0%	Supplies & Office
100-2100-53130	Postage Costs	823	445	1,499	1,000	3,000	3,000	200.0%	Supplies & Office
100-2100-53200	Memberships & Subscriptions *	765	1,675	1,215	1,535	1,535	1,535	0.0%	Supplies & Office
100-2100-53300	Repairs and Maintenance	176	2,923	687	2,500	2,500	2,500	0.0%	Supplies & Office
100-2100-53400	Vehicle Maintenance	13,983	12,087	8,103	20,000	15,000	15,000	-25.0%	Supplies - Vehicle
100-2100-53410	Fuel *	34,367	20,676	29,321	35,750	39,000	39,000	9.1%	Supplies - Vehicle
100-2100-53420	Radio Expense *	7,344	8,336	11,881	10,345	10,345	10,345	0.0%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies *	23,845	14,084	26,012	24,200	23,000	23,000	-5.0%	Supplies & Office
100-2100-55100	Liability & Property Insurance	48,028	49,654	51,718	53,000	54,100	54,100	2.1%	Insurance
100-2100-55110	Workers Comp	96,001	76,656	71,108	68,450	70,330	70,330	2.7%	Insurance
100-2100-56130	Furniture / Office equipment	-	-	610	-	-	-	0.0%	Supplies & Office
100-2100-56140	Officer Equipment / repair *	19,402	21,135	12,226	17,600	17,600	17,600	0.0%	Supplies & Office
100-2100-57900	Expenditures Charged to Others	(32,454)	(30,333)	(18,807)	(21,025)	(21,500)	(21,500)	2.3%	Interdeptmntl Exp
Total Police Department Expenditures		<u>\$ 3,727,548</u>	<u>\$ 3,793,733</u>	<u>\$ 3,771,701</u>	<u>\$ 3,973,235</u>	<u>\$ 4,003,955</u>	<u>\$ 3,990,720</u>	<u>0.4%</u>	

* See also - detail sheets

**2022 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.)	425		Deer Creek Training	500
	Leadership training	1,650		Livescan/Dept Cameras/ATS support	6,000
	Cultural diversity trainings	3,000		Fire Alarm	2,000
	Investigative Trainings	200		TIME System - DOJ Quarterly support/billing	1,995
	24 hour mandated re-certification (25@\$300)	7,500		Body Cameras / Mobile video (Axon)	33,600
	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>18,000</u>		Lexipol Policy Manual	<u>3,700</u>
				Total for account	<u>56,995</u>

100-2100-52230	Phone and internet		100-2100-52990	Other Service Contract fees	
	Cellular phones in squad cars / air cards	5,000		AIMS - EDC Software fees (90%)	43,200
	Land Line / internet costs	7,000		AIMS - LRP fees	16,470
	Data transmission lines @ P.D.	2,000			<u>-</u>
	Misc. phone repairs expected/replace damaged cell phone	<u>1,000</u>		Total for account	<u>59,670</u>
	Total for account	<u>15,000</u>			

2022 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	<u>400</u>		National Night Out - all handouts/items	1,300
	Total for account	<u>1,535</u>		Pamphlets	750
				Miscellaneous crime prevention alert materials	500
100-2100-53410	Fuel cost			Ped-safety signs	750
	13,000 gallons @ \$3.00/gal	<u>39,000</u>		Volunteer supplies	<u>250</u>
	Total for account	<u>39,000</u>		Total for account	<u>24,200</u>
100-2100-53420	Radio expense		100-2100-56140	Officer Equipment / repair	
	Misc. repairs to existing radios	1,000		Ballistic Vests 6@800	4,800
	Milw. Co. radio Fee \$19 per (41 radios)	<u>9,345</u>		Narcan	800
	Total for account	<u>10,345</u>		Equipment Replacement/Repairs	4,000
				Tasers	<u>8,000</u>
				Total for account	<u>17,600</u>
Finance Estimates					
100-2100-57900	Expenditures Charged to others				
	Parking Utility (.25 FTE police civillian)	14,000			
	Court (Baliff services)	<u>7,500</u>			
	Total for account	<u>21,500</u>			

2022 Budget

General Fund Planning and Development Department - 2400



Department Description

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

Services

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

Budget Impact

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

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-2400-44310	Building Permits	\$ 197,639	\$ 304,767	\$ 154,422	\$ 165,000	\$ 165,000	\$ 165,000	0.0%	Licenses
100-2400-44320	Electrical Permits	42,534	44,636	43,894	35,000	40,000	40,000	14.3%	Licenses
100-2400-44330	Plumbing Permits	28,587	34,712	32,751	32,500	32,500	32,500	0.0%	Licenses
100-2400-44340	HVAC Permits	21,905	21,035	26,635	20,000	20,000	20,000	0.0%	Licenses
100-2400-44350	Other various permits	-	41,148	34,794	25,000	30,000	30,000	20.0%	Licenses
100-2400-44370	Reinspection Fees	3,905	2,433	2,975	4,000	4,000	4,000	0.0%	Licenses
100-2400-44400	Code Enforcement - PE	21,375	16,313	12,895	20,000	20,000	20,000	0.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	747	730	356	1,500	500	500	-66.7%	Licenses
100-2400-48900	Miscellaneous Revenue	26,866	12,679	20,726	15,000	15,000	15,000	0.0%	Other Rev
Total Planning and Development Revenues		<u>\$ 343,558</u>	<u>\$ 478,453</u>	<u>\$ 329,448</u>	<u>\$ 318,000</u>	<u>\$ 327,000</u>	<u>\$ 327,000</u>	<u>2.8%</u>	
Expenditures									
100-2400-51100	Salaries and Wages	\$ 243,517	\$ 250,188	\$ 256,008	\$ 252,845	\$ 263,700	\$ 263,700	4.3%	Salaries
100-2400-51120	Contracted Inspectors	3,090	1,307	2,800	5,000	5,000	5,000	0.0%	Contractual
100-2400-51300	Health Insurance	41,865	43,626	43,725	43,620	44,765	43,635	0.0%	Fringe
100-2400-51305	Dental & other benefits	3,286	3,261	3,345	3,390	3,470	3,470	2.4%	Fringe
100-2400-51310	Social Security and Medicare	18,826	19,323	19,730	19,345	20,175	20,175	4.3%	Fringe
100-2400-51315	Wisconsin Retirement System	16,013	16,928	17,308	17,065	17,140	17,140	0.4%	Fringe
100-2400-51900	Professional Education *	4,266	570	950	2,000	4,000	4,000	100.0%	Fringe
100-2400-52230	Phone and Internet *	1,635	1,517	1,596	1,600	1,600	1,600	0.0%	Utilities
100-2400-52910	Software Purch/Maint *	3,429	3,645	3,596	3,600	3,600	3,600	0.0%	Contractual
100-2400-52930	Credit Card Fees	1,504	3,368	4,401	2,000	3,500	3,500	75.0%	Contractual
100-2400-52990	Other service contract fees	482	409	198	-	500	500	0.0%	Contractual
100-2400-53100	Office Supplies	1,829	857	803	1,500	1,500	1,500	0.0%	Supplies & Office
100-2400-53120	Copy & Print Costs	174	65	-	500	500	500	0.0%	Supplies & Office
100-2400-53130	Postage / Mailing Costs	2,070	1,716	2,094	3,000	2,000	2,000	-33.3%	Supplies & Office
100-2400-53200	Memberships & Subscriptions *	1,255	256	1,188	1,200	1,200	1,200	0.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	257	220	1,045	1,000	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53410	Fuel *	544	349	528	1,000	600	600	-40.0%	Supplies - Vehicle
100-2400-53900	Misc Exp./ Uncollectible fines	44	185	-	250	250	250	0.0%	Supplies & Office
100-2400-54620	Loan Program Expenses	63	231	133	-	-	-	0.0%	Programming
100-2400-55110	Workers Comp	11,777	8,715	8,280	7,970	7,500	7,500	-5.9%	Insurance
100-2400-57900	Expenditures Charged to Others	(1,750)	(1,300)	(2,200)	(2,500)	(1,000)	(1,000)	-60.0%	Interdeptmntl Exp
Total Planning and Dev. Expenditures		<u>\$ 354,176</u>	<u>\$ 355,436</u>	<u>\$ 365,528</u>	<u>\$ 364,385</u>	<u>\$ 381,000</u>	<u>\$ 379,870</u>	<u>4.2%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Planning and Development Department

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Building Inspector continuing education conferences	1,000		Misc Codes/Manuals	250
	Planning continuing education (national & state)	2,500		American Planning Association/AICP/Wis. Chapter	500
	Code Enforcement conference	-		Congress for the New Urbanism	125
	Misc. workshops/webinars/manuals	<u>500</u>		International Commercial Code Membership	135
	Total for account	<u>4,000</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>		200 gallons h @ \$3.00 per gallon	<u>600</u>
	Total for account	<u>1,600</u>		Total for account	<u>600</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>			

2022 Budget

General Fund Other Public Safety - 2900



Department Description

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

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

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

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

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

Budget impact

While the base operating budget for the NSFD increased by \$51,662 or 2.25%, there was also a change in reporting in 2022 to improve transparency on the cost of these services. Previously, about \$110,000 of annual NSFD equipment related costs were reported in the Village's capital budget, therefor underrepresenting the total costs for services presented in the general fund. Those costs are now reflected in the total NSFD costs in the General Fund.

The baseline dispatch services contract fees have been budgeted for a 3.0% increase or about \$18,000. In addition, there was also a change in reporting in 2022 to improve transparency on the cost of these services. Previously, about \$28,000 of annual equipment related costs were reported in the Village's capital budget, therefor underrepresenting the total costs for services presented in the general fund. Those costs are now also reflected in the total dispatch services costs in the General Fund.

Prior to 2022, Hydrant rental fees were 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. Moving forward these costs will be charged to customers as part of their quarterly utility billings. These fees are set by the Public Service Commission of Wisconsin.

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-2900-43420	Fire Insurance	\$ 72,565	\$ 71,473	\$ 72,650	\$ 70,000	\$ 70,000	\$ 70,000	0.0%	Intergov't
100-2900-47300	School - Crossing Guards	20,134	11,850	25,739	47,500	47,500	47,500	0.0%	Intergov't
100-2900-48200	Facilities charges - NSHD	66,480	16,115	16,420	16,420	16,750	16,750	2.0%	Intergov't
Total Other Public Safety Revenues		<u>\$ 159,179</u>	<u>\$ 99,438</u>	<u>\$ 114,809</u>	<u>\$ 133,920</u>	<u>\$ 134,250</u>	<u>\$ 134,250</u>	<u>0.2%</u>	
Expenditures									
100-2900-51355	Other Benefits (retiree's)	\$ 24,261	\$ 27,061	\$ 22,030	\$ 30,000	\$ 21,600	\$ 21,600	-28.0%	Fringe
100-2900-52300	Dispatch Services *	366,750	379,828	393,075	393,075	439,000	436,905	11.2%	Other Gov't
100-2900-52310	North Shore Fire *	2,271,062	2,350,029	2,352,842	2,350,195	2,513,725	2,513,725	7.0%	Other Gov't
100-2900-52330	Health Department *	132,416	144,660	126,730	126,730	133,065	133,065	5.0%	Other Gov't
100-2900-52990	Crossing Guards	61,136	23,740	51,480	95,000	95,000	95,000	0.0%	Contractual
100-2900-52995	Atwater Beach Lifeguards	24,000	27,905	30,532	30,850	35,000	37,000	19.9%	Contractual
100-2900-52995.9€	COVID - Atwater Beach		6,228		-		-	0.0%	Contractual
100-2900-53100.9€	COVID - PPE / Materials		25,777		-		-	0.0%	Supplies & Office
100-2900-54730	Hydrant Rental	417,377	417,377	417,377	417,375			-100.0%	Other Gov't
Total Other Public Safety Expenditures		<u>\$ 3,297,002</u>	<u>\$ 3,402,605</u>	<u>\$ 3,394,066</u>	<u>\$ 3,443,225</u>	<u>\$ 3,237,390</u>	<u>\$ 3,237,295</u>	<u>-6.0%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Other Public Safety

	<u>2022</u>	<u>2021</u>	
100-2900-52300 - Bayside Communications			
Total Operations Budget	2,453,735	2,382,267	
Municipal percentages	<u>16.75%</u>	<u>16.50%</u>	
Shorewood operations share	411,002	393,075	(\$17,927 operations increase)
Computer Aided Dispatch (CAD) contribution	<u>28,000</u>	<u>28,000</u>	* 2021 for comparison purposes only
Total Municipal cost	439,000	421,075	
100-2900-52310 - North Shore Fire Department			
Total Budget	13,355,411	13,029,671	
Municipal percentages	<u>17.46%</u>	<u>17.50%</u>	
Shorewood operations share	2,331,858	2,280,195	(\$51,662 operations increase)
Operating capital contribution	29,865	30,000	* 2021 for comparison purposes only
Heavy Eequipment capital contribution	82,000	80,500	* 2021 for comparison purposes only
Fire Dues payment	<u>70,000</u>	<u>70,000</u>	
Total Municipal cost	<u>2,513,725</u>	<u>2,460,695</u>	
100-2900-52330 - NSHD (Health Department)			
Total Budget	531,844	506,518	
Municipal share	<u>25.02%</u>	<u>25.02%</u>	
Municipal cost	133,065	126,730	(\$6,336 operations increase)
100-2900-52990 - Crossing Guards			
11 guards for 2 hours each for 175 school days	90,200	90,200	
1 guard for 5 hours each for 40 days summer	<u>4,800</u>	<u>4,800</u>	
Total for account	<u>95,000</u>	<u>95,000</u>	
100-2900-52995 - Atwater Beach Lifeguards			
Lifeguard services at the beach	32,500	25,500	
Beach Monitoring - crowd control	-	3,850	
Cleaning services - Facilities	<u>2,500</u>	<u>1,500</u>	
Total for account	<u>35,000</u>	<u>30,850</u>	

2022 Budget

General Fund Department of Public Works – 3000's



Department Description

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

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

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

Services

The DPW is comprised of three separate divisions:

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

Budget Impact

The DPW general fund budget reflects a (1.20%) or \$32,940 overall decrease in costs. Decreases in costs include the elimination of a 0.3% FTE Construction Coordinator position \$31,000, a decrease in retiree health contributions of \$41,500, a reduction of \$75,000 for non-labor vehicle repairs costs, and the reduction of about \$40,000 leaf collections costs. Increases include the addition the annual EAB injections costs of \$25,000 to the operating budget, and a new equipment operator II position \$86,000 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.

2022 Budget

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

Category	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22
Revenues	\$ 1,090,531	\$ 1,081,598	\$ 1,236,580	\$ 1,097,740	\$ 1,219,005	\$ 1,213,835	10.6%
Expenditures							
Salaries Total	\$ 962,983	\$ 927,525	\$ 951,283	\$ 927,375	\$ 945,960	\$ 945,960	2.0%
Fringe Total	504,394	516,365	454,454	485,010	454,155	446,025	-8.0%
Contractual Total	717,994	715,436	736,680	726,655	735,000	735,000	1.1%
Supplies & Office Total	6,969	7,559	6,422	11,095	11,255	11,255	1.4%
Supplies - Maint. Total	238,876	247,656	312,598	238,740	278,910	281,410	17.9%
Supplies - Vehicle Total	201,835	189,840	314,139	288,875	219,760	219,760	-23.9%
Utilities Total	164,613	144,245	202,271	166,300	174,950	174,950	5.2%
Insurance Total	115,818	95,622	91,039	86,710	90,900	90,900	4.8%
Interdeptmntl Exp Total	(90,266)	(77,133)	(110,285)	(97,810)	(110,880)	(110,880)	13.4%
Grand Total	\$ 2,823,216	\$ 2,767,115	\$ 2,958,601	\$ 2,832,950	\$ 2,800,010	\$ 2,794,380	-1.4%

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
100-3100-43530	State Transportation Aids	\$ 682,761	\$ 708,000	\$ 734,615	\$ 735,660	\$ 875,000	\$ 844,960	14.9%	Intergov't
100-3100-43540	Recycling Grant	52,707	52,702	52,894	52,500	50,000	52,500	0.0%	Intergov't
100-3100-46430	Special Collection Fees	16,294	17,969	23,451	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	13,847	12,575	21,504	14,180	15,000	15,000	5.8%	Charges
100-3100-46433	Kart / Recycling Bin Sales	610	955	1,838	400	1,000	1,000	150.0%	Charges
100-3100-46434	Snow Removal Charges	1,024	456	1,460	0	0	0	-99.0%	Charges
100-3100-46436	Damages To Property	25,908	21,164	74,050	0	0	0	-99.0%	Charges
100-3100-47300	Charges for Service - School	26,120	2,122	18,246	18,025	18,375	18,375	1.9%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	223,615	208,959	240,742	210,775	192,195	214,565	1.8%	Charges
100-3100-48200	Rental Income	34,128	37,571	41,200	41,200	42,435	42,435	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	13,517	19,125	26,580	10,000	10,000	10,000	0.0%	Other Rev
Total Public Works Revenues		<u>\$ 1,090,531</u>	<u>\$ 1,081,598</u>	<u>\$ 1,236,580</u>	<u>\$ 1,097,740</u>	<u>\$ 1,219,005</u>	<u>\$ 1,213,835</u>	<u>10.6%</u>	
Expenditures									
<i>Administration</i>									
100-3100-51100	Salaries and Wages	\$ 131,890	\$ 129,211	\$ 133,604	\$ 151,420	\$ 129,700	\$ 129,700	-14.3%	Salaries
100-3100-51140	Auto Allowance	1,815	1,770	1,800	1,800	1,800	1,800	0.0%	Fringe
100-3100-51300	Health Insurance	37,545	36,825	26,537	44,435	38,660	37,580	-15.4%	Fringe
100-3100-51305	Dental & other benefits	2,331	1,984	1,772	1,915	1,710	1,710	-10.7%	Fringe
100-3100-51310	Social Security and Medicare	9,799	9,601	10,272	11,585	9,925	9,925	-14.3%	Fringe
100-3100-51315	Wisconsin Retirement System	8,754	8,842	8,899	10,220	8,430	8,430	-17.5%	Fringe
100-3100-51330	Uniform Expense *	5,146	4,589	5,631	5,400	5,400	5,400	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	72,244	57,615	44,692	60,000	18,500	18,500	-69.2%	Fringe

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
100-3100-51900	Professional Education *	1,767	841	4,723	1,700	1,700	1,700	0.0%	Fringe
100-3100-52110	Professional Fees - Eng. Misc.	23,317	3,090	10,083	10,000	10,000	10,000	0.0%	Contractual
100-3100-52230	Phone and Internet *	11,820	11,506	8,091	8,000	8,700	8,700	8.8%	Utilities
100-3100-52910	Software Purch/Maint	2,574	1,312	2,076	2,000	2,000	2,000	0.0%	Contractual
100-3100-53100	Office / Bldg Supplies	1,209	1,061	1,650	2,875	2,875	2,875	0.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	857	935	755	850	850	850	0.0%	Supplies & Office
100-3100-53130	Postage / Mailing Costs	590	391	434	500	500	500	0.0%	Supplies & Office
100-3100-53200	Memberships & Subscriptions *	970	760	825	920	1,030	1,030	12.0%	Supplies & Office
100-3100-54150	Safety Expenses *	3,343	4,412	2,758	5,950	6,000	6,000	0.8%	Supplies & Office
100-3100-54450	Property Damages - reimbursable	30,777	26,726	50,575	-	-	-	0.0%	Supplies - Maint.
100-3100-55100	Liability & Property Insurance	37,561	36,314	39,918	37,500	41,000	41,000	9.3%	Insurance
100-3100-55110	Workers Comp / Unemployment	78,257	59,308	51,121	49,210	49,900	49,900	1.4%	Insurance
100-3100-56130	Tools / equipment	3,212	9,062	3,300	10,000	10,000	10,000	0.0%	Supplies - Maint.
Total Administration Expenditures		465,778	406,155	409,516	416,280	348,680	347,600	-16.5%	
<i>Building Maintenance</i>									
100-3230-51100	Salaries and Wages	92,237	106,728	105,851	109,675	118,330	118,330	7.9%	Salaries
100-3230-51200	Overtime Wages	4,092	3,718	4,014	4,000	4,000	4,000	0.0%	Salaries
100-3230-51300	Health Insurance	32,330	39,177	34,145	37,615	38,765	37,635	0.1%	Fringe
100-3230-51305	Dental & other benefits	1,192	1,528	969	1,600	1,145	1,145	-28.4%	Fringe
100-3230-51310	Social Security and Medicare	7,026	8,076	7,889	8,695	9,380	9,380	7.9%	Fringe
100-3230-51315	Wisconsin Retirement System	6,324	7,455	7,473	7,675	7,955	7,955	3.6%	Fringe
100-3230-53500	Dept/Program Supplies *	72,794	74,202	89,790	68,350	74,600	74,600	9.1%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club *	243	1,992	2,886	2,000	2,460	2,460	23.0%	Supplies - Maint.
100-3230-57900	Expenditures Charged to Others *	(13,515)	(15,123)	(15,825)	(15,000)	(15,000)	(15,000)	0.0%	Interdeptmntl Exp
Total Building Maintenance Expenditures		202,723	227,753	237,192	224,610	241,635	240,505	7.1%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
<i>Municipal Garage</i>									
100-3300-51100	Salaries and Wages	112,059	102,677	81,115	60,510	83,155	83,155	37.4%	Salaries
100-3300-51170	Tool Allowance	1,934	1,632	1,058	1,800	1,800	1,800	0.0%	Salaries
100-3300-51200	Overtime Wages	0	0	0	0	0	0	0.0%	Salaries
100-3300-51300	Health Insurance	47,510	41,538	12,272	26,730	32,220	31,285	17.0%	Fringe
100-3300-51305	Dental & other benefits	1,314	1,365	1,020	885	1,105	1,105	24.9%	Fringe
100-3300-51310	Social Security and Medicare	8,118	7,478	6,290	4,630	6,350	6,350	37.1%	Fringe
100-3300-51315	Wisconsin Retirement System	7,351	6,648	5,469	4,085	5,395	5,395	32.1%	Fringe
100-3300-52200	Electric	19,961	17,101	24,044	22,000	20,000	20,000	-9.1%	Utilities
100-3300-52210	Gas	8,818	5,061	11,496	10,000	8,000	8,000	-20.0%	Utilities
100-3300-52220	Water	2,339	3,078	5,742	2,000	4,000	4,000	100.0%	Utilities
100-3300-53350	Outsourced repairs	26,627	43,273	108,317	-	30,000	30,000	0.0%	Supplies - Vehicle
100-3300-53400	Vehicle Maintenance parts *	67,133	62,289	95,365	165,000	60,000	60,000	-63.6%	Supplies - Vehicle
100-3300-53410	Fuel and Oil *	108,075	84,278	110,457	123,875	129,760	129,760	4.8%	Supplies - Vehicle
100-3300-57900	Exp. Charged To Others - Fuel *	(39,784)	(30,522)	(39,999)	(46,450)	(49,080)	(49,080)	5.7%	Interdeptmntl Exp
100-3300-57910	Exp. Charged To Others - Parts *	(20,790)	(19,875)	(13,119)	(20,000)	(20,000)	(20,000)	0.0%	Interdeptmntl Exp
100-3300-57920	Exp. Charged To Others - Utilities *	(7,779)	(6,310)	(33,397)	(8,500)	(8,500)	(8,500)	0.0%	Interdeptmntl Exp
Total Municipal Garage Expenditures		342,886	319,711	376,130	346,565	304,205	303,270	-12.5%	
<i>Street & Alley</i>									
100-3410-51100	Salaries and Wages	46,440	44,740	36,500	46,300	51,490	51,490	11.2%	Salaries
100-3410-51120	Community Event Wages	13,884	4,504	13,405	10,000	10,000	10,000	0.0%	Salaries
100-3410-51200	Overtime Wages	128	162	152	500	500	500	0.0%	Salaries
100-3410-51300	Health Insurance	20,164	22,839	19,826	18,985	18,610	18,080	-4.8%	Fringe
100-3410-51305	Dental & other benefits	724	738	711	850	815	815	-4.1%	Fringe
100-3410-51310	Social Security and Medicare	4,424	3,580	3,471	4,350	4,705	4,705	8.2%	Fringe
100-3410-51315	Wisconsin Retirement System	3,869	3,323	3,196	3,840	3,995	3,995	4.0%	Fringe
100-3410-53500	Supplies - Street / Alley *	12,459	5,785	4,875	12,000	12,000	12,000	0.0%	Supplies - Maint.
100-3410-53510	Supplies - Signage *	3,116	3,336	1,759	4,500	4,500	4,500	0.0%	Supplies - Maint.
100-3410-53540	Contracted Street Maintenance	41,494	39,616	50,626	65,000	50,000	50,000	-23.1%	Contractual
100-3410-53550	Contracted Street Marking	36,980	20,713	17,424	35,000	25,000	25,000	-28.6%	Contractual
Total Street & Alley Expenditures		183,682	149,336	151,945	201,325	181,615	181,085	-10.1%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
<i>Street Lighting / Traffic Devices</i>									
100-3430-51100	Salaries and Wages	51,847	51,708	72,622	49,500	54,370	54,370	9.8%	Salaries
100-3430-51120	Contracted Electrician Services			15,253	-	10,000	10,000	0.0%	Contractual
100-3430-51200	Overtime Wages	1,850	1,386	1,928	2,000	2,000	2,000	0.0%	Salaries
100-3430-51300	Health Insurance	19,558	18,336	12,274	16,225	17,060	16,570	2.1%	Fringe
100-3430-51305	Dental & other benefits	877	931	1,013	770	745	745	-3.2%	Fringe
100-3430-51310	Social Security and Medicare	3,939	3,900	5,731	3,940	4,315	4,315	9.5%	Fringe
100-3430-51315	Wisconsin Retirement System	3,522	3,584	3,624	3,475	3,665	3,665	5.5%	Fringe
100-3430-52200.(	Electric -street lighting (01-00)	84,042	73,123	104,238	85,000	90,000	90,000	5.9%	Utilities
100-3430-52200.(	Electric - traffic devices (02-00)	15,114	12,766	15,995	15,000	16,000	16,000	6.7%	Utilities
100-3430-53500	Supplies - street lighting *	11,285	12,021	12,434	19,200	19,700	19,700	2.6%	Supplies - Maint.
100-3430-53510	Supplies - traffic devices *	1,661	3,796	3,647	3,500	5,100	5,100	45.7%	Supplies - Maint.
Total Street Lighting Expenditures		193,695	181,551	248,759	198,610	222,955	222,465	12.0%	
<i>Winter Maintenance</i>									
100-3460-51100	Salaries and Wages	54,996	30,343	51,912	46,600	51,865	51,865	11.3%	Salaries
100-3460-51200	Overtime Wages	24,576	13,508	23,823	20,000	20,000	20,000	0.0%	Salaries
100-3460-51300	Health Insurance	19,820	8,000	20,401	21,275	23,265	22,600	6.2%	Fringe
100-3460-51305	Dental & other benefits	899	324	874	995	1,015	1,015	2.0%	Fringe
100-3460-51310	Social Security and Medicare	5,879	3,192	5,593	5,095	5,680	5,680	11.5%	Fringe
100-3460-51315	Wisconsin Retirement System	5,215	2,938	5,105	4,490	4,820	4,820	7.3%	Fringe
100-3460-52990	Other Service contracts / fees *	927	340	1,604	-	-	-	0.0%	Contractual
100-3460-53500	Dept/Program Supplies *	7,545	3,933	7,056	3,800	5,000	5,000	31.6%	Supplies - Maint.
100-3460-53520	Salt Contract *	49,035	43,492	42,537	52,790	50,200	50,200	-4.9%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others *	(8,398)	(5,303)	(7,945)	(7,860)	(7,500)	(7,500)	-4.6%	Interdeptmntl Exp
Total Winter Maintenance Expenditures		160,494	100,767	150,960	147,185	154,345	153,680	4.4%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
<i>Refuse / Recycling Disposal</i>									
100-3510-51100	Salaries and Wages	104,756	108,770	103,862	107,495	117,985	117,985	9.8%	Salaries
100-3510-51120	Special Collections & Sat Recycle	3,291	5,728	12,100	3,000	5,000	5,000	66.7%	Salaries
100-3510-51200	Overtime Wages	354	628	2,780	500	500	500	0.0%	Salaries
100-3510-51300	Health Insurance	36,161	52,545	45,691	35,130	37,215	36,155	2.9%	Fringe
100-3510-51305	Dental & other benefits	1,828	2,282	1,817	1,660	1,625	1,625	-2.1%	Fringe
100-3510-51310	Social Security and Medicare	7,952	8,201	8,538	8,490	9,410	9,410	10.8%	Fringe
100-3510-51315	Wisconsin Retirement System	6,477	7,671	7,994	7,495	7,995	7,995	6.7%	Fringe
100-3510-52950.(	Disposal Contracts - refuse (03-00) *	313,395	326,440	350,378	335,110	341,910	341,910	2.0%	Contractual
100-3510-52950.(	Disposal Contracts - recycling (04-00)	156,890	153,544	158,035	152,090	174,470	174,470	14.7%	Contractual
100-3510-53500	Supplies - Refuse *	7,670	8,455	12,082	7,600	8,800	8,800	15.8%	Supplies - Maint.
100-3510-53510	Supplies - Recycling *	4,126	2,118	5,547	5,000	8,000	8,000	60.0%	Supplies - Maint.
Total Refuse / Recycling Disposal Expenditures		642,900	676,382	708,824	663,570	712,910	711,850	7.3%	
<i>Yard Waste</i>									
<i>Leaf collections allocated to Sewer Utility - Storm Maintenance costs in 2022</i>									
100-3530-51100	Salaries and Wages	84,340	83,869	86,728	69,535	47,805	47,805	-31.3%	Salaries
100-3530-51120	Contracted Labor (leaf)	9,646	6,771	612	16,800	0	0	-100.0%	Salaries
100-3530-51200	Overtime Wages	2,648	3,683	387	1,500	1,000	1,000	-33.3%	Salaries
100-3530-51300	Health Insurance	30,891	32,689	26,891	22,760	15,510	15,065	-33.8%	Fringe
100-3530-51305	Dental & other benefits	1,026	1,129	1,063	1,065	675	675	-36.6%	Fringe
100-3530-51310	Social Security and Medicare	6,311	6,301	6,301	5,435	3,805	3,805	-30.0%	Fringe
100-3530-51315	Wisconsin Retirement System	5,695	5,606	5,162	4,795	3,230	3,230	-32.6%	Fringe
100-3530-52950.(	Disposal Contracts - Yard Waste (05-0	51,050	65,072	41,372	44,460	51,270	51,270	15.3%	Contractual
100-3530-53500	Dept/Program Supplies	404	4,929	2,273	700	1,850	1,850	164.3%	Supplies - Maint.
100-3530-57900	Expenditures Charged To Others *	-	-	-	-	(10,800)	(10,800)	0.0%	Interdeptmntl Exp
Total Yard Waste/Leaf Collection Expenditures		192,011	210,049	170,789	167,050	114,345	113,900	-31.8%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
<i>Forestry</i>									
100-3610-51100	Salaries and Wages	144,493	150,556	139,305	149,415	158,615	158,615	6.2%	Salaries
100-3610-51200	Overtime Wages	1,314	703	2,511	1,000	1,000	1,000	0.0%	Salaries
100-3610-51300	Health Insurance	32,114	52,564	51,934	43,995	50,400	48,960	11.3%	Fringe
100-3610-51305	Dental & other benefits	1,913	2,350	1,864	1,965	2,200	2,200	12.0%	Fringe
100-3610-51310	Social Security and Medicare	11,136	11,150	10,166	10,055	12,240	12,240	21.7%	Fringe
100-3610-51315	Wisconsin Retirement System	8,460	9,826	9,087	8,870	10,390	10,390	17.1%	Fringe
100-3610-52940	Landscaping Contracts (Medians)	23,377	23,377	23,379	23,375	23,850	23,850	2.0%	Contractual
100-3610-53500	Dept/Program Supplies *	9,629	10,601	43,988	9,500	9,500	9,500	0.0%	Supplies - Maint.
100-3610-53510	EAB Treatment Supplies	-	-	-	0	25,000	25,000	100.0%	Supplies - Maint.
100-3610-53515	Forestry Plantings (Trees) *	-	13,560	13,247	14,100	15,000	15,000	100.0%	Supplies - Maint.
Total Forestry Expenditures		232,436	274,687	295,481	262,275	308,195	306,755	17.0%	
<i>Parks & Beautification</i>									
100-3620-51100	Salaries and Wages	75,397	76,179	76,666	74,825	85,845	85,845	14.7%	Salaries
100-3620-51200	Overtime Wages	811	321	348	1,000	1,000	1,000	0.0%	Salaries
100-3620-51300	Health Insurance	6,098	7,782	7,031	9,510	12,405	12,050	26.7%	Fringe
100-3620-51305	Dental & other benefits	349	397	355	850	545	545	-35.9%	Fringe
100-3620-51310	Social Security and Medicare	5,777	5,726	5,771	5,840	6,715	6,715	15.0%	Fringe
100-3620-51315	Wisconsin Retirement System	2,750	3,129	3,117	3,835	2,665	2,665	-30.5%	Fringe
100-3620-52200	Electric	7,802	5,818	8,891	8,000	8,000	8,000	0.0%	Utilities
100-3620-52210	Gas	207	163	223	300	250	250	-16.7%	Utilities
100-3620-52220	Water	14,510	15,629	23,551	16,000	20,000	20,000	25.0%	Utilities
100-3620-52940	Landscaping Contracts (Turf)	67,990	81,932	66,450	59,620	46,500	46,500	-22.0%	Contractual
100-3620-53300	Repairs and Maintenance	2,861	-	155	1,000	2,500	2,500	150.0%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies *	5,786	9,295	7,177	9,000	9,000	11,500	27.8%	Supplies - Maint.
100-3620-53510	Landscaping / Plantings *	16,273	14,353	9,270	15,700	15,700	15,700	0.0%	Supplies - Maint.
Total Parks & Beautification Expenditures		206,611	220,724	209,005	205,480	211,125	213,270	3.8%	
Total Public Works Expenditures		<u>\$ 2,823,216</u>	<u>\$ 2,767,115</u>	<u>\$ 2,958,601</u>	<u>\$ 2,832,950</u>	<u>\$ 2,800,010</u>	<u>\$ 2,794,380</u>	-1.4%	

* See also - detail sheets

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Administration

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

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Building Maintenance

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

Municipal Garage

100-3300-53400	Vehicle maintenance	
Vehicle parts / misc supplies	46,500	
Tires	11,000	
Welding gasses	<u>2,500</u>	
Total for account	<u>60,000</u>	
100-3300-53410	Fuel and oil	
DPW Diesel fuel 14,000 gal @ \$3.00/gal	42,000	
DPW Unleaded fuel: 6,000 gal @ \$3.00/gal	18,000	
Police Unleaded fuel 13,000 gal @ \$3.00/gal	39,000	
PDD Fuel 360 gal @ \$3.00/gal	1,080	
Utility Fuel 1,000 unleaded / 2,000 diesel	9,000	
School Fuel 2,400 unleaded / 160 diesel	7,680	
Automotive oil & transmissison fluid	<u>13,000</u>	
Total for account	<u>129,760</u>	

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

100-3300-579xx	Expenditures charged to others	
Fuel charged to Police (57900)	(39,000)	
Fuel charged to PDD (57900)	(1,080)	
Fuel charged to Utilities (57900)	(9,000)	
Police / PDD vehicle labor / parts (57910)	(20,000)	
Utility charges to water/sewer (57920)	<u>(8,500)</u>	
Total for account	<u>(77,580)</u>	

Finance Estimates

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

2022 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	500	sidewalk salt	750
custom signs	3,000	Parts/maintenance snow blowers	2,500
other traffic control: barricades, flashers, etc.	1,000	Coffee/food plowing operations	300
Total for account	4,500	WI EM hazardous materials fee	450
		Turf damage repair (topsoil, seed, etc.)	1,000
		Total for account	5,000

Street lighting / Traffic Devices

100-3430-53500	Dept. supplies - Street Lighting	100-3460-53520	Salt contract
Replacement poles	\$ 6,000	annual road salt contract: 400 tons @ \$75.52	30,200
Digger Hotline	1,200	salt contingency / vendor reserve	20,000
Cable, misc parts	12,500	Total for account	50,200
Total for account	19,700		

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

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Refuse / Recycling Disposal

100-3510-52950.03-00	Refuse Disposal contracts		100-3510-53500	Refuse Dept/Program supplies	
	Disposal fees: 2800 tons @ \$34.24/ton	95,870		Compactor repairs	1,500
	Tipping fees: 2800 tons @ \$13.00/ton	36,400		Scale license & inspection	100
	WFB disposal: 3900 tons @ \$47.24/ton	184,236		Replacement Garbage Karts	7,200
	WFB Saturday compactor costs	7,860		Total for account	8,800
	Organics Subsidy (350 participants @ \$1.50/month)	6,300			
	Municipal bldg. refuse (2) - \$156.16 monthly fee per building	3,748	100-3510-53510	Recycling Dept/Program supplies	
	School refuse (4) - \$156.15 monthly fee per building	7,496		Electronics recycling fees	7,000
	Total for account	341,910		Battery and bulb recycling fees	1,000
				Total for account	8,000

100-3510-52950.05-00	Recycling Disposal contracts		<u>Yard Waste</u>		
	Curbside contract 4,160 units @ \$2.78 per unit/9 months	104,081	100-3530-52950	Disposal contracts	
	Curbside contract 4,160 units @ \$4.20 per unit/3 months	52,416		Yard waste contract: 1280 tons @ \$22.47/ton	28,800
	Curbside contract 740 add'l carts @ \$2.10 each/3 months	4,662		WFB yard disposal: 1000 tons @ \$22.47/ton	22,470
	Recycling drop off center - \$413 / month	4,956		Total for account	51,270
	Street side & Park cans - 37 cans @ \$8/can/ month	3,552			
	Municipal bldg. recycle (2) - \$66.71 monthly fee per building	1,601	100-3530-53500	Yard Waste Dept/Program supplies	
	School recycle (4) - \$66.71 monthly fee per building	3,202		Misc: scale license & inspection, violation tags, etc.	350
	Total for account	174,470		compactor repairs	1,500
				Total for account	1,850

			100-3530-57900	Expenditures charged to others	
				Leaf tonnage charge to sewer: 480 tons @ \$22.47/ton	(10,800)
				Total for account	(10,800)

2022 Budget

Expenditure Request Detail - Department of Public Works

(concluded)

Forestry

100-3610-53500	Dept/Program supplies	
Topsoil / Seed		8,000
Supplies & equipment maintenance		<u>1,500</u>
Total for account		<u>9,500</u>

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

Parks & Beautification

100-3620-53500	Dept/Program supplies	
Mulch, topsoil, seed		5,000
Hand tools, yard waste bags, misc. supplies		1,000
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>

2022 Budget

General Fund Other Financing Sources / (Uses) - 9000



Department Description

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

Budget Impact

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

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	\$ 8,224	\$ 31,829	\$ 60,499	\$ -		\$ -	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	423,913	283,040	633,040	49.3%	OFS
Total Other Financing Sources		<u>\$ 8,224</u>	<u>\$ 31,829</u>	<u>\$ 60,499</u>	<u>\$ 423,913</u>	<u>\$ 283,040</u>	<u>\$ 633,040</u>	<u>49.3%</u>	
Other Financing Uses									
100-9000-59300	Transfers to Debt Service	253,912	297,321	198,913	198,913	283,040	333,040	67.4%	OFU
100-9000-59400	Transfers to Capital Projects			225,000	225,000		300,000	33.3%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	-	0.0%	OFU
Total Other Financing Uses Expenditures		<u>\$ 253,912</u>	<u>\$ 297,321</u>	<u>\$ 423,913</u>	<u>\$ 423,913</u>	<u>\$ 283,040</u>	<u>\$ 633,040</u>	<u>49.3%</u>	

2022 Budget

Special Revenue Funds



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

Library Fund (200)

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

Senior Services Fund (210)

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

Shorewood Today Fund (230):

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

2022 Budget

Special Revenue Funds Library - 200



Department Description

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

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

Services

- Provide a collection of library materials in a variety of formats, for all ages, that educate, entertain, and inform per Collection Development Policy.
- Provide professional librarian services every hour the library is open to answer questions and guide research.
- Provide access to as many services as possible 24/7 through a robust website and remote access to digital content.
- Provide a variety of educational and engaging programs for all ages, from infants to seniors.
- Embrace opportunities and collaborations that increase connections in our community.
- Provide support to all Shorewood schools through class visits, communication with teachers, and limited purchase of curriculum supportive materials.
- Provide onsite technology via strong wifi, desktop computers, laptops for in-building use, mobile printing, and a copier/scanner.
- Provide Shorewood residents with access to the collections of 18 different library collections and services through membership in the Milwaukee County Federated Library System (MCFLS.)
- Provide Shorewood materials and services to non-residents as required through participation in MCFLS.
- Provide an accurate and efficient means of maintaining an inventory of both library materials and library card holders.
- Provide access for residents to print and online subscription resources to support both formal education and life-long learning.
- Provide efficient operations by supporting the technology and professional development needs of all staff.

Budget Impact

- The library budget for general operations is projecting a \$13,700 increase in Local Library Aids but a \$16,000 decrease in library fines and printing fees due to reduced onsite activity. As a result, property tax support has increase about 0.5% more than expenditures.
- The library's enhanced operations / capital budget is funded from other grants and endowment sources.

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
<u>General Operations</u>									
Revenues									
200-5110-41110	Property Taxes	\$ 905,085	\$ 910,108	\$ 928,950	\$ 928,950	\$ 949,060	\$ 944,915	1.7%	Taxes
200-5110-43720	Local Library Aids	74,501	88,500	87,583	87,424	101,125	101,125	15.7%	Intergov't
200-5110-46710	Library Fines	38,277	24,129	23,570	34,000	21,500	21,500	-36.8%	Fines
200-5110-46720	Printing Fees	9,877	5,750	7,552	10,000	6,500	6,500	-35.0%	Charges
200-5110-48510	Friends Donations	23,128	-	-	-	-	-	0.0%	Other Rev
200-5110-48500	General Donations	5,087	293	-	-	-	-	0.0%	Other Rev
Total Operating Revenue		<u>1,055,955</u>	<u>1,028,780</u>	<u>1,047,655</u>	<u>1,060,374</u>	<u>1,078,185</u>	<u>1,074,040</u>	<u>1.3%</u>	
Expenditures									
200-5110-51100	Salaries and Wages	545,657	555,589	543,566	586,155	597,300	597,300	1.9%	Salaries
200-5110-51300	Health Insurance	100,114	110,540	110,791	121,220	122,785	119,210	-1.7%	Fringe
200-5110-51305	Dental & other benefits	6,120	6,456	5,869	6,895	6,420	6,420	-6.9%	Fringe
200-5110-51310	Social Security and Medicare	40,786	41,652	40,596	44,840	45,700	45,700	1.9%	Fringe
200-5110-51315	Wisconsin Retirement System	30,776	31,952	30,786	32,990	30,270	30,270	-8.2%	Fringe
200-5110-51340	Retiree Health Contribution	9,658	9,597	9,597	9,600	9,600	9,600	0.0%	Fringe
200-5110-51900	Professional Education *	2,785	2,775	821	2,000	3,000	3,000	50.0%	Fringe
200-5110-52100	Professional Fees	219	1,256	-	1,000	1,000	1,000	0.0%	Professional
200-5110-52200	Electric	39,012	32,952	32,443	40,000	40,000	40,000	0.0%	Utilities
200-5110-52210	Gas	9,460	10,901	9,724	9,500	11,000	11,000	15.8%	Utilities
200-5110-52220	Water	2,356	1,830	4,474	2,500	2,500	2,500	0.0%	Utilities
200-5110-52230	Phone	1,399	2,918	2,126	2,500	2,500	2,500	0.0%	Utilities
200-5110-52300	Other Intergov'tal pymts *	27,408	27,335	28,479	29,809	32,950	32,950	10.5%	Other Gov't
200-5110-52900	Cleaning and Pest Control *	25,055	23,180	25,216	28,500	28,500	28,500	0.0%	Contractual
200-5110-52910	Software Purch/Maint *	12,403	8,029	9,773	11,530	11,500	10,930	-5.2%	Contractual

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
200-5110-52930	Credit Card Fees	642	493	702	500	600	600	20.0%	Contractual
200-5110-52990	Other Service Contracts & Fees *	5,351	4,203	5,045	5,350	5,350	5,350	0.0%	Contractual
200-5110-53100	Office Supplies	2,681	1,827	2,582	3,500	3,000	3,000	-14.3%	Supplies & Office
200-5110-53101	Building Supplies	4,449	1,961	1,440	4,200	4,000	4,000	-4.8%	Supplies & Office
200-5110-53120	Copy & Print Costs *	1,377	927	482	1,400	1,200	1,200	-14.3%	Supplies & Office
200-5110-53130	Postage/Mailings	190	294	502	400	400	400	0.0%	Supplies & Office
200-5110-53200	Memberships & Subscriptions *	899	1,268	1,282	1,275	1,500	1,500	17.6%	Supplies & Office
200-5110-53300	Repairs and Maintenance	320	229	105	1,000	1,000	1,000	0.0%	Supplies - Maint
200-5110-53500	Processing Supplies *	5,551	4,787	4,572	6,000	6,000	6,000	0.0%	Supplies - Maint
200-5110-53710	Reference Continuations *	3,173	395	415	450	450	450	0.0%	Programming
200-5110-53720	Periodicals *	9,550	3,586	7,191	6,300	7,120	7,120	13.0%	Programming
200-5110-53760	ebooks / Digital Materials *	13,254	14,937	13,928	15,125	13,390	13,390	-11.5%	Programming
200-5110-54000	Programming *	10,591	4,135	4,790	3,300	3,300	3,300	0.0%	Programming
200-5110-55100	Liability & Property Insurance	13,005	11,927	13,688	12,000	16,250	16,250	35.4%	Insurance
200-5110-55110	Workers Comp / Unemployment	2,012	2,136	1,335	1,285	1,350	1,350	5.1%	Insurance
Adult Materials									
200-5111-53730	Materials	30,322	22,103	23,411	25,500	25,500	25,500	0.0%	Programming
200-5111-53740	DVD's	9,046	5,935	4,904	7,500	7,500	7,500	0.0%	Programming
200-5111-53750	Audiobooks	3,129	2,028	2,257	2,500	2,500	2,500	0.0%	Programming
200-5111-53770	Music	3,957	4,013	3,884	4,000	3,500	3,500	-12.5%	Programming
Childrens Materials									
200-5112-53730	Materials	21,740	18,015	23,382	19,500	19,500	19,500	0.0%	Programming
200-5112-53740	DVD's	2,210	983	710	1,750	1,750	1,750	0.0%	Programming
200-5112-53750	Audiobooks / Music	1,029	1,204	1,265	1,000	1,000	1,000	0.0%	Programming
200-5112-53780	Early Learning Center	304	506	-	1,000	1,000	1,000	0.0%	Programming
Young Adult Materials									
200-5113-53730	Materials	4,179	3,393	3,542	6,500	6,000	6,000	-7.7%	Programming
Total Operating Expenditures		1,006,631	978,247	975,675	1,060,374	1,078,185	1,074,040	1.3%	

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Non-Operating Expenditures									
200-5110-56130	Furniture / Equipment	37,088	1,590		-	-	-	0.0%	Capital
200-9000-59100	Transfers to General Fund	8,224	31,829	60,499	-	-	-	0.0%	OFU
Total Non-Operating Expenditures		50,643	37,810	60,499	-	-	-	0.0%	
Total General Operations Expenditures		1,057,274	1,016,057	1,036,174	1,060,374	1,078,185	1,074,040	1.3%	
Net Change in General Operations		(1,319)	12,723	11,481	-	-	-	0.0%	

Enhanced Operations / Capital

Revenues

200-5120-48250	Lange Bequest (GMF) funding	\$ -	\$ 96,314	\$ 149,539	\$ 149,200	\$ 832,850	\$ 832,850	458.2%	Other Rev
200-5120-48510	Friends Donations		18,850	19,361	15,000	18,128	18,128	20.9%	Other Rev
200-5120-48515	Programming Donations	-	79,646	5,388	-	-	-	0.0%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	-	140,000	140,000	0.0%	Other Rev
Total Enhanced Revenues		-	194,810	174,288	164,200	990,978	990,978	503.5%	

Expenditures

Greater Milwaukee Foundation

200-5121-52180	Professional Services		39,427	8,852	20,000	4,750	4,750	-76.3%	Professional
200-5121-53700	Collection Enhancements		6,524	8,908	10,000	23,630	23,630	136.3%	Programming
200-5121-54010	Program Enhancements		-	5,736	13,500	10,250	10,250	-24.1%	Programming
200-5121-56120	Technology		18,531	19,597	24,000	58,370	58,370	143.2%	Capital
200-5121-56130	Furniture		9,875	-	4,700	15,850	15,850	237.2%	Capital
200-5121-56140	Misc. Equipment		-	5,736	-	10,000	10,000	0.0%	Capital
200-5121-56200	Building Improvements (VC)		6,000	-	2,500	-	-	-100.0%	Capital
200-5121-56900	Library Facility Improvements		-	6,739	74,500	850,000	850,000	1040.9%	Capital

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Friends of Shorewood Library									
200-5122-53700	Collection Enhancements		5,051	5,673	5,500	5,500	5,500	0.0%	Programming
200-5122-53760	Lucky Day		3,796	3,933	4,000	4,000	4,000	0.0%	Programming
200-5122-54010	Program Enhancements		3,123	5,245	5,500	4,750	4,750	-13.6%	Programming
200-5122-53780	Special Initiatives		4,078	3,396	-	3,878	3,878	0.0%	Programming
Other Donations activities									
200-5123-53700	Collection Enhancements		2,591	11,634	-	-	-	0.0%	Programming
200-5123-54010	Program Enhancements		-	30	-	-	-	0.0%	Programming
200-5123-54120	Other items	-	-	1,206	-	-	-	0.0%	Programming
Total Enhanced Expenditures		-	98,996	86,685	164,200	990,978	990,978	503.5%	
Net Change in Enhanced Operations		-	95,814	87,603	-	-	-	0.0%	
<hr/>									
Total Revenue		1,055,955	1,223,590	1,221,943	1,224,574	2,069,163	2,065,018	68.6%	98.1%
Total Expenditures		1,057,274	1,115,053	1,122,859	1,224,574	2,069,163	2,065,018	68.6%	43.8%
Net Change in Fund Balance		(1,319)	108,537	99,084	-	-	-	0.0%	
Beginning Fund Balance		37,191	35,872	144,409	144,409	243,493	243,493		* See also - detail sheets
Less: Budgeted Surplus Applied		-	-	-	-	(140,000)	(140,000)		
Ending Fund Balance		\$ 35,872	\$ 144,409	\$ 243,493	\$ 144,409	\$ 103,493	\$ 103,493		
Fund Balance Consists of:									
RESTRICTED - Enhanced Operations		-	95,814	183,417		43,417			
UNRESTRICTED - General Library		31,481	48,595	60,076		60,076			
Total Fund Balance		\$ 35,872	\$ 144,409	\$ 243,493		\$ 103,493			

2022 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		1,500	Go Daddy - domain name		100
Other workshops / classes		<u>500</u>	TBS - licenses, hardware, software (Public PC management)		2,865
Total for account - Professional education		<u>3,000</u>	Social media archiver (Village)		900
			Wifi license renewal (Meraki - every 3 years- 2022, 2025)		1,200
			Meeting room reservations (split with Village)		570
200-5110-52300	Intergovernmental contracts/pymts		Social media scheduler (Loomly)		300
MCFLS - III Software		8,900	Gimlet		360
MCFLS - Additional III Software		1,805	MS Office license (\$1,650 odd years)		-
MCFLS - OCLC costs (cataloging)		6,550	Byte Studios - web hosting, and maintenance		600
MCFLS - MPL shared cataloging costs		8,125	MK - self-check machines		1,725
MCFLS - Internet line		1,200	SenSource People Counters - annual fee		360
MCFLS - TNS / Supplies / Forms / Ecommerce		2,000	Canva		120
MCFLS - IT consultation services		3,000	Zoom		700
MCFLS - text app TBS services (Shoutbomb, Mobile, host)		<u>1,370</u>	Constant Contact		<u>1,200</u>
Total for account - Intergovernment contracts		<u>32,950</u>	Total for account - Software Contracts		<u>11,500</u>
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		<u>2,800</u>
Magikist mat service		600	Total for account - Other Service Contracts & Fees		<u>5,350</u>
Cleaning Company 5 days/week shared allocation		24,000			
Weekend cleaning - Library only		<u>2,600</u>			
Total for account - Cleaning Contracts		<u>28,500</u>			

2022 Budget
Expenditure Request Detail - Library Fund (General Operations)

(concluded)

200-5110-53120 Copy & print costs		200-5110-53720 - Periodicals	
Shorewood Press - hours bookmarks, misc	400	W.T. Cox - approx, 140 periodicals / magazine subscriptions	2,900
Printing Paper (20 boxes white plus annual subscription)	700	Barons'	250
Letterhead/Envelopes/Misc	<u>100</u>	New York Times newspaper	1,040
Total for account - Copy & Print Costs	<u>1,200</u>	Milwaukee Journal Sentinel	1,610
		Chicago Tribune	400
		Library Journal digital access	320
200-5110-53200 Memberships & subscriptions		Wall Street Journal	<u>600</u>
Wisconsin Library Association - 7 memberships	1,000	Total for account - Periodicals	<u>7,120</u>
American Library Association - 2 memberships	<u>500</u>		
Total for account - Memberships & Subscriptions	<u>1,500</u>		
		200-5110-53760 - ebooks / Digital materials	
		Overdrive (WPLC) plus Advantage and Mags	7,175
200-5110-53500 Processing supplies		Ancestry	1,050
RFID 10,000 tags at .20 ea	2,000	Hoopla	3,910
Audio-visual and book processing supplies from various	<u>4,000</u>	Gale Courses	<u>1,255</u>
Total for account - Dept/Program Supplies	<u>6,000</u>	Total for account - ebooks	<u>13,390</u>
200-5110-53710 Reference continuations		200-5110-54000 Programming	
T3 Silver - Baker & Taylor	400	Children's programs - class visits, story times, etc.	1,500
Continuations B&T	50	Teen and tween programs	1,000
World Book (every 3 years - 2024)	<u>-</u>	Adult programs - book clubs, author visits, outreach, etc.	<u>800</u>
Total for account - Reference Continuations	<u>450</u>	Total for account - Programming	<u>3,300</u>

2022 Budget

Expenditure Request Detail - Library Fund (Enhanced Operations)

<u>Greater Milwaukee Foundation Supported</u>			
200-5121-52180	Professional Services	200-5121-56200	Building Improvements (VC)
	Additional professional development		None
	4,750		-
	Other		Other
	-		-
	<u>Total for account</u>		<u>Total for account</u>
	4,750		-
200-5121-53700	Collections Enhancements	200-5121-56900	Library Facility Improvements
	Adult / Children's materials		Implementation of renovation master plan
	9,000		850,000
	Digital/Museum passes		other
	14,630		-
	<u>Total for account</u>		<u>Total for account</u>
	23,630		850,000
200-5121-54010	Program Enhancements	<u>Friends of the Shorewood Public Library Supported</u>	
	Other- Adult, socials	200-5122-53700	Collections Enhancements
	1,500		Print - Travel, world language
	Summer Celebrations		4,500
	3,750		DVDs - TV series
	Community program - race and equity		1,000
	5,000		Digital - Audiobooks
	<u>Total for account</u>		-
	10,250		Other
			-
			<u>Total for account</u>
			5,500
200-5121-56120	Technology	200-5122-54010	Program Enhancements
	Replace self check kiosks and RFID software		Children - Summer Reading, Terrific Tuesday
	45,000		2,950
	Computers (5), wifi access points, software, smartboard		Adult - Shakespear, winter reading
	13,370		1,000
	<u>Total for account</u>		Teen - Summer Reading
	58,370		800
200-5121-56130	Furniture		Other
	Babyland		-
	15,850		<u>Total for account</u>
	Other		4,750
	-		
	<u>Total for account</u>		
	15,850		

2022 Budget

Special Revenue Funds Senior Resource Center - 210



Department Description

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

Services

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

Budget Impact

- The overall SRC municipally funded Administration expenditures have remained unchanged in 2022 except for annual cost increases.
- The Village receives funding from the Benjamin Fund to support the programming Activities budget (less the amount received in program fees and participant donations.) Many of these expenditures have been significantly reduced in in the past 2 years due to a change in programming expectations as a result of the COVID 19 pandemic.

2022 Budget

Senior Services Fund - 210

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Administration Activities									
Revenues									
210-4600-41110	Property Taxes	\$ 107,490	\$ 110,975	\$ 112,630	\$ 112,630	\$ 114,045	\$ 113,280	0.6%	Taxes
210-4600-48515	Programming Grants	3,220	200	-	1,600	1,600	1,600	0.0%	Other Rev
210-9000-49900	Surplus Applied	-	-	-	-	-	-	0.0%	OFS
Total Administration Revenues		110,710	111,175	112,630	114,230	115,645	114,880	0.6%	
Expenditures									
210-4600-51100	Salaries and Wages	63,492	62,139	64,244	67,460	68,200	68,200	1.1%	Salaries
210-4600-51300	Health Insurance	24,208	25,533	25,533	25,525	26,300	25,535	0.0%	Fringe
210-4600-51305	Dental & other benefits	1,041	1,031	1,092	1,075	1,145	1,145	6.5%	Fringe
210-4600-51310	Social Security and Medicare	4,295	4,185	4,328	5,160	5,220	5,220	1.2%	Fringe
210-4600-51315	Wisconsin Retirement System	3,366	3,547	3,584	3,575	3,495	3,495	-2.2%	Fringe
210-4600-54140	Shorewood Connects *	7,857	5,966	5,846	6,385	6,385	6,385	0.0%	Programming
210-4600-54900	Other Programming	3,331	-	-	1,600	1,600	1,600	0.0%	Programming
210-4600-55100	Liability & Property Insurance	3,520	3,246	3,755	3,300	3,150	3,150	-4.5%	Insurance
210-4600-55110	Workers Comp / Unemp.	230	317	155	150	150	150	0.0%	Insurance
Total Administration Expenditures		111,340	105,964	108,537	114,230	115,645	114,880	0.6%	
Net Change Administration		(630)	5,211	4,093	-	-	-	0.0%	

2022 Budget

Senior Services Fund - 210

Account Number	Account Name	2019 Actual	2020 Projected	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
<u>Programming Activities</u>									
Revenues									
210-4650-46600	Senior Programming Fees	26,872	6,457	4,944	7,500	10,070	10,070	34.3%	Charges
210-4650-48500	Participant fees / Donations	1,549	6,643	2,490	200	2,000	2,000	900.0%	Other Rev
210-4650-48520	Benjamin Fund Contributions	39,721	24,650	45,337	60,090	63,530	63,530	5.7%	Other Rev
Total Programming Revenues		68,142	37,750	52,771	67,790	75,600	75,600	11.5%	
Expenditures									
210-4650-51900	Professional Education *	3,548	601	688	1,500	1,450	1,450	-3.3%	Fringe
210-4650-52100	Professional Fees *	10,584	5,080	6,940	10,160	12,580	12,580	23.8%	Professional
210-4650-52180	Consultants *	-	6,165	6,047	6,385	7,575	7,575	18.6%	Professional
210-4650-52910	Software Purch/Maint *	720	272	-	-	-	-	0.0%	Contractual
210-4650-52990	Food & Beverages	13,964	7,956	13,906	9,930	15,325	15,325	54.3%	Contractual
210-4650-53100	Office Supplies	936	584	166	750	660	660	-12.0%	Supplies & Office
210-4650-53120	Printing Costs *	2,424	1,253	1,065	1,340	1,740	1,740	29.9%	Supplies & Office
210-4650-53130	Postage Costs	2,393	783	648	2,500	2,500	2,500	0.0%	Supplies & Office
210-4650-53200	Memberships & Subscriptions *	145	751	501	410	995	995	142.7%	Supplies & Office
210-4650-53500	Dept/Program Supplies *	5,890	6,795	6,398	8,555	13,915	13,915	62.7%	Supplies - Maint
210-4650-54000	SRC Programming *	20,102	6,589	9,177	13,260	10,010	10,010	-24.5%	Programming
210-4650-54010	Programming Support *	-	2,500	5,000	5,000	5,000	5,000	0.0%	Programming
210-4650-56130	Equipment / Furniture *	5,857	-	2,235	8,000	3,850	3,850	-51.9%	Capital
Total Programming Expenditures		66,563	39,329	52,771	67,790	75,600	75,600	11.5%	
Net Change Programming		1,579	(1,579)	-	-	-	-	0.0%	
<hr/>									
Total Revenue		178,852	148,925	165,401	182,020	191,245	190,480	4.6%	
Total Expenditures		177,903	145,293	161,308	182,020	191,245	190,480	4.6%	
Net Change in Fund Balance		949	3,632	4,093	-	-	-	0.0%	
Beginning Fund Balance		39,614	40,563	44,195	44,195	48,288	48,288		
Less: Surplus Applied		-	-	-	-	-	-		* See also - detail sheets
Ending Fund Balance		\$ 40,563	\$ 44,195	\$ 48,288	\$ 44,195	\$ 48,288	\$ 48,288		

2022 Budget

Expenditure Request Detail - Senior Services Fund

(continued)

210-4600-54140	Shorewood Connects		210-4650-52180	Consultants	
	Shorewood Connect Facilitator - Village portion	\$4,800		Shorewood Connect Facilitator - Benjamin Fund Match	\$4,800
	Yard Cleanup Coordinator	1,000		Yard Cleanup Coordinator	1,000
	perennials	80		perennials	80
	texting service	20		texting service	20
	nametags, pens, 3M easel Pad, lawn bags	20		nametags, pens, 3M easel Pad, lawn bags	20
	Neighborhood of the Year signs	125		Neighborhood of the Year signs	125
	Coffee and conversation supplies	<u>30</u>		Coffee and conversation supplies	30
	Total for account	<u>6,075</u>		Marketing Support	<u>1,500</u>
				Total for account	<u>7,575</u>
210-4650-51900	Professional education		210-4650-52990	Food and Beverages	
	National Council on Aging/American Society on Aging	\$ 500		7 Luncheons x 50 x \$15	\$ 5,250
	WI Association of Senior Centers	500		3 picnics 50 x 15	2,250
	Other Continuing Education	250		Volunteer Party	1,200
	Program Assistant trainings	<u>200</u>		Memory Café Party	800
	Total for account	<u>1,450</u>		Desserts	1,800
				Refreshments 12 x 200	2,400
				Box lunch deliveries homebound 10 events x \$15 x 10ppl	1,500
210-4650-52100	Professional fees			Fat Tuesday	<u>125</u>
	Carolyn Curran - Young@Heart Players	\$ 2,000		Total for account	<u>15,325</u>
	Olga Volodarskya - SRC Players	2,000			
	Gentle Yoga	2,400	210-4650-53120	Print costs	
	Professional photography	300		Quarterly Calendar (4 x \$170)	\$ 680
	Ovation Brain Health	1,200		Volunteer invitations	60
	qigong/fitness	2,880		Brochures & Marketing	<u>1,000</u>
	New Programming	600		Total for account	<u>1,740</u>
	Memory Café Program Coordination	<u>1,200</u>			
	Total for account	12,580			

2022 Budget

Expenditure Request Detail - Senior Services Fund

(concluded)

210-4650-53200 Memberships & subscriptions		210-4650-54000 Programming	
American Society on Aging	\$ 225	History	\$ 600
National Council on Aging	145	Arts & Crafts	600
WI Association of Senior Centers	75	Nurturing Diversity	3,000
NY Time Digital Subscription	400	entertainment	1,250
Zoom	<u>150</u>	Wall Set-up and increased Sanitation	1,560
Total for account	<u>995</u>	Zoom Time with Kelly	1,200
		History Walks	600
		New Programming	600
		Memory Café Programs	<u>600</u>
210-4650-53500 Dept/Program supplies		Total for account	<u>10,010</u>
Day Planners	\$ 400		
Swag bags (10 x \$10 x 65)	6,500		
Bingo Prizes 12 \$60	720	210-4650-54010 Programming Support	
Gift Cards (11 events 20 cars x \$5)	1,100	Eras Senior Network	2,500
Milkweed	325	East Side Senior Services	<u>2,500</u>
Habitats	100	Total for account	<u>5,000</u>
corn & produce	750		
Tshirts	1,000		
Batteries	60		
Gift cards - Homebound Outreach	2,500	210-4650-56130 ESAB Equipment / Furniture	
Greeting Cards	60	Multifunction Printer	\$ 250
Display Materials	<u>400</u>	Water bottle filling Station Village Center Lower Level	3,600
Total for account	<u>13,915</u>	other	<u>-</u>
		Total for account	<u>3,850</u>

2022 Budget

Special Revenue Funds Shorewood Today - 230



Department Description

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

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

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

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

2022 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
230-1910-41110	Property Taxes	\$ 2,000	\$ 2,000	\$ -	\$ 0	\$ 0	\$ 0	0.0%	Taxes
230-1910-46120	Advertising Fees	73,530	70,083	67,966	72,500	76,000	76,000	4.8%	Charges
230-1910-47300	Charges for Service - School	3,000	4,000	4,000	4,000	5,000	5,000	25.0%	Charges
230-1910-47320	Charges for Service - BID	3,000	4,000	4,000	4,000	5,000	5,000	25.0%	Charges
230-1910-47340	Charges for Service - SHWD Foundation	3,000	4,000	4,000	4,000	5,000	5,000	25.0%	Charges
230-1910-47350	Charges for Service - CDA	3,000	4,000	4,000	4,000	5,000	5,000	25.0%	Charges
230-1910-47360	Charges for Service - Village	-	-	4,000	4,000	5,000	5,000	25.0%	Charges
230-9000-49900	Surplus Applied	-	-	-	4,000	-	-	-100.0%	OFS
Total Revenue		<u>87,530</u>	<u>88,083</u>	<u>87,966</u>	<u>96,500</u>	<u>101,000</u>	<u>101,000</u>	<u>4.7%</u>	
Expenditures									
230-1910-52100	Professional Fees	51,000	52,500	54,000	54,000	56,500	56,500	4.6%	Professional Fees
230-1910-53120	Copy & Print Costs	29,465	28,793	27,066	33,000	34,000	34,000	3.0%	Supplies & Office
230-1910-53130	Postage/Mailings	8,392	8,313	10,125	9,500	10,500	10,500	10.5%	Supplies & Office
Total Expenditures		<u>88,857</u>	<u>89,606</u>	<u>91,191</u>	<u>96,500</u>	<u>101,000</u>	<u>101,000</u>	<u>4.7%</u>	
Net Change in Fund Balance		(1,327)	(1,523)	(3,225)	0	0	0	<u>0.0%</u>	
Beginning Fund Balance		18,288	16,961	15,438	15,438	12,213	12,213		
Less: Surplus Applied		-	-	-	-	-	-		
Ending Fund Balance		<u>\$ 16,961</u>	<u>\$ 15,438</u>	<u>\$ 12,213</u>	<u>\$ 15,438</u>	<u>\$ 12,213</u>	<u>\$ 12,213</u>		

2022 Budget
Expenditure Request Detail - Shorewood Today Fund

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

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

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

2022 Budget

Debt Service Fund - 300 Overview

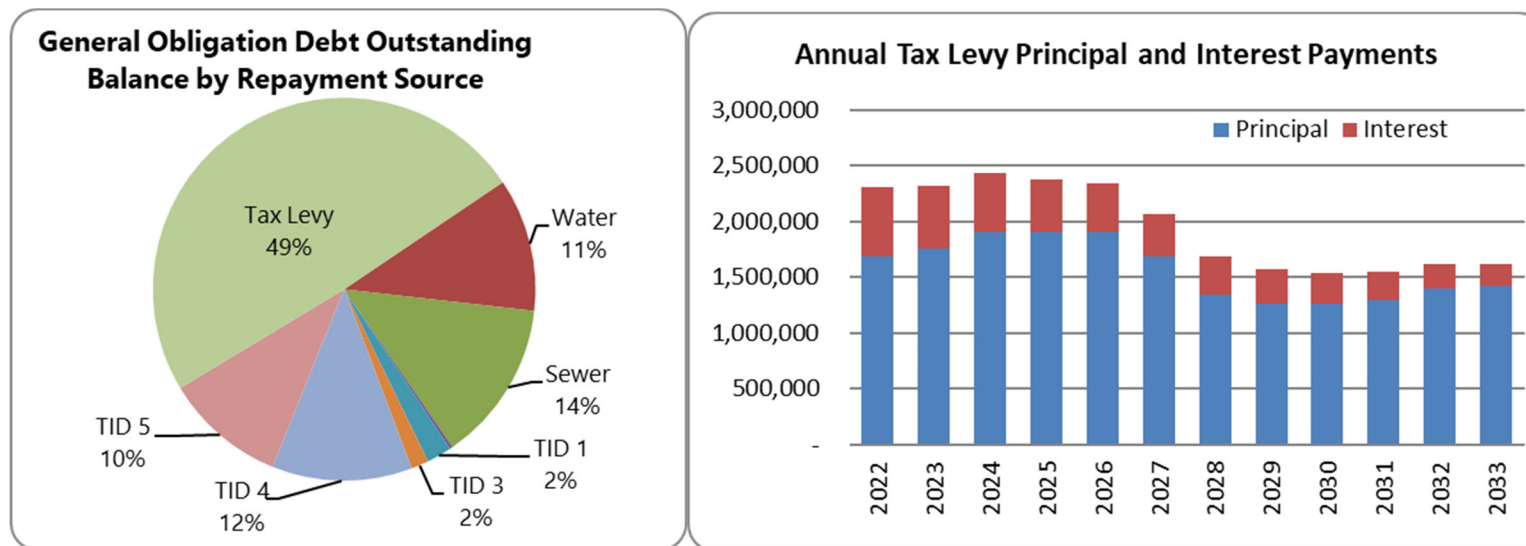


Department Description

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.

2022 Budget



Debt Service Fund - 300 Overview

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2022 Budget

Debt Service Fund - 300 Overview



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

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

General Obligation Note – 2017 - \$985,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2022 Budget

Debt Service Fund - 300

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
300-8000-41110	Property Taxes	\$ 1,833,085	\$ 1,833,085	\$ 1,924,735	\$ 1,924,735	\$ 2,020,975	\$ 1,970,975	2.4%	Taxes
300-9000-49400	Transfers from Capital Projects		69,350			-	-	0.0%	OFS
300-9000-49401	Transfers from TID No. 1	2,775,247	1,165,698	2,326,144	1,235,080		-	-100.0%	OFS
300-9000-49403	Transfers from TID No. 3	390,095	385,551	384,399	384,400	390,300	390,300	1.5%	OFS
300-9000-49404	Transfers from TID No. 4	502,643	506,269	514,694	514,695	531,970	531,970	3.4%	OFS
300-9000-49405	Transfers from TID No. 5	419,898	415,623	435,897	435,900	425,150	425,150	-2.5%	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				80,000	1,091,065	1,091,065	1263.8%	OFS
300-9000-49100	General Fund Reserves	253,912	297,321	198,913	198,913	283,040	333,040	67.4%	OFS
Total Revenue		<u>6,174,880</u>	<u>7,754,348</u>	<u>5,784,782</u>	<u>4,773,723</u>	<u>4,742,500</u>	<u>4,742,500</u>	<u>-0.7%</u>	
Expenditures									
300-8000-58100	Principal	4,973,137	6,491,539	3,674,994	3,675,204	3,723,780	3,723,780	1.3%	Debt
300-8000-58200	Interest	1,249,746	1,131,480	1,095,994	1,096,019	1,016,220	1,016,220	-7.3%	Debt
300-8000-58900	Other Finance Charges	1,600	71,505	1,200	2,500	2,500	2,500	0.0%	Debt
Total Expenditures		<u>6,224,483</u>	<u>7,694,524</u>	<u>4,772,188</u>	<u>4,773,723</u>	<u>4,742,500</u>	<u>4,742,500</u>	<u>-0.7%</u>	
Net Change in Fund Balance		(49,603)	59,824	1,012,594	-	-	-	<u>0.0%</u>	
Beginning Fund Balance		87,301	37,698	97,522	97,522	1,110,116	1,110,116		
Surplus Applied		-	-	-	(80,000)	(1,091,065)	(1,091,065)		
Ending Fund Balance		<u>\$ 37,698</u>	<u>\$ 97,522</u>	<u>\$ 1,110,116</u>	<u>\$ 17,522</u>	<u>\$ 19,051</u>	<u>\$ 19,051</u>		

Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2021

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2020	Add's	2021 Payments		Expected Balance 12/31/2021
								Principal	Interest	
Whitefish Bay - 2002	9/1/2002	4/1/2022	2.0-3.0%	897,184	Capital Proj	119,727	-	59,636	2,677	60,091
GO CD Bonds - 2012A	3/8/2012	12/1/1931	2.0-3.25%	6,165,000	TID No. 4	4,850,000	-	250,000	139,906	4,600,000
Taxable GD Bonds - 2012B	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,490,000	-	75,000	49,778	1,415,000
Bayside - 2012	6/23/2012	8/1/2023	3.59-4.2%	468,050	Capital Proj	84,300	-	28,064	1,844	56,236
GO Corp Purp Bonds				3,055,000	Village	2,015,000	-	245,000	42,895	1,770,000
GO Corp Purp Bonds				1,010,000	TID No. 1	210,000	-	100,000	4,200	110,000
GO Corp Purp Bonds				4,415,000	Sewer	3,245,000	-	175,000	80,520	3,070,000
GO Corp Purp Bonds				705,000	Water	435,000	-	50,000	9,270	385,000
GO Corp Purp Bonds				280,000	Parking	145,000	-	20,000	3,078	125,000
Total GO Corp Purp - 2012C	8/7/2012	8/1/2027	2.0-3.0%	9,465,000		6,050,000	-	590,000	139,963	5,460,000
GO Corp Purp Bonds				4,849,800	TID No. 1	1,338,456	-	756,360	21,521	582,096
GO Corp Purp Bonds				440,200	TID No. 3	121,544	-	68,640	1,953	52,904
Total GO Corp Purp - 2013A	12/30/2013	5/1/2022	2.1-3.0%	5,290,000		1,460,000	-	825,000	23,474	635,000
GO Corp Purp Bonds				3,660,000	Village	2,915,000	-	165,000	78,237	2,750,000
GO Corp Purp Bonds				410,000	TID No. 3	170,000	-	40,000	3,656	130,000
GO Corp Purp Bonds				905,000	Water	665,000	-	40,000	17,719	625,000
GO Corp Purp Bonds				1,085,000	Sewer	835,000	-	50,000	22,400	785,000
Total GO Corp Purp - 2014A	10/23/2014	4/1/2034	2.0-3.0%	6,060,000		4,585,000	-	295,000	122,012	4,290,000
GO Corp Purp Bonds				1,860,000	TID No. 3	820,000	-	250,000	20,150	570,000
GO Corp Purp Bonds				6,190,000	TID No. 5	5,465,000	-	250,000	185,898	5,215,000
Total GO Corp Purp - 2015A	1/22/2015	5/1/2022	2.1-3.0%	8,050,000		6,285,000	-	500,000	206,048	5,785,000
GO Corp Purp Bonds				6,775,000	Village	6,165,000	-	220,000	179,050	5,945,000
GO Corp Purp Bonds				1,280,000	Water	1,065,000	-	55,000	32,031	1,010,000
GO Corp Purp Bonds				1,865,000	TID 1	700,000	-	325,000	28,000	375,000
Total GO Corp Purp - 2016A	8/10/2016	7/1/2036	2.00-3.00%	9,920,000		7,930,000	-	600,000	239,081	7,330,000
2017 GO Notes	8/22/2017	9/1/2027	2.25%	\$ 985,000	Village	\$ 689,500	\$ -	\$ 98,500	\$ 15,729	\$ 591,000
GO Corp Purp Bonds				5,275,000	Village	4,960,000	-	115,000	159,263	4,845,000
GO Corp Purp Bonds				245,000	Sewer	225,000	-	10,000	7,175	215,000
GO Corp Purp Bonds				840,000	Water	775,000	-	30,000	24,794	745,000
Total GO Corp Purp - 2018A	8/23/2018	8/1/2038	3.0-3.5%	6,360,000		5,960,000	-	155,000	191,232	5,805,000

Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2021

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2020	Add's	2021 Payments		Expected Balance 12/31/2021
								Principal	Interest	
Whitefish Bay - 2019	5/1/2019	5/1/2039	2.0-4.0%	116,641	Capital Proj	116,641	-	-	-	116,641
Whitefish Bay - 2020	1/22/2020	5/1/2039	2.25-4.0%	897,184	Capital Proj	582,540	-	-	-	582,540
GO Corp Purp Bonds				-	Village	2,280,822	-	335,036	42,266	1,945,786
GO Corp Purp Bonds				-	Water	389,400	-	57,200	7,216	332,200
GO Corp Purp Bonds				-	Sewer	869,778	-	127,764	16,118	742,014
Total GO Corp Purp - 2020A	3/16/2020	3/1/2026	2.00%	-		3,540,000	-	520,000	65,600	3,020,000
Taxable GO Corp Purp Bonds				-	Village	709,324	-	128,968	25,794	580,356
Taxable GO Corp Purp Bonds				-	Water	29,953	-	5,446	1,089	24,507
Taxable GO Corp Purp Bonds				-	Sewer	30,723	-	5,586	1,117	25,137
Total Taxable GO - 2020B	3/16/2020	5/1/2025	4.00%	-		770,000	-	140,000	28,000	630,000
Total GO Corp Purp - 2020C	8/3/2020	3/1/2040	1.5-2.0%	-	Village	5,875,000	-	165,000	93,193	5,710,000
Total GO Corp Purp - 2021A	9/2/2020	3/1/2041	1.2-2.0%	-	Water	-	2,585,000	-	-	2,585,000
Grand Total - G.O. Debt						\$ 50,387,708	\$ 2,585,000	\$ 4,301,200	\$ 1,318,537	\$ 48,671,508
Total Water						\$ 3,359,353	\$ 2,585,000	\$ 237,646	\$ 92,119	\$ 5,706,707
Total Sewer						5,205,501	-	368,350	127,330	4,837,151
Total Parking						145,000	-	20,000	3,078	125,000
Total Business-Type Activities					Plus below	8,709,854	2,585,000	625,996	222,527	10,668,858
Total TID No. 1						2,248,456	-	1,181,360	53,721	1,067,096
Total TID No. 3						1,111,544	-	358,640	25,759	752,904
Total TID No. 4						6,340,000	-	325,000	189,684	6,015,000
Total TID No. 5						5,465,000	-	250,000	185,898	5,215,000
Debt Service Fund						26,512,854	-	1,560,204	640,948	24,952,650
Total Governmental Activities						41,677,854	-	3,675,204	1,096,010	38,002,650
Grand Total						\$ 50,387,708	\$ 2,585,000	\$ 4,301,200	\$ 1,318,537	\$ 48,671,508
Revenue Bonds										
Sewer Revenue Bonds	8/10/2016	7/1/2036	2.00-3.00%	\$ 2,285,000	Sewer	\$ 1,995,000	\$ -	\$ 100,000	\$ 53,163	\$ 1,895,000
Sewer Revenue Bonds	12/22/2020	7/1/2036	2.00-5.00%	\$ 2,075,000	Sewer	\$ 2,075,000	\$ -	\$ -	\$ 64,075	\$ 2,075,000

Capital Projects Funds

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

General Capital Projects:

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

Tax Increment District (TID) No. 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



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

2022 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues										
Capital Related	400-5700-41110	Property Taxes	\$ 368,820	\$ 387,800	\$ 146,000	\$ 146,000	\$ 554,000	\$ 505,000	245.9%	Taxes
Capital Related	400-5700-42000	Special Assmts	203,213	28,672	94,250	150,000	-	-	-100.0%	Charges
Capital Related	400-5700-43530	State Transportation Aids	93,960	164,796	104,945	105,000	-	-	-100.0%	Intergov't
Capital Related	400-5700-43590	Other Grants / Contributions	-	10,988	124,835	100,000	710,934	687,934	587.9%	Intergov't
Capital Related	400-5700-43730	Local Sanitation Aids	214,982	-	125,317	300,000	125,000	125,000	-58.3%	Intergov't
Capital Related	400-5700-48900	Misc. / One-Time Revenues	-	9,578	129,000	120,000	122,000	122,000	1.7%	Other Rev
Other Financing Sources/Uses	400-9000-49700	Property Sales	24,058	525,645	32,750	20,000	105,000	102,000	410.0%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	5,875,000	-	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	151,653	-	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	-	-	225,000	225,000	-	300,000	33.3%	OFS
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1 - Affordable housing	-	-	-	-	2,140,000	2,140,000	0.0%	OFS
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1 - closing residuals	-	-	368,094	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	3,034,750	2,497,934	2,946,654	-2.9%	OFS
Total Revenue			905,033	7,154,132	1,350,191	4,200,750	6,254,868	6,928,588	64.9%	
Expenditures										
General Government										
Board	400-1100-56360	Village Wide Initiatives	54,955	102,276	12,635	70,000	140,000	158,120	125.9%	Capital
Manager	400-1410-56120	Technology / IT systems	53,394	17,044	67,602	109,250	46,000	46,000	-57.9%	Capital
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	0.0%	Capital
Total General Government			108,349	119,320	80,237	179,250	186,000	204,120	13.9%	
Public Safety										
Police	400-2100-56130	Police Equipment / Furniture	-	-	9,401	12,000	-	-	-100.0%	Capital
Police	400-2100-56200	Building Improvements	54,900	619,615	-	-	-	-	0.0%	Capital
Police	400-2100-56400	Vehicles	17,830	88,364	55,815	57,000	105,000	105,000	84.2%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	25,175	28,013	28,990	28,000	-	-	-100.0%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	106,997	108,645	109,703	110,000	-	-	-100.0%	Capital
Total Public Safety			204,902	844,637	203,909	207,000	105,000	105,000	-49.3%	
Public Works										
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	39,752	59,567	253,095	277,000	57,000	65,600	-76.3%	Capital
Public Works Admin.	400-3100-56400	Vehicles	290,683	62,921	178,042	340,000	575,000	735,000	116.2%	Capital

2022 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	-	15,545	22,938	-	15,000	15,000	0.0%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	-	-	7,276	-	112,000	112,000	0.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	-	14,569	39,442	210,000	10,000	0	-100.0%	Capital
Bldg Maint - Village Center	400-3240-56200	Building Improvements	9,127	75,824	-	-	-	-	0.0%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	-	-	15,419	200,000	-	150,000	-25.0%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	720,218	2,460,064	1,206,462	2,180,000	1,200,000	1,300,000	-40.4%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	15,590	57,954	92,051	-	150,000	150,000	0.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	380,183	-	255,025	300,000	-	-	-100.0%	Capital
Parks / Forestry	400-3620-56500	Land Improvements / EAB	137,431	70,657	47,922	307,500	408,000	355,000	15.4%	Capital
Total Public Works			1,592,984	2,817,101	2,117,672	3,814,500	2,527,000	2,882,600	-24.4%	
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	157,344	201	-	-	-	-	0.0%	Capital
Other Capital Related	400-3650-56370	Other - ARPA funding	15,646	11,919	7,477	-	1,296,868	1,296,868	0.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	-	82,303	-	-	-	-	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	-	69,350	-	-	-	-	0.0%	Capital
Other Financing Sources/Uses	400-9000-59500	Transfers to Sewer Fund	-	54,448	-	-	-	-	0.0%	Capital
Total Expenditures			2,079,225	3,999,279	2,409,295	4,200,750	4,114,868	4,488,588	6.9%	
Net Change in Fund Balance			(1,174,192)	3,154,853	(1,059,104)	-	2,140,000	2,440,000		
Beginning Fund Balance			1,655,154	480,962	3,635,815	3,635,815	2,576,711	2,576,711		
Surplus Applied			-	-	-	(3,034,750)	(2,497,934)	(2,946,654)		
Ending Fund Balance			\$ 480,962	\$ 3,635,815	\$ 2,576,711	\$ 601,065	\$ 2,218,777	\$ 2,070,057		
Restricted Fund Balances					<u>2021 for 2022</u>					
Police / parkng lot					75,486					
2022 Alleys					1,204,259					
Street Light Boxes					60,000					
Parks - Hubbard parking lot					238,812					
Total Restricted Fund Balance					1,578,557					
Fund Balance Assigned for future purposes:					<u>2021 for 2022</u>					
Transportation & Parking implementation					40,000					
Facility Condition Assessment (from 2021 budget)					18,120					
V-Box Salter (from 2021 budget)					20,600					
Forestry Bucket truck					272,000					
Truck 56 (from 2021 budget)					160,000					
Police / parkng lot					36,500					
Capitol Drive street marking					150,000					
Total Assigned Fund Balance					697,220					
Remaining Unassigned Fund Balance					300,934					

2022 Budget

2022 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	2022 Total Budget
<p>Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded</p>									
Board	400-1100-56360		Village Wide Initiatives						
		1	EDI Strategic Planning	-	-	50,000	-	-	50,000
		1	Form Based Zoning Code Update	-	-	50,000	-	-	50,000
		R	Facility Condition Assmt. (from 2021)	-	-	-	-	18,120	18,120
		2	Parking & Transportation Implementation	-	-	-	-	40,000	40,000
			Total Village wide	-	-	100,000	-	58,120	158,120
Manager	400-1410-56120		Technology / IT						
		2	Public Communications Boards	7,500	-	-	-	-	7,500
		2	CAFR Software	-	-	22,000	-	-	22,000
		1	IT System (Storage, Firewall, Switches)	16,500	-	-	-	-	16,500
			Total Technology / IT	24,000	-	22,000	-	-	46,000
Police	400-2100-56400		Police Vehicles						
		1	Squad replacement #6	35,000	-	25,000	-	-	60,000
		1	Squad replacement #7(deferred from 2021)	20,000	-	25,000	-	-	45,000
			Total Police Vehicles	55,000	-	50,000	-	-	105,000
Public Works	400-3100-56130		DPW Equipment						
		1	Skid Steer #94	33,000	-	12,000	-	-	45,000
		2	Gator #200 (deferred)	-	-	-	-	-	-
			V-Box Salter (from 2021)	-	-	-	-	20,600	20,600
			Total DPW Equipment	33,000	-	12,000	-	20,600	65,600
Public Works	400-3100-56400		DPW Vehicles						
		1	Truck #38 (alley plow pick-up truck)	48,000	-	2,000	-	-	50,000
		1	Truck #58 (primary plow truck)	215,000	-	10,000	-	-	225,000
		1	Truck #65 (forestry bucket truck)	-	-	28,000	-	272,000	300,000
		2	Truck #56 replacement (from 2021)	-	-	-	-	160,000	160,000
			Total DPW Vehicles	263,000	-	40,000	-	432,000	735,000

2022 Budget

2022 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	2022 Total Budget
Facilities									
Village Hall	400-3210-56200		Building Improvements						
		2	Village Hall roof trim (deferred from 2021)	15,000	-	-	-	-	15,000
			Other	-	-	-	-	-	-
			Total Village Hall	15,000	-	-	-	-	15,000
Police Facility	400-3220-56200		Building Improvements						
		B	Parking lot / tank removal	-	-	-	75,500	36,500	112,000
			Other	-	-	-	-	-	-
			Total Police Facilities	-	-	-	75,500	36,500	112,000
Public Works	400-3230-56200		Building Improvements						
		2	Masonry Tuck Pointing (year 2 of 4)(deferred)	-	-	-	-	-	-
			TBD	-	-	-	-	-	-
			Total DPW Facilities	-	-	-	-	-	-
Street and Alle	400-3410-56310		Regular Maintenance						
		1	Capitol Drive Street Marking(from 2021)	-	-	-	-	150,000	150,000
			None	-	-	-	-	-	-
			Total Maintenance	-	-	-	-	150,000	150,000
Street and Alle	400-3410-56320		Large Construction projects						
	22-02	B	Alley program (2022)	-	-	-	1,300,000	-	1,300,000
			Other	-	-	-	-	-	-
			Total large construction projects	-	-	-	1,300,000	-	1,300,000
Street and Alle	400-3410-56321		Professional Fees Construction						
	25-01	B	Lake Drive Engineering	-	-	-	-	150,000	150,000
			Other	-	-	-	-	-	-
			Total Professional fees construction	-	-	-	-	150,000	150,000

2022 Budget

2022 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	2022 Total Budget
Sidewalks	400-3470-56310		Regular Maintenance						
			None	-	-	-	-	-	-
			Total Sidewalks	-	-	-	-	-	-
Parks / Forestr	400-3620-56500		Land Improvements						
		1	EAB Tree removal program (year 1 of 3)	75,000	-	-	-	-	75,000
		2	River Club - exterior painting	15,000	-	-	-	-	15,000
		2	Boat House - roof replacement	25,000	-	-	-	-	25,000
	21-05	B	Hubbard Park (parking lot) (from 2021)	-	-	125,000	115,000	-	240,000
			Total Land Improvements	115,000	-	125,000	115,000	-	355,000
ARPA	400-3650-56370		ARPA projects						
		3	Unspecified ARPA projects	-	-	337,934	-	123,934	461,868
		3	Document Scanning / Digitalization	-	-	-	-	45,000	45,000
			Street Sweeper	-	-	350,000	-	-	350,000
			Leaf Vacuum trucks (2)	-	-	-	-	440,000	440,000
			Total Utility infrastrure	-	-	687,934	-	608,934	1,296,868
Capital Related	400-5700-56900		Affordable Housing						
			Unspecified- Affordable Housing	-	-	-	-	-	-
			Unspecified - Home Improvements	-	-	-	-	-	-
			Total Other Capital	-	-	-	-	-	-
			Total	\$ 505,000	\$ -	\$ 1,036,934	\$ 1,490,500	\$ 1,456,154	\$4,488,588

2022 Budget

Capital Purchase Supporting Document



Department:	Village Wide Initiative
Item Name:	EDI Strategic Plan
Estimated Cost:	\$50,000
Cost Based On:	Estimate
Estimated Useful Life	3 years
Account Number:	400-1100-56360

Detailed description and justification for purchase:

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

Operating budget impact:

none

Funding Sources:

Capital reserves

2022 Budget

Capital Purchase Supporting Document



Department:	Planning and Development
Item Name:	Form-Based Code Zoning Update
Estimated Cost:	\$50,000
Cost Based On:	Estimate
Estimated Useful Life	N/A
Account Number:	400-1100-56360

Detailed description and justification for purchase:

The Village’s recently adopted Comprehensive Plan 2040 defines four strategic directions, the first of which is to “Ensure Redevelopment on Capitol and Oakland Meets Community Goals.” The first sub-point of this direction is to “Engage in a form-based corridor planning study of the Capitol and Oakland corridors and adopt specific, form-based zoning standards for these corridors that address physical design and performance, in addition to land use. Through this process, develop specific requirements and urban design features for buildings on Capitol and Oakland, based on surrounding context.” The Plan Commission has submitted a “zoning map review” and “updated zoning code relative to site design standards” as desired initiatives in 2019, 2020 and 2021. Implementation was deferred for the completion of the Comprehensive Plan Update.

A consultant will need to be hired to perform the requested study, and an RFP will be issued to solicit services. The project is expected to take approximately 6 months.

Operating budget impact:

There is no expected operating budget impact.

Funding Sources:

Tax Levy

2022 Budget

Capital Purchase Supporting Document



Department:	Village Board
Item Name:	Parking & Transportation Implementation
Estimated Cost:	\$40,000
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

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

No impact on the operating budget.

Funding Sources:

Tax levy

2022 Budget

Capital Purchase Supporting Document



Department: Village Manager
Item Name: **CAFR Software**
Estimated Cost: \$22,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-1410-56120

Detailed description and justification for purchase:

The current process for the preparation of the village's Comprehensive Annual Financial Report (CAFR) relies extensively on the accumulated knowledge and experience of the Finance Director. This requires integrating and cross referencing all of the village's financial data into over 50 various worksheets, dozens of tables, hundreds of narrative data points, and a clear understanding of how all of these various items interact across these components. Last year's CAFR was 116 pages long, took over 5 weeks to prepare, and is the baseline for the village's annual financial audit.

There are several accounting software companies that offer a database driven solution to formally map, integrate, cross reference, and update all of these items into a template that can ultimately be printed in the proper format of a CAFR. This software then provides the backbone for ongoing reporting by memorializing the existing relationships between all of the various items, reduces clerical and other cross referencing errors, and can significantly reduce the time required to prepare the CAFR in future years.

Some of these programs also provide the opportunity to develop multiple templates which could also assist with the village's annual State C financial report, as well as the Water Utility's annual Public Service Commission (PSC) financial report.

Operating budget impact:

There is typically an ongoing maintenance and support fee associated with these programs from \$3,000 - \$5,000 per year.

Funding Source:

Tax Levy

2022 Budget

Capital Purchase Supporting Document



Department: Village Manager's Office
Item Name: IT Infrastructure
Estimated Cost: \$16,500
Cost Based On: Estimate
Estimated Useful Life: N/A
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Additional Storage Capacity \$5,000

This proposal is to purchase additional storage for the existing Shorewood virtual server hardware. There have been many instances where storage associated to a system had to be extended or temporary files removed to recover enough storage space for the system to operate.

Palo Alto Firewall \$5,500

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

Network Switch replacements \$6,000

This proposal is to continue replacing an additional two (2) end-of-life network switches with more enterprise quality network switches from Juniper. Juniper's switches are the standard for the Northshore Consolidated Information Technology Services which includes Bayside, Bayside Communications, Glendale, and the Northshore Fire & Rescue.

Operating budget impact:

No significant operating budget impact.

Funding Sources:

Property Taxes

2022 Budget

Capital Purchase Supporting Document



Department: Police
Item Name: Vehicle Replacement Squad 906
Estimated Cost: \$60,000
Cost Based On: Estimate
Estimated Useful Life: 4 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

Vehicle 906 is in the Master Capital Asset list to be replaced this year. Squad 6 is a 2017 Chevy Tahoe and has served as front line patrol vehicle. It was rated a 17 in 2021 based upon the vehicle replacement criteria.

We are requesting that Squad 6 be replaced with a 2022 Ford Explorer Hybrid. 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	\$ 39,000
Change over	\$ 3,500
Panasonic Tough Book	\$3,500
Console & controls	\$ 11,000
Emergency lights	<u>\$ 3,000</u>

TOTAL COST \$60,000

Operating budget impact:

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

Funding Sources:

\$35,000 in Tax Levy; this squad will be sent to auction or traded in with an approximate value of up to \$25,000.

2022 Budget

Capital Purchase Supporting Document



Department: Police
Item Name: Vehicle replacement Squad 907 and 9011
Estimated Cost: \$45,000
Cost Based On: Estimate
Estimated Useful Life: 5 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

Vehicle 907 is in the Master Capitol Asset list to be replaced this year. Squad 7 is a 2013 Chevy Tahoe and has served as front line patrol vehicle and unmarked vehicle. It was rated a 19 in 2021 based upon the vehicle replacement criteria. Vehicle 9011 is a 2015 Chevy this will vehicle will not be replaced; it will be sold to offset the costs of the purchasing of the vehicle replacing Squad 907.

We are requesting that Squad 7 be replaced with a 2022 Ford Explorer Hybrid. 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	\$ 39,000
Change over	\$ 3,000
Console & controls	\$ 2,000
Emergency lights	<u>\$ 1,000</u>

TOTAL COST \$45,000

Operating budget impact:

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

Funding Sources:

\$20,000 in Tax Levy; these two squads will be sent to auction or traded in with an approximate value of up to \$25,000.

2022 Budget

Capital Purchase Supporting Document



Department: Public Works
Item Name: Equipment replacement
Estimated Cost: \$45,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This is a front line/special purpose vehicle whose primary function is winter operations with additional supports to water, sewer and street maintenance.

Operating budget impact:

Reduced maintenance and repairs; reduced down-time improves winter response.

Funding Sources:

\$33,000 Property taxes, \$12,000 from resale or trade-in of existing equipment



2022 Budget

Capital Purchase Supporting Document



Department: Public Works
Item Name: Equipment replacement
Estimated Cost: \$12,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This vehicle's primary function is supporting park and public space maintenance. During summer months, it is the primary work vehicle for the summer staff. This vehicle is 16 years old and is in need of replacement.

Operating budget impact:

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

Funding Sources:

\$9,000 Property taxes, \$3,000 from resale or trade-in of existing equipment



2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #38
Estimated Cost: \$50,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

This request will fund the replacement of a standard pick-up truck, a 1998 Chevy C2500. The truck is currently used primarily by summer seasonal staff and by winter sidewalk crews. If funded, staff intends to utilize this truck as the primary alley plow truck.

Operating budget impact:

Reduced repair and maintenance costs.

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #58
Estimated Cost: \$225,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56400

Detailed description and justification for purchase:

This request will fund the replacement of one of the department's front line plow trucks and its V-box salter. 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:

\$215,000 Tax Levy, \$10,000 from resale or trade-in of existing equipment



2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #65
Estimated Cost: \$300,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-3100-56130

Detailed description and justification for purchase:

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



Operating budget impact:

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

Funding Sources:

\$272,000 one-time revenues, \$28,000 from resale or trade-in value of the existing vehicle.

2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Village Hall roof trim replacement
Estimated Cost: \$15,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3210-56200

Detailed description and justification for purchase:

This request would fund the replacement of the wooden fascia on the Village Hall building. New wood trim will replace the existing rotted wood.

Operating budget impact:

None

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



Department: Public Works
Item Name: Parking Lot and Tank removal
Estimated Cost: \$118,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3220-56200

Detailed description and justification for purchase:

As discussed at the February 1, 2021 village board meeting and the April 26, 2021 Long Range Capital Plan, the parking lot on the south side of the police department is in need of replacement.

Prior, to but in conjunction with, the parking lot reconstruction, the 2,000-gallon tank must be removed as indicated in the attached Phase II Environmental Study. Two professional services agreements will be required to complete this project: (1) an environmental consultant to manage the tank removal; and (2) an engineer to design and prepare construction drawing and bid documents for the lot reconstruction.

Operating budget impact:

Reduced maintenance expense.

Funding Sources:

\$75,500 tax levy, \$42,500 capital reserves



2022 Budget

Capital Purchase Supporting Document



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 second funding request in a multi-year program to repair areas of significantly deteriorated masonry on various Village buildings, including the Village Hall and public works buildings.

Operating budget impact:

Reduced repair costs.

Funding Sources:

Tax Levy



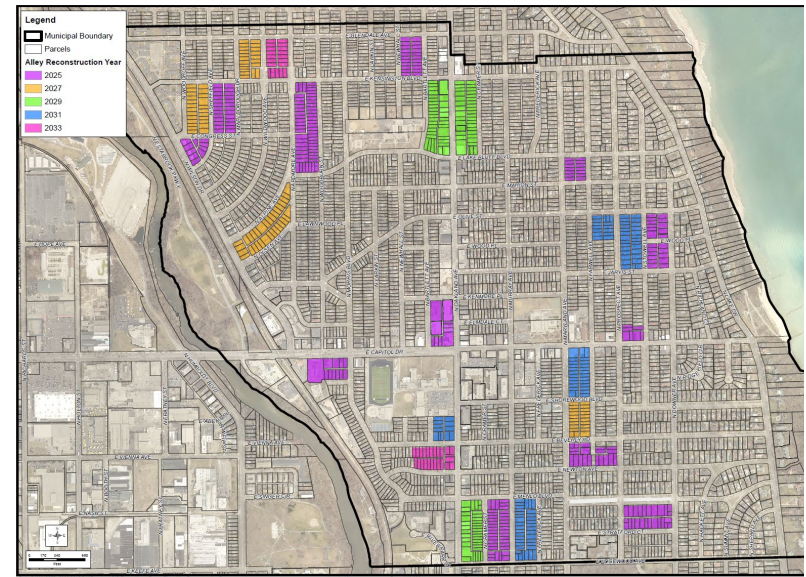
Capital Request Supporting Document

Department: Public Works
Item Name: Alley maintenance program
Estimated Cost: \$1,200,000 (net of GI costs)
Cost Based On: Pavement Management Program
Estimated Useful Life: 20 years
Account Number: 400-3410-56320

Detailed description and justification for purchase:

Originally, the next village wide alley program was scheduled for 2025. However, with the deferral of the N. Oakland Avenue pavement replacement project from 2022 until 2025, the alley program was moved forward to 2022.

The costs for this project will be finalized based upon the remaining 2020C bond proceeds available.



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:

\$1,200,000 Bond Proceeds

2022 Budget

Capital Purchase Supporting Document



Department:	Public Works
Item Name:	Lake Drive Engineering
Estimated Cost:	\$50,000
Cost Based On:	Estimate
Estimated Useful Life	20 years
Account Number:	400-3410-56321

Detailed description and justification for purchase:

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

The Village receives monthly invoices for our portion of those engineering and design costs. Staff estimates that the village's portion of those costs for 2022 may be approximately \$50,000.

Operating budget impact:

This project would reduce future repair and maintenance costs.

Funding Sources:

Bond Proceeds

2022 Budget

Capital Request Supporting Document



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



Detailed description and justification for purchase:

Implementing level of service B (medium) of the EAB Plan Assessment would increase the minimum diameter to treat ash, remove all green and white ash less than 12" DBH and all European ash, regardless of size, within three years. Level of service B has higher costs in years one through three with costs decreasing in year four. Based on current inventory data, this would include the removal of 225 trees (4,529 diameter inches). This is year 1 of 3 for this program

Operating budget impact:

The estimated \$25,000 of ongoing costs for the chemical treatment of Ash trees for EAB will be added to the Forestry budget.

Funding Source:

Tax Levy

2022 Budget

Capital Purchase Supporting Document



Department: Public Works
Item Name: River Club exterior painting
Estimated Cost: \$15,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

The River Club's exterior wood siding requires repainting.

Operating budget impact:

Reduced maintenance.

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Hubbard Park Boat House Roof Replacement
Estimated Cost: \$25,000
Cost Based On: Estimate
Estimated Useful Life: 30 years
Account Number: 400-3230-56200

Detailed description and justification for purchase:

The Hubbard Park Boat House asphalt shingled roof is in need of replacement. The current shingles are over 30-years old and are beginning to deteriorate. Several recent leaks have been attributed to the failing roof shingles.

The Hubbard Park Boat House is utilized for storage purposes for the Urban Ecology Center, Hubbard Lodge, and DPW seasonal equipment storage. The building structure is otherwise in excellent condition.

Operating budget impact:

Reduced repair costs.

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



Department:	Parks / Forestry
Item Name:	Foot Wash Station
Estimated Cost:	\$53,000
Cost Based On:	Estimate
Estimated Useful Life	20 years
Account Number:	400-3620-56500

Detailed description and justification for purchase:

The Friends of Atwater Beach fundraised a total of \$25,900 for an Atwater Beach foot wash station based on an engineering estimate provided by Strand Associates. A total of \$1,568.13 has already been paid of those raised funds to pay for the engineering costs to come up with the initial estimate. After seeking out cost estimates from contractors to do the actual work, the contractor estimation has far exceeded the initial engineering estimate. As a result, unless the Village is willing to cover the remaining fund gap of the project, the foot wash station project will not be executed at this time. Village staff is estimating an additional \$30,000 is needed to prepare specifications, construction drawings, bidding services, construction, and perform construction inspection services. If funding is approved, the project would be completed in the summer of 2022.

Operating budget impact:

The Village does anticipate maintenance needs will be needed in the future for this project. It is unknown at this time how extensive the impact would be on the operating budget.

Funding Sources:

\$30,000 village, \$23,000 Grant from Friends of Atwater

2022 Budget

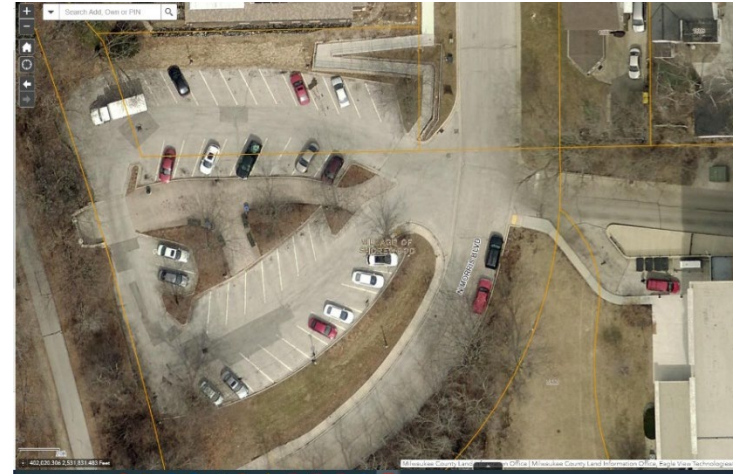
Capital Purchase Supporting Document



Department: Public Works - Infrastructure
Item Name: Hubbard Park parking lot reconstruction
Estimated Cost: \$240,000
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:

\$115,000 Bond Proceeds, \$115,000 MMSD GI funding

2022 Budget

Capital Purchase Supporting Document



Department:	Public Works – Various
Item Name:	Unspecified ARPA projects
Estimated Cost:	\$1,375,868
Cost Based On:	Grant
Estimated Useful Life	N/A
Account Number:	400-3650-56370

Detailed description and justification for purchase:

The Village has been awarded \$1,375,868 in Federal American Rescue Plan Act (ARPA) funding to use on qualified projects anytime from now until the end of 2024. The first half of those funds, \$687,934 was received in 2021, with the second half coming in 2022.

Staff will be exploring project options with the Village Board in the coming months and this line item only serves to reflect the anticipated commitment to utilize these funds for those purposes.

Operating budget impact:

To be determined.

Funding Source:

Grants

2022 Budget

Capital Purchase Supporting Document



Department:	Village Manager's Office
Item Name:	Document Scanning
Estimated Cost:	\$45,000
Cost Based On:	Estimate
Estimated Useful Life	timeless
Account Number:	400-3650-56370

Detailed description and justification for purchase:

The Village seeks to digitize our Village Board meeting minutes (\$20,000) and property files (\$25,000) to be accessible online in the future. Documents that have typed font would also be searchable.

Operating budget impact:

none

Funding Sources:

ARPA funds – this project will provide the public accessibility to documents online as opposed to physically entering municipal facilities, allowing for social distancing during the pandemic.

2022 Budget

Capital Funds

Tax Increment District (TID) No. 1 - 410



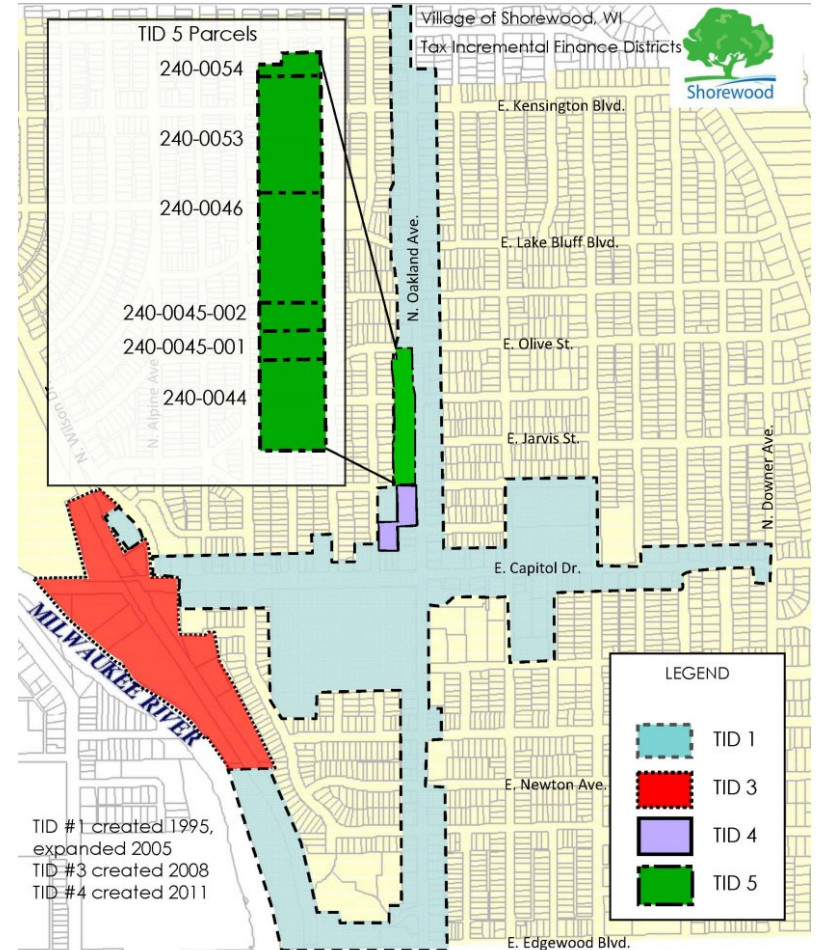
Department Description

Tax Incremental Financing District (TID) No. 1 includes lands primarily located within the Village of Shorewood along the Oakland Avenue and Capitol Drive. The 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.

The TID was created in 1995 and was eligible to terminate in 2021. In 2021 the Village Board passed a resolution to extend the life of TID 1 for an additional year for the benefit of affordable housing.

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



2022 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
410-6600-41120	TID Increment	\$1,935,451	\$2,009,109	\$2,666,607	\$2,500,000	\$2,100,000	\$2,100,000	-16.0%	Other Taxes
410-6600-43430	Exempt Computer / PPT Aid	24,720	43,854	62,988	40,000	40,000	25,000	-37.5%	Intergov't
410-6600-48100	Interest Income	17,238	14,051	3,171	15,000	-	-	-100.0%	Other Rev
410-6600-48110	Loan Interest Income	-	-	-	-	-	-	0.0%	Other Rev
410-6600-48900	Miscellaneous Revenue	-	-	46,430	-	-	-	0.0%	Other Rev
	Total Revenue	<u>1,977,409</u>	<u>2,067,014</u>	<u>2,779,196</u>	<u>2,555,000</u>	<u>2,140,000</u>	<u>2,125,000</u>	<u>-16.8%</u>	
Expenditures									
TID Administration									
410-6600-51100	Salaries and Wages	921	943	825	1,000	-	-	-100.0%	Salaries
410-6600-51300	Health Insurance	266	283	260	300	-	-	-100.0%	Fringe
410-6600-51305	Dental & Other benefits	6	13	13	25	-	-	-100.0%	Fringe
410-6600-51310	Social Security and Medicare	67	68	59	75	-	-	-100.0%	Fringe
410-6600-51315	Wisconsin Retirement System	60	64	56	65	-	-	-100.0%	Fringe
410-6600-52130	Professional Fees Financial	1,514	750	750	2,500	-	-	-100.0%	Professional
410-6600-53900	Miscellaneous Expenses	150	150	150	300	-	-	-100.0%	Supplies
TID Projects									
410-6650-54610	Residual disbursements	-	-	1,059,603	-	-	-	0.0%	Econ Dev
410-6650-56320	Large Construction projects	5,600	-	380	-	-	-	0.0%	Capital
Other Financing Sources/Uses									
410-9000-59300	Transfers to Debt Service	2,775,248	1,165,698	2,326,144	1,235,080	-	-	-100.0%	OFU
410-9000-59400	Transfers to Capital Fund	-	-	-	-	2,140,000	2,125,000	0.0%	OFU
410-9000-59400	Transfers to Capital Fund	-	-	368,094	-	-	-	0.0%	OFU
	Total Expenditures	<u>2,783,832</u>	<u>1,167,969</u>	<u>3,756,334</u>	<u>1,239,345</u>	<u>2,140,000</u>	<u>2,125,000</u>	<u>71.5%</u>	
	Net Change in Fund Balance	(806,423)	899,045	(977,138)	1,315,655	-	-		
	Beginning Fund Balance	<u>884,516</u>	<u>78,093</u>	<u>977,138</u>	<u>977,138</u>	<u>-</u>	<u>-</u>		
	Ending Fund Balance	<u>\$ 78,093</u>	<u>\$ 977,138</u>	<u>\$ -</u>	<u>\$ 2,292,793</u>	<u>\$ -</u>	<u>\$ -</u>		

2022 Budget

Capital Funds

Tax Increment District (TID) No. 3 - 430



Department Description

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

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

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

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

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

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

2022 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
430-6600-41120	TID Increment	\$ 677,153	\$ 800,650	\$ 1,199,829	\$ 1,150,000	\$ 1,100,000	\$ 1,100,000	-4.3%	Other Taxes
430-6600-41125	Shortfall Payments	85,063	-	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,319	2,942	4,566	3,000	3,500	3,500	16.7%	Intergov't
430-6600-43590	Other State Grants	-	-	-	-	-	-	0.0%	Other Rev
430-6600-46900	Other Charges for Service	50,000	20,000	20,000	20,400	20,800	20,800	2.0%	Charges
430-6600-48100	Interest Income	6,853	7,672	1,948	10,000	7,500	7,500	-25.0%	Other Rev
Total Revenue		820,388	831,264	1,226,343	1,183,400	1,131,800	1,131,800	-4.4%	
Expenditures									
TID Administration									
430-6600-51100	Salaries and Wages	1,842	1,886	1,651	2,000	-	-	-100.0%	Salaries
430-6600-51300	Health Insurance	533	567	520	600	-	-	-100.0%	Fringe
430-6600-51305	Dental & Other benefits	11	27	25	50	-	-	-100.0%	Fringe
430-6600-51310	Social Security and Medicare	134	135	118	150	-	-	-100.0%	Fringe
430-6600-51315	Wisconsin Retirement System	121	127	111	130	-	-	-100.0%	Fringe
430-6600-52130	Professional Fees Financial	750	780	750	1,500	1,000	1,000	-33.3%	Professional
430-6600-53900	Admin. / Misc.	172	150	150	300	2,800	2,800	833.3%	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	-	170	2,000	2,000	2,000	0.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	3,600	-	-	2,000	2,000	2,000	0.0%	Econ Dev
430-6650-54610	Developer Subsidies	95,101	158,452	510,134	500,000	500,000	500,000	0.0%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benche	-	-	125	-	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	-	16,455	8,072	40,000	40,000	40,000	0.0%	Econ Dev
Other Financing Sources/Uses									
430-9000-59300	Transfers to Debt Service	390,095	385,551	384,400	384,400	390,300	390,300	1.5%	OFU
Total Expenditures		507,618	564,130	906,226	938,130	943,100	943,100	0.5%	
Net Change in Fund Balance		312,770	267,134	320,117	245,270	188,700	188,700		
Beginning Fund Balance		(128,452)	184,318	451,452	451,452	771,569	771,569		
Ending Fund Balance		\$ 184,318	\$ 451,452	\$ 771,569	\$ 696,722	\$ 960,269	\$ 960,269		

2022 Budget

Capital Funds

Tax Increment District (TID) No. 4 – 440



Department Description

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

TID No. 4 Projects:

- This district was designed to be a single site district. Shortly after its creation, the Village entered into a development agreement. That agreement called for a mixed use development with underground parking, first floor retail and 84 units of apartments. The agreement also creates a parking structure on the adjacent property which contains both public and private parking stalls.
- This development replaced an existing surface parking lot and was completed in 2013.
- As part of the development agreement, the Village agreed to finance \$1,090,000 for the parking structure, a grant to the project not to exceed \$4,120,000 and a loan to the project of \$3,535,000. The project is currently generating over \$16 million of additional taxable value.

2022 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
440-6600-41120	TID Increment	\$ 533,589	\$ 515,588	\$ 488,968	\$ 470,000	\$ 475,000	\$ 475,000	1.1%	Other Taxes
440-6600-41125	Shortfall Payments		-		-		-	0.0%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid	255	198	141	200	150	150	-25.0%	Intergov't
440-6600-48100	Interest Income	27,362	16,046	2,653	20,000	10,000	10,000	-50.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	95,413	93,037	90,662	90,662	88,000	88,000	-2.9%	Other Rev
Total Revenue		<u>656,619</u>	<u>624,869</u>	<u>582,424</u>	<u>580,862</u>	<u>573,150</u>	<u>573,150</u>	<u>-1.3%</u>	
Expenditures									
TID Administration									
440-6600-51100	Salaries and Wages	921	943	826	1,000		-	-100.0%	Salaries
440-6600-51300	Health Insurance	266	284	260	300		-	-100.0%	Fringe
440-6600-51305	Dental & Other benefits	6	14	12	25		-	-100.0%	Fringe
440-6600-51310	Social Security and Medicare	67	68	59	75		-	-100.0%	Fringe
440-6600-51315	Wisconsin Retirement System	60	64	56	65		-	-100.0%	Fringe
440-6600-52130	Professional Fees Financial	750	780	750	1,500	1,000	1,000	-33.3%	Professional
440-6600-53900	Admin. / Misc.	150	150	150	300	1,300	1,300	333.3%	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	-	-	-100.0%	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	502,645	506,269	514,693	514,695	531,970	531,970	3.4%	OFU
Total Expenditures		<u>504,865</u>	<u>508,572</u>	<u>516,806</u>	<u>537,960</u>	<u>534,270</u>	<u>534,270</u>	<u>-0.7%</u>	
Net Change in Fund Balance		151,754	116,297	65,618	42,902	38,880	38,880		
Beginning Fund Balance		<u>3,765,178</u>	<u>3,765,178</u>	<u>3,881,475</u>	<u>3,881,475</u>	<u>3,947,093</u>	<u>3,947,093</u>		
Ending Fund Balance		<u>\$ 3,765,178</u>	<u>\$ 3,881,475</u>	<u>\$ 3,947,093</u>	<u>\$ 3,924,377</u>	<u>\$ 3,985,973</u>	<u>\$ 3,985,973</u>		

2022 Budget

Capital Funds

Tax Increment District (TID) No. 5 – 450



Department Description

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

TID No. 5 Projects:

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

2022 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
450-6600-41120	TID Increment	\$ 1,297,059	\$ 1,358,803	\$ 1,732,324	\$ 1,650,000	\$ 1,500,000	\$ 1,500,000	-9.1%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	2,459	1,893	1,327	1,900	2,000	2,000	5.3%	Intergov't
450-6600-48100	Interest Income	53,605	36,350	7,957	40,000	30,000	30,000	-25.0%	Other Rev
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	-	0.0%	Other Rev
	Total Revenue	<u>1,353,123</u>	<u>1,397,046</u>	<u>1,741,608</u>	<u>1,691,900</u>	<u>1,532,000</u>	<u>1,532,000</u>	<u>-9.5%</u>	
Expenditures									
TID Administration									
450-6600-51100	Salaries and Wages	921	942	826	1,000	-	-	-100.0%	Salaries
450-6600-51300	Health Insurance	266	283	260	300	-	-	-100.0%	Fringe
450-6600-51305	Dental & Other benefits	6	14	12	25	-	-	-100.0%	Fringe
450-6600-51310	Social Security and Medicare	67	68	59	75	-	-	-100.0%	Fringe
450-6600-51315	Wisconsin Retirement System	60	64	56	65	-	-	-100.0%	Fringe
450-6600-52130	Professional Fees Financial	750	780	750	1,500	1,000	1,000	-33.3%	Professional
450-6600-53900	Admin. / Misc.	150	150	150	300	2,800	2,800	833.3%	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	-	-	83,460	100,000	50,000	50,000	-50.0%	Econ Dev
450-6650-52120	Professional Fees Legal	-	-	-	50,000	50,000	50,000	0.0%	Econ Dev
450-6650-56360	Streetscape (Lights, Signs, Benches)	-	-	-	25,000	25,000	25,000	0.0%	Econ Dev
Other Financing Sources/Uses									
450-9000-59300	Transfers to Debt Service	<u>419,898</u>	<u>415,623</u>	<u>435,897</u>	<u>435,900</u>	<u>425,150</u>	<u>425,150</u>	<u>-2.5%</u>	OFU
	Total Expenditures	<u>422,118</u>	<u>417,924</u>	<u>521,470</u>	<u>634,165</u>	<u>573,950</u>	<u>573,950</u>	<u>-9.5%</u>	
	Net Change in Fund Balance	931,005	979,122	1,220,138	1,057,735	958,050	958,050		
	Beginning Fund Balance	<u>1,141,759</u>	<u>1,141,759</u>	<u>2,120,881</u>	<u>2,120,881</u>	<u>3,341,019</u>	<u>3,341,019</u>		
	Ending Fund Balance	<u>\$ 1,141,759</u>	<u>\$ 2,120,881</u>	<u>\$ 3,341,019</u>	<u>\$ 3,178,616</u>	<u>\$ 4,299,069</u>	<u>\$ 4,299,069</u>		

2022 Budget

Enterprise Funds



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

Parking Utility:

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

Water Utility Fund:

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

Sewer Utility:

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

2021 Budget

Enterprise Funds Parking Utility - 600



Department Description

Many apartment buildings and businesses within the Village do not have adequate parking for their needs. In order to try and alleviate this problem the Village owns three parking lots which are rented out for public use. The Village has also entered into agreements with some local businesses to rent out additional lots for overnight parking spaces.

The Parking Utility accounts include payments to local business for spaces in their lots and expenses associated with administering and enforcing parking regulations. These expenses are funded with monthly parking permit fees paid by those using the spaces.

Services

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

Budget Impact

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

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

2022 Budget

Parking Utility - 600

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
600-3900-46300	Village Hall Lot	\$ 31,873	\$ 28,443	\$ 16,003	\$ 18,000	\$ 15,000	\$ 15,000	-16.7%	Charges
600-3900-46301	Oakland - North Lot (24hr)	44,060	37,798	28,969	22,800	26,000	26,000	14.0%	Charges
600-3900-46302	River Park Lot (24hr)	29,502	29,294	13,798	15,000	10,000	10,000	-33.3%	Charges
600-3900-46303	Menlo Blvd Lot	8,556	4,973	2,957	4,500	3,000	3,000	-33.3%	Charges
600-3900-46304	Hubbard Park Lot	2,847	3,259	2,445	1,200	2,000	2,000	66.7%	Charges
600-3900-46310	Atwater School Lot	1,681	1,422	512	1,200	-	-	-100.0%	Charges
600-3900-46311	Lake Bluff School Lot	9,420	4,310	682	4,800	-	-	-100.0%	Charges
600-3900-46312	Feerick Lot	1,752	1,231	-	600	-	-	-100.0%	Charges
600-3900-46313	North Shore Bank Bldg Lot	10,332	8,691	2,076	6,000	-	-	-100.0%	Charges
600-3900-46314	TCF Bank Lot	8,396	6,537	1,308	4,800	-	-	-100.0%	Charges
600-3900-46315	High School East Lot	5,838	4,998	1,109	3,000	-	-	-100.0%	Charges
600-3900-46320	Ogden Lot	11,345	6,110	1,222	8,000	-	-	-100.0%	Charges
600-3900-46337	High School West	6,101	3,837	796	4,800	-	-	-100.0%	Charges
600-3900-4632	Metro Market Lo	5,777	5,067	1,022	3,600	1,000	1,000	-72.2%	Charges
600-3900-46339	Lighthouse Lot (24hr)	9,332	8,858	6,627	6,000	7,000	7,000	16.7%	Charges
600-3900-48100	Interest Income	12,059	5,619	909	5,000	4,000	4,000	-20.0%	Other Rev
600-3900-48110	Loan Interest Income	4,473	3,887	3,284	3,284	2,665	2,665	-18.8%	Other Rev
600-3900-48900	Miscellaneous Revenue	3,614	847	710	1,700	1,000	1,000	-41.2%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	-	0.0%	OFS
Total Revenue		206,958	165,181	84,430	114,284	71,665	71,665	-37.3%	
Expenditures									
600-3900-51100	Salaries and Wages	\$ 36,673	\$ 39,177	\$ 27,187	\$ 29,300	\$ 11,200	\$ 11,200	-61.8%	Salaries
600-3900-51300	Health Insurance	14,837	15,098	4,545	12,885	1,825	1,825	-85.8%	Fringe
600-3900-51305	Dental & Other benefits	651	643	346	635	240	240	-62.2%	Fringe
600-3900-51310	Social Security and Medicare	2,551	2,691	2,007	2,243	860	860	-61.7%	Fringe
600-3900-51315	Wisconsin Retirement System	2,382	2,569	1,712	1,980	730	730	-63.1%	Fringe

2022 Budget

Parking Utility - 600

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
600-3900-52130	Professional Fees Financial	1,538	1,555	1,034	1,280	-	-	-100.0%	Professional
600-3900-52140	Professional Fees Technology	1,245	1,558	1,566	1,200	-	-	-100.0%	Professional
600-3900-52920	Surverys / Studies / Plans	10,000	0	-	-	-	-	0.0%	Professional
600-3900-52930	Credit Card Fees			-		-	-	0.0%	Contractual
600-3900-52990	Other Service Contract Fees	3,142	2,994	11,772	3,750	4,800	4,800	28.0%	Contractual
600-3900-54310	Atwater School Lot	426	367	204	306	-	-	-100.0%	Programming
600-3900-54311	Lake Bluff School Lot	2,274	1,042	192	1,224	-	-	-100.0%	Programming
600-3900-54312	Feerick Lot	468	288	-	153	-	-	-100.0%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,562	1,653	648	1,530	-	-	-100.0%	Programming
600-3900-54314	TCF Bank Lot	2,130	1,522	456	1,224	-	-	-100.0%	Programming
600-3900-54315	High School Lots	2,922	1,924	708	1,683	-	-	-100.0%	Programming
600-3900-54320	Ogden Lot	3,834	1,975	595	2,880	-	-	-100.0%	Programming
600-3900-54321	Metro Market Lot	3,018	1,843	439	1,224	500	500	-59.2%	Programming
600-3900-54339	Lighthorse Lot	4,788	4,252	3,333	3,000	3,500	3,500	16.7%	Programming
600-3900-54700	Payments In Lieu Of Taxes	40,202	18,988	19,500	40,000	20,000	20,000	-50.0%	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	898	629	559	575	475	475	-17.4%	Insurance
600-3900-55110	Workers Comp	814	662	519	500	50	50	-90.0%	Insurance
600-3900-56310	Parking Lot maint / repairs	3,764	8,704	-	5,000	10,000	10,000	100.0%	Capital
600-3900-57410	Administrative Charges	6,425	4,789	7,901	8,480	3,000	3,000	-64.6%	Interdepmntl Exp
600-3900-57440	Plowing/Salting	8,398	5,303	7,945	7,860	7,000	7,000	-10.9%	Interdepmntl Exp
600-3900-57450	Police Administration	25,588	26,933	13,522	13,525	14,000	14,000	3.5%	Interdepmntl Exp
600-8000-58200	Interest	3,459	3,059	2,658	3,078	2,680	2,680	-12.9%	Debt
Total Expenses		190,489	155,718	114,848	151,015	86,360	86,360	-42.8%	
Net Change in Equity		16,469	9,469	(30,418)	(36,731)	(14,695)	(14,695)		
Beginning Net Asset:		689,479	705,948	715,417	715,417	684,999	684,999		
Less: Surplus Applie		-	-	-	-	-	-		
Ending Net Asset:		\$ 705,949	\$ 715,418	\$ 684,999	\$ 678,686	\$ 670,294	\$ 670,294		

2022 Budget

Enterprise Funds Water Utility - 610



Department Description

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

Services

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

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

Budget Impact

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

2022 Budget
Summary of All Functional Areas - Water
By Object

Category	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22
Revenues						
Charges for Services Total	2,032,361	2,044,039	2,096,618	2,018,377	2,021,377	0.1%
Other Revenues Total	52,289	41,748	67,825	50,500	61,000	20.8%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Water	<u>2,084,650</u>	<u>2,085,787</u>	<u>2,164,443</u>	<u>2,068,877</u>	<u>2,082,377</u>	<u>0.7%</u>
Expenses						
Salaries Total	251,822	239,021	317,008	306,535	322,192	5.1%
Fringe Benefits Total	185,431	127,057	107,824	171,232	161,310	-5.8%
Other Governments Total	850,649	887,908	868,563	870,000	870,000	0.0%
Contractual Payments Total	15,389	15,557	25,540	15,000	20,000	33.3%
Supplies & Office Total	9,923	10,338	8,592	13,985	12,750	-8.8%
Supplies - Maintenance Total	66,096	47,671	133,825	112,500	82,500	-26.7%
Supplies - Vehicle Total	11,955	3,082	6,726	8,500	8,000	-5.9%
Utilities Total	883	2,783	3,587	2,000	3,000	50.0%
Professional Fees Total	14,455	27,625	7,119	31,700	23,665	-25.3%
Insurance Total	35,925	28,047	27,646	26,890	25,600	-4.8%
Programming Total	14,494	13,137	9,973	17,000	15,000	-11.8%
Debt Service Total	116,703	111,798	163,123	99,600	89,150	-10.5%
Capital Total	163,113	211,742	196,695	247,500	251,500	1.6%
Interdepartmental Exp	24,480	20,932	46,501	24,335	26,000	6.8%
Total Expenditures Water	<u>1,761,318</u>	<u>1,746,698</u>	<u>1,922,722</u>	<u>1,946,777</u>	<u>1,910,667</u>	<u>-1.9%</u>
Net Change	<u>323,332</u>	<u>339,089</u>	<u>241,721</u>	<u>122,100</u>	<u>171,710</u>	

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues									
610-3710-46450	Charges - Residential	1,024,494	1,058,804	1,068,359	1,025,000	1,025,000	1,025,000	0.0%	Charges
610-3710-46451	Charges - Commercial	112,398	101,264	110,016	106,000	106,000	106,000	0.0%	Charges
610-3710-46452	Charges - Public Authority	46,997	37,828	54,343	41,000	41,000	41,000	0.0%	Charges
610-3710-46453	Charges - Multi Family	394,380	390,653	406,545	392,000	392,000	392,000	0.0%	Charges
610-3710-46456	Public Fire Protection	417,377	417,377	417,377	417,377	417,377	417,377	0.0%	Charges
610-3710-46457	Private Fire Protection	36,715	38,113	39,978	37,000	40,000	40,000	8.1%	Charges
610-3710-47425	Joint Meter Charges to Sewer	13,926	18,992	36,984	25,000	40,000	40,000	60.0%	Other Rev
610-3710-48100	Interest Income	21,351	11,262	1,573	10,000	5,000	5,000	-50.0%	Other Rev
610-3710-48300	Late Payment Penalty	16,683	10,765	14,584	15,000	15,000	15,000	0.0%	Other Rev
610-3710-48900	Miscellaneous Revenue	329	729	14,684	500	1,000	1,000	100.0%	Other Rev
Total Revenue		2,084,650	2,085,787	2,164,443	2,068,877	2,082,377	2,082,377	0.7%	
Expenditures									
Water Administration									
610-3710-51100	Salaries and Wages	75,520	86,308	88,792	73,120	76,685	76,685	4.9%	Salaries
610-3710-51300	Health Insurance	20,587	21,222	22,184	18,520	18,780	18,255	-1.4%	Fringe
610-3710-51305	Dental & Other benefits	622	753	783	850	900	900	5.9%	Fringe
610-3710-51310	Social Security and Medicare	5,622	6,232	6,533	5,595	5,865	5,865	4.8%	Fringe
610-3710-51315	Wisconsin Retirement System	30,590	6,602	(29,614)	4,937	4,985	4,985	1.0%	Fringe
610-3710-51330	Uniform Expense	1,200	1,200	1,200	1,200	1,200	1,200	0.0%	Fringe
610-3710-51340	Retiree Health Contribution	21,623	22,863	22,863	20,000	18,000	18,000	-10.0%	Fringe
610-3710-51355	Other Benefits	27,415	(899)	(3,286)	0	-	-	-100.0%	Fringe
610-3710-51900	Professional Education	1,194	670	330	3,000	2,500	2,500	-16.7%	Fringe
610-3710-52100	Professional Fees	45	-	774	10,000	5,000	5,000	-50.0%	Professional
610-3710-52130	Professional Fees Financial	3,075	3,110	2,443	3,200	1,640	1,640	-48.8%	Professional
610-3710-52140	Professional Fees Technology	2,883	5,772	3,477	3,500	2,025	2,025	-42.1%	Professional
610-3710-52230	Phone and Internet	883	2,783	3,587	2,000	3,000	3,000	50.0%	Utilities
610-3710-52300	Other Intergov'tal pymts	688,464	719,093	702,510	680,000	680,000	680,000	0.0%	Other Gov't
610-3710-52910	Software Purch/Maint	7,513	4,050	8,703	5,000	5,000	5,000	0.0%	Contractual
610-3710-52930	Credit Card Fees	7,876	11,507	16,837	10,000	15,000	15,000	50.0%	Contractual
610-3710-53100	Office Supplies	959	425	1,210	1,000	1,000	1,000	0.0%	Supplies & Office
610-3710-53120	Copy / Printing Costs	857	2,166	755	3,500	2,000	2,000	-42.9%	Supplies & Office

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
610-3710-53200	Memberships & Subscriptions	1,065	967	979	985	1,250	1,250	26.9%	Supplies & Office
610-3710-54150	Safety Expenses	2,933	1,675	2,068	2,500	2,500	2,500	0.0%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	162,185	168,815	166,053	190,000	190,000	190,000	0.0%	Other Gov't
610-3710-54710	Depreciation	134,952	147,030	174,772	225,000	225,000	225,000	0.0%	Capital
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	12,474	12,500	12,500	12,500	0.0%	Capital
610-3710-54720	PSC assessment	2,000	2,211	3,261	2,000	2,000	2,000	0.0%	Programming
610-3710-54721	PSC rate costs	2,461	187	263	5,000	3,000	3,000	-40.0%	Programming
610-3710-55100	Liability & Property Insurance	10,982	10,921	11,347	11,200	11,600	11,600	3.6%	Insurance
610-3710-55110	Workers Comp / Unemp.	24,943	17,126	16,299	15,690	14,000	14,000	-10.8%	Insurance
610-3710-57410	Administrative Charges	6,084	4,216	6,738	7,600	7,500	7,500	-1.3%	Interdeptmntl Exp
610-3710-57430	Building Usage	10,647	10,716	13,073	11,735	12,000	12,000	2.3%	Interdeptmntl Exp
Total Administration Expenditures		1,267,654	1,270,195	1,257,408	1,329,632	1,324,930	1,324,405	-0.4%	
Maint Mains									
610-3730-51100	Salaries and Wages	91,254	70,772	103,383	109,875	118,115	118,115	7.5%	Salaries
610-3730-51200	Overtime Wages	7,643	2,045	9,059	10,000	10,000	10,000	0.0%	Salaries
610-3730-51300	Health Insurance	23,118	23,324	29,772	41,105	38,770	37,660	-8.4%	Fringe
610-3730-51305	Dental & Other benefits	1,091	965	1,408	1,795	1,695	1,695	-5.6%	Fringe
610-3730-51310	Social Security and Medicare	7,262	5,210	8,279	9,170	9,800	9,800	6.9%	Fringe
610-3730-51315	Wisconsin Retirement System	6,481	4,854	7,621	8,095	8,325	8,325	2.8%	Fringe
610-3730-53500	Dept/Program Supplies	41,836	28,561	55,700	60,000	40,000	40,000	-33.3%	Supplies - Maintenance
610-3730-57420	Equipment Usage	4,428	4,428	16,765	2,500	4,000	4,000	60.0%	Interdeptmntl Exp
Total Maintenance Mains Expenditures		183,113	140,159	231,987	242,540	230,705	229,595	-5.3%	
Maint Services									
610-3740-51100	Salaries and Wages	24,321	17,807	52,847	25,530	28,747	28,747	12.6%	Salaries
610-3740-51200	Overtime Wages	1,334	1,706	4,015	2,000	2,000	2,000	0.0%	Salaries
610-3740-51300	Health Insurance	10,025	3,151	9,968	9,210	9,305	9,040	-1.8%	Fringe
610-3740-51305	Dental & Other benefits	453	302	792	415	405	405	-2.4%	Fringe
610-3740-51310	Social Security and Medicare	2,387	1,770	4,848	2,110	2,350	2,350	11.4%	Fringe
610-3740-51315	Wisconsin Retirement System	2,165	1,651	4,469	1,860	2,000	2,000	7.5%	Fringe
610-3740-53500	Dept/Program Supplies	6,144	9,598	57,854	30,000	20,000	20,000	-33.3%	Supplies - Maintenance
610-3740-57420	Equipment Usage	3,321	1,572	9,925	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Services Expenditures		50,150	37,557	144,718	73,625	67,307	67,042	-8.9%	

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Maint Meters									
610-3750-51100	Salaries and Wages	9,867	16,444	19,472	42,400	54,880	54,880	29.4%	Salaries
610-3750-51200	Overtime Wages	285	2,890	1,602	2,000	2,000	2,000	0.0%	Salaries
610-3750-51300	Health Insurance	3,190	6,060	4,499	14,075	17,215	16,720	18.8%	Fringe
610-3750-51305	Dental & Other benefits	143	269	206	665	750	750	12.8%	Fringe
610-3750-51310	Social Security and Medicare	747	1,402	1,555	3,395	4,350	4,350	28.1%	Fringe
610-3750-51315	Wisconsin Retirement System	665	1,305	1,422	2,995	3,700	3,700	23.5%	Fringe
610-3750-53500	Dept/Program Supplies	7,038	4,897	4,626	10,000	10,000	10,000	0.0%	Supplies - Maintenance
Total Maintenance Meters Expenditures		21,935	33,267	33,382	75,530	92,895	92,400	22.3%	
Maint Hydrants									
610-3760-51100	Salaries and Wages	4,928	3,044	4,958	5,325	5,850	5,850	9.9%	Salaries
610-3760-51200	Overtime Wages	-	-	-	-	-	-	0.0%	Salaries
610-3760-51300	Health Insurance	1,031	690	887	1,775	1,860	1,810	2.0%	Fringe
610-3760-51305	Dental & Other benefits	55	38	49	80	80	80	0.0%	Fringe
610-3760-51310	Social Security and Medicare	357	222	370	410	470	470	14.6%	Fringe
610-3760-51315	Wisconsin Retirement System	324	206	335	360	400	400	11.1%	Fringe
610-3760-53500	Dept/Program Supplies	9,483	1,733	12,275	10,000	10,000	10,000	0.0%	Supplies - Maintenance
Total Maintenance of Hydrants		16,178	5,933	18,874	17,950	18,660	18,610	3.7%	
Maint Misc Plan									
610-3770-51100	Salaries and Wages	4,760	6,516	4,709	5,325	5,850	5,850	9.9%	Salaries
610-3770-51200	Overtime Wages	22	-	-	-	-	-	0.0%	Salaries
610-3770-51300	Health Insurance	880	1,530	505	1,775	1,860	1,810	2.0%	Fringe
610-3770-51305	Dental & Other benefits	42	68	28	80	80	80	0.0%	Fringe
610-3770-51310	Social Security and Medicare	355	472	352	410	470	470	14.6%	Fringe
610-3770-51315	Wisconsin Retirement System	313	440	317	360	400	400	11.1%	Fringe
610-3770-53400	Vehicle Maintenance	9,980	461	2,712	5,000	5,000	5,000	0.0%	Supplies - Vehicle
610-3770-53410	Fuel	1,975	2,621	4,014	3,500	3,000	3,000	-14.3%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	1,595	2,882	3,370	2,500	2,500	2,500	0.0%	Supplies - Maintenance
Total Maintenance Misc Plant Expenditures		19,922	14,990	16,007	18,950	19,160	19,110	0.8%	

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Customer Accounts									
610-3780-51100	Salaries and Wages	31,865	31,489	28,070	30,960	18,065	18,065	-41.7%	Salaries
610-3780-51200	Overtime Wages	23	-	101	-	-	-	0.0%	Salaries
610-3780-51300	Health Insurance	10,654	9,902	5,109	11,940	4,580	4,450	-62.7%	Fringe
610-3780-51305	Dental & Other benefits	481	432	274	590	285	285	-51.7%	Fringe
610-3780-51310	Social Security and Medicare	2,274	2,139	2,008	2,370	1,380	1,380	-41.8%	Fringe
610-3780-51315	Wisconsin Retirement System	2,085	2,012	1,758	2,090	1,175	1,175	-43.8%	Fringe
610-3780-53130	Postage/Mailings	4,109	5,105	3,580	6,000	6,000	6,000	0.0%	Supplies & Office
Total Customer Accounts Expenditures		51,491	51,079	40,900	53,950	31,485	31,355	-41.9%	
Other Water									
610-3790-52920	Surveys/Studies & Plans	8,452	18,743	425	15,000	15,000	15,000	0.0%	Professional
610-3790-54740	Water Testing	10,033	10,739	6,449	10,000	10,000	10,000	0.0%	Programming
610-3790-56130	Vehicles/Equipment	35,190	-	7,021	10,000	35,000	39,000	290.0%	Capital
610-3790-56600	Utility Infrastructure	314,738	704,442	1,427,654	1,650,000	39,000	500,000	-69.7%	Capital
610-3790-56699	Capitalized Expenditures	(334,241)	(652,204)	(1,425,226)	(1,650,000)	(25,000)	(525,000)	-68.2%	Capital
610-8000-58200	Interest	116,703	103,375	93,300	99,600	89,150	89,150	-10.5%	Debt
610-8000-58300	Debt Issuance Costs	-	8,423	69,823	-	-	-	0.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	-	0.0%	Debt
Total Other Water Expenditures		150,875	193,518	179,446	134,600	163,150	128,150	-4.8%	
Total Expenses		1,761,318	1,746,698	1,922,722	1,946,777	1,948,292	1,910,667	-1.9%	
Net Change in Equity		323,332	339,089	241,721	122,100	134,085	171,710	40.6%	
Beginning Net Assets		2,726,562	2,726,562	3,065,651	3,065,651	3,307,372	3,307,372		
Less: Surplus Applied		-	-	-	-	-	-		
Ending Net Assets		\$ 2,726,562	\$ 3,065,651	\$ 3,307,372	\$ 3,187,751	\$ 3,441,457	\$ 3,479,082		
Debt service Principal payments					\$ 352,645		\$ 363,340		

**2022 Budget
Expenditure Request Detail - Water Utility**

Revenues

610-3710-46450	Utility Charges - Residential		610-3710-52100	Professional fees	
	Meter fees	305,000		Consulting services	5,000
	Volumetric charges (240,000 ccf @ \$3.00)	<u>720,000</u>		Other	-
	Total for account	<u>1,025,000</u>		Total for account	<u>5,000</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	250
	Total for account	<u>106,000</u>		AWWA membership	<u>400</u>
				Total for account	<u>1,250</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>400</u>
	Volumetric charges (120,000 ccf @ \$3.00)	<u>360,000</u>		Total for account	<u>2,700</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		30" Pavement saw	25,000
	Water sold (400,000 ccf @ \$1.25)	500,000		Hydraulic Guillotine pipe saw	9,000
	20% Non-revenue water (80,000 ccf @ \$1.25)	<u>100,000</u>		Other small equipment	<u>5,000</u>
	Total for account	<u>680,000</u>		Total for account	<u>39,000</u>

610-3710-51900	Professional education		610-3790-56600	Utility Infrastructure	
	WI Rural Water Association conference	1,500		Water Relay projects - None in 2022	-
	APWA Congress - Butschlick	<u>1,000</u>		Total for account	-
	Total for account	<u>2,500</u>			

2022 Budget

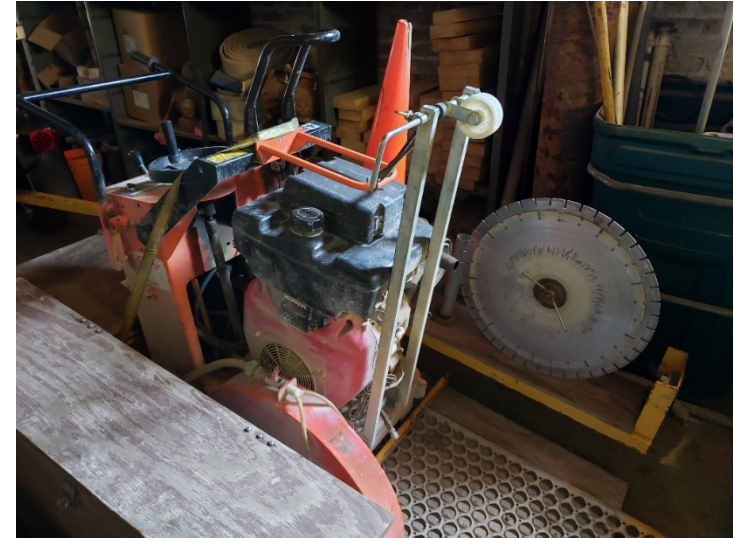
Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Pavement Saw
Estimated Cost: \$25,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 610-3790-56130

Detailed description and justification for purchase:

This request will fund the replacement of the department's 2007 24" concrete road saw. This saw is utilized primarily by the Utility during maintenance and repair of underground water and sewer infrastructure. This current saw is undersized for many applications thus requiring a rental saw or borrowed saw to perform the necessary pavement saw cutting.



Operating budget impact:

A new 30" concrete road saw would be purchased to maximize its ability to saw cut to the necessary depth for all Village street pavements.

The resale or trade-in value of the existing equipment is estimated at \$500.

Funding Sources:

Utility reserves

2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Guillotine Hydraulic Pipe Saw
Estimated Cost: \$9,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 610-3790-56130

Detailed description and justification for purchase:

This request will fund the addition of an additional Hydraulic Guillotine Pipe Saw that will allow for the safe cutting of watermain pipe of 2" to 6" pipe sizes. These saws are utilized as a safety item in part to eliminate the use of gas-powered saws within confined spaces in addition to the safe cutting method as opposed to hand saws.

Operating budget impact:

The purchase would be an addition to the equipment list.
There would be no anticipated sale or trade-in of existing equipment.

Funding Sources:

Utility reserves



2022 Budget

Enterprise Funds Sewer Utility - 620



Department Description

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

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

Services

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

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

Budget Impact

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

**2022 Budget
Summary of All Funds - Sewer
By Object**

Category	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22
Revenues						
Charges for Services Total	1,992,139	2,393,540	2,494,162	2,365,265	2,978,400	25.9%
Other Revenues Total	32,325	72,947	68,330	25,000	40,000	60.0%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Sewer	<u>2,024,464</u>	<u>2,466,487</u>	<u>2,562,492</u>	<u>2,390,265</u>	<u>3,018,400</u>	<u>26.3%</u>
Expenses						
Salaries Total	222,751	278,748	208,104	201,550	251,265	24.7%
Fringe Total	115,386	119,001	41,253	96,090	107,315	11.7%
Other Governments Total	877,506	817,986	867,685	805,000	825,000	2.5%
Contractual Total	32,997	34,315	33,723	33,500	18,500	-44.8%
Supplies & Office Total	6,923	7,592	7,883	10,250	9,950	-2.9%
Supplies - Maintenance Total	44,080	54,986	61,553	65,500	65,500	0.0%
Supplies - Vehicle Total	35,736	26,111	37,685	20,000	20,000	0.0%
Utilities Total	747	2,554	3,419	1,800	3,500	94.4%
Professional Fees Total	38,001	26,459	22,736	51,200	23,665	-53.8%
Insurance Total	46,348	44,113	45,133	46,200	46,665	1.0%
Debt Service Total	214,617	257,828	246,764	190,345	249,390	31.0%
Capital Total (depreciation)	467,464	439,418	449,349	385,000	410,000	6.5%
Interdepartmental Expenses	<u>33,157</u>	<u>36,423</u>	<u>59,295</u>	<u>21,835</u>	<u>62,000</u>	<u>183.9%</u>
Total Expenditures Sewer	<u>2,135,713</u>	<u>2,145,534</u>	<u>2,084,582</u>	<u>1,928,270</u>	<u>2,092,750</u>	<u>8.5%</u>
Net Change	<u>(111,249)</u>	<u>320,953</u>	<u>477,910</u>	<u>461,995</u>	<u>925,650</u>	

2022 Budget

Sewer Utility - 620

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Revenues									
620-3810-46450	Charges - Residential	1,224,100	1,526,223	1,551,371	1,476,800	1,850,240	1,850,240	25.3%	Charges
620-3810-46451	Charges - Commercial	158,238	165,469	185,081	170,390	215,850	215,850	26.7%	Charges
620-3810-46452	Charges - Public Authority	49,357	45,897	64,070	50,725	64,330	64,330	26.8%	Charges
620-3810-46453	Charges - Multi-Family	560,444	655,951	693,640	667,350	847,980	847,980	27.1%	Charges
620-3810-48100	Interest Income	8,177	2,135	2,585	5,000	5,000	5,000	0.0%	Other Rev
620-3810-48300	Late Payment Penalty	22,032	14,503	22,566	20,000	20,000	20,000	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	-	1,861	43,179	-	15,000	15,000	0.0%	Other Rev
	Total Revenue	2,024,464	2,466,487	2,562,492	2,390,265	3,018,400	3,018,400	26.3%	
Expenditures									
Sewer Administration									
620-3810-51100	Salaries and Wages	105,092	106,917	99,104	91,635	95,865	95,865	4.6%	Salaries
620-3810-51300	Health Insurance	30,886	25,523	18,638	21,485	21,835	21,235	-1.2%	Fringe
620-3810-51305	Dental & Other benefits	1,932	1,821	1,446	1,015	1,090	1,090	7.4%	Fringe
620-3810-51310	Social Security and Medicare	8,087	8,053	7,677	7,010	7,335	7,335	4.6%	Fringe
620-3810-51315	Wisconsin Retirement System	23,665	7,995	(28,933)	6,185	6,235	6,235	0.8%	Fringe
620-3810-51330	Uniform Expense	800	1,578	1,200	1,000	1,000	1,000	0.0%	Fringe
100-2100-51340	Retiree Health Contribution	-	-	-	0	10,000	10,000	100.0%	Fringe
620-3810-51355	Other Benefits	1,053	678	(1,710)	0	0	0	-99.0%	Fringe
620-3810-51900	Professional Education	-	-	100	3,000	1,500	1,500	-50.0%	Fringe
620-3810-52100	Professional Fees Engineering	9,510	3,166	9,216	25,000	10,000	10,000	-60.0%	Professional
620-3810-52130	Professional Fees Financial	3,075	3,110	2,443	3,200	1,640	1,640	-48.8%	Professional
620-3810-52140	Professional Fees Technology	3,781	8,178	3,137	3,000	2,025	2,025	-32.5%	Professional
620-3810-52230	Phone and Internet	747	2,554	3,419	1,800	3,500	3,500	94.4%	Utilities
620-3810-52300	Other Intergov'tal pymts	17,952	19,821	17,738	20,000	20,000	20,000	0.0%	Other Gov't
620-3810-52320	MMSD Sewer	854,417	793,084	845,310	780,000	800,000	800,000	2.6%	Other Gov't
620-3810-52910	Software Purch/Maint	6,292	3,463	9,143	3,500	3,500	3,500	0.0%	Contractual
620-3810-52930	Credit Card Fees	7,876	11,507	16,837	10,000	15,000	15,000	50.0%	Contractual
620-3810-53100	Office Supplies	978	813	1,790	1,000	1,000	1,000	0.0%	Supplies & Office
620-3810-53120	Copy / Printing Costs	-	706	755	500	200	200	-60.0%	Supplies & Office

2022 Budget

Sewer Utility - 620

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
620-3810-53200	Memberships & Subscriptions	109	223	230	250	250	250	0.0%	Supplies - Maint
620-3810-53500	Dept/Program Supplies	309	43	-	500	500	500	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,728	2,182	1,527	3,500	3,500	3,500	0.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	5,137	5,081	4,637	5,000	5,000	5,000	0.0%	Other Gov't
620-3810-54710	Depreciation	372,890	390,133	415,920	375,000	400,000	400,000	6.7%	Capital
620-3810-55100	Liability & Property Insurance	33,407	33,956	35,056	36,500	35,965	35,965	-1.5%	Insurance
620-3810-55110	Workers Comp / Unemp.	12,941	10,157	10,077	9,700	10,700	10,700	10.3%	Insurance
620-3810-57410	Administrative Charges	6,084	4,215	6,738	7,600	7,500	7,500	-1.3%	Interdeptmntl Exp
620-3810-57430	Building Usage	10,647	10,716	13,073	11,735	12,000	12,000	2.3%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,519,395	1,455,673	1,494,568	1,429,115	1,477,140	1,476,540	3.3%	
Sewer Maintenance									
620-3820-51100	Salaries and Wages	53,027	92,870	67,618	49,115	71,765	71,765	46.1%	Salaries
620-3820-51200	Overtime Wages	174	397	431	1,500	1,000	1,000	-33.3%	Salaries
620-3820-51300	Health Insurance	12,087	22,655	16,748	16,750	22,020	21,390	27.7%	Fringe
620-3820-51305	Dental & Other benefits	586	1,073	788	760	965	965	27.0%	Fringe
620-3820-51310	Social Security and Medicare	3,896	6,849	4,984	3,875	5,570	5,570	43.7%	Fringe
620-3820-51315	Wisconsin Retirement System	3,467	6,237	4,566	3,420	4,730	4,730	38.3%	Fringe
620-3820-52990	Service Contracts / Televising	18,829	19,345	7,743	20,000	-	-	-100.0%	Contractual
620-3820-53400	Vehicle Maintenance	30,863	21,156	30,051	15,000	15,000	15,000	0.0%	Supplies - Vehicle
620-3820-53410	Fuel	4,873	4,955	7,634	5,000	5,000	5,000	0.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	25,441	38,948	42,893	30,000	30,000	30,000	0.0%	Supplies - Maint
620-3820-57420	Equipment Usage	13,926	18,992	36,984	1,500	40,000	40,000	2566.7%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		167,169	233,477	220,440	146,920	196,050	195,420	33.0%	
Storm Maintenance									
620-3830-51100	Salaries and Wages	42,565	55,470	22,093	38,500	75,345	75,345	95.7%	Salaries
620-3830-51200	Overtime Wages	281	106	207	500	500	500	0.0%	Salaries
620-3830-51300	Health Insurance	10,160	15,354	5,471	13,050	22,950	22,295	70.8%	Fringe
620-3830-51305	Dental & Other benefits	499	613	260	585	1,005	1,005	71.8%	Fringe
620-3830-51310	Social Security and Medicare	3,177	4,121	1,653	2,990	5,800	5,800	94.0%	Fringe
620-3830-51315	Wisconsin Retirement System	2,809	3,751	1,505	2,635	4,930	4,930	87.1%	Fringe
620-3830-53500	Dept/Program Supplies	18,330	15,995	18,660	35,000	35,000	35,000	0.0%	Supplies - Maint
620-3830-57420	Equipment Usage	2,500	2,500	2,500	1,000	2,500	2,500	150.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		80,321	97,910	52,349	94,260	148,030	147,375	56.3%	

2022 Budget

Sewer Utility - 620

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget	% Chg Budget '21 to '22	Category
Customer Accounts									
620-3880-51100	Salaries and Wages	21,612	22,988	18,651	20,300	6,790	6,790	-66.6%	Salaries
620-3880-51200	Overtime Wages		-	-	-	-	-	0.0%	Salaries
620-3880-51300	Health Insurance	8,966	9,199	4,063	8,975	1,165	1,135	-87.4%	Fringe
620-3880-51305	Dental & Other benefits	390	388	211	430	140	140	-67.4%	Fringe
620-3880-51310	Social Security and Medicare	1,514	1,593	1,385	1,555	520	520	-66.6%	Fringe
620-3880-51315	Wisconsin Retirement System	1,412	1,520	1,201	1,370	440	440	-67.9%	Fringe
620-3880-53130	Postage/Mailing	4,108	3,668	3,581	5,000	5,000	5,000	0.0%	Supplies & Office
Total Customer Accounts Expenditures		38,002	39,356	29,092	37,630	14,055	14,025	-62.7%	
Other Sewer									
620-3890-52920	Surveys/Studies & Plans	21,635	12,005	7,940	20,000	10,000	10,000	-50.0%	Professional
620-3890-56130	Equipment		420,033	9,525	10,000	160,000	160,000	1500.0%	Capital
620-3890-56600	Utility Infrastructure	223,484	486,452	1,329,541	550,000	600,000	600,000	9.1%	Capital
620-3890-56699	Capitalized Expenditures	(128,910)	(857,200)	(1,305,637)	(550,000)	(750,000)	(750,000)	36.4%	Capital
620-8000-58200	Interest	214,617	176,942	246,764	190,345	249,390	249,390	31.0%	Debt
620-8000-58300	Debt Issuance Costs	-	80,886	-	-	-	-	0.0%	Debt
Total Other Sewer Expenditures		330,826	319,118	288,133	220,345	269,390	269,390	22.3%	
Total Expenditures		2,135,713	2,145,534	2,084,582	1,928,270	2,104,665	2,102,750	9.0%	
Net Change in Equity		(111,249)	320,953	477,910	461,995	913,735	915,650		
Beginning Net Assets		9,916,816	9,916,816	10,237,769	10,237,769	10,715,679	10,715,679		
Less: Surplus Applied		-	-	-	-	-	-		
Ending Net Assets		\$ 9,916,816	\$ 10,237,769	\$ 10,715,679	\$ 10,699,764	\$ 11,629,414	\$ 11,631,329		
Debt service Principal payments					\$ 468,350		\$ 590,835		

**2022 Budget
Expenditure Request Detail - Sewer Utility**

Revenues

620-3810-46450	Utility Charges - Residential		620-3810-54150	Safety expenses	
	Connection fees (3,200 x \$13.30 x 4)	170,240		WisDOT CDL Drug Testing	400
	Volumetric charges (240,000 ccf @ \$7.00)	<u>1,680,000</u>		Safety Program /safety training & certification	2,500
	Total for account	<u>1,850,240</u>		Safety Awards	250
				CDL Reimbursements	150
620-3810-46451	Utility Charges - Commercial			Medical cabinet and safety items	<u>200</u>
	Connection fees (110 x \$13.30 x 4)	5,850		Total for account	<u>3,500</u>
	Volumetric charges (30,000 ccf @ \$7.00)	<u>210,000</u>			
	Total for account	<u>215,850</u>	620-3820-52990	Other Service Contracts & Fees	
				Annual payment for shared TV rig	2,500
620-3810-46452	Utility Charges - Public Authority			Large Pipe - televised inspections (hold 2022)	<u>-</u>
	Connection fees (25 x \$13.30 x 4)	1,330		Total for account	<u>2,500</u>
	Volumetric charges (10,000 ccf @ \$7.00)*(90%)	<u>63,000</u>			
	Total for account	<u>64,330</u>			

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

Expenses

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

Capital Asset Requests

620-3890-56130	Vehicles/Equipment	
	Replace Backhoe/Loader #91	150,000
	Small equipment	<u>10,000</u>
	Total for account	<u>160,000</u>

620-3810-52320	MMSD Sewer		620-3890-56600	Utility Infrastructure	
	MMSD Fees - Residential (\$135,000 x 4Q)	540,000		Sewer Lining / Manhole rehabilitation	200,000
	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>800,000</u>		Total for account	<u>600,000</u>

2022 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #91
Estimated Cost: \$150,000
Cost Based On: Estimate
Estimated Useful Life: 12 years
Account Number: 620-3890-56130

Detailed description and justification for purchase:

This request will fund the replacement of the department's 2002 Tractor Backhoe with 8,400 hours on the motor. This vehicle is utilized primarily by the Utility for all excavation needs such as watermain breaks, storm sewer repairs, and sanitary sewer repairs. This vehicle also allows the ability to assist with snow removal activities as required.



Operating budget impact:

A new excavator would be purchased to maximize its ability to excavate efficiently ultimately reducing operational cost associated with the maintenance of the Village's underground utility systems.

The resale or trade-in value of the existing vehicle is estimated at \$15,000 - \$20,000.

Funding Sources:

Utility Reserves

APPENDIX A

Glossary



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



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



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



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



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.

NPSCC: 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



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 2022 - 2031

In preparation for the 2022 budget process





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Overview

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

2022-2031 Capital Project Implementation 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 \$45 million of capital projects. This includes:

- \$14,060,000 for Road and Alley projects,
- \$21,870,000 in Sanitary Sewer and Storm water infrastructure projects,
- \$ 7,690,000 in Water system infrastructure projects,
- \$ 3,120,000 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



Debt Service

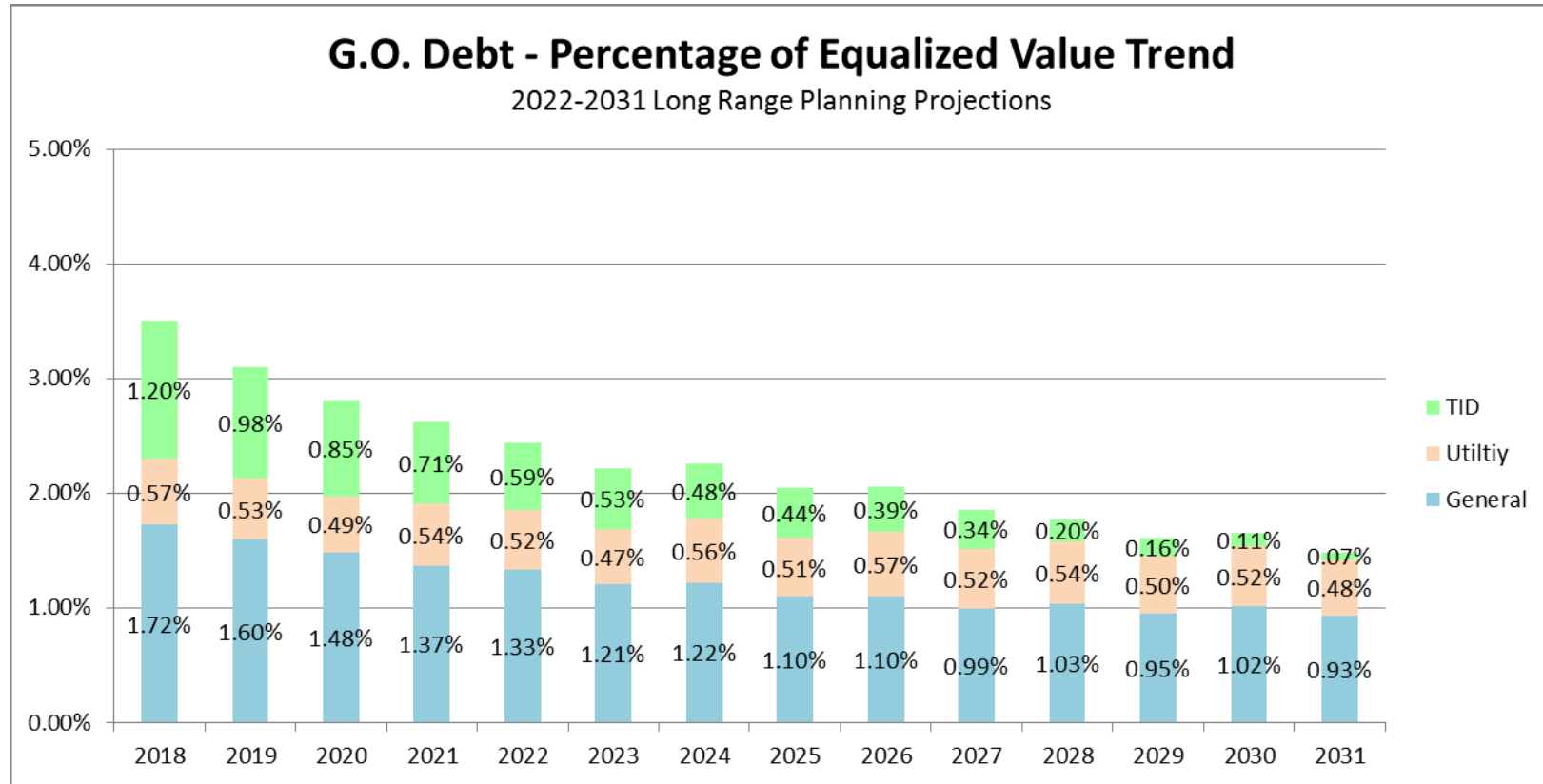
This plan begins by looking at the Village’s current tax levy supported debt service schedule found below on **line 1**. Then the projected future tax levy debt service needs that would likely be required to implement the proposed capital project schedules found in appendix A are shown on **line 2**. 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 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Tax Levy Debt Service												
1	Existing Debt Schedule	2,201,152	2,301,522	2,321,737	2,428,584	2,378,115	2,336,872	2,068,692	1,681,335	1,567,521	1,538,774	1,550,001
2	Future Debt - Per Project Plan	-	-	75,000	95,100	233,070	269,160	403,675	438,690	598,390	638,635	830,760
3	Total Projected Debt Service	2,201,152	2,301,522	2,396,737	2,523,684	2,611,185	2,606,032	2,472,367	2,120,025	2,165,911	2,177,409	2,380,761
4	\$ Change in Debt Service	37,745	100,370	95,215	126,947	87,501	(5,153)	(133,665)	(352,342)	45,886	11,498	203,352
5	% Chg in Debt Service	1.74%	4.56%	4.14%	5.30%	3.47%	-0.20%	-5.13%	-14.25%	2.16%	0.53%	9.39%
6	Gross Debt Service cost per household (\$300,000 assessed value - 2019 base year)	\$416	\$435	\$433	\$456	\$471	\$470	\$435	\$366	\$374	\$376	\$411
Tax Levy Debt Service Stabilization												
7	5% stabilization Baseline	1,924,739	2,020,976	2,122,025	2,228,126	2,339,532	2,456,509	2,472,367	2,120,025	2,165,911	2,177,409	2,380,761
8	Stabilization support needed (line 3 - line 7)	276,413	280,546	274,712	295,558	271,653	149,523	-	-	-	-	-
Funds Available for Tax Levy Stabilization												
9	PY remaining funds available (100%)	1,150,000	1,027,654	912,402	862,601	637,998	536,866	536,866	536,866	536,866	536,866	536,866
10	Stabalization needed for next year (line 8)	(280,546)	(274,712)	(295,558)	(271,653)	(149,523)	-	-	-	-	-	-
Additional funding streams:												
11	One time revenues	158,200	159,460	245,757	47,050	48,391	-	-	-	-	-	-
12	Running balance available funds	1,027,654	912,402	862,601	637,998	536,866	536,866	536,866	536,866	536,866	536,866	536,866
13	Stabilized Debt Service cost per household	\$364	\$382	\$383	\$402	\$422	\$443	\$435	\$366	\$374	\$376	\$411
	Savings per household (line 6 - line 13)	\$52	\$53	\$50	\$53	\$49	\$27	\$0	\$0	\$0	\$0	\$0



Debt Capacity

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**.





Levy Limits

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 (**line 6**) 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.

Long Range Financial Plan 2022 - 2031



Levy Limits

Budget Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
1	Prior Year's Tax Levy Limit	\$ 11,648,361	\$ 11,762,320	\$ 14,008,666	\$ 14,461,769	\$ 14,588,716	\$ 14,676,217	\$ 14,671,064	\$ 14,805,156	\$ 14,639,012	\$ 14,756,178	\$ 14,767,676
2	TID Closure adjustment (est.)			\$ 357,888				\$ 267,757	\$ 186,198	\$ 71,280		
3	Less: Prior Year's Tax Levy											
4	Limit adj. for Debt Service	(70,000)	(125,000)	(2,301,522)	(2,396,737)	(2,523,684)	(2,611,185)	(2,606,032)	(2,472,367)	(2,120,025)	(2,165,911)	(2,177,409)
5	Sub-total	11,578,361	11,637,320	12,065,032	12,065,032	12,065,032	12,065,032	12,332,789	12,518,987	12,590,267	12,590,267	12,590,267
6	Growth Factor	0.60%	0.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Sub-total	11,647,831	11,707,144	12,065,032	12,065,032	12,065,032	12,065,032	12,332,789	12,518,987	12,590,267	12,590,267	12,590,267
8	Plus Tax Levy for Debt Service	2,201,152	2,301,522	2,396,737	2,523,684	2,611,185	2,606,032	2,472,367	2,120,025	2,165,911	2,177,409	2,380,761
9	Maximum Allowable Levy	\$ 13,848,983	\$ 14,008,666	\$ 14,461,769	\$ 14,588,716	\$ 14,676,217	\$ 14,671,064	\$ 14,805,156	\$ 14,639,012	\$ 14,756,178	\$ 14,767,676	\$ 14,971,028
10	Moderate Levy Used in Planning	\$ 11,762,320	\$ 12,055,309	\$ 12,357,044	\$ 12,667,846	\$ 12,988,046	\$ 13,317,993	\$ 13,551,081	\$ 13,420,313	\$ 13,692,205	\$ 13,934,229	\$ 14,372,717
11	Reserve levy limit capacity	\$ 2,086,663	\$ 1,953,357	\$ 2,104,725	\$ 1,920,870	\$ 1,688,171	\$ 1,353,071	\$ 1,254,075	\$ 1,218,699	\$ 1,063,973	\$ 833,447	\$ 598,311
12	% reserve capacity to Moderate Levy	17.7%	16.2%	17.0%	15.2%	13.0%	10.2%	9.3%	9.1%	7.8%	6.0%	4.2%

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 \$14 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.

Long Range Financial Plan 2022 - 2031



Levy Limits

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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
10 Moderate Levy Used in Planning	\$ 11,762,320	\$ 12,055,309	\$ 12,357,044	\$ 12,667,846	\$ 12,988,046	\$ 13,317,993	\$ 13,551,081	\$ 13,420,313	\$ 13,692,205	\$ 13,934,229	\$ 14,372,717
11 Reserve levy limit capacity	\$ 2,086,663	\$ 1,953,357	\$ 2,096,835	\$ 1,912,980	\$ 1,680,281	\$ 1,345,181	\$ 1,240,422	\$ 1,201,100	\$ 1,044,879	\$ 814,353	\$ 579,217
12 % reserve capacity to Moderate Levy	17.7%	16.2%	17.0%	15.1%	12.9%	10.1%	9.2%	8.9%	7.6%	5.8%	4.0%
13 Stabilized Debt Service Tax Levy	1,924,739	2,020,976	2,122,025	2,228,126	2,339,532	2,456,509	2,472,367	2,120,025	2,165,911	2,177,409	2,380,761
14 Levy used for Operations & Capital	\$ 9,837,581	\$ 10,034,333	\$ 10,235,019	\$ 10,439,720	\$ 10,648,514	\$ 10,861,484	\$ 11,078,714	\$ 11,300,288	\$ 11,526,294	\$ 11,756,820	\$ 11,991,956
15 Change in Operating/Capital Levy	22,305	196,752	200,687	204,700	208,794	212,970	217,230	221,574	226,006	230,526	235,136
16 % Chg in Operating/Capital Levy	0.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
17 Assessed Values (\$1,000's) 2% annual gro	1/1/2020	revaluation year									
18 Total Assessed 1/1 prior year (AV)	1,742,320	1,800,000	1,800,000	1,872,000	1,872,000	1,946,880	1,946,880	2,024,755	2,024,755	2,105,745	2,105,745
19 TID 1 increment value (EV)	(80,000)	(80,000)	-	-	-	-	-	-	-	-	-
20 TID 3 increment value (EV)	(42,000)	(42,000)	(42,840)	(43,697)	(44,571)	(45,462)	(46,371)	-	-	-	-
21 TID 4 increment value (EV)	(17,000)	(17,000)	(17,340)	(17,687)	(18,041)	(18,401)	(18,769)	(19,145)	-	-	-
22 TID 5 increment value (EV)	(60,000)	(60,000)	(61,200)	(62,424)	(63,672)	(64,946)	-	-	-	-	-
23 Net Assessed Value *	1,543,320	1,601,000	1,678,620	1,748,192	1,745,716	1,818,071	1,881,739	2,005,610	2,024,755	2,105,745	2,105,745
* 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 net assessed value	7.621439	7.529862	7.361430	7.246254	7.439953	7.325344	7.201360	6.691386	6.762400	6.617243	6.825477
26 Estimated Village Tax Bill for a											
27 \$300,000 home (2019 base)	\$ 2,224	\$ 2,259	\$ 2,209	\$ 2,264	\$ 2,321	\$ 2,380	\$ 2,336	\$ 2,256	\$ 2,273	\$ 2,313	\$ 2,386
28 Change from prior year	22	35	(50)	55	57	59	(44)	(80)	17	40	73
29 % Change from prior year	1.0%	1.6%	-2.2%	2.5%	2.5%	2.7%	-1.8%	-3.4%	0.8%	1.8%	3.2%
30 Value of pending TID tax relief											
31 Village only - Total	\$ 1,516,666	\$ 1,498,442	\$ 893,530	\$ 897,141	\$ 939,545	\$ 943,573	\$ 469,102	\$ 128,105	\$ -	\$ -	\$ -
32 Estimated all districts	\$ 3,033,333	\$ 2,996,885	\$ 1,787,061	\$ 1,794,283	\$ 1,879,090	\$ 1,887,147	\$ 938,204	\$ 256,210	\$ -	\$ -	\$ -
33 All districts / \$300,000 home	\$ 573	\$ 542	\$ 323	\$ 316	\$ 331	\$ 333	\$ 165	\$ 44	\$ -	\$ -	\$ -

Long Range Financial Plan 2022 - 2031



Operational Forecast

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										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Property Taxes											
Property Tax Levy - All Funds	\$ 11,762,320	\$ 12,055,309	\$ 12,357,044	\$ 12,667,846	\$ 12,988,046	\$ 13,317,993	\$ 13,551,081	\$ 13,420,313	\$ 13,692,205	\$ 13,934,229	\$ 14,372,717
Other Revenues (non-tax)											
General Fund (1%)	3,868,682	3,907,369	3,946,443	3,985,907	4,025,766	4,066,024	4,106,684	4,147,751	4,189,228	4,231,121	4,273,432
Library (1%)	131,124	132,435	133,760	135,097	136,448	137,813	139,191	140,583	141,989	143,408	144,842
Elder Services (1%)	69,390	100,084	101,085	102,096	103,117	104,148	105,189	106,241	107,303	108,377	109,460
Shorewood Today (1%)	92,500	93,425	94,359	95,303	96,256	97,218	98,191	99,173	100,164	101,166	102,178
Capital Projects (schedule)	4,054,750	1,865,000	1,775,000	2,325,000	3,325,000	1,675,000	1,125,000	2,025,000	1,075,000	2,445,000	1,075,000
Debt Service (projected)	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	1,018,163
Total Revenues	22,548,837	20,592,097	19,739,119	20,342,564	21,687,896	20,455,421	20,194,073	23,107,860	20,280,628	21,961,038	21,095,792
Expenditures											
General Fund (2%)	\$ 12,514,383	\$ 12,764,671	\$ 13,019,964	\$ 13,280,363	\$ 13,545,971	\$ 13,816,890	\$ 14,093,228	\$ 14,375,092	\$ 14,662,594	\$ 14,955,846	\$ 15,254,963
Library (2%)	1,060,374	1,081,581	1,103,213	1,125,277	1,147,783	1,170,739	1,194,153	1,218,036	1,242,397	1,267,245	1,292,590
Elder Services (2%)	182,020	185,660	189,374	193,161	197,024	200,965	204,984	209,084	213,265	217,531	221,881
Shorewood Today (2%)	96,500	98,430	100,399	102,407	104,455	106,544	108,675	110,848	113,065	115,326	117,633
Capital Projects (schedule)	4,200,750	2,515,000	2,438,000	3,001,260	4,014,785	2,378,581	1,842,653	2,757,006	1,817,986	3,199,130	1,840,442
Debt Service (projected)	4,494,810	4,459,451	3,453,454	3,259,442	3,352,795	3,513,734	3,541,105	5,288,825	3,140,649	3,175,147	3,398,924
Total Expenditures	22,548,837	21,104,793	20,304,403	20,961,910	22,362,813	21,187,452	20,984,797	23,958,891	21,189,957	22,930,226	22,126,434
Prospective Funding Gap	-	(512,697)	(565,284)	(619,346)	(674,917)	(732,031)	(790,724)	(851,031)	(909,329)	(969,188)	(1,030,641)



Capital Projects Forecasts

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.

Long Range Financial Plan 2022 - 2031

General Capital Projects Fund - 400



		budget											
	Account Number	Account Name	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Revenues													
1	Annual Capital Funding Sources												
2	400-5700-41110	Property Taxes (2.0% growth)	\$ 146,000	\$ 650,000	\$ 663,000	\$ 676,260	\$ 689,785	\$ 703,581	\$ 717,653	\$ 732,006	\$ 742,986	\$ 754,130	\$ 765,442
3	400-5700-43530	State Transportation Aids	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
4	400-5700-43590	One-time Revenues	819,750	-	-	-	-	-	-	-	-	-	-
5	400-9000-49700	Property Sales	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
6	Total Annual Capital Revenues		1,090,750	775,000	788,000	801,260	814,785	828,581	842,653	857,006	867,986	879,130	890,442
Long Range Plan Funding Sources													
8	400-9000-49800	Bond Proceeds / Reserves	2,660,000	1,740,000	1,650,000	2,200,000	3,000,000	1,550,000	900,000	1,900,000	850,000	2,320,000	850,000
9	400-5700-42000	Special Assmts (sidewalks)	150,000	-	-	-	200,000	-	100,000	-	100,000	-	100,000
10	400-5700-43730	MMSD GI Grants	300,000	-	-	-	-	-	-	-	-	-	-
11	Total LRP Capital Revenues		3,110,000	1,740,000	1,650,000	2,200,000	3,200,000	1,550,000	1,000,000	1,900,000	950,000	2,320,000	950,000
Total Revenue			4,200,750	2,515,000	2,438,000	3,001,260	4,014,785	2,378,581	1,842,653	2,757,006	1,817,986	3,199,130	1,840,442
Expenditures													
12	General Annual Capital needs		\$ 1,090,750	\$ 775,000	\$ 788,000	\$ 801,260	\$ 814,785	\$ 828,581	\$ 842,653	\$ 857,006	\$ 867,986	\$ 879,130	\$ 890,442
Long Range Plan projects													
14	Roads / Alley		2,330,000	1,250,000	1,400,000	1,900,000	2,500,000	1,000,000	750,000	1,500,000	750,000	2,260,000	750,000
15	Other General Projects in Plan		780,000	420,000	250,000	250,000	700,000	500,000	250,000	350,000	200,000	-	200,000
16	Lateral Rehab Program / MMSD		-	-	-	-	-	-	-	-	-	-	-
17	Debt Issuance Costs (net)		-	70,000	-	50,000	-	50,000	-	50,000	-	60,000	-
18	Sub-total LRP projects		3,110,000	1,740,000	1,650,000	2,200,000	3,200,000	1,550,000	1,000,000	1,900,000	950,000	2,320,000	950,000
19	Total Expenditures		4,200,750	2,515,000	2,438,000	3,001,260	4,014,785	2,378,581	1,842,653	2,757,006	1,817,986	3,199,130	1,840,442
20	Net Change in Fund Balance		-	-	-	-	-	-	-	-	-	-	-

Long Range Financial Plan 2022 - 2031



TID Projections

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%									
5/14/2021						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	Change / 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	\$ 2,014,089	\$ 40,000	\$ 2,054,089	\$ 1,165,700	\$ 5,000	\$ 1,170,700	\$ 883,389	\$ 975,000	\$ 2,248,528	\$ (1,273,528)	2020
2021	219,565,900	12,777,300	232,343,200	139,131,300	93,211,900	28.93	\$ 2,666,620	\$ 40,000	\$ 2,706,620	\$ 1,235,080	\$ 5,000	\$ 1,240,080	\$ 1,466,540	\$ 2,441,540	\$ 1,067,168	\$ 1,374,372	2021
2022	222,343,200	-	222,343,200	139,131,300	83,211,900	29.36	\$ 2,443,430	\$ 40,000	\$ 2,483,430	\$ 1,091,065	\$ 5,000	\$ 1,096,065	\$ 1,387,365	\$ 2,443,430			2022
2023																	2023
2024																	2024
2025																	2025
2026																	2026
2027																	2027
2028																	2028
2029																	2029
2030																	2030

Long Range Financial Plan 2022 - 2031



TID Projections

Tax Incremental District #3					<u>Moderate assumptions</u>					Created: 2008, Mandatory Close: 2035							
Cash Flow Projections					Property appreciation factor 2.00%												
4/15/2021					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	Change / 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	\$ 460,000	\$ 6,611,500	\$ (6,151,500)	2020
2021	35,435,000	14,253,700	49,688,700	7,748,400	41,940,300	28.93	\$ 1,198,333	\$ 30,000	\$ 1,228,333	\$ 909,190	\$ 15,000	\$ 924,190	\$ 304,143	\$ 764,143	\$ 6,252,830	\$ (5,488,687)	2021
2022	49,688,700	-	49,688,700	7,748,400	41,940,300	29.36	\$ 1,231,533	\$ 30,000	\$ 1,261,533	\$ 914,447	\$ 15,000	\$ 929,447	\$ 332,086	\$ 1,096,229	\$ 5,630,000	\$ (4,533,771)	2022
2023	49,688,700	993,774	50,682,474	7,748,400	42,934,074	28.76	\$ 1,234,838	\$ 30,000	\$ 1,264,838	\$ 857,338	\$ 15,000	\$ 872,338	\$ 392,499	\$ 1,488,729	\$ 5,035,000	\$ (3,546,271)	2023
2024	50,682,474	1,013,649	51,696,123	7,748,400	43,947,723	29.19	\$ 1,282,952	\$ 30,000	\$ 1,312,952	\$ 566,589	\$ 15,000	\$ 581,589	\$ 731,362	\$ 2,220,091	\$ 4,715,000	\$ (2,494,909)	2024
2025	51,696,123	1,033,922	52,730,046	7,748,400	44,981,646	29.63	\$ 1,332,832	\$ 30,000	\$ 1,362,832	\$ 528,906	\$ 15,000	\$ 543,906	\$ 818,926	\$ 3,039,017	\$ 4,425,000	\$ (1,385,983)	2025
2026	52,730,046	1,054,601	53,784,647	7,748,400	46,036,247	30.08	\$ 1,384,541	\$ 30,000	\$ 1,414,541	\$ 536,839	\$ 15,000	\$ 551,839	\$ 862,702	\$ 3,901,719	\$ 4,120,000	\$ (218,281)	2026
2027	53,784,647	1,075,693	54,860,340	7,748,400	47,111,940	30.53	\$ 1,438,146	\$ 30,000	\$ 1,468,146	\$ 544,892	\$ 15,000	\$ 559,892	\$ 908,254	\$ 4,809,973	\$ 3,795,000	\$ 1,014,973	2027
2028	54,860,340	1,097,207	55,957,547	7,748,400	48,209,147	30.98	\$ 1,493,714	\$ 30,000	\$ 1,523,714	\$ 553,065	\$ 15,000	\$ 568,065	\$ 955,649	\$ 5,765,622	\$ 3,455,000	\$ 2,310,622	2028
2029	55,957,547	1,119,151	57,076,698	7,748,400	49,328,298	31.45	\$ 1,551,316	\$ 30,000	\$ 1,581,316	\$ 561,361	\$ 15,000	\$ 576,361	\$ 1,004,955	\$ 6,770,577	\$ 3,100,000	\$ 3,670,577	2029
2030	57,076,698	1,141,534	58,218,231	7,748,400	50,469,831	31.92	\$ 1,611,024	\$ 30,000	\$ 1,641,024	\$ 569,782	\$ 15,000	\$ 584,782	\$ 1,056,242	\$ 7,826,819	\$ 2,720,000	\$ 5,106,819	2030

Long Range Financial Plan 2022 - 2031



TID Projections

Tax Incremental District #4						<u>Moderate assumptions</u>				Created: 2011, Mandatory Close: 2038							
Cash Flow Projections						Property appreciation factor		2.00%									
3/14/2021						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	Change / 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	\$ 1,150,000	\$ 6,340,000	\$ (5,190,000)	2020
2021	19,024,500	(737,100)	18,287,400	1,195,400	17,092,000	28.93	\$ 494,472	\$ 200,000	\$ 694,472	\$ 514,700	\$ 5,000	\$ 519,700	\$ 174,772	\$ 1,324,772	\$ 6,015,000	\$ (4,690,228)	2021
2022	18,287,400	-	18,287,400	1,195,400	17,092,000	29.36	\$ 501,889	\$ 200,000	\$ 701,889	\$ 532,000	\$ 5,000	\$ 537,000	\$ 164,889	\$ 1,489,660	\$ 5,665,000	\$ (4,175,340)	2022
2023	18,287,400	365,748	18,653,148	1,195,400	17,457,748	28.76	\$ 502,107	\$ 200,000	\$ 702,107	\$ 543,340	\$ 5,000	\$ 548,340	\$ 153,767	\$ 1,643,427	\$ 5,295,000	\$ (3,651,573)	2023
2024	18,653,148	373,063	19,026,211	1,195,400	17,830,811	29.19	\$ 520,529	\$ 200,000	\$ 720,529	\$ 543,700	\$ 5,000	\$ 548,700	\$ 171,829	\$ 1,815,256	\$ 4,915,000	\$ (3,099,744)	2024
2025	19,026,211	380,524	19,406,735	1,195,400	18,211,335	29.63	\$ 539,612	\$ 200,000	\$ 739,612	\$ 553,840	\$ 5,000	\$ 558,840	\$ 180,772	\$ 1,996,028	\$ 4,515,000	\$ (2,518,972)	2025
2026	19,406,735	388,135	19,794,870	1,195,400	18,599,470	30.08	\$ 559,379	\$ 200,000	\$ 759,379	\$ 556,650	\$ 5,000	\$ 561,650	\$ 197,729	\$ 2,193,758	\$ 4,100,000	\$ (1,906,242)	2026
2027	19,794,870	395,897	20,190,767	1,195,400	18,995,367	30.53	\$ 579,855	\$ 200,000	\$ 779,855	\$ 554,000	\$ 5,000	\$ 559,000	\$ 220,855	\$ 2,414,613	\$ 3,675,000	\$ (1,260,387)	2027
2028	20,190,767	403,815	20,594,583	1,195,400	19,399,183	30.98	\$ 601,065	\$ 2,215,000	\$ 2,816,065	\$ 2,616,075	\$ 5,000	\$ 2,621,075	\$ 194,990	\$ 2,609,603	\$ 1,175,000	\$ 1,434,603	2028
2029	20,594,583	411,892	21,006,474	1,195,400	19,811,074	31.45	\$ 623,035	\$ 25,000	\$ 648,035	\$ 411,250	\$ 5,000	\$ 416,250	\$ 231,785	\$ 2,841,388	\$ 800,000	\$ 2,041,388	2029
2030	21,006,474	420,129	21,426,604	1,195,400	20,231,204	31.92	\$ 645,791	\$ 25,000	\$ 670,791	\$ 425,000	\$ 5,000	\$ 430,000	\$ 240,791	\$ 3,082,178	\$ 400,000	\$ 2,682,178	2030

Long Range Financial Plan 2022 - 2031



TID Projections

Tax Incremental District #5						Moderate assumptions				Created: 2014, Mandatory Close: 2041							
Cash Flow Projections						Property appreciation factor		2.00%									
3/14/2021						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	Change / 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								\$ 2,075,000	\$ 5,690,000	\$ (3,615,000)	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	\$ 3,050,000	\$ 5,465,000	\$ (2,415,000)	2020
2021	55,073,400	13,566,200	68,639,600	8,085,800	60,553,800	28.93	\$ 1,731,821	\$ 40,000	\$ 1,771,821	\$ 435,900	\$ 25,000	\$ 460,900	\$ 1,310,921	\$ 4,360,921	\$ 5,215,000	\$ (854,079)	2021
2022	63,639,600	-	63,639,600	8,085,800	55,553,800	29.36	\$ 1,631,279	\$ 40,000	\$ 1,671,279	\$ 425,150	\$ 25,000	\$ 450,150	\$ 1,221,129	\$ 5,582,050	\$ 4,970,000	\$ 612,050	2022
2023	63,639,600	1,272,792	64,912,392	8,085,800	56,826,592	28.76	\$ 1,634,404	\$ 40,000	\$ 1,674,404	\$ 444,150	\$ 50,000	\$ 494,150	\$ 1,180,254	\$ 6,762,305	\$ 4,700,000	\$ 2,062,305	2023
2024	64,912,392	1,298,248	66,210,640	8,085,800	58,124,840	29.19	\$ 1,696,819	\$ 40,000	\$ 1,736,819	\$ 442,125	\$ 50,000	\$ 492,125	\$ 1,244,694	\$ 8,006,999	\$ 4,425,000	\$ 3,581,999	2024
2025	66,210,640	1,324,213	67,534,853	8,085,800	59,449,053	29.63	\$ 1,761,509	\$ 40,000	\$ 1,801,509	\$ 459,425	\$ 2,500,000	\$ 2,959,425	\$ (1,157,916)	\$ 6,849,083	\$ 4,125,000	\$ 2,724,083	2025
2026	67,534,853	1,350,697	68,885,550	8,085,800	60,799,750	30.08	\$ 1,828,554	\$ 40,000	\$ 1,868,554	\$ 500,575	\$ 5,000	\$ 505,575	\$ 1,362,979	\$ 8,212,062	\$ 3,775,000	\$ 4,437,062	2026
2027	68,885,550	1,377,711	70,263,261	8,085,800	62,177,461	30.53	\$ 1,898,038	\$ 40,000	\$ 1,938,038	\$ 514,725	\$ 5,000	\$ 519,725	\$ 1,418,313	\$ 9,630,375	\$ 3,400,000	\$ 6,230,375	2027
2028	70,263,261	1,405,265	71,668,526	8,085,800	63,582,726	30.98	\$ 1,970,050	\$ 40,000	\$ 2,010,050	\$ 552,725	\$ 5,000	\$ 557,725	\$ 1,452,325	\$ 11,082,700	\$ 2,975,000	\$ 8,107,700	2028
2029	71,668,526	1,433,371	73,101,896	8,085,800	65,016,096	31.45	\$ 2,044,678	\$ 40,000	\$ 2,084,678	\$ 563,500	\$ 5,000	\$ 568,500	\$ 1,516,178	\$ 12,598,878	\$ 2,525,000	\$ 10,073,878	2029
2030	73,101,896	1,462,038	74,563,934	8,085,800	66,478,134	31.92	\$ 2,122,017	\$ 40,000	\$ 2,162,017	\$ 572,750	\$ 5,000	\$ 577,750	\$ 1,584,267	\$ 14,183,146	\$ 2,050,000	\$ 12,133,146	2030



Parking Utility

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 Lot Fee	\$30	\$360
Amount paid to private lot owners	\$12	\$144
Last Rate "decrease"	1/1/21	
	<u>2020</u>	<u>2021 budget</u>
Permits sold - Village lots	2,000	1,620
Permits sold - private lots	<u>1,080</u>	<u>1,400</u>
Total	3,080	3,020

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 managing the village's overnight parking lot permit program as well as the maintenance costs associated with keeping the lots clear of snow and ice in the winter.

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.

The parking utility was 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.

Based on current estimated permit sales and anticipated expenses, staff is projecting that the parking utility will deplete these reserves within the next 10 years unless fees are increased or costs are reevaluated.

Long Range Financial Plan 2022 - 2031



Parking Utility

	projected											
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
1 Revenues												
2 Monthly Permit Fees	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
3 Daily permit fees	-	-	-	-	-	-	-	-	-	-	-	-
4 Other Revenues	8,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5 Total Revenues	88,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
6 Expenses												
7 Permitting System fees	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
8 Lot Rental Expenses	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
9 PILOT expenses	19,380	19,768	20,163	20,566	20,978	21,397	21,825	22,262	22,707	23,161	23,624	23,624
10 Other Expenses (2%)	90,000	91,800	93,636	95,509	97,419	99,367	101,355	103,382	105,449	107,558	109,709	109,709
11 Total Expenses	122,380	123,568	125,799	128,075	130,396	132,764	135,180	137,643	140,156	142,719	145,334	145,334
12 Net Change in Equity	(34,380)	(38,568)	(40,799)	(43,075)	(45,396)	(47,764)	(50,180)	(52,643)	(55,156)	(57,719)	(60,334)	(60,334)
13 Beginning Equity	715,000	680,620	642,052	601,253	558,179	512,782	465,018	414,838	362,195	307,039	249,320	249,320
14 Ending Equity	\$ 680,620	\$ 642,052	\$ 601,253	\$ 558,179	\$ 512,782	\$ 465,018	\$ 414,838	\$ 362,195	\$ 307,039	\$ 249,320	\$ 188,986	\$ 188,986
15 Rate increase included above	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
* - The Parking Utility budgets on a full accrual method. The estimated cash position of the utility is also affected by the principal repayment of bonds and is shown below.												
Estimated YE cash position	\$ 432,220	\$ 395,882	\$ 357,933	\$ 318,359	\$ 277,162	\$ 209,398	\$ 134,218	\$ 81,575	\$ 26,419	\$ (31,300)	\$ (91,634)	\$ (91,634)



Water Utility

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	120,000
Commercial	101	30,000
Public Authority	39	10,000
	<u>3,520</u>	<u>400,000</u>

Long Range Plan Notes

- Significant future capital projects are included in the plan 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 \$7.5 million of system improvements over the next 10 years.

Based upon projected estimates in the water utility, a rate increase of 10% that was anticipated in 2021 will be deferred until 2023. However, as these future capital projects are completed, similar increases will also likely be needed in 2025 and 2027, primarily to support the increased debt service payments for these projects as well as other general cost increases.

Staff will 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.

Long Range Financial Plan 2022 - 2031



Water Utility

	budget											
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
1 Revenues												
2 User Fees	\$ 2,020,000	\$ 2,020,000	\$ 2,222,000	\$ 2,222,000	\$ 2,555,300	\$ 2,555,300	\$ 2,938,595	\$ 2,938,595	\$ 3,232,455	\$ 3,232,455	\$ 3,394,077	
3 Other Revenues	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
4 Total Revenues	<u>2,070,000</u>	<u>2,070,000</u>	<u>2,272,000</u>	<u>2,272,000</u>	<u>2,605,300</u>	<u>2,605,300</u>	<u>2,988,595</u>	<u>2,988,595</u>	<u>3,282,455</u>	<u>3,282,455</u>	<u>3,444,077</u>	
5 Expenses												
6 Purchase Water (3%)	\$ 741,600	\$ 763,848	\$ 786,763	\$ 810,366	\$ 834,677	\$ 859,718	\$ 885,509	\$ 912,074	\$ 939,437	\$ 967,620	\$ 996,648	
7 PILOT expenses	190,000	222,000	215,000	231,000	258,000	297,000	344,000	362,000	385,000	400,000	400,000	
8 Depreciation	225,000	225,000	228,000	243,000	265,000	290,000	300,000	308,000	316,000	327,000	327,000	
9 Other Expenses (5%)	\$ 640,557	\$ 672,585	\$ 706,214	\$ 741,525	\$ 778,601	\$ 817,531	\$ 858,408	\$ 901,328	\$ 946,394	\$ 993,714	\$ 1,043,400	
10 Interest Expense	149,620	140,850	145,315	136,620	209,255	197,885	265,230	252,575	282,640	270,690	304,230	
11 Total Expenses	<u>1,946,777</u>	<u>2,024,283</u>	<u>2,081,293</u>	<u>2,162,511</u>	<u>2,345,533</u>	<u>2,462,134</u>	<u>2,653,147</u>	<u>2,735,977</u>	<u>2,869,471</u>	<u>2,959,024</u>	<u>3,071,278</u>	
12 Net Change in Equity	123,223	45,717	190,707	109,489	259,767	143,166	335,448	252,618	412,983	323,431	372,799	
13 Beginning Equity	<u>3,399,552</u>	<u>3,522,775</u>	<u>3,568,492</u>	<u>3,759,200</u>	<u>3,868,688</u>	<u>4,128,455</u>	<u>4,271,621</u>	<u>4,607,070</u>	<u>4,859,687</u>	<u>5,272,670</u>	<u>5,596,101</u>	
14 Ending Equity	<u>\$ 3,522,775</u>	<u>\$ 3,568,492</u>	<u>\$ 3,759,200</u>	<u>\$ 3,868,688</u>	<u>\$ 4,128,455</u>	<u>\$ 4,271,621</u>	<u>\$ 4,607,070</u>	<u>\$ 4,859,687</u>	<u>\$ 5,272,670</u>	<u>\$ 5,596,101</u>	<u>\$ 5,968,900</u>	
15 Rate increase included above	0.00%	0.00%	10.00%	0.00%	15.00%	0.00%	15.00%	0.00%	10.00%	0.00%	5.00%	
* - 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.												
16 Self-funded capital costs	50,000	-	100,000	-	100,000	-	100,000	-	100,000	-	100,000	
17 Bond principal payments	352,650	363,340	320,530	341,100	408,039	459,615	444,745	448,470	456,160	493,140	557,850	
18 Self-funded bond reserves	-	-	-	-	-	-	-	-	-	-	-	
19 Estimated cash position	<u>510,073</u>	<u>417,450</u>	<u>415,628</u>	<u>427,016</u>	<u>443,744</u>	<u>417,295</u>	<u>507,999</u>	<u>620,146</u>	<u>792,969</u>	<u>950,260</u>	<u>992,209</u>	
20 Cash Target 25% Oper'g Exp	<u>\$ 430,400</u>	<u>\$ 449,800</u>	<u>\$ 463,300</u>	<u>\$ 479,900</u>	<u>\$ 520,100</u>	<u>\$ 543,000</u>	<u>\$ 588,300</u>	<u>\$ 607,000</u>	<u>\$ 638,400</u>	<u>\$ 658,000</u>	<u>\$ 686,100</u>	



Sewer Utility

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 \$20 million of borrowing over the next 5 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 in 2024 are currently projected to be necessary in order to support these efforts.

Long Range Financial Plan 2021 - 2030

Sewer Utility



	budget										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1 Revenues											
2 User Fees	\$ 2,365,000	\$ 2,956,250	\$ 2,956,250	\$ 3,695,313	\$ 3,695,313	\$ 4,064,844	\$ 4,064,844	\$ 4,471,328	\$ 4,471,328	\$ 4,694,895	\$ 4,694,895
3 Other Revenues	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
4 Total Revenues	<u>2,390,000</u>	<u>2,981,250</u>	<u>2,981,250</u>	<u>3,720,313</u>	<u>3,720,313</u>	<u>4,089,844</u>	<u>4,089,844</u>	<u>4,496,328</u>	<u>4,496,328</u>	<u>4,719,895</u>	<u>4,719,895</u>
5 Expenses											
6 Treatment Expense (3%)	\$ 780,000	\$ 803,400	\$ 827,502	\$ 852,327	\$ 877,897	\$ 904,234	\$ 931,361	\$ 959,302	\$ 988,081	\$ 1,017,723	\$ 1,048,255
7 Depreciation	375,000	400,000	500,000	635,000	640,000	680,000	685,000	690,000	695,000	700,000	700,000
8 Other Expenses (3%)	582,925	600,413	618,425	636,978	656,087	675,770	696,043	716,924	738,432	760,585	783,402
9 Interest Expense	190,345	249,357	569,563	543,934	828,028	789,240	858,790	813,210	762,830	709,425	654,910
10 Total Expenses	<u>1,928,270</u>	<u>2,053,170</u>	<u>2,515,490</u>	<u>2,668,239</u>	<u>3,002,012</u>	<u>3,049,244</u>	<u>3,171,194</u>	<u>3,179,436</u>	<u>3,184,343</u>	<u>3,187,733</u>	<u>3,186,567</u>
11 Net Change in Equity	461,730	928,080	465,760	1,052,074	718,300	1,040,600	918,650	1,316,892	1,311,986	1,532,162	1,533,327
12 Beginning Equity	<u>10,448,476</u>	<u>10,910,206</u>	<u>11,838,286</u>	<u>12,304,046</u>	<u>13,356,120</u>	<u>14,074,420</u>	<u>15,115,020</u>	<u>16,033,670</u>	<u>17,350,563</u>	<u>18,662,548</u>	<u>20,194,710</u>
13 Ending Equity	<u>10,910,206</u>	<u>11,838,286</u>	<u>12,304,046</u>	<u>13,356,120</u>	<u>14,074,420</u>	<u>15,115,020</u>	<u>16,033,670</u>	<u>17,350,563</u>	<u>18,662,548</u>	<u>20,194,710</u>	<u>21,728,037</u>
14 Rate increase included above	0.00%	25.00%	0.00%	25.00%	0.00%	10.00%	0.00%	10.00%	0.00%	5.00%	0.00%
15 Revenue coverage 125% target	127.00%	171.00%	102.00%	136.00%	100.00%	109.00%	104.00%	115.00%	112.00%	119.00%	116.00%
* - 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.											
16 Self-funded capital costs	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
17 Bond principal payments	533,181	657,525	904,325	1,079,849	1,341,955	1,481,070	1,494,200	1,615,560	1,683,880	1,747,200	1,805,520
18 Estimated cash position	<u>\$ 58,549</u>	<u>\$ 479,104</u>	<u>\$ 290,539</u>	<u>\$ 647,764</u>	<u>\$ 414,109</u>	<u>\$ 403,639</u>	<u>\$ 263,089</u>	<u>\$ 404,422</u>	<u>\$ 477,527</u>	<u>\$ 712,489</u>	<u>\$ 890,296</u>
19 Cash Target 25% Oper'g Exp	<u>\$ 388,300</u>	<u>\$ 413,300</u>	<u>\$ 503,900</u>	<u>\$ 508,300</u>	<u>\$ 590,500</u>	<u>\$ 592,300</u>	<u>\$ 621,500</u>	<u>\$ 622,400</u>	<u>\$ 622,300</u>	<u>\$ 621,900</u>	<u>\$ 621,600</u>



Comparative Utility Rates

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, include their water utility's public fire protection costs as a quarterly charge to utility customers based on meter sizing, while Shorewood taxes 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							
2020 Rate Survey							
Rank	Municipality	Water	Sewer	Storm	Refuse / Recycling	Total	Quarterly
1	Mequon	\$ 553.28	\$ 562.00	\$ -	\$ 280.00	\$ 1,395.28	\$ 348.82
2	Port Washington	\$ 508.12	\$ 554.40	\$ -	\$ 38.23	\$ 1,100.75	\$ 275.19
3	Bayside	\$ 371.40	\$ 480.00	\$ 223.00	\$ -	\$ 1,074.40	\$ 268.60
4	Saukville	\$ 363.84	\$ 415.28	\$ -	\$ 186.00	\$ 965.12	\$ 241.28
5	Cudahy	\$ 213.67	\$ 425.72	\$ 125.28	\$ 125.00	\$ 889.67	\$ 222.42
6	Fox Point	\$ 364.56	\$ 300.28	\$ 128.64	\$ 78.00	\$ 871.48	\$ 217.87
7	Grafton	\$ 231.04	\$ 578.80	\$ -	\$ 34.60	\$ 844.44	\$ 211.11
8	Franklin	\$ 328.88	\$ 380.80	\$ -	\$ 134.60	\$ 844.28	\$ 211.07
9	Cedarburg	\$ 343.40	\$ 482.00	\$ -	\$ -	\$ 825.40	\$ 206.35
10	South Milwaukee	\$ 443.56	\$ 231.20	\$ 36.00	\$ 62.60	\$ 773.36	\$ 193.34
11	Greenfield	\$ 247.48	\$ 194.24	\$ 68.00	\$ 211.80	\$ 721.52	\$ 180.38
12	Whitefish Bay	\$ 280.48	\$ 199.68	\$ 160.00	\$ -	\$ 640.16	\$ 160.04
13	Wauwatosa	\$ 313.84	\$ 178.08	\$ 118.40	\$ -	\$ 610.32	\$ 152.58
14	Brown Deer	\$ 281.96	\$ 125.40	\$ 119.08	\$ 80.00	\$ 606.44	\$ 151.61
15	West Allis	\$ 274.04	\$ 210.44	\$ -	\$ 90.00	\$ 574.48	\$ 143.62
16	Milwaukee	\$ 197.80	\$ 95.88	\$ 64.52	\$ 202.84	\$ 561.04	\$ 140.26
17	Glendale	\$ 358.04	\$ 114.40	\$ 80.00	\$ -	\$ 552.44	\$ 138.11
18	Greendale	\$ 318.00	\$ 83.20	\$ 79.60	\$ 53.56	\$ 534.36	\$ 133.59
19	Shorewood	\$ 247.20	\$ 284.20	\$ -	\$ -	\$ 531.40	\$ 132.85
20	Oak Creek	\$ 331.72	\$ 99.60	\$ -	\$ -	\$ 431.32	\$ 107.83

Long Range Financial Plan 2022 - 2031



Estimated Average Residential Property Owner Payments

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. 2018	approx. 2019	approx. 2020	approx. 2021	Projected 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Tax Bill (Village Portion)	\$ 2,158	\$ 2,171	\$ 2,202	\$ 2,224	\$ 2,259	\$ 2,209	\$ 2,264	\$ 2,321	\$ 2,380	\$ 2,336	\$ 2,256	\$ 2,273	\$ 2,313	\$ 2,386
Water Flat Quarterly	20.70	20.70	20.70	20.70	20.70	22.77	22.77	26.19	26.19	30.11	30.11	33.12	33.12	34.78
Water Consumption	3.07	3.07	3.07	3.07	3.07	3.38	3.38	3.88	3.88	4.47	4.47	4.91	4.91	5.16
Water Bill	242	242	242	242	242	267	267	307	307	353	353	388	388	407
Sewer Flat	11.25	11.25	13.50	13.50	13.50	13.50	15.00	15.00	15.00	15.00	16.50	16.50	16.50	16.50
Sewer Consumption	4.60	4.60	5.52	5.52	6.90	6.90	8.63	8.63	9.49	9.49	10.44	10.44	10.96	10.96
Sewer Bill	284	284	341	341	413	413	509	509	553	553	609	609	636	636
Sub-total Utility Bill	527	527	584	584	655	680	775	815	860	906	961	997	1,024	1,043
Total	\$ 2,685	\$ 2,698	\$ 2,786	\$ 2,808	\$ 2,914	\$ 2,889	\$ 3,039	\$ 3,136	\$ 3,240	\$ 3,242	\$ 3,217	\$ 3,270	\$ 3,337	\$ 3,429
Change from Prior Year	\$ 34	\$ 13	\$ 88	\$ 22	\$ 107	\$ (26)	\$ 151	\$ 97	\$ 104	\$ 2	\$ (25)	\$ 52	\$ 67	\$ 92
% Change from Prior Year	1.21%	0.48%	3.26%	0.79%	3.80%	-0.88%	5.22%	3.19%	3.31%	0.06%	-0.76%	1.62%	2.05%	2.77%
Change and percentage change assume that rate increases are in place for the entire calendar year.														
Property tax amounts shown are based on a \$320,000 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.														

APPENDIX A



Project Implementation Schedule

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.

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Project Implementation Schedule

Village of Shorewood 2022-2031 Long Range Plan Updated 5/18/21		General Infrastructure Projects															2022-2031 SUB TOTAL
		2022-2023			2024-2025			2026-2027			2028-2029			2030-2031			
		G.O	2022	2023	G.O	2024	2025	G.O	2026	2027	G.O	2028	2029	G.O	2030	2031	
		Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	
General - Tax Levy funded																	
1	Local Road Program										1,500,000	1,500,000				1,500,000	
2	Alley Reconstruction	1,250,000	1,250,000				750,000		750,000		750,000		750,000		750,000	3,500,000	
2B	Residual 2020 bond proceeds	(1,250,000)	(1,250,000)													(1,250,000)	
3	Sidewalk Program (costs)				400,000	400,000	200,000		200,000		200,000		200,000		200,000	1,000,000	
3B	Sidewalk (special Assmt.)				(300,000)	(300,000)	(150,000)		(150,000)		(150,000)		(150,000)		(150,000)	(750,000)	
4	Oakland Avenue (North)				2,500,000	2,500,000										2,500,000	
4B	TID 5 funding				(2,500,000)	(2,500,000)										(2,500,000)	
5	Oakland Avenue (South)													2,260,000	2,260,000	2,260,000	
6	Hubbard Park (parking lot)	300,000	300,000													300,000	
6B	MMSD green solutions grants	(150,000)	(150,000)													(150,000)	
6C	Residual 2020 bond proceeds	(150,000)	(150,000)													(150,000)	
7	DPW - Wall / Salt Shed	250,000		250,000	250,000	250,000										500,000	
7B	Residual 2020 bond proceeds	(250,000)		(250,000)												(250,000)	
8	Street Lighting Boxes				300,000	300,000										300,000	
9	Street Lighting Engineering Study						50,000		50,000							50,000	
10	Police Parking Lot	120,000	120,000													120,000	
10B	Residual 2020 bond proceeds	(75,500)	(75,500)													(75,500)	
11	Village Center HVAC									350,000	350,000					350,000	
12	Future Facilities (VH)						500,000	500,000								500,000	
13	Future Facilities (DPW)															0	
Sub Totals:		44,500	44,500	0	650,000	250,000	400,000	1,350,000	500,000	850,000	2,650,000	1,850,000	800,000	3,060,000	2,260,000	800,000	7,754,500
Water Capital Projects																	
Funded By Utility																	
14	Water Relays - Local roads										640,000	640,000				640,000	
15	Water Relays - off year						500,000		500,000		500,000		500,000		500,000	1,500,000	
16	Oakland Ave - WATER				1,000,000	1,000,000								750,000	750,000	1,750,000	
17	Oakland Meter Pit				500,000	500,000										500,000	
Sub Totals:		0	0	0	1,500,000	0	1,500,000	500,000	0	500,000	1,140,000	640,000	500,000	1,250,000	750,000	500,000	4,390,000

APPENDIX A

Project Implementation Schedule



Village of Shorewood	SEACSI Coordinated Infrastructure Projects																
2022-2031 Long Range Plan <i>Updated 5/18/21</i>	2022-2023	2022	2023	2024-2025	2024	2025	2026-2027	2026	2027	2028-2029	2028	2029	2030-2031	2030	2031	2022-2031	
	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	Bonds	Projects	Projects	SUB TOTAL	
General - Tax Levy funded																	
20 SEACSI - Phase 1 Roads	1,150,000		1,150,000													1,150,000	
21 SEACSI - Phase 2 Roads				1,900,000	1,900,000											1,900,000	
22 SEACSI - Phase 3 Roads (Lake Drive)							1,000,000	1,000,000								1,000,000	
23 Edgewood Ave (Joint project)	250,000		250,000													250,000	
Sub Totals:	1,400,000	0	1,400,000	1,900,000	1,900,000	0	1,000,000	1,000,000	0	0	0	0	0	0	0	4,300,000	
Sewer Capital Projects - Revenue Bonds																	
Funded By Utility																	
24 SEACSI - Phase 1 Sewer	10,250,000		10,250,000													10,250,000	
25 SEACSI - Phase 2 Sewer				8,760,000	8,760,000											8,760,000	
26 SEACSI - Phase 3 (Lake Drive)							2,860,000	2,860,000								2,860,000	
Sub Totals:	10,250,000	0	10,250,000	8,760,000	8,760,000	0	2,860,000	2,860,000	0							21,870,000	
Water Capital Projects																	
Funded By Utility																	
27 SEACSI - Phase 1 Water	550,000		550,000													550,000	
28 SEACSI - Phase 2 Water				1,000,000	1,000,000											1,000,000	
29 SEACSI - Phase 3 (Lake Drive)							1,750,000	1,750,000								1,750,000	
Sub Totals:	550,000	0	550,000	1,000,000	1,000,000	0	1,750,000	1,750,000	0	0	0	0	0	0	0	3,300,000	

APPENDIX A



Project Implementation Schedule

LOCAL ROAD PROGRAM

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.

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Project Implementation Schedule

ALLEY RECONSTRUCTION PROGRAM

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 as the village has increased planned funding for this item.

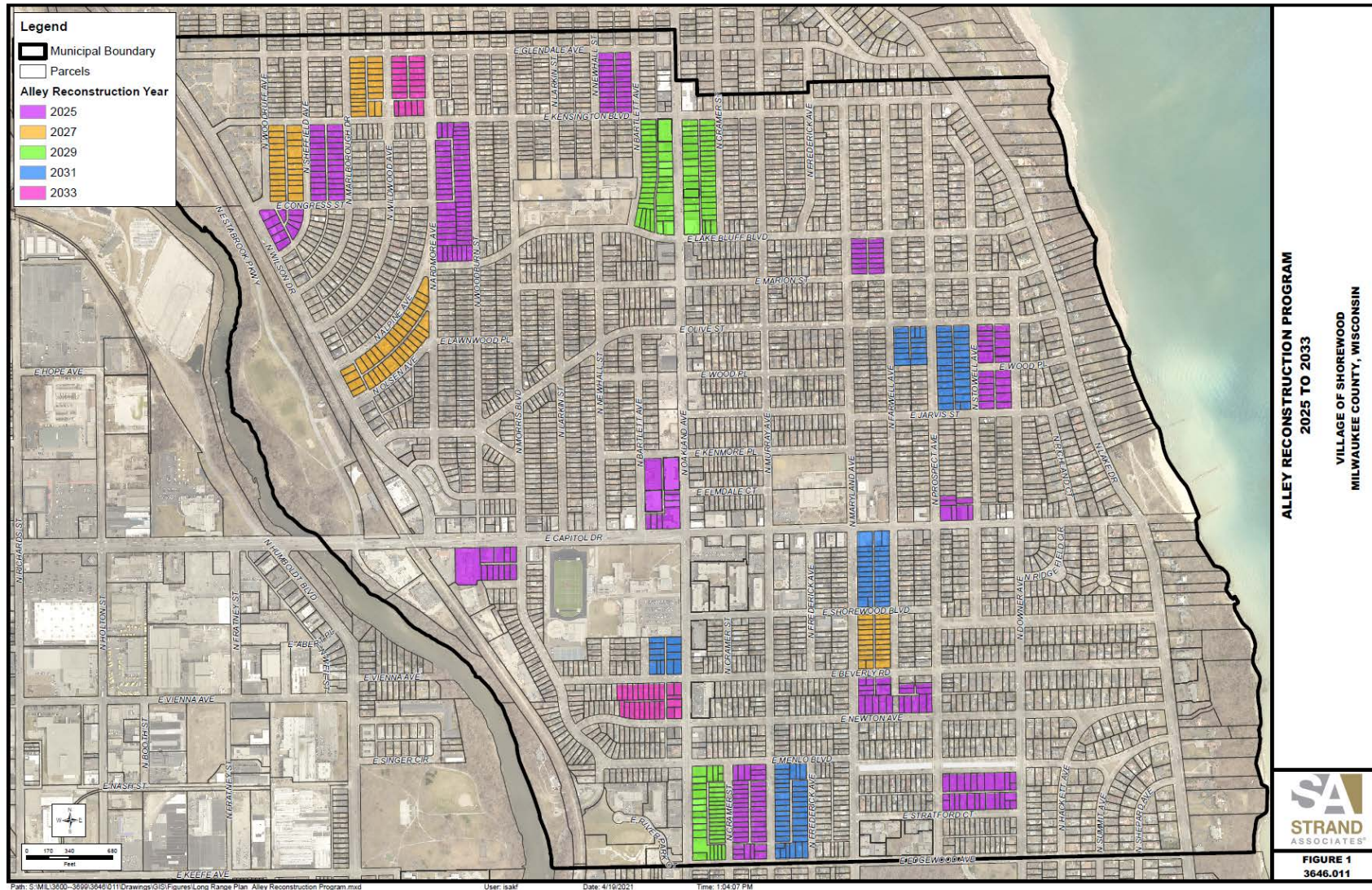
MMSD Green Solutions funds were used in the 2017 and 2019 programs and planned for use in the 2021 program to offset the costs of green infrastructure components in alleys within the separate sewer system which will provide mechanisms for the Village to move toward TMDL compliance.

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, the project area for 2025 was proposed as a “double” program keeping the overall implementation on schedule.

With the deferral of the Oakland Avenue (North of Capitol Dr.) pavement replacement project until 2025, the previously anticipated 2025 alleys segments will now be moved forward to 2022 for implementation. As a result, most of these alleys will be completed from 1-3 years sooner that previously anticipated.



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



APPENDIX A

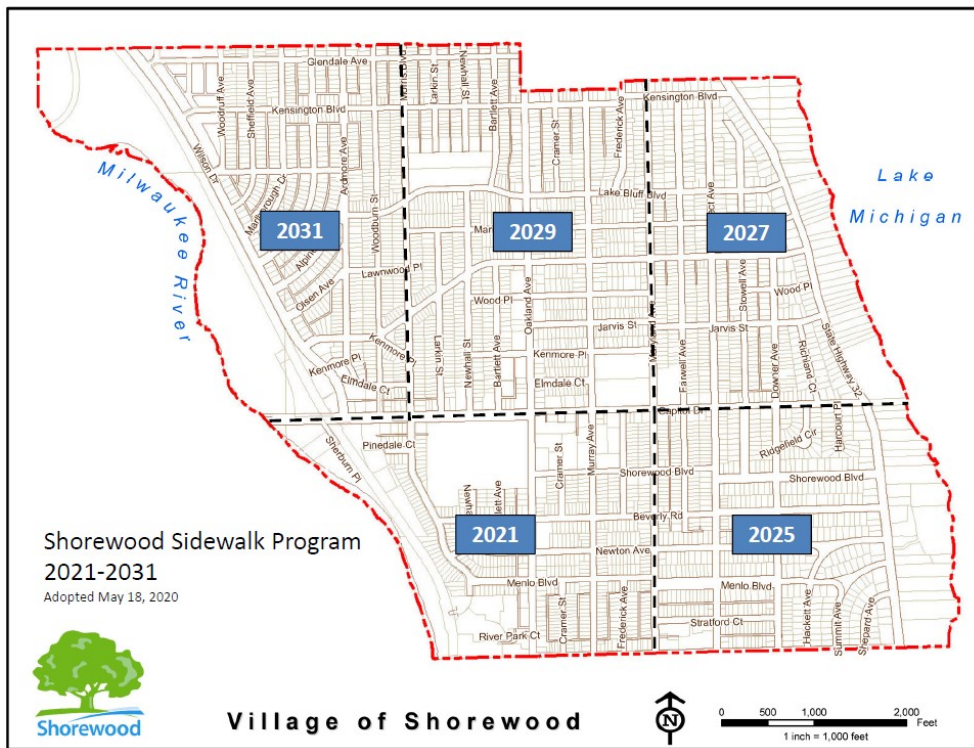
Project Implementation Schedule



SIDEWALK PROGRAM

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.



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Project Implementation Schedule

OAKLAND AVENUE RECONSTRUCTION

Oakland Avenue south of Capitol Drive was constructed in 1979. The segment north of Capitol Drive was reconstructed in 1996. Streetscape improvements were installed in 2007-2008. Both areas are showing significant signs of pavement deterioration which must be addressed.

The segment south of Capitol Drive is scheduled to be resurfaced during the summer of 2021. A pavement replacement north of Capitol is planned for 2025. Engineering design is underway and includes a review of recommended pedestrian safety improvements from the 2020 Transportation and Parking Analysis and an analysis of green infrastructure installation feasibility.

HUBBARD PARK PARKING LOT

Design engineering for the Hubbard Park parking lot reconstruction will be completed in late 2021; construction is anticipated in early 2022. The design scope of work includes a green infrastructure analysis and it is expected that the final design will include GI installation to provide significant water quality benefits, which will help the Village to move toward Milwaukee River Total Daily Maximum Load (TMDL) compliance.

STREET LIGHTING BOX (*STREETLIGHT CONTROL CABINETS*)

The Village's streetlight system includes a total of nine control cabinets; currently four of these are operating in excess of their design life. A proactive replacement program was proposed to address this infrastructure before significant problems pose troublesome and perhaps lengthy street light outages. Five of the existing cabinets have been modernized: two each were completed in conjunction with roadway improvements on N. Oakland Avenue (2008) and E. Capitol Drive (2010), the fifth was relocated from an easement in the rear of a residence to the ROW in the 3600 block of N. Lake Drive in 2016.

The cabinet located near the Lake Bluff Elementary School is scheduled for replacement in 2021. The remaining cabinets (four structure, three in operation) are located on the east side of the Fire Department building and are scheduled for upgrades in 2025.

Implementation of an LED street light system will impact the design and function of these cabinets.

APPENDIX A



Project Implementation Schedule

STREET LIGHTING ENGINEERING STUDY

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. Conversion of the Village's street lighting system to LED fixture can be most efficiently and economically done as a single year vendor contact, estimated at a cost of \$600,000 for the fixtures.

However, it is also recommended that the existing subsurface wiring system be upgraded at that time. The cost for this has not yet been determined, but it would add significant costs and time to implement this project. Further engineering would be necessary in order to obtain an estimate of those additional costs.

DEPARTMENT OF PUBLIC WORKS FACILITIES

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 facility condition assessment to be conducted in 2021 is expected to identify facility upgrade recommendations.

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Project Implementation Schedule

POLICE DEPARTMENT – PARKING LOT

The parking lot on the south side of the police department has been identified as being in need of being replaced. As indicated in 2019, Strand evaluated the parking lot and recommended it be reconstructed

In addition to replacing the parking lot, the 2,000-gallon tank needs to be removed as indicated in the Phase II Environmental Study attached at an estimated cost of \$16,900. There are also costs for the closure of the site as stated in the study at an approximate cost of \$10,350.

The estimate for the replacement of the parking lot and the removal of the tank would be approximately \$120,000. Staff recommends that the customary green infrastructure evaluation be performed during engineering design to identify potential GI installations and related costs. A cost cannot be estimated prior to the evaluation but it is anticipated that a significant portion could be funded through MMSD Green Solutions grant allocations.



VILLAGE CENTER - HVAC

Staff was asked to reflect a placeholder value in the schedule for potential future costs. Additional information and recommendations will be prepared as part of the 2021 Facilities Condition Assessment initiative which was approved in the 2021 Capital budget.

FUTURE FACILITIES – VILLAGE HALL

Staff was asked to reflect a placeholder value in the schedule for potential future costs. Additional information and recommendations will be prepared as part of the 2021 Facilities Condition Assessment initiative which was approved in the 2021 Capital budget.

APPENDIX A



Project Implementation Schedule

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. A 2020 Village Board review of the Lead Service Line Replacement Program did not result in recommended program changes; however recent changes to the federal Lead and Copper Rule (2024 implementation) is anticipated to have significant impact on utility operations.

Relay of watermain, including replacement of 24 municipal services, in the 3800-3900 blocks of N. Frederick Avenue is scheduled for 2021.



APPENDIX A

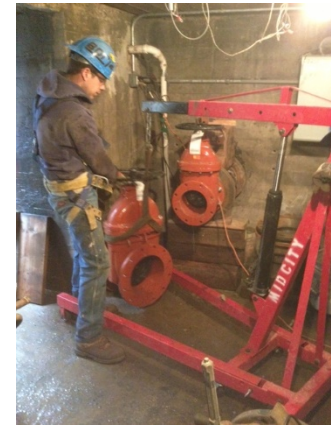


Project Implementation Schedule

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 structure is designed to supply the majority of the water for the Village with the Oakland meter active only during periods of peak use and emergency fire situations. The Downer structure was replaced in late 2020.

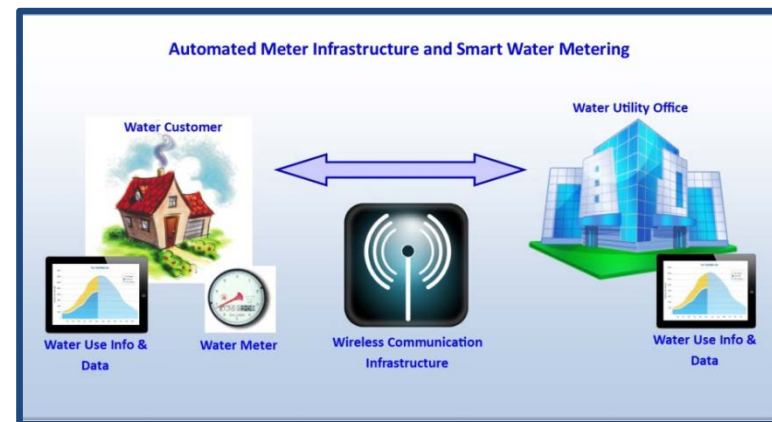
The Oakland structure does not meet current DNR codes or confined space entry safety requirements. The Village is responsible for the maintenance and operation of the pit and all equipment located within with the exception of the master meters owned and maintained by Milwaukee Water Works. It is proposed 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. An AMI (automated meter integration/infrastructure) program with new meters will allow 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. Following a COVID-related delay, replacement of the water meters will begin in August, 2021.



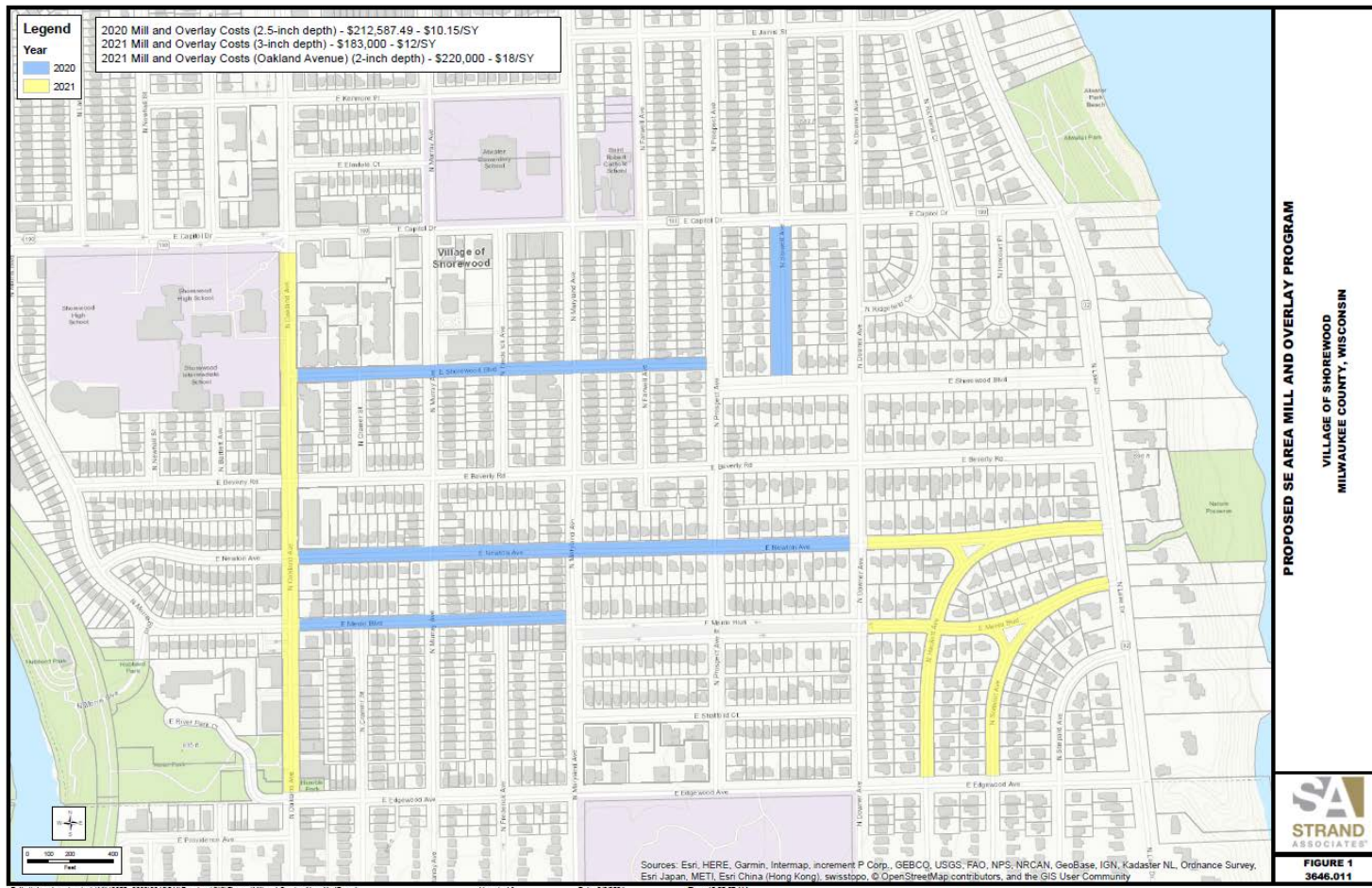
APPENDIX A

Project Implementation Schedule



SOUTHEAST AREA ROAD RESURFACING

An accelerated resurfacing plan for the southeast area was requested and approved by the Village Board. This plan offers interim relief to areas of poor pavement condition which are identified for reconstruction within a window of more than 10 years based upon preliminary design, of the proposed Southeast Area Combined Sewer Improvements.



APPENDIX A



Project Implementation Schedule

SOUTHEAST AREA COMBINED SEWER IMPROVEMENTS

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.

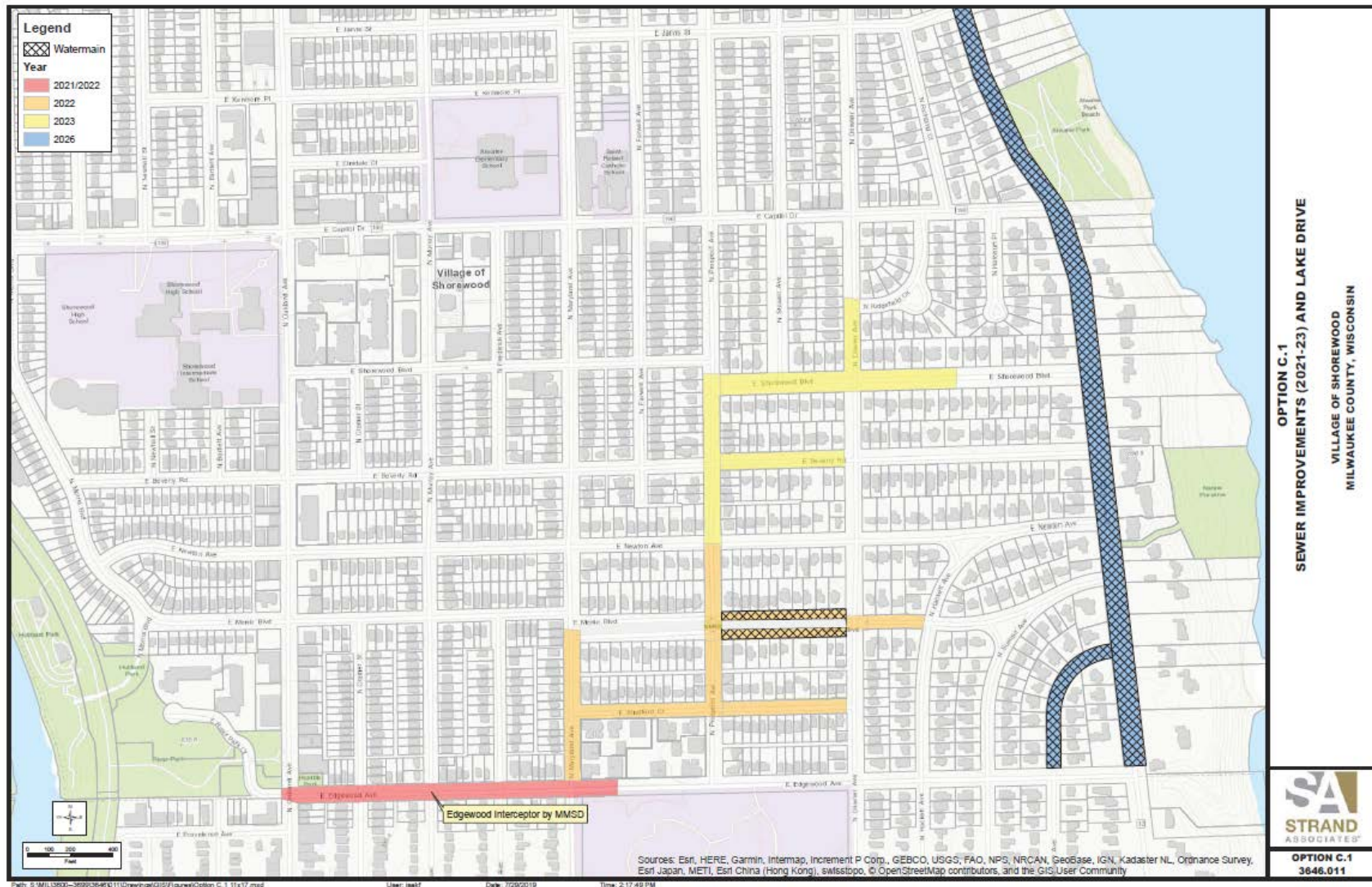
Service improvements evaluated by MMSD in the same area were later incorporated into the CSSA Report's recommendations which include multiple construction and funding phases. The initial phase will be completed by MMSD; construction is scheduled to begin in late 2021 and continue through early 2023. The first of Shorewood's three construction phases is anticipated to be constructed in 2023, followed by Phase II in 2024 and Phase III in 2026 in conjunction with the scheduled reconstruction of STH 32/Lake Drive. 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. The preliminary engineering report will be complete in June 2021; the July 2021 Village Board presentation will include a recommended alternative and route identifying the various utility conflicts and anticipated costs.

The following map is conceptual and will be updated following Village Board action on the preliminary design report recommended solution.

APPENDIX A

Project Implementation Schedule



APPENDIX A



Project Implementation Schedule

LAKE DRIVE RECONSTRUCTION (Arterial Road)

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 includes estimated local costs not included under the cost sharing agreement with the Wisconsin Department of Transportation.

N. LAKE DRIVE WATER MAIN

The current condition of the watermain in N. Lake Drive from E. Edgewood Avenue to approximately E. Kensington Boulevard warrants full length replacement. Utility work is scheduled to 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.

SOUTHEAST AREA COMBINED SEWER – WATER MAINS

The Village's past practice when removing road surfaces has been to evaluate the replacement of water mains in those areas. With the new EPA regulations, as well as the significant subsurface sewer work that will be occurring during this project, staff will also be recommending that all water mains in this area also be replaced during this project. These costs have been estimated and are reflected in the applicable phases for the project.



FINANCIAL POLICY GUIDELINES

Adopted November, 2006,
Last revision: 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



Long-Range Planning Guiding Policies

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.



Long-Range Planning Guiding Policies

3. PRESERVATION OF GENERAL OBLIGATION BORROWING CAPACITY

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

The Village of Shorewood has the intention to limit itself to the use of no more than 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.