



**2021
PROPOSED BUDGET**

VILLAGE OF SHOREWOOD, WISCONSIN

September 8, 2020

2021 Budget Workshop Sessions

Updated 8/28/20

Tuesday	September 8 – 6:00 (Regular meeting - COW)	Introduction – Village wide overview & General Fund budget metrics, (Village Manager / Finance)
Monday	September 14 - 6:00 (Special B&F meeting)	General Fund departmental budgets / General Capital Budget / Utilities (Village Manager / Finance / GF Department Heads)
Monday	September 21 - 6:00 (Special B&F meeting)	Library / Senior Resource Center / Shorewood Today / Debt service / TID's (Village Manager / Finance / Library / SRC)
Thursday	October 15 - 6:00 (Special B&F Meeting)	Wrap-Up with Village Board – Staff updates & review of follow-up list (Village Manager / Finance)
Monday	November 16 – 7:30 (Village Board meeting)	Public Hearing on the 2021 Budget

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2021 Proposed Budget

EXECUTIVE OVERVIEW

VILLAGE OF SHOREWOOD, WISCONSIN

September 8, 2020



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

FROM: Mark Emanuelson, Finance Director

DATE: September 8, 2020

SUBJECT: 2021 Proposed Annual Budget

Enclosed is a broad overview of the proposed budget for the Fiscal Year beginning January 1, 2020. The annual budget document is the policy document that communicates the financial initiatives of the Village for the next year. The budget is prepared each year with the support and hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

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

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



- **Levy Limits:** The Village’s proposed budget is in compliance with the State Levy Limit requirements.

The table below shows a 10 year trend in the village’s tax levies:

Property Tax Levy by Fund										2021	
Tax Levy	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	Proposed Budget	% Chg '20 to '21
General Fund	7,874,719	7,985,022	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	\$8,736,105	3.95%
Debt Service Fund	1,258,424	1,382,006	1,336,030	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	\$1,833,085	0.00%
Gen. Capital Projects	301,303	251,292	539,960	410,406	363,387	443,673	550,486	368,820	387,800	532,800	37.39%
Library Fund	784,205	784,205	795,984	812,514	829,890	858,805	876,095	905,085	910,108	929,950	2.18%
Elder Services Fund	85,396	86,578	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	1.49%
Shorewood Today	4,500	4,500	5,100	5,100	5,600	5,600	5,850	2,000	2,000	-	-100.00%
Marketing Fund	35,000	35,000	30,000	45,000	45,000	39,000	-	-	-	-	0.00%
Total Village Tax Levy	\$ 8,883,249	\$11,988,901	\$10,630,753	\$10,882,218	\$11,046,002	\$11,250,022	\$11,418,306	\$11,485,740	\$11,648,361	\$12,144,570	4.26%
Net Assessed Value *											
(in \$1,000's)	\$ 1,488,713	\$ 1,478,051	\$ 1,481,542	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,553,815	\$ 1,558,033	0.27%
Village Only Tax Levy											
Rate per \$1,000	5.967066	8.111290	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.794809	3.98%
Village portion of tax bill for a \$320,000 home									\$ 2,399	\$ 2,494	\$ 95

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



Summary of Full Time Equivalent - Budgeted Positions Authorized										Budgeted Positions
Department	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Village Manager	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk / Customer Service	3.00	3.00	3.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Finance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning and Development	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75
Police *	31.90	31.80	31.80	31.80	30.00	30.00	29.50	29.50	29.50	29.50
Public Works *	21.85	21.85	21.85	21.95	21.95	21.95	21.45	20.95	21.45	21.45
Library	13.46	13.25	13.25	13.25	13.25	13.40	13.40	13.40	13.40	13.40
Senior Resource Center	0.90	1.10	1.10	1.10	1.20	1.35	1.35	1.35	1.35	1.35
Total Full Time Equivalents	81.11	81.00	81.00	83.10	81.40	81.70	80.45	78.95	79.45	79.75
Change from previous year	(0.78)	(0.11)	-	2.37	(1.70)	0.30	(1.25)	(1.50)	0.50	0.30

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



Expenditures by Object - All Funds	2018	2019	2020	2020	2021	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Budget 20 to '21
Salaries and Wages	\$ 5,114,281	\$ 5,099,575	\$ 5,079,715	\$ 5,346,601	\$ 5,483,725	2.6%
Fringe Benefits	2,283,611	2,399,956	2,421,375	2,482,492	2,545,740	2.5%
Other Governments	4,742,634	4,996,031	4,996,419	4,997,469	5,047,579	1.0%
Contractual Payments	1,164,818	1,178,948	1,162,633	1,266,646	1,233,170	-2.6%
Professional Fees	389,195	353,255	361,374	458,855	497,095	8.3%
Insurance	444,578	445,666	368,803	400,313	371,460	-7.2%
Utilities	342,210	306,415	314,500	328,540	321,000	-2.3%
Supplies & Office	224,408	219,449	298,641	259,760	285,610	10.0%
Supplies - Maintenance	386,249	364,577	381,806	429,520	439,295	2.3%
Supplies - Vehicle	286,680	306,021	277,606	301,006	310,470	3.1%
Programming	227,729	221,213	220,136	251,485	231,894	-7.8%
Sub-total Operating	15,606,393	15,891,106	15,883,008	16,522,687	16,767,038	1.5%
Debt Service	5,299,936	6,559,262	8,052,885	4,971,103	5,066,746	1.9%
Capital	5,465,763	2,763,845	5,246,678	7,919,693	4,868,500	-38.5%
Economic Development	340,071	110,050	178,452	225,000	565,000	151.1%
Other Financing Uses	3,165,117	4,350,022	2,859,497	2,770,462	2,860,640	3.3%
Interdepartmental Exp	(28,672)	(38,149)	(12,010)	(58,985)	(61,480)	4.2%
Total Expenditures	\$ 29,848,608	\$ 29,636,136	\$ 32,208,510	\$ 32,349,960	\$ 30,066,444	-7.1%
Total Salaries and Benefits	\$ 7,397,892	\$ 7,499,531	\$ 7,501,090	\$ 7,829,093	\$ 8,029,465	2.6%
Salaries and Benefits as a % of Operating	47.4%	47.2%	47.2%	47.4%	47.9%	



Impact of Village Property Tax Increase on a \$320,000 Home								
Notes	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars \$\$	Net Assessed Value	Village Mill Rate	Home Assessed Value	Village Portion of Tax Bill	Tax Bill Change
2020 Actual	0.00%	\$ 11,648,361	\$ -	1,553,815,000	7.49662	320,000	\$ 2,399	\$ -
	0.50%	11,706,603	58,242	1,558,033,000	7.51371	320,000	2,404	\$ 5
	1.00%	11,764,845	116,484	1,558,033,000	7.55109	320,000	2,416	\$ 17
	1.50%	11,823,086	174,725	1,558,033,000	7.58847	320,000	2,428	\$ 29
	2.00%	11,881,328	232,967	1,558,033,000	7.62585	320,000	2,440	\$ 41
	2.50%	11,939,570	291,209	1,558,033,000	7.66323	320,000	2,452	\$ 53
	3.00%	11,997,812	349,451	1,558,033,000	7.70061	320,000	2,464	\$ 65
	3.50%	12,056,054	407,693	1,558,033,000	7.73800	320,000	2,476	\$ 77
	4.00%	12,114,295	465,934	1,558,033,000	7.77538	320,000	2,488	\$ 89
proposed	4.26%	12,144,575	496,209	1,558,033,000	7.79481	320,000	2,494	\$ 95
	5.00%	12,230,779	582,418	1,558,033,000	7.85014	320,000	2,512	\$ 113
	5.50%	12,289,021	640,660	1,558,033,000	7.88752	320,000	2,524	\$ 125
	6.00%	12,347,263	698,902	1,558,033,000	7.92490	320,000	2,536	\$ 137
	6.50%	12,405,504	757,143	1,558,033,000	7.96229	320,000	2,548	\$ 149
	7.00%	12,463,746	815,385	1,558,033,000	7.99967	320,000	2,560	\$ 161
<i>(When the percentage change in net assessed value from the previous year is greater than the percentage change in tax levy, tax rates will actually decrease.)</i>								
* A \$5,000 tax levy increase equates to approximately \$1.00 of property taxes on a \$320,000 home.								



Utilities (Parking, Water, Sewer)

Parking fees for monthly evening off-street permits are budgeted for a 40% decrease in 2021 based on an anticipated new fee structure which would reduce most monthly overnight lot permit fees from \$50.00 to \$30.00 in 2021.

The Water Utility budget reflects a positive net change in equity, this amount, plus non-cash depreciation costs will be used to make debt service principal payments of \$237,645 and other capitalized equipment costs in 2021. Based on these expected cash flows, no rate increases are being proposed for 2021.

The Sewer Utility budget reflects a positive net change in equity, this amount, plus non-cash depreciation costs will be used to make debt service principal payments of \$468,350 and other capitalized equipment costs in 2021. Based on these expected cash flows, no rate increases are being proposed for 2021.

Future Outlook:

Due to significant planned sewer and water projects over the next several years, additional increases are expected to be needed in future years to fund these substantial improvements recommended in the Village of Shorewood Long-range sanitary sewer and storm water drainage facility plan.

Sincerely,

Mark Emanuelson
Finance Director

2021 Budget

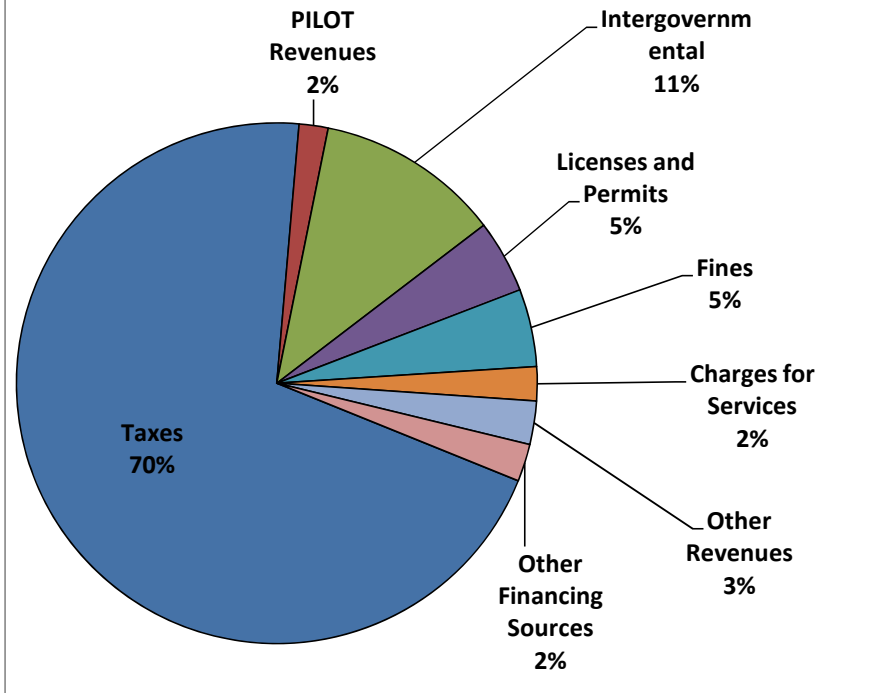
General Fund Overview

General Fund Summary	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21 Prop.
Revenues						
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	3.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,424,370	1,417,360	1,426,420	0.6%
Licenses and Permits	467,941	607,700	780,000	565,200	588,200	4.1%
Fines	510,570	592,697	512,500	608,000	557,000	-8.4%
Charges for Services	223,167	313,426	259,635	250,867	262,380	4.6%
Other Revenues	320,288	569,085	398,016	401,985	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	-2.3%
Total Revenues	<u>11,350,392</u>	<u>12,045,965</u>	<u>11,992,912</u>	<u>12,160,126</u>	<u>12,421,165</u>	<u>2.1%</u>
Expenditures						
General Government	1,299,516	1,261,910	1,426,933	1,365,460	1,491,150	9.2%
Public Safety	7,191,140	7,246,310	7,231,309	7,565,946	7,645,540	1.1%
Public Works	2,750,799	2,823,216	2,817,617	2,802,360	2,859,710	2.0%
Health	135,604	132,416	150,000	129,039	134,200	4.0%
Other Financing Uses	264,376	253,912	297,321	297,321	290,565	-2.3%
Total Expenditures	<u>11,641,435</u>	<u>11,717,764</u>	<u>11,923,180</u>	<u>12,160,126</u>	<u>12,421,165</u>	<u>2.1%</u>
Net Change in Fund Balance	(291,043)	328,201	69,732	(0)	-	
Beginning Fund Balance	6,309,699	6,018,656	6,346,857	6,346,857	6,416,589	
Less: Surplus Applied	-	-	-	(297,321)	(290,565)	
Ending Fund Balance	<u>\$ 6,018,656</u>	<u>\$ 6,346,857</u>	<u>\$ 6,416,589</u>	<u>\$ 6,049,536</u>	<u>\$ 6,126,024</u>	
Fund Balance Components:						
Nonspendable - prepaids and LT receivables	1,259,496	1,022,435	935,000	1,000,000	800,000	
Assigned for Neighborhood Loan Program	201,925	223,405	310,000	250,000	310,000	
Assigned for future retirement costs	87,243	35,500	43,500	30,000	43,500	
Assigned for Marketing / Communications	20,000	20,000	20,000	20,000	20,000	
Assigned for next year budget	253,912	297,321	290,565	527,892	468,437	
Estimated Unassigned	4,196,080	4,748,196	4,817,524	4,095,918	4,484,087	
Total Fund Balance	<u>\$ 6,018,656</u>	<u>\$ 6,346,857</u>	<u>\$ 6,416,589</u>	<u>\$ 5,923,810</u>	<u>\$ 6,126,024</u>	
Unassigned as a % of CY Revenues	37.01%	39.44%	40.17%	34.53%	36.97%	

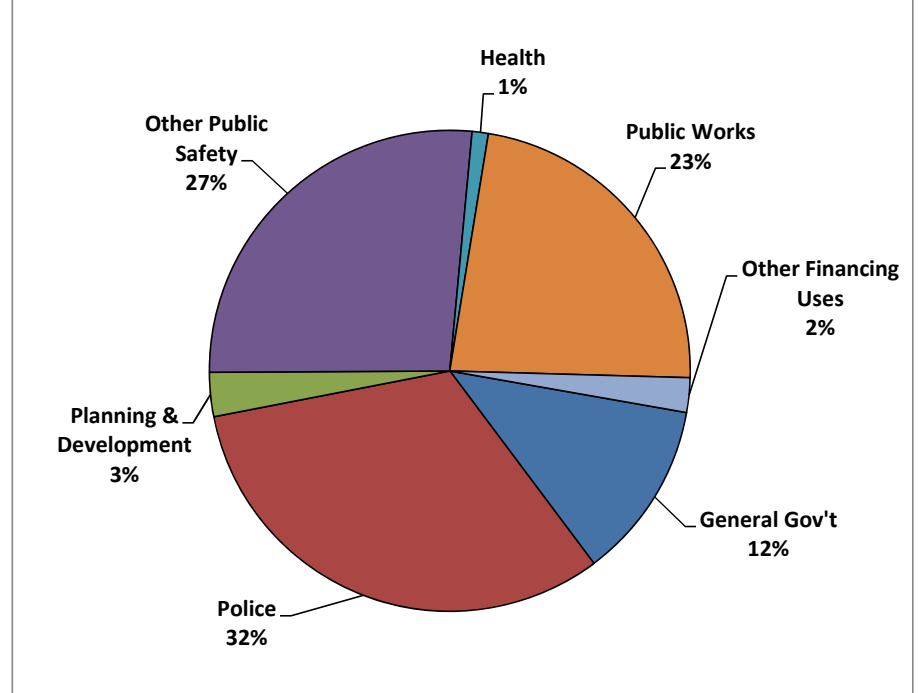
2021 Budget

General Fund Summary Revenue and Expenditure Compositions

2021 Budgeted Revenue Composition



2021 Budgeted Expenditure Composition



2021 Budget

General Fund

Revenue Summary by Department

Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21
1100 - Village Board							
100-1100-41110	Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	3.9%
100-1100-41300	PILOT - Water	160,187	167,322	175,000	175,000	185,000	5.7%
100-1100-41310	PILOT - Parking	39,448	40,202	39,000	40,000	40,000	0.0%
100-1100-43430	Exempt Computer Aid / PPT	699	6,703	21,000	6,700	20,000	198.5%
100-1100-48550	Donations - 4th of July event	23,150	10,300	-	-	-	0.0%
Total 1100 - Village Board Revenues		8,375,723	8,493,786	8,639,391	8,626,093	8,981,105	4.1%
1200 - Court							
100-1200-45120	Court Fines - current	\$ 102,275	\$ 110,707	\$ 100,000	\$ 120,000	\$ 120,000	0.0%
100-1200-45190	Court Fines - aged	-	84,346	35,000	40,000	35,000	-12.5%
Total 1200 - Court Revenues		102,275	195,053	135,000	160,000	155,000	-3.1%
1410 - Village Manager							
100-1410-43410	State Shared Revenue	\$ 257,910	\$ 257,789	\$ 256,847	\$ 256,847	\$ 250,000	-2.7%
100-1410-43411	Expenditure Restraint	289,312	277,358	264,393	264,393	260,000	-1.7%
100-1410-44140	Cable Fees - Time Warner	100,472	94,792	89,750	90,000	85,000	-5.6%
100-1410-44141	Cable Fees - AT&T	46,520	44,956	41,500	45,000	40,000	-11.1%
100-1410-48150	Insurance Dividend	23,803	22,318	16,381	20,000	20,000	0.0%
100-1410-48900	Miscellaneous Revenue	405	3,076	150	250	250	0.0%
Total 1410 - Village Manager Revenues		718,422	700,289	669,021	676,490	655,250	-3.1%
1420 - Clerk / Customer Service							
100-1420-44110	Liquor Licenses (Class)	\$ 35,265	\$ 14,982	\$ 8,000	\$ 16,200	\$ 16,200	0.0%
100-1420-44111	Operators Licenses	4,080	4,547	2,500	4,000	3,000	-25.0%
100-1420-44120	Village Licenses	4,453	4,850	4,500	4,500	4,500	0.0%
100-1420-44130	Weights and Measures	2,990	3,127	3,000	3,000	3,000	0.0%
100-1420-44200	Pet Licenses	4,854	5,140	4,000	4,000	4,000	0.0%
100-1420-44900	Security Alarm Permits	2,700	2,520	2,000	2,000	2,000	0.0%
100-1420-46330	Oakland Ave - Y	-	37,463	32,000	38,000	-	-100.0%
100-1420-46331	Wilson - W	-	30,106	21,000	25,000	-	-100.0%
100-1420-46332	E Capitol Dr - X / T	-	10,231	7,500	9,000	-	-100.0%
100-1420-46333	N Oakland Ave - Z	-	14,379	10,500	12,500	-	-100.0%

2021 Budget

General Fund

Revenue Summary by Department

Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21
100-1420-46334	E Shorewood - L	-	5,264	3,250	4,000	-	-100.0%
100-1420-46335	Bumper - H	-	16,042	12,500	15,000	-	-100.0%
100-1420-46336	On-Street Parking	-	-	-	-	125,000	0.0%
100-1420-46351	RCA daytime	-	2,609	2,500	2,500	2,500	0.0%
100-1420-48900	Miscellaneous Revenue	3,097	5,265	4,000	2,500	2,500	0.0%
Total 1420 - Clerk / Customer Service Revenues		57,439	156,525	117,250	142,200	162,700	14.4%
1510 - Finance							
100-1510-48100	Interest Income	\$ 202,435	\$ 333,785	\$ 250,000	\$ 260,000	\$ 200,000	-23.1%
100-1510-48101	Market to Market adjustments	(49,941)	52,028	-	-	-	0.0%
100-1510-48110	Interest on Loans/Advances	28,774	23,896	18,985	18,985	14,045	-26.0%
100-1510-48120	Interest on Taxes	42,430	39,686	36,000	25,000	25,000	0.0%
100-1510-48900	Miscellaneous Revenue	3,495	9,156	5,000	4,250	4,000	-5.9%
Total 1510 - Finance Revenues		227,193	458,551	309,985	308,235	243,045	-21.1%
2100 - Police							
100-2100-45200	Parking Fines - current	\$ 385,075	\$ 358,277	\$ 350,000	\$ 420,000	\$ 380,000	-9.5%
100-2100-45290	Parking Fines - aged	-	17,012	8,000	10,000	10,000	0.0%
100-2100-45210	Parking Ticket Fee	15,480	14,895	13,000	12,000	8,000	-33.3%
100-2100-45220	Vehicle Suspension Fee	7,740	7,460	6,500	6,000	4,000	-33.3%
100-2100-46200	False Alarm Fees	2,580	6,008	4,000	5,000	4,000	-20.0%
100-2100-43550	Enforcement Grants	9,767	27,586	10,000	-	-	0.0%
100-2100-43560	Training Grants	3,520	3,360	3,840	-	-	0.0%
100-2100-43590	Other Grants	3,943	307	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	7,833	5,364	2,500	3,500	3,500	0.0%
Total 2100 - Police Revenues		435,938	440,269	397,840	456,500	409,500	-10.3%
2400 - Planning and Development							
100-2400-44310	Building Permits	\$ 144,511	\$ 197,639	\$ 400,000	\$ 165,000	\$ 165,000	0.0%
100-2400-44320	Electrical Permits	36,330	42,534	30,000	40,000	35,000	-12.5%
100-2400-44330	Plumbing Permits	32,193	28,587	30,000	35,000	32,500	-7.1%
100-2400-44340	HVAC Permits	20,710	21,905	20,000	25,000	20,000	-20.0%
100-2400-44350	Other various permits	-	-	30,000	-	25,000	0.0%

2021 Budget

General Fund

Revenue Summary by Department

Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21
100-2400-44370	Reinspection Fees	-	3,905	4,000	5,000	4,000	-20.0%
100-2400-44400	Code Enforcement - PE	31,955	21,375	20,000	20,000	20,000	0.0%
100-2400-46435	Delq Prop (grass/weeds)	908	747	1,500	500	1,500	200.0%
100-2400-48900	Miscellaneous Revenue	15,374	26,866	15,000	15,000	15,000	0.0%
Total 2400 - Planning and Development Revenues		281,981	343,558	550,500	305,500	318,000	4.1%
2900 - Other Public Safety							
100-2900-43420	Fire Insurance	\$ 65,895	\$ 72,565	\$ 71,473	\$ 65,000	\$ 70,000	7.7%
100-2900-48200	Facilities charges - NSHD	15,500	66,480	16,115	16,000	16,420	2.6%
100-2900-47300	School - Crossing Guards	7,970	20,134	20,000	47,500	47,500	0.0%
Total 2900 - Other Public Safety Revenues		89,365	159,179	107,588	128,500	133,920	10.3%
3000 - Public Works							
100-3100-43530	State Transportation Aids	\$ 732,458	\$ 682,761	\$ 708,000	\$ 708,920	\$ 710,000	0.2%
100-3100-43540	Recycling Grant	54,806	52,707	52,702	52,000	52,500	1.0%
100-3100-46430	Special Collection Fees	15,737	16,294	15,000	15,000	15,000	0.0%
100-3100-46431	Disposal Fee	8,370	13,847	7,125	9,500	14,180	49.3%
100-3100-46433	Kart / Recycling Bin Sales	450	610	450	400	400	0.0%
100-3100-46434	Snow Removal Charges	1,641	1,024	500	0	0	0.0%
100-3100-46436	Damages To Property	16,585	25,908	2,903	0	0	0.0%
100-3100-47300	Charges for Service - School	7,686	26,120	14,500	14,548	18,025	23.9%
100-3100-47310	Charges for Service - Whitefish I	170,118	223,615	215,157	206,419	210,775	2.1%
100-3100-48200	Rental Income	34,272	34,128	40,000	40,000	41,200	3.0%
100-3100-48900	Miscellaneous Revenue	8,311	13,517	10,000	12,500	10,000	-20.0%
Total 3000 - Public Works Revenues		1,050,434	1,090,531	1,066,337	1,059,287	1,072,080	1.2%
9000 - Other Financing Sources							
100-9000-49200	Transfers from Special Rev.	11,622	8,224	-	-	-	0.0%
100-9000-49900	Surplus Applied	-	-	-	297,321	290,565	-2.3%
Total 9000 - Other Financing Sources		11,622	8,224	-	297,321	290,565	-2.3%
Total Revenues		\$ 11,350,392	\$ 12,045,965	\$ 11,992,912	\$ 12,160,126	\$ 12,421,165	2.1%

2021 Budget

General Fund Expenditure Summary by Department

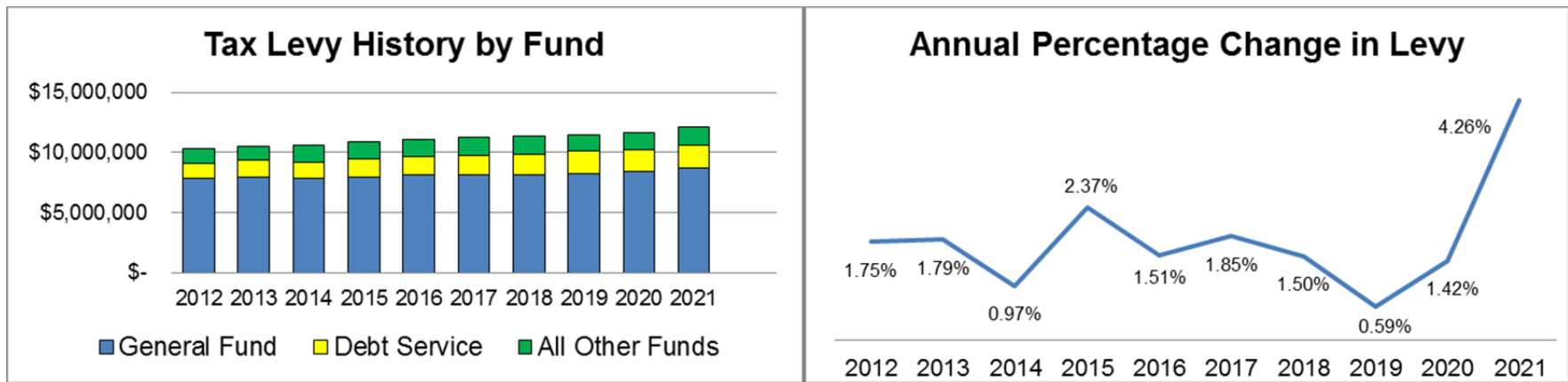
Department	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21
General Government						
1100 - Village Board	\$ 55,828	\$ 35,156	\$ 30,423	\$ 34,835	\$ 52,835	51.7%
1200 - Municipal Court	54,312	58,794	56,348	61,210	62,715	2.5%
1410 - Village Manager	311,760	343,507	359,000	359,945	400,825	11.4%
1420 - Clerk/Customer Service	328,632	295,134	383,740	333,965	356,460	6.7%
1510 - Finance	207,858	218,367	216,322	222,230	231,195	4.0%
1900 - Other General Admin	341,126	310,952	381,100	353,275	387,120	9.6%
Total General Government	1,299,516	1,261,910	1,426,933	1,365,460	1,491,150	9.2%
2000's Public Safety / Other Protective Services						
2100 - Police	\$ 3,732,877	\$ 3,727,548	\$ 3,658,846	\$ 3,915,366	\$ 3,967,735	1.3%
2400 - Planning and Development	388,373	354,176	354,350	379,395	366,385	-3.4%
2900 - Other Public Safety	3,205,494	3,297,002	3,368,113	3,400,224	3,445,620	1.3%
Total Public Safety	7,326,744	7,378,726	7,381,309	7,694,985	7,779,740	1.1%
3000's - Public Works						
3100 - Administration	\$ 427,318	\$ 465,778	\$ 394,630	\$ 412,893	\$ 420,380	1.8%
3230 - Building Maintenance	186,923	202,723	227,340	227,830	224,610	-1.4%
3300 - Municipal Garage	356,313	342,886	375,100	371,985	374,025	0.5%
3410 - Street and Alley	151,670	183,682	203,950	193,995	201,325	3.8%
3430 - Street Lighting / Traffic Devices	200,378	193,695	200,700	194,735	198,610	2.0%
3460 - Winter Maintenance	126,668	160,494	123,041	145,310	147,185	1.3%
3510 - Refuse / Recycling Disposal	677,482	642,900	655,100	650,841	665,570	2.3%
3530 - Yard Waste Leaf Collection	171,456	192,011	168,100	147,864	160,250	8.4%
3610 - Forestry	266,586	232,436	265,276	253,112	262,275	3.6%
3620 - Parks and Beautification	186,005	206,611	204,380	203,795	205,480	0.8%
Total Public Works	2,750,799	2,823,216	2,817,617	2,802,360	2,859,710	2.0%
9000 - Other Financing Uses	264,376	253,912	297,321	297,321	290,565	-2.3%
Total Expenditures	\$ 11,641,435	\$ 11,717,764	\$ 11,923,180	\$ 12,160,126	\$ 12,421,165	2.1%



Budget Metrics – Tax Levy Trends

Tax Levy Trends

- The 2021 proposed budget contains in an overall tax levy increase of 4.26% or \$496,209 over the prior year tax levy.
- This proposed levy will increase the Village portion of a property tax bill for a \$320,000 home by about \$95 in 2021.



Levy Limits

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



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										2021	
Tax Levy	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	Proposed Budget	% Chg '20 to '21
General Fund	7,874,719	7,985,022	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	\$8,736,105	3.95%
Debt Service Fund	1,258,424	1,382,006	1,336,030	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	\$1,833,085	0.00%
Gen. Capital Projects	301,303	251,292	539,960	410,406	363,387	443,673	550,486	368,820	387,800	532,800	37.39%
Library Fund	784,205	784,205	795,984	812,514	829,890	858,805	876,095	905,085	910,108	929,950	2.18%
Elder Services Fund	85,396	86,578	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	1.49%
Shorewood Today	4,500	4,500	5,100	5,100	5,600	5,600	5,850	2,000	2,000	-	-100.00%
Marketing Fund	35,000	35,000	30,000	45,000	45,000	39,000	-	-	-	-	0.00%
Total Village Tax Levy	\$ 8,883,249	\$11,988,901	\$10,630,753	\$10,882,218	\$11,046,002	\$11,250,022	\$11,418,306	\$11,485,740	\$11,648,361	\$12,144,570	4.26%
Net Assessed Value * (in \$1,000's)	\$ 1,488,713	\$ 1,478,051	\$ 1,481,542	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,553,815	\$ 1,558,033	0.27%
Village Only Tax Levy Rate per \$1,000	5.967066	8.111290	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.794809	3.98%
Village portion of tax bill for a \$320,000 home									\$ 2,399	\$ 2,494	\$ 95

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

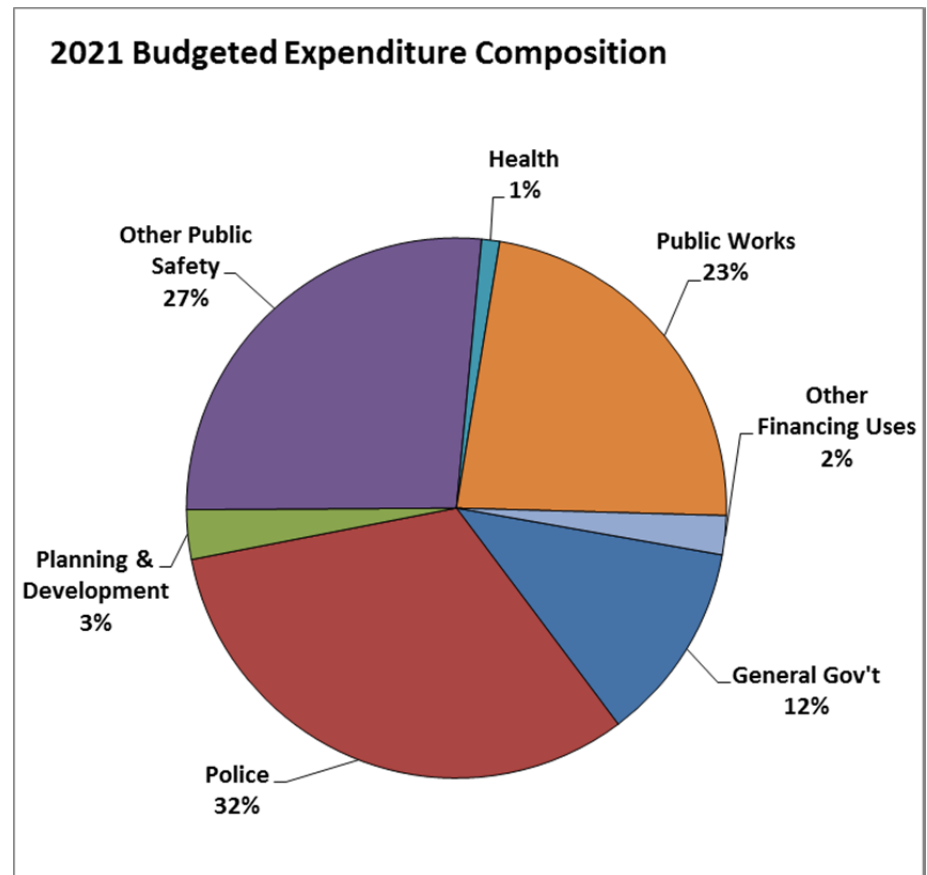
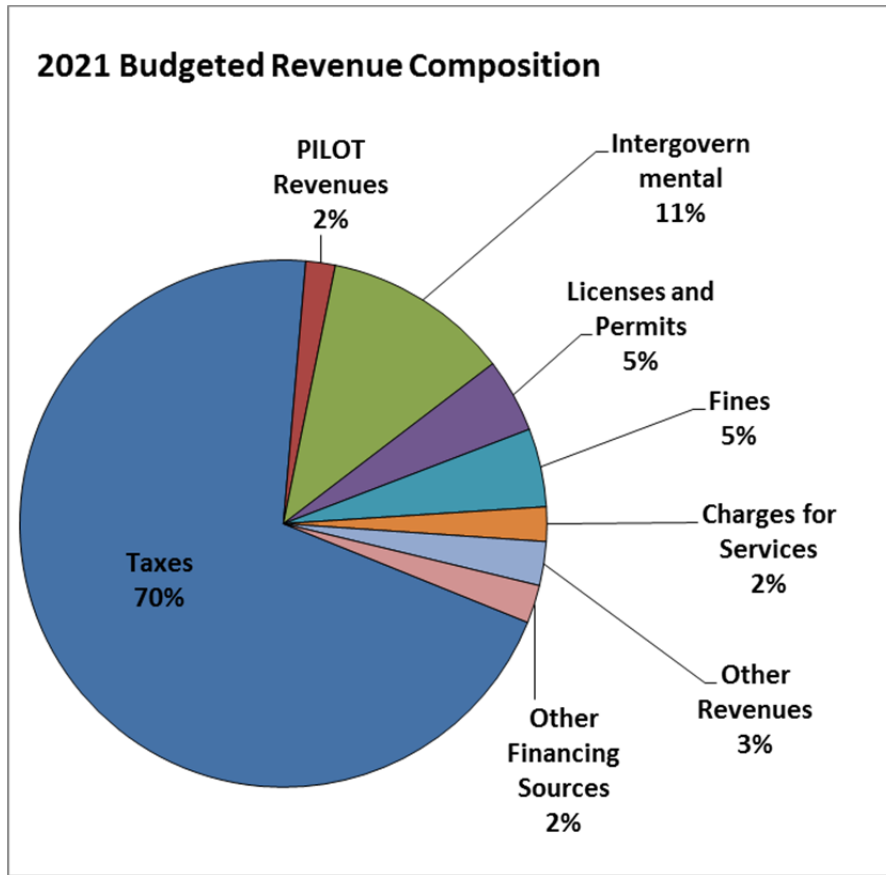
- The net tax levy increase for General Fund operations is \$331,712 or 3.95% more than the prior year tax levy.
- The debt service levy increased by \$0.00 or 0.00% from the prior year.
- The General Capital Projects Fund levy increased by \$145,000 or 37.4% from the prior year.
- The total tax levy increase is \$496,209 or 4.26% in 2021.

General Fund Summary

	2018	2019	2020	2020	2021	% Chg
General Fund Summary	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Budget 20 to '21 Prop.
Revenues						
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	3.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,424,370	1,417,360	1,426,420	0.6%
Licenses and Permits	467,941	607,700	780,000	565,200	588,200	4.1%
Fines	510,570	592,697	512,500	608,000	557,000	-8.4%
Charges for Services	223,167	313,426	259,635	250,867	262,380	4.6%
Other Revenues	320,288	569,085	398,016	401,985	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	-2.3%
Total Revenues	<u>11,350,392</u>	<u>12,045,965</u>	<u>11,992,912</u>	<u>12,160,126</u>	<u>12,421,165</u>	<u>2.1%</u>
Expenditures						
General Government	1,299,516	1,261,910	1,426,933	1,365,460	1,491,150	9.2%
Public Safety	7,191,140	7,246,310	7,231,309	7,565,946	7,645,540	1.1%
Public Works	2,750,799	2,823,216	2,817,617	2,802,360	2,859,710	2.0%
Health	135,604	132,416	150,000	129,039	134,200	4.0%
Other Financing Uses	264,376	253,912	297,321	297,321	290,565	-2.3%
Total Expenditures	<u>11,641,435</u>	<u>11,717,764</u>	<u>11,923,180</u>	<u>12,160,126</u>	<u>12,421,165</u>	<u>2.1%</u>
Net Change in Fund Balance	(291,043)	328,201	69,732	(0)	-	
Beginning Fund Balance	6,309,699	6,018,656	6,346,857	6,346,857	6,416,589	
Less: Surplus Applied	-	-	-	(297,321)	(290,565)	
Ending Fund Balance	<u>\$ 6,018,656</u>	<u>\$ 6,346,857</u>	<u>\$ 6,416,589</u>	<u>\$ 6,049,536</u>	<u>\$ 6,126,024</u>	



General Fund Revenue and Expenditure Composition



General – Budget Metrics

General Fund Revenue by Source

	2018	2019	2020	Adopted	Proposed	Budget 20
	Actual	Actual	Projected	Budget	Budget	to '21 Prop.
Revenues						
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	3.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,424,370	1,417,360	1,426,420	0.6%
Licenses and Permits	467,941	607,700	780,000	565,200	588,200	4.1%
Fines	510,570	592,697	512,500	608,000	557,000	-8.4%
Charges for Services	223,167	313,426	259,635	250,867	262,380	4.6%
Other Revenues	320,288	569,085	398,016	401,985	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	-2.3%
Total Revenues	11,350,392	12,045,965	11,992,912	12,160,126	12,421,165	2.1%

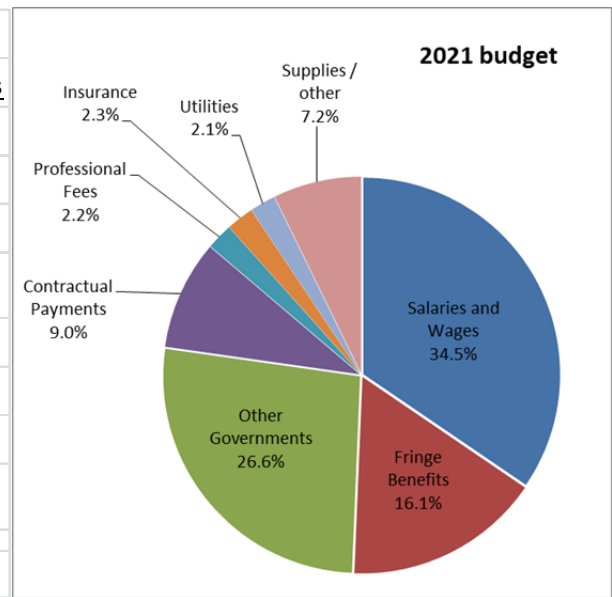
- Intergovernmental: The Village receives State aid from four major programs. Transportation aid, Recycling aids, State Shared Revenues and Expenditure restraint program aids. There were no major changes in this area for 2021.
- Licenses and Permits: The category encompasses the Village's cable TV licenses, building inspection permits, and the Clerk's business licenses and on-street parking permit fees. There were no major changes in this area for 2020.
- Fines: Parking enforcement fines have been projected to collectively decrease by about \$50,000 in 2021. This is due to the anticipated drop in overnight parking violation that could come with the proposed expansion of the on-street parking permit program.
- Charges for services: The 2021 budget for charge remains relatively unchanged based on current trends.
- Other Revenues: Interest earnings are expected to decrease by about \$65,000 in 2021 due to decreased interest rates.
- Other Financing Sources: General Fund reserves of \$290,565 are budgeted to support debt service needs for 2021 in order to stabilize the debt service tax levy to a maximum increase of 0% from the previous year.

General – Budget Metrics

General Fund Expenditure by Category Summary

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

Category	2020 budget	2021 budget	\$ Change	% Change	% of GF Total Expenditures
Salaries and Wages	4,124,016	4,287,725	163,709	4.0%	34.5%
Fringe Benefits	1,939,685	2,004,470	64,785	3.3%	16.1%
Other Governments	3,253,874	3,302,770	48,896	1.5%	26.6%
Contractual Payments	1,147,016	1,115,360	(31,656)	-2.8%	9.0%
Professional Fees	255,250	267,670	12,420	4.9%	2.2%
Insurance	298,438	280,560	(17,878)	-6.0%	2.3%
Utilities	272,540	262,700	(9,840)	-3.6%	2.1%
Supplies / other	869,307	899,910	30,603	3.5%	7.2%
Total Expenditures	12,160,126	12,421,165	261,039	2.1%	100.0%



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

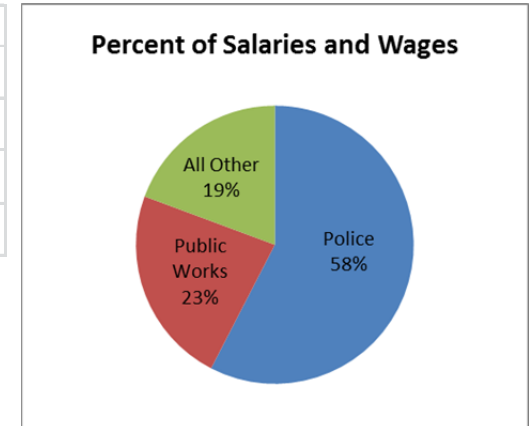
The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.



General – Budget Metrics

Salary and Wages

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Police	2,375,770	2,471,530	95,760	4.0%	19.9%
Public Works	949,901	984,575	34,674	3.7%	7.9%
All Other	<u>798,345</u>	<u>831,620</u>	<u>33,275</u>	4.2%	<u>6.7%</u>
Salaries and Wages	4,124,016	4,287,725	163,709	4.0%	34.5%



Salary and wages make up about 34.5% of the General Fund budget. These wages can be summarized into 3 large blocks as illustrated above. This budget includes a base COLA increase of 1.5% for most staff.

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

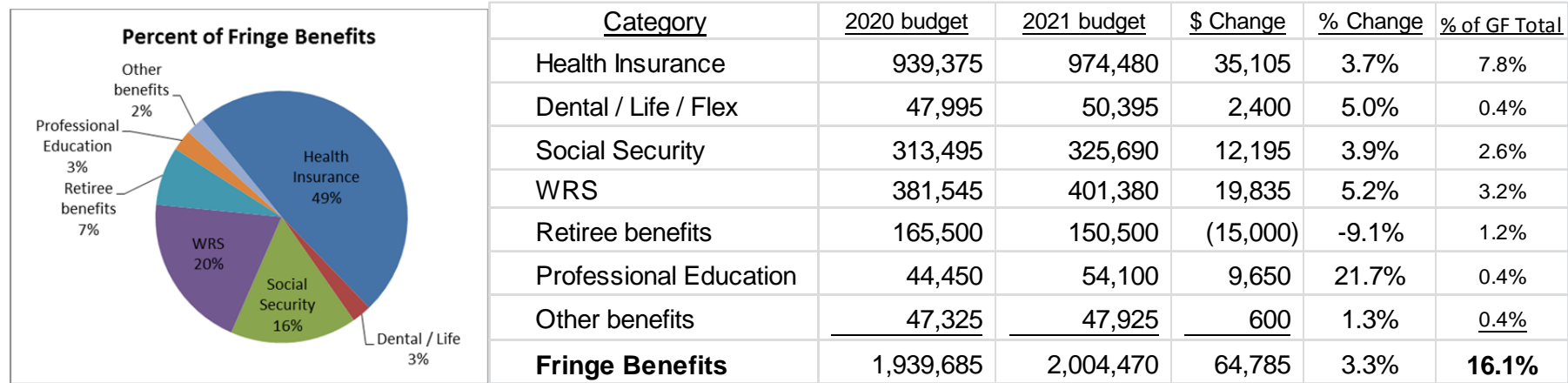
The Police department budget is also programmed using a collective total of 6 months of officer vacancies that may occur during the new officer recruitment processes as a result of staff turnover and retirements. There are a total of 30 FTE positions in the Police Department.

The DPW salaries budget for general operations is also based on a collective total of 6 months of staff vacancies that may occur during the staff recruitment processes as a result of staff turnover and retirements. There are a total of 22.25 FTE positions in the Department of Public Works. The proposed budget also includes the addition of a 0.3 FTE Construction Coordinator position in the DPW administrative budget.

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

General – Budget Metrics

Fringe Benefits



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

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

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

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

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

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

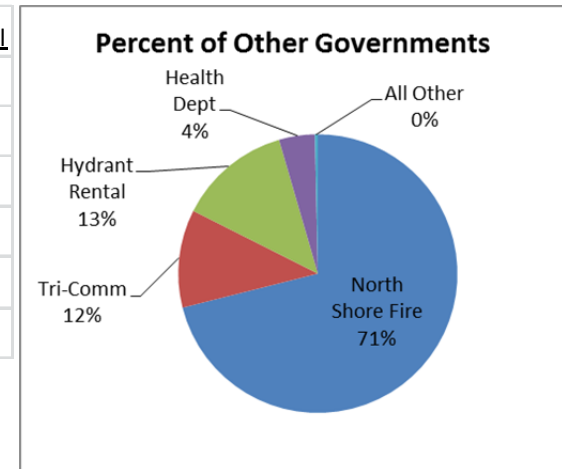
2021 Budget



General – Budget Metrics

Other Government payments

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
North Shore Fire	2,316,630	2,350,195	33,565	1.4%	18.9%
Tri-Comm	379,830	390,000	10,170	2.7%	3.1%
Hydrant Rental	417,375	417,375	-	0.0%	3.4%
Health Dept	129,039	134,200	5,161	4.0%	1.1%
All Other	<u>11,000</u>	<u>11,000</u>	<u>-</u>	0.0%	<u>0.1%</u>
Other Governments	3,253,874	3,302,770	48,896	1.5%	26.6%



Other government payments make up approximately 27% of the total General Fund budget. They can be summarized into categories illustrated above.

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

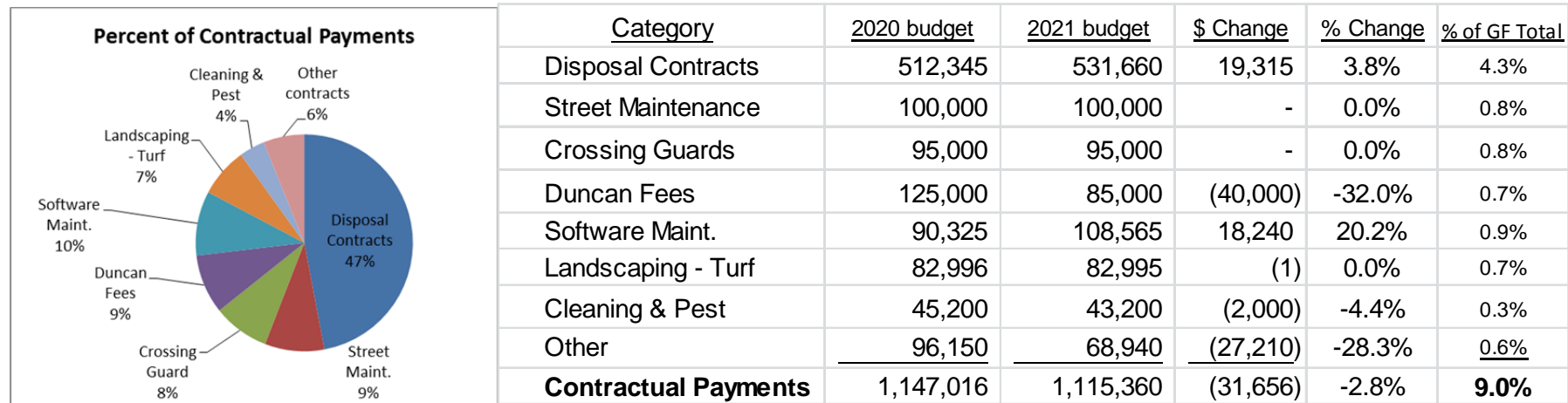
The baseline Tri-Comm (Bayside) dispatch services contract fees have been budgeted for a 2.0% increase, plus a slight increase in the percentage of that contract that the village pays under the Bayside Communications agreement.

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

The North Shore Health Department budget has been projected to increase by 4.0% in 2021.

General – Budget Metrics

Contractual Payments



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

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

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

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

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

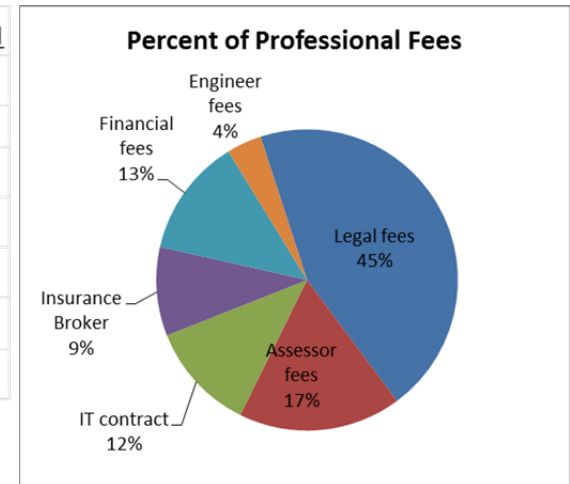
2021 Budget



General – Budget Metrics

Professional Fees

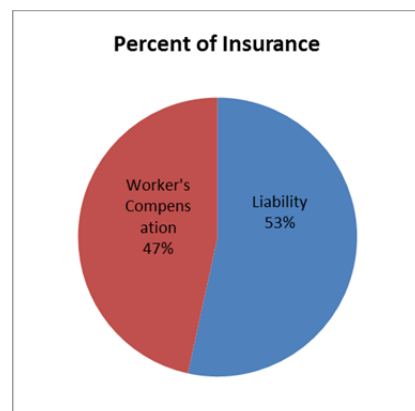
<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Legal fees	110,000	120,000	10,000	9.1%	1.0%
Assessor fees	46,750	46,750	-	0.0%	0.4%
IT contract	27,000	31,320	4,320	16.0%	0.3%
Insurance Broker	25,000	25,500	500	100.0%	0.2%
Financial fees	36,500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



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

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

Insurance



<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Liability	140,875	149,900	9,025	6.4%	1.2%
Worker's Comp.	157,563	130,660	(26,903)	-17.1%	1.1%
Insurance	298,438	280,560	(17,878)	-6.0%	2.3%

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

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

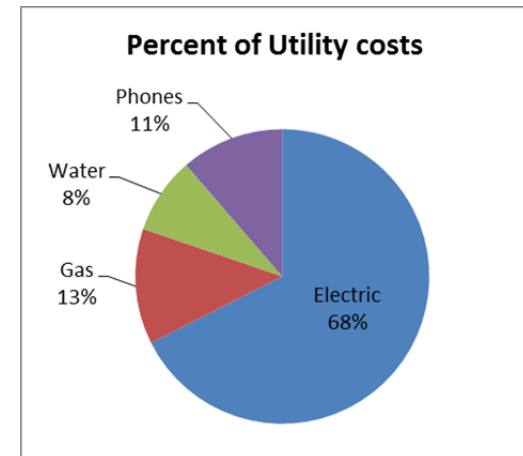
2021 Budget



General – Budget Metrics

Utility costs

<u>Category</u>	<u>2020 budget</u>	<u>2021 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	180,000	177,500	(2,500)	-1.4%	1.4%
Gas	35,300	33,300	(2,000)	-5.7%	0.3%
Water	24,300	22,100	(2,200)	-9.1%	0.2%
Phones	<u>32,940</u>	<u>29,800</u>	<u>(3,140)</u>	<u>-9.5%</u>	<u>0.2%</u>
Utilities	272,540	262,700	(9,840)	-3.6%	<u>2.1%</u>
					92.8%



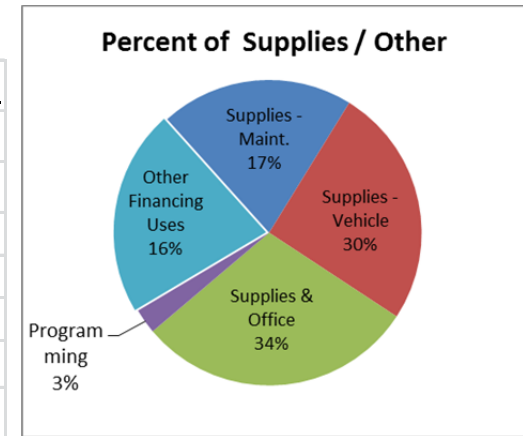
Utility costs make up just over 2% of the total General Fund budget. They can be summarized into the 4 categories as illustrated above.

General – Budget Metrics

The remaining 7.2% 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

Category	2020 budget	2021 budget	\$ Change	% Change	% of GF Total
Supplies & Office	178,230	201,650	23,420	13.1%	1.6%
Supplies - Maintenance	239,365	240,740	1,375	0.6%	1.9%
Supplies - Vehicle	278,506	281,970	3,464	1.2%	2.3%
Programming	23,965	22,500	(1,465)	-6.1%	0.2%
Other Financing Uses	297,321	290,565	(6,756)	-2.3%	2.3%
Interdepartmental Exp	(148,080)	(137,515)	10,565	-7.1%	-1.1%
Supplies / other	869,307	899,910	30,603		7.2%



The Supplies & Office category includes subscription, postage, copier costs, and other departmental office supplies. This line also includes funding for staff computer replacement and other small office equipment purchases. The increase in this line item is primarily related to restoring the funding need to maintain the Village’s computer replacement program which was previously reduced in the 2020 budget.

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

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

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

Other Financing uses include General Fund reserves of \$290,565 which are budgeted to support debt service needs in order to stabilize the debt service tax levy at 0.0% in 2021. This is a modest decrease from the previous year as the village received better than anticipated debt service rates on the 2020 bonds as well as a significant bond premium which will be used to help support debt service payments in 2021.



Budget Metrics – Capital Project Fund

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

Annual Revenues

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

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

<u>"Pre-programmed" costs</u>	2020			2021		
	<u>budget</u>	<u>baseline</u>	<u>variance</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>
Police Vehicle Replacement	52,500	100,000	(47,500)	84,000	100,000	(16,000)
DPW Vehicle / Equipment Replacement	240,000	250,000	(10,000)	245,000	250,000	(5,000)
Tri-Comm (Bayside) annual capital	28,000	28,000	-	28,000	28,000	-
NSFD annual capital contributions	30,000	30,000	-	30,000	30,000	-
Annual EAB tree management	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
	375,500	433,000	(57,500)	412,000	433,000	(21,000)

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

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



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 summary estimate of those annual needs:

"Other" capital costs	2020			2021		
	<u>budget</u>	<u>baseline</u>	<u>variance</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>
Village Wide Initiatives	30,000	-	-	-	-	-
IT network system maint. / replacement	8,000	-	-	20,000	-	-
Software / technology upgrades	17,300	-	-	125,800	-	-
Major facility maintenance	114,000	-	-	25,000	-	-
Park improvements / major maintenance	8,000	-	-	55,000	-	-
Other village capital costs	-	-	-	70,000	-	-
	177,300	290,000	(112,700)	295,800	290,000	5,800

Bonded Revenues

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

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

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

2021 Budget

General Fund - Revenues and Expenditures Summary

	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21 Prop.
Revenues						
Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	3.9%
PILOT Revenues	199,635	207,524	214,000	215,000	225,000	4.7%
Intergovernmental	1,464,930	1,478,050	1,424,370	1,417,360	1,426,420	0.6%
Licenses and Permits	467,941	607,700	780,000	565,200	588,200	4.1%
Fines	510,570	592,697	512,500	608,000	557,000	-8.4%
Charges for Services	223,167	313,426	259,635	250,867	262,380	4.6%
Other Revenues	320,288	569,085	398,016	401,985	335,495	-16.5%
Other Financing Sources	11,622	8,224	-	297,321	290,565	-2.3%
Total Revenues	11,350,392	12,045,965	11,992,912	12,160,126	12,421,165	2.1%
Expenditures						
General Government	1,299,516	1,261,910	1,426,933	1,365,460	1,491,150	9.2%
Public Safety	7,191,140	7,246,310	7,231,309	7,565,946	7,645,540	1.1%
Public Works	2,750,799	2,823,216	2,817,617	2,802,360	2,859,710	2.0%
Health	135,604	132,416	150,000	129,039	134,200	4.0%
Other Financing Uses	264,376	253,912	297,321	297,321	290,565	-2.3%
Total Expenditures	11,641,435	11,717,764	11,923,180	12,160,126	12,421,165	2.1%
Net Change in Fund Balance	(291,043)	328,201	69,732	(0)	-	
Beginning Fund Balance	6,309,699	6,018,656	6,346,857	6,346,857	6,416,589	
Less: Surplus Applied	-	-	-	(297,321)	(290,565)	
Ending Fund Balance	\$ 6,018,656	\$ 6,346,857	\$ 6,416,589	\$ 6,049,536	\$ 6,126,024	
Fund Balance Components:						
Nonspendable - prepaids and LT receivables	1,259,496	1,022,435	935,000	1,000,000	800,000	
Assigned for Neighborhood Loan Program	201,925	223,405	310,000	250,000	310,000	
Assigned for future retirement costs	87,243	35,500	43,500	30,000	43,500	
Assigned for Marketing / Communications	20,000	20,000	20,000	20,000	20,000	
Assigned for next year budget	253,912	297,321	290,565	527,892	468,437	
Estimated Unassigned	4,196,080	4,748,196	4,817,524	4,095,918	4,484,087	
Total Fund Balance	\$ 6,018,656	\$ 6,346,857	\$ 6,416,589	\$ 5,923,810	\$ 6,126,024	
Unassigned as a % of CY Revenues	37.01%	39.44%	40.17%	34.53%	36.97%	

2021 Budget

**General Fund
Expenditure Summary by Object**

Object	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21
Salaries and Wages	\$ 4,000,210	\$ 3,974,575	\$ 3,931,440	\$ 4,124,016	\$ 4,287,725	4.0%
Fringe Benefits	1,839,719	1,868,894	1,920,330	1,939,685	2,004,470	3.3%
Other Governments	3,073,591	3,200,266	3,283,003	3,253,874	3,302,770	1.5%
Contractual Payments	1,030,526	1,069,285	1,063,203	1,157,016	1,125,360	-2.7%
Professional Fees	243,857	214,991	260,250	245,250	257,670	5.1%
Insurance	341,138	342,914	277,378	298,438	280,560	-6.0%
Utilities	283,362	252,558	258,200	272,540	262,700	-3.6%
Supplies & Office	148,571	148,630	223,118	178,230	201,650	13.1%
Supplies - Maintenance	221,539	238,876	235,231	239,365	240,740	0.6%
Supplies - Vehicle	270,715	258,330	251,606	278,506	281,970	1.2%
Programming	44,653	30,730	15,500	23,965	22,500	-6.1%
Other Financing Uses	264,376	253,912	297,321	297,321	290,565	-2.3%
Interdepartmental Exp	(120,822)	(136,197)	(93,400)	(148,080)	(137,515)	-7.1%
Total Expenditures	<u>\$ 11,641,435</u>	<u>\$ 11,717,764</u>	<u>\$ 11,923,180</u>	<u>\$ 12,160,126</u>	<u>\$ 12,421,165</u>	<u>2.1%</u>

2021 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

- New funding of \$10,000 for Equity, Diversity, and Inclusion training, and renewal of \$6,500 for Unlearning Racism staff trainings are the 2 primary new items within the Village Board budget.

2021 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-1100-41110	Property Taxes	\$ 8,152,239	\$ 8,269,259	\$ 8,404,391	\$ 8,404,393	\$ 8,736,105	3.9%	Taxes
100-1100-41300	PILOT - Water	160,187	167,322	175,000	175,000	185,000	5.7%	Taxes
100-1100-41310	PILOT - Parking	39,448	40,202	39,000	40,000	40,000	0.0%	Taxes
100-1100-43430	Exempt Computer Aid / PPT	699	6,703	21,000	6,700	20,000	198.5%	Intergov't
100-1100-48550	Donations - 4th of July event	23,150	10,300	-	-	-	0.0%	Intergov't
Total Village Board Revenues		<u>\$ 8,375,723</u>	<u>\$ 8,493,786</u>	<u>\$ 8,639,391</u>	<u>\$ 8,626,093</u>	<u>\$ 8,981,105</u>	<u>4.1%</u>	
Expenditures								
100-1100-51100	Salaries and Wages	\$ 7,212	\$ 7,328	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	Salaries
100-1100-51310	Social Security and Medicare	552	561	560	560	560	0.0%	Fringe
100-1100-51900	Professional Education *	2,131	675	6,000	9,500	19,500	105.3%	Fringe
100-1100-53100	Office Supplies	122	12	250	250	250	0.0%	Supplies & Office
100-1100-53140	Legal Notices & Publications *	4,000	1,190	1,200	1,500	3,500	133.3%	Supplies & Office
100-1100-53200	Memberships & Subscriptions *	5,645	6,421	6,293	6,425	6,425	0.0%	Supplies & Office
100-1100-53900	Miscellaneous Expenses *	3,034	2,518	200	300	300	0.0%	Supplies & Office
100-1100-53990	Contingency / Other activities	6,675	2,100	8,620	5,000	10,000	100.0%	Contractual
100-1100-54110	4th of July Festivities	26,457	14,351	-	4,000	5,000	25.0%	Programming
Total Village Board Expenditures		<u>\$ 55,828</u>	<u>\$ 35,156</u>	<u>\$ 30,423</u>	<u>\$ 34,835</u>	<u>\$ 52,835</u>	<u>51.7%</u>	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
	Board conferences	2,000
	Unlearning Racism - organizational training	6,500
	Sam Coleman (\$750/month)	10,000
	League of Wisconsin Municipalities convention	<u>1,000</u>
	Total for account	<u>19,500</u>

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

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

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

2021 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

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

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-1200-45120	Court Fines - current	102,275	110,707	100,000	120,000	120,000	0.0%	Fines
100-1200-45190	Court Fines - aged	-	84,346	35,000	40,000	35,000	-12.5%	Fines
100-1200-48900	Miscellaneous Revenue	-	-	-	-	-	0.0%	Other Rev
Total Municipal Court Revenues		<u>\$ 102,275</u>	<u>\$ 195,053</u>	<u>\$ 135,000</u>	<u>\$ 160,000</u>	<u>\$ 155,000</u>	<u>-3.1%</u>	
Expenditures								
100-1200-51100	Salaries and Wages	\$ 35,763	\$ 35,441	\$ 36,000	\$ 36,650	\$ 37,120	1.3%	Salaries
100-1200-51300	Health Insurance	1,151	-	-	-	-	0.0%	Fringe
100-1200-51305	Dental & other benefits	345	670	660	660	665	0.8%	Fringe
100-1200-51310	Social Security and Medicare	2,754	2,760	2,700	2,800	2,840	1.4%	Fringe
100-1200-51315	Wisconsin Retirement System	2,086	1,995	2,050	2,140	2,170	1.4%	Fringe
100-1200-51900	Professional Education *	2,241	1,455	1,000	2,000	2,000	0.0%	Fringe
100-1200-52910	Software Purch/Maint *	8,315	6,735	7,000	6,915	7,695	11.3%	Contractual
100-1200-52990	Other Service Contracts & Fees *	-	300	200	300	500	66.7%	Contractual
100-1200-53100	Office Supplies	488	516	500	500	500	0.0%	Supplies & Office
100-1200-53130	Postage	897	1,796	1,000	1,500	1,500	0.0%	Supplies & Office
100-1200-53200	Memberships & Subscriptions *	140	145	145	145	145	0.0%	Supplies & Office
100-1200-55110	Workers Comp	132	115	93	100	80	-20.0%	Insurance
100-1200-57450	Police / Baliff services	-	6,866	5,000	7,500	7,500	0.0%	Interdepmntl Exp
Total Municipal Court Expenditures		<u>\$ 54,312</u>	<u>\$ 58,794</u>	<u>\$ 56,348</u>	<u>\$ 61,210</u>	<u>\$ 62,715</u>	<u>2.5%</u>	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Municipal Court

100-1200-51900	Professional Education	
	Professional Judicial Education Cert. Prog (3 days) - Court Clerk	700
	Annual TIPSS user group seminar	150
	Annual Continuing Judicial Education - Judge	700
	Annual Judicial education seminar (3 days) - Judge	<u>450</u>
	Total for account	<u>2,000</u>
100-1200-52910	Software contracts/maint/purchases	
	Accurint fees	1,560
	TIPSS annual support fees	<u>6,135</u>
	Total for account	<u>7,695</u>
100-1200-52990	Other Service Contract fees	
	Sign language @ \$1.45 / minute	100
	English - limited @\$51.75 / 30 minutes	<u>400</u>
	Total for account	<u>500</u>
100-1200-53200	Memberships / subscriptions	
	Wisconsin Municipal Court Clerks Association (WMCCA)	45
	Wisconsin Municipal Judges Association	<u>100</u>
	Total for account	<u>145</u>

2021 Budget

General Fund Village Manager - 1410



Department Description

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

Services

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

Budget Impact

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

2021 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-1410-43410	State Shared Revenue	\$ 257,910	\$ 257,789	\$ 256,847	\$ 256,847	\$ 250,000	-2.7%	Intergov't
100-1410-43411	Expenditure Restraint	289,312	277,358	264,393	264,393	260,000	-1.7%	Intergov't
100-1410-44140	Cable Fees - Time Warner	100,472	94,792	89,750	90,000	85,000	-5.6%	Licenses
100-1410-44141	Cable Fees - AT&T	46,520	44,956	41,500	45,000	40,000	-11.1%	Licenses
100-1410-48150	Insurance Dividend	23,803	22,318	16,381	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	405	3,076	150	250	250	0.0%	Other Rev
Total Village Manager Revenues		<u>\$ 718,422</u>	<u>\$ 700,289</u>	<u>\$ 669,021</u>	<u>\$ 676,490</u>	<u>\$ 655,250</u>	<u>-3.1%</u>	
Expenditures								
100-1410-51100	Salaries and Wages	\$ 188,685	\$ 205,990	\$ 212,000	\$ 210,380	\$ 230,135	9.4%	Salaries
100-1410-51140	Auto / Phone allowance	2,118	2,117	2,700	2,100	2,700	28.6%	Fringe
100-1410-51300	Health Insurance	31,765	39,408	41,000	40,095	45,545	13.6%	Fringe
100-1410-51305	Dental & other benefits	1,696	1,766	1,700	2,250	2,400	6.7%	Fringe
100-1410-51310	Social Security and Medicare	14,092	15,628	16,200	16,100	17,600	9.3%	Fringe
100-1410-51315	Wisconsin Retirement System	12,601	13,484	14,350	14,200	15,535	9.4%	Fringe
100-1410-51900	Professional Education *	1,433	3,661	2,500	5,500	5,500	0.0%	Fringe
100-1410-52990	Other Service Contracts & Fees *	5,250	2,757	1,000	1,100	1,340	21.8%	Contractual
100-1410-53100	Office Supplies	670	647	500	500	500	0.0%	Supplies & Office
100-1410-53140	Marketing & Communications *	4,387	9,227	12,000	14,500	15,200	4.8%	Supplies & Office
100-1410-53200	Memberships & Subscriptions *	3,270	2,296	2,800	2,735	2,845	4.0%	Supplies & Office
100-1410-54100	Volunteer Committees	650	403	1,000	2,000	1,500	-25.0%	Programming
100-1410-54130	Awards / Recognitions	3,143	2,954	2,500	4,000	3,000	-25.0%	Programming
100-1410-55100	Liability & Property Insurance	26,356	27,855	28,150	27,000	28,000	3.7%	Insurance
100-1410-55110	Workers Comp	637	661	500	570	495	-13.2%	Insurance
100-1410-56110	Computers / Printers	11,199	9,400	17,500	15,000	25,000	66.7%	Supplies & Office
100-1410-56130	Equipment / Furniture	7,568	6,525	4,000	3,500	5,000	42.9%	Supplies & Office
100-1410-57900	Expenditure Charged to Others	(3,760)	(1,272)	(1,400)	(1,585)	(1,470)	-7.3%	Interdeptmntl Exp
Total Village Manager Expenditures		<u>\$ 311,760</u>	<u>\$ 343,507</u>	<u>\$ 359,000</u>	<u>\$ 359,945</u>	<u>\$ 400,825</u>	<u>11.4%</u>	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Village Manager's Office

100-1410-51900	Professional education		
	ICMA (Mgr. or Ast. Mgr.)	2,000	
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	2,750	
	Misc. Seminars / Conferences	<u>750</u>	
	Total for account	<u>5,500</u>	
100-1410-52990	Other service contracts & fees		
	Manager's Memo e-newsletter and archive hosting	840	
	Resident Mediation services	500	
	Go Daddy, village domain registry - \$320 in even years	<u>-</u>	
	Total for account	<u>1,340</u>	
100-1410-53200	Memberships / Subscriptions		
	International City/County Management Association (ICMA) (2)	1,670	
	Milwaukee Business Journal	145	
	Other resource journal/information	200	
	Wisconsin City/County Management Association (WCMA) (2)	300	
	MEA - South Eastern Wisconsin (MEA-SEW) - Burkhart	30	
	Other Memberships	<u>500</u>	
	Total for account	<u>2,845</u>	
100-1410-53140	Marketing & Communications		
	Contracted writing (Jennifer Anderson)	6,000	
	Shorewood Today - Charges for services (\$4,000)	-	expenses with be drawn from assigned fund balances
	Mass Mailings - Printing / Postage (3)	7,200	
	Other Marketing and Communication Publications	<u>2,000</u>	
	Total for account	<u>15,200</u>	

2021 Budget

General Fund Clerk/Customer Service – 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.

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

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

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

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

2021 Budget

General Fund Clerk/Customer Service – 1420



Services – Clerk

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

Services – Customer Service

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

Budget Impact

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

2021 Budget

General Fund Revenues and Expenditures
Clerk / Customer Service - 1420

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-1420-44110	Liquor Licenses (Class)	\$ 35,265	\$ 14,982	\$ 8,000	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	4,080	4,547	2,500	4,000	3,000	-25.0%	Licenses
100-1420-44120	Village Licenses	4,453	4,850	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	2,990	3,127	3,000	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	4,854	5,140	4,000	4,000	4,000	0.0%	Licenses
100-1420-44900	Security Alarm Permits	2,700	2,520	2,000	2,000	2,000	0.0%	Licenses
100-1420-46330	Oakland Ave - Y		37,463	32,000	38,000	-	-100.0%	Charges
100-1420-46331	Wilson - W		30,106	21,000	25,000	-	-100.0%	Charges
100-1420-46332	E Capitol Dr - X / T		10,231	7,500	9,000	-	-100.0%	Charges
100-1420-46333	N Oakland Ave - Z		14,379	10,500	12,500	-	-100.0%	Charges
100-1420-46334	E Shorewood - L		5,264	3,250	4,000	-	-100.0%	Charges
100-1420-46335	Bumper - H		16,042	12,500	15,000	-	-100.0%	Charges
100-1420-46336	On-Street Parking		-	-	-	125,000	0.0%	Charges
100-1420-46351	RCA daytime		2,609	2,500	2,500	2,500	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	3,097	5,265	4,000	2,500	2,500	0.0%	Other Rev
Total Clerk/Treasurer Revenues		<u>\$ 57,439</u>	<u>\$ 156,525</u>	<u>\$ 117,250</u>	<u>\$ 142,200</u>	<u>\$ 162,700</u>	<u>14.4%</u>	

2021 Budget

General Fund Revenues and Expenditures
Clerk / Customer Service - 1420

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Expenditures								
100-1420-51100	Salaries and Wages	\$ 171,898	\$ 176,527	\$ 180,000	\$ 180,025	\$ 180,920	0.5%	Salaries
100-1420-51120	Poll Worker Stipends	26,872	6,500	30,000	30,000	12,000	-60.0%	Contractual
100-1420-51300	Health Insurance	65,052	50,267	68,000	51,260	75,125	46.6%	Fringe
100-1420-51305	Dental & other benefits	2,731	2,754	2,900	3,210	3,175	-1.1%	Fringe
100-1420-51310	Social Security and Medicare	12,046	13,146	13,000	13,775	13,840	0.5%	Fringe
100-1420-51315	Wisconsin Retirement System	11,495	11,559	12,000	12,150	12,210	0.5%	Fringe
100-1420-51900	Professional Education *	3,051	2,820	200	2,575	2,575	0.0%	Fringe
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	2,800	3,000	3,000	0.0%	Other Gov't
100-1420-52910	Software Purch/Maint *	7,124	4,935	6,000	6,200	9,200	48.4%	Contractual
100-1420-52930	Credit Card Fees	3,146	4,664	3,400	4,000	4,000	0.0%	Contractual
100-1420-52990	Other service contracts / fees	-	-	-	-	5,000	0.0%	Contractual
100-1420-53100	Office Supplies	4,780	2,403	2,000	4,000	4,000	0.0%	Supplies & Office
100-1420-53130	Postage/mailings *	2,830	2,179	30,000	5,000	11,500	0.0%	Supplies & Office
100-1420-53200	Memberships & Subscriptions *	125	399	410	410	410	0.0%	Supplies & Office
100-1420-53300	Voting Equipment Costs *	1,312	2,288	3,650	3,650	4,425	21.2%	Supplies & Office
100-1420-53500	Voting Supplies *	4,798	2,013	21,700	6,700	6,700	0.0%	Supplies & Office
100-1420-53900	Miscellaneous Expenses		499	250	500	250	-50.0%	Supplies & Office
100-1420-54000	Programming (MADAC)	13,401	12,959	12,000	12,965	13,000	0.3%	Programming
100-1420-55110	Workers Comp	587	560	430	485	390	-19.6%	Insurance
100-1420-57900	Expenditures Charged to Others	(5,416)	(4,138)	(5,000)	(5,940)	(5,260)	-11.4%	Interdeptmntl Exp
Total Clerk/Treasurer's Office Expenditures		\$ 328,632	\$ 295,134	\$ 383,740	\$ 333,965	\$ 356,460	6.7%	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Clerk/Customer Service

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	1,100		Wisconsin Muni Clerks Assoc (2)	150
	Clerk District Mtgs (2)	625		Metro Clerk's Association (2)	60
	Metro Clerks Mtgs - (2)	150		IIMC membership	200
	UW-GB Master Academy (1)	400		Total for account	410
	Miscellaneous Training	300			
	Total for account	2,575	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 AutoMark machines @ \$180	550
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Agenda Management Software - new for 2021	3,000		Firmware License - 3 AutoMark machines @ \$325	975
	General Code E360	1,000		Firmware License - 5 DS-200 machines @ \$325	1,625
	General Code Laserfiche maintenance	1,500		Village's Costs for Milwaukee County Spare Machines	250
	General Code - Code Book Updates	3,000		Programming and Coding (4 elections)	400
	BS&A business license support	700		Total for account	4,425
	Total for account	9,200			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (2)	10,000		Ballots (4 elections)	2,000
	Licensing - initial packets, reminders, licenses	200		Publications (Dymo Labels) (4 elections)	1,200
	General postage	1,200		Absentee Envelopes (12,000)	2,000
	Certified mail (BOA, claims, misc.)	100		Other election and machine supplies, water, snacks	1,500
	Total for account	11,500		Total for account	6,700

2021 Budget

General Fund Finance Department - 1510



Department Description

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

Services

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

Budget Impact

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

2021 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-1510-48100	Interest Income	\$ 202,435	\$ 333,785	\$ 250,000	\$ 260,000	\$ 200,000	-23.1%	Other Rev
100-1510-48101	Market to Market adjustments	(49,941)	52,028	-	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	28,774	23,896	18,985	18,985	14,045	-26.0%	Other Rev
100-1510-48120	Interest on Taxes	42,430	39,686	36,000	25,000	25,000	0.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	3,495	9,156	5,000	4,250	4,000	-5.9%	Other Rev
Total Finance Revenues		<u>\$ 227,193</u>	<u>\$ 458,551</u>	<u>\$ 309,985</u>	<u>\$ 308,235</u>	<u>\$ 243,045</u>	<u>-21.1%</u>	
Expenditures								
100-1510-51100	Salaries and Wages	\$ 104,421	\$ 113,311	\$ 115,000	\$ 116,530	\$ 123,300	5.8%	Salaries
100-1510-51300	Health Insurance	19,289	29,202	31,500	30,515	32,480	6.4%	Fringe
100-1510-51305	Dental & other benefits	1,278	1,755	1,620	1,610	1,675	4.0%	Fringe
100-1510-51310	Social Security and Medicare	7,823	8,398	8,600	8,915	9,430	5.8%	Fringe
100-1510-51315	Wisconsin Retirement System	6,953	7,432	7,750	7,865	8,325	5.8%	Fringe
100-1510-51900	Professional Education *	1,714	2,814	1,000	3,000	2,650	-11.7%	Fringe
100-1510-52130	Professional Fees Financial *	49,301	32,387	33,000	36,500	34,100	-6.6%	Professional
100-1510-52910	Software Purch/Maint *	12,296	12,591	12,825	12,825	13,050	1.8%	Contractual
100-1510-52990	Other Service Contracts & Fees	421	161	132	500	250	-50.0%	Contractual
100-1510-53100	Office Supplies	1,243	1,946	1,750	1,600	1,745	9.1%	Supplies & Office
100-1510-53130	Postage/mailings *	4,597	5,384	4,500	4,500	4,500	0.0%	Supplies & Office
100-1510-53200	Memberships & Subscriptions *	270	240	350	435	375	-13.8%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	2,204	2,001	2,015	2,000	3,000	50.0%	Supplies & Office
100-1510-55110	Workers Comp	361	4,793	280	315	265	-15.9%	Insurance
100-1510-57900	Expenditures Charged to Others	(4,313)	(4,048)	(4,000)	(4,880)	(3,950)	-19.1%	Interdeptmntl Exp
Total Finance Expenditures		<u>\$ 207,858</u>	<u>\$ 218,367</u>	<u>\$ 216,322</u>	<u>\$ 222,230</u>	<u>\$ 231,195</u>	<u>4.0%</u>	

* See also - detail sheets

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

100-1510-51900 Professional education		100-1510-53100 Office supplies	
GFOA Annual Conference - Finance Director (20 CPE credits)	-	Budget / CAFR Award program fees	825
Other Conference / training (FD) (20 CPE credits)	2,000	AP / Payroll checks	300
WGFOA Conference	400	Employee (W-2) / Vendor (1099) tax forms	150
Other Conference / training (AFD)	<u>250</u>	Toner / printer supplies	320
Total for account	<u>2,650</u>	File folders, binders, misc office, etc.	<u>150</u>
		Total for account	<u>1,745</u>

100-1510-52130 Professional Fees Financial		100-1510-53130 Postage/mailings	
Audit Fees (Sikich)	25,600	Tax bills, tax bill reminders (envelopes & postage)	3,000
Continuing Financial Disclosure (Baker Tilly)	3,500	A/P checks, MR invoices, misc	<u>1,500</u>
Investment custodial services (US Bank)	5,000	Total for account	<u>4,500</u>
OPEB actuarial evaluation (\$4,500 even years)	<u>-</u>		
Total for account	<u>34,100</u>		

100-1510-52910 Software Purchase / Maintenance		100-1510-53200 Memberships & subscriptions	
BS&A service and support		GFOA - Village membership	200
General ledger, Accounts Payable / Misc. Receivables		WGFOA - Finance Director and AFD	75
Cash receipting, Human Resources, Payroll, Timesheets	10,200	GFOA - publications / other resources	<u>100</u>
BS&A Internet interactive (online payment integration)	<u>2,850</u>	Total for account	<u>375</u>
Total for account	<u>13,050</u>		

2021 Budget

General Fund Other General Administration - 1900



Department Description

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

Services

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

Budget Impact

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

2021 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Expenditures								
100-1900-52120	Professional Fees - General Legal	\$ 95,183	\$ 85,689	\$ 100,000	\$ 80,000	\$ 90,000	12.5%	Professional
100-1900-52125	Professional Fees - Court Legal	\$ 25,263	\$ 25,266	\$ 25,000	\$ 30,000	\$ 30,000	0.0%	Professional
100-1900-52140	Professional Fees - IT services	27,360	24,899	30,500	27,000	31,320	16.0%	Professional
100-1900-52150	Professional Fees - Assessor	46,750	46,750	46,750	46,750	46,750	0.0%	Professional
100-1900-52190	Professional Fees - Insurance	-	-	25,000	25,000	25,500	100.0%	Professional
100-1900-51325	Flex Administrative Fees	3,725	3,225	3,700	3,600	3,800	5.6%	Fringe
100-1900-51340	Retiree Health Insurance	16,659	13,415	11,500	12,000	10,500	-12.5%	Fringe
100-1900-51355	Employee Assistance Program	-	-	1,950	2,000	2,000	0.0%	Fringe
100-1900-52200.5	Electric - Village Hall	9,505	8,653	9,500	10,000	10,000	0.0%	Utilities
100-1900-52200.7	Electric - Village Center	13,388	13,004	12,500	12,500	12,500	0.0%	Utilities
100-1900-52210.5	Gas - Village Hall	6,150	7,125	7,500	7,500	7,500	0.0%	Utilities
100-1900-52210.7	Gas - Village Center	3,058	3,153	3,000	3,500	3,500	0.0%	Utilities
100-1900-52220.5	Water - Village Hall	3,079	2,600	2,000	2,500	2,500	0.0%	Utilities
100-1900-52220.7	Water - Village Center	818	785	800	800	800	0.0%	Utilities
100-1900-52230.5	Phone / Internet - Village Hall	11,922	4,534	6,000	5,000	6,000	20.0%	Utilities
100-1900-52230.7	Phone / Internet - Village Center	2,134	1,030	1,200	1,000	1,200	20.0%	Utilities
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	2,500	2,500	0.0%	Contractual
100-1900-52900.5	Cleaning and Pest Control - VH	13,975	13,705	14,000	16,000	14,000	-12.5%	Contractual
100-1900-52900.7	Cleaning and Pest Control - VC	8,314	6,592	7,500	8,000	8,000	0.0%	Contractual
100-1900-52990	Network Service Contract fees *	10,582	13,928	18,000	19,075	34,350	80.1%	Contractual
100-1900-53100.5	Bldg. maint. / supplies - VH	3,042	2,928	15,000	5,000	5,000	0.0%	Supplies & Office
100-1900-53100.7	Bldg. maint. / supplies - VC	1,331	1,483	1,800	2,000	2,000	0.0%	Supplies & Office
100-1900-53120	Copier costs - Village Hall	6,356	7,096	7,500	8,000	8,000	0.0%	Supplies & Office
100-1900-53130	Postage meter costs - VH	5,615	5,015	5,500	6,000	6,000	0.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	11,904	5,293	2,500	5,000	5,000	0.0%	Contractual
100-1900-55100	General liab. & prop. insurance	23,798	21,519	30,000	24,025	31,400	30.7%	Insurance
100-1900-57900	Expenditure Charged to Others	(11,185)	(9,135)	(10,000)	(11,475)	(13,000)	13.3%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		\$ 341,126	\$ 310,952	\$ 381,100	\$ 353,275	\$ 387,120	9.6%	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Other General Administration

100-1900-52120 Professional Fees - General Legal			
Village attorney - General services	\$ 85,000	40-50 hours per month	
Other Misc Legal	<u>5,000</u>		
Total for account	<u>90,000</u>		
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			
Web hosting fees - Civic Plus - annual	5,400		
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	5,000	new in 2021	
Appraver email filtering - annual	1,000		
Unitrends appliance - annual	2,900		
Unitrends Cloud - annual	2,500	new in 2021	
Fortigate firewall - (2) annual	900		
Baracuda message archiver - annual	100		
Police Server #3			
Unitrends Cloud - annual	2,600		
Fortigate firewall - (2) annual	450		
Microsoft 365 - annual	<u>11,000</u>	new in 2021	
Total for account	<u>34,350</u>		

2021 Budget

General Fund Police Department - 2100



Department Description

Mission Statement:

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

Approach:

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

Services

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

Budget Impact

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

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-2100-45200	Parking Fines - current	\$ 385,075	\$ 358,277	\$ 350,000	\$ 420,000	\$ 380,000	-9.5%	Fines
100-2100-45290	Parking Fines - aged	-	17,012	8,000	10,000	10,000	0.0%	Fines
100-2100-45210	Parking Ticket Fee	15,480	14,895	13,000	12,000	8,000	-33.3%	Fines
100-2100-45220	Vehicle Suspension Fee	7,740	7,460	6,500	6,000	4,000	-33.3%	Fines
100-2100-46200	False Alarm Fees	2,580	6,008	4,000	5,000	4,000	-20.0%	Charges
100-2100-43550	Enforcement Grants	9,767	27,586	10,000	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,520	3,360	3,840	-	-	0.0%	Intergov't
100-2100-43590	Other Grants	3,943	307	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	7,833	5,364	2,500	3,500	3,500	0.0%	Other Rev
Total Police Revenues		<u>\$ 435,938</u>	<u>\$ 440,269</u>	<u>\$ 397,840</u>	<u>\$ 456,500</u>	<u>\$ 409,500</u>	<u>-10.3%</u>	
Expenditures								
100-2100-51100	Salaries and Wages	\$ 1,892,472	\$ 1,877,617	\$ 2,000,000	\$ 2,022,750	\$ 2,112,940	4.5%	Salaries
100-2100-51110	Civilian Salaries	174,742	182,822	18,600	188,020	190,840	1.5%	Salaries
100-2100-51130	Holiday Pay	75,438	64,561	65,000	65,000	67,750	4.2%	Salaries
100-2100-51200	Overtime Wages	116,884	76,726	100,000	100,000	100,000	0.0%	Salaries
100-2100-51210	Special Enforcement OT	10,847	27,752	13,840	-	-	0.0%	Salaries
100-2100-51300	Health Insurance	462,995	477,298	475,000	491,400	472,690	-3.8%	Fringe
100-2100-51305	Dental & other benefits	23,553	23,481	25,000	25,085	25,650	2.3%	Fringe
100-2100-51310	Social Security and Medicare	169,194	165,352	180,000	181,365	189,065	4.2%	Fringe
100-2100-51315	Wisconsin Retirement System	237,280	232,248	265,000	268,950	282,975	5.2%	Fringe
100-2100-51330	Uniform Expense *	25,857	35,142	20,925	20,925	20,625	-1.4%	Fringe
100-2100-51335	Union Insurance Trust	2,220	2,196	2,400	2,500	2,400	-4.0%	Fringe
100-2100-51340	Retiree Health Contribution	71,106	69,883	50,600	50,000	50,000	0.0%	Fringe
100-2100-51350	Education Reimb	1,964	1,950	2,500	3,000	3,000	0.0%	Fringe
100-2100-51355	Other Benefits (retiree's)	5,534	7,286	6,040	6,000	6,200	3.3%	Fringe
100-2100-51900	Professional Education *	6,980	10,180	9,000	15,875	15,875	0.0%	Fringe

2021 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
100-2100-52200	Electric	41,133	24,822	25,000	27,000	25,000	-7.4%	Utilities
100-2100-52210	Gas	8,697	6,427	10,500	12,000	12,000	0.0%	Utilities
100-2100-52220	Water	1,031	907	800	1,000	800	-20.0%	Utilities
100-2100-52230	Phone and Internet *	14,441	13,270	12,000	15,460	13,000	-15.9%	Utilities
100-2100-52300	Other Intergov'tal pymts	9,000	9,861	8,000	8,000	8,000	0.0%	Other Gov't
100-2100-52900	Cleaning and Pest Control *	17,190	16,420	18,700	18,700	18,700	0.0%	Contractual
100-2100-52910	Software Purch/Maint *	33,644	30,947	38,000	39,710	38,670	-2.6%	Contractual
100-2100-52990	Other service contracts / fees *	75,284	127,622	100,000	125,000	80,000	-36.0%	Contractual
100-2100-53100	Bldg. / Office Supplies	15,498	9,593	13,000	13,000	13,000	0.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	4,945	5,118	5,200	5,200	5,200	0.0%	Supplies & Office
100-2100-53130	Postage Costs	563	823	800	1,000	1,000	0.0%	Supplies & Office
100-2100-53200	Memberships & Subscriptions *	1,428	765	1,535	1,535	1,535	0.0%	Supplies & Office
100-2100-53300	Repairs and Maintenance	2,889	176	2,500	2,500	2,500	0.0%	Supplies & Office
100-2100-53400	Vehicle Maintenance	22,691	13,983	20,000	20,000	20,000	0.0%	Supplies - Vehicle
100-2100-53410	Fuel *	30,396	34,367	30,000	35,750	35,750	0.0%	Supplies - Vehicle
100-2100-53420	Radio Expense *	9,500	7,344	9,856	9,856	10,345	5.0%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies *	29,397	23,845	23,200	23,200	24,200	4.3%	Supplies & Office
100-2100-55100	Liability & Property Insurance	48,511	48,028	42,000	49,850	53,000	6.3%	Insurance
100-2100-55110	Workers Comp	99,762	96,001	75,850	82,525	68,450	-17.1%	Insurance
100-2100-55120	Unemployment	14,743	15,787	-	-	-	0.0%	Insurance
100-2100-56130	Officer Equipment / repair *	-	19,402	18,000	17,600	17,600	0.0%	Supplies & Office
100-2100-57900	Expenditures Charged to Others	(24,932)	(32,454)	(30,000)	(34,390)	(21,025)	-38.9%	Interdeptmntl Exp
Total Police Department Expenditures		<u>\$ 3,732,877</u>	<u>\$ 3,727,548</u>	<u>\$ 3,658,846</u>	<u>\$ 3,915,366</u>	<u>\$ 3,967,735</u>	<u>1.3%</u>	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Police Department

(continued)

100-2100-51330	Uniforms		100-2100-52900	Cleaning contracts	
	Replacement Uniform parts	1,000		Building pest management fees	1,000
	Detectives/plain clothes 5@ \$625	3,125		Floor / mat maintenance	1,300
	Officers 20@ \$575	11,500		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>20,625</u>			

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

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

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

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

2021 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

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

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-2400-44310	Building Permits	\$ 144,511	\$ 197,639	\$ 400,000	\$ 165,000	\$ 165,000	0.0%	Licenses
100-2400-44320	Electrical Permits	36,330	42,534	30,000	40,000	35,000	-12.5%	Licenses
100-2400-44330	Plumbing Permits	32,193	28,587	30,000	35,000	32,500	-7.1%	Licenses
100-2400-44340	HVAC Permits	20,710	21,905	20,000	25,000	20,000	-20.0%	Licenses
100-2400-44350	Other various permits	-	-	30,000	-	25,000	0.0%	Licenses
100-2400-44370	Reinspection Fees	-	3,905	4,000	5,000	4,000	-20.0%	Licenses
100-2400-44400	Code Enforcement - PE	31,955	21,375	20,000	20,000	20,000	0.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	908	747	1,500	500	1,500	200.0%	Licenses
100-2400-48900	Miscellaneous Revenue	15,374	26,866	15,000	15,000	15,000	0.0%	Other Rev
Total Planning and Development Revenues		<u>\$ 281,981</u>	<u>\$ 343,558</u>	<u>\$ 550,500</u>	<u>\$ 305,500</u>	<u>\$ 318,000</u>	<u>4.1%</u>	
Expenditures								
100-2400-51100	Salaries and Wages	\$ 264,580	\$ 243,517	\$ 245,000	\$ 247,460	\$ 252,845	2.2%	Salaries
100-2400-51120	Contracted Inspectors	-	3,090	2,000	20,000	5,000	-75.0%	Contractual
100-2400-51300	Health Insurance	39,841	41,865	43,500	43,025	43,620	1.4%	Fringe
100-2400-51305	Dental & other benefits	3,690	3,286	3,225	3,370	3,390	0.6%	Fringe
100-2400-51310	Social Security and Medicare	20,544	18,826	18,900	18,930	19,345	2.2%	Fringe
100-2400-51315	Wisconsin Retirement System	17,722	16,013	16,500	16,700	17,065	2.2%	Fringe
100-2400-51900	Professional Education *	5,784	4,266	1,500	4,000	4,000	0.0%	Fringe
100-2400-52230	Phone and Internet *	1,632	1,635	1,600	1,600	1,600	0.0%	Utilities
100-2400-52910	Software Purch/Maint *	3,693	3,429	3,600	3,600	3,600	0.0%	Contractual
100-2400-52930	Credit Card Fees	1,172	1,504	2,000	1,400	2,000	42.9%	Contractual
100-2400-52990	Other service contract fees	2,506	482	1,000	-	-	0.0%	Contractual
100-2400-53100	Office Supplies	1,122	1,829	1,500	1,500	1,500	0.0%	Supplies & Office
100-2400-53120	Copy & Print Costs	432	174	200	500	500	0.0%	Supplies & Office
100-2400-53130	Postage / Mailing Costs	1,886	2,070	2,000	3,000	3,000	0.0%	Supplies & Office
100-2400-53200	Memberships & Subscriptions *	1,871	1,255	1,200	1,200	1,200	0.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	1,719	257	1,000	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53410	Fuel *	828	544	750	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53900	Misc Exp./ Uncollectible fines	150	44	150	250	250	0.0%	Supplies & Office
100-2400-54620	Loan Program Expenses	1,002	63	-	1,000	-	-100.0%	Programming
100-2400-55110	Workers Comp	18,199	11,777	8,725	9,860	7,970	-19.2%	Insurance
100-2400-57900	Expenditures Charged to Others	-	(1,750)	-	-	(2,500)	0.0%	Interdeptmntl Exp
Total Planning and Dev. Expenditures		<u>\$ 388,373</u>	<u>\$ 354,176</u>	<u>\$ 354,350</u>	<u>\$ 379,395</u>	<u>\$ 366,385</u>	<u>-3.4%</u>	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Planning and Development Department

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Building Inspector continuing education conferences	1,000		Misc Codes/Manuals	250
	Planning continuing education conferences (national & state)	2,500		American Planning Association/AICP/Wis. Chptr	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>		360 gallons h @ \$2.75 per gallon	<u>1,000</u>
	Total for account	<u>1,600</u>		Total for account	<u>1,000</u>
100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,600			
	25% GIS annual license	625			
	25% GIS annual maintenance / support	<u>1,375</u>			
	Total for account	<u>3,600</u>			

2021 Budget

General Fund Other Public Safety - 2900



Department Description

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

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

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

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

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

Budget impact

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

2021 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2018 Actual	2019 Actual	Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-2900-43420	Fire Insurance	\$ 65,895	\$ 72,565	\$ 71,473	\$ 65,000	\$ 70,000	7.7%	Intergov't
100-2900-47300	School - Crossing Guards	7,970	20,134	20,000	47,500	47,500	0.0%	Intergov't
100-2900-48200	Facilities charges - NSHD	15,500	66,480	16,115	16,000	16,420	2.6%	Intergov't
Total Other Public Safety Revenues		<u>\$ 89,365</u>	<u>\$ 159,179</u>	<u>\$ 107,588</u>	<u>\$ 128,500</u>	<u>\$ 133,920</u>	<u>4.2%</u>	
Expenditures								
100-2900-51355	Other Benefits (retiree's)	\$ 43,487	\$ 24,261	\$ 27,060	\$ 33,500	\$ 30,000	-10.4%	Fringe
100-2900-52300	Dispatch Services	356,235	366,750	379,828	379,830	390,000	2.7%	Other Gov't
100-2900-52310	North Shore Fire *	2,152,575	2,271,062	2,325,000	2,316,630	2,350,195	1.4%	Other Gov't
100-2900-52330	Health Department *	135,604	132,416	150,000	129,039	134,200	4.0%	Other Gov't
100-2900-52990	Crossing Guards *	72,474	61,136	40,000	95,000	95,000	0.0%	Contractual
100-2900-52995	Atwater Beach Lifeguards	27,742	24,000	28,850	28,850	28,850	0.0%	Contractual
100-2900-54730	Hydrant Rental	417,377	417,377	417,375	417,375	417,375	0.0%	Other Gov't
Total Other Public Safety Expenditures		<u>\$ 3,205,494</u>	<u>\$ 3,297,002</u>	<u>\$ 3,368,113</u>	<u>\$ 3,400,224</u>	<u>\$ 3,445,620</u>	<u>1.3%</u>	

* See also - detail sheets

2021 Budget
Expenditure Request Detail - Other Public Safety

	<u>2021</u>	<u>2020</u>
100-2900-51355 - Other Benefits		
2.5 Retirees charged by WRS \$2,760 / month	\$ 33,120	\$ 33,120
100-2900-52300 - Bayside Communications		
Total Budget	2,363,636	2,337,403
Municipal share	16.50%	16.25%
Municipal cost	390,000	379,828
100-2900-52310 - North Shore Fire Department		
Total Budget	13,029,671	12,837,114
Municipal share	17.50%	17.54%
Municipal cost	2,280,195	2,251,630
Fire dues	70,000	65,000
Total for account	<u>2,350,195</u>	<u>2,316,630</u>
100-2900-52330 - NSHD (Health Department)		
Total Budget	511,436	491,765
Municipal share	26.24%	26.24%
Municipal cost	134,200	129,039
100-2900-52990 - Other service contracts & fees		
<u>Crossing guards</u>		
11 guards for 2 hours each for 175 school days (50%)	46,200	46,200
1 guard for 5 hours each for 40 days summer	4,800	4,800
Total for account	<u>51,000</u>	<u>51,000</u>

2021 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, brush and leaf collection; Saturday drop off and recycling; street maintenance; street sweeping; winter maintenance; forestry, plantings, park and beach maintenance; streetscape maintenance and beautification efforts;
- The Fleet & Facilities Division provides services including building maintenance, streetlight system maintenance, traffic control system maintenance, sign maintenance, and all DPW, PDD and Police Department equipment and vehicle maintenance;
- The Utilities Division provides all water and sewer-related services, including meter reading and replacement, water system maintenance and repair, drinking water sampling, sanitary and storm sewer system maintenance, cleaning and repair.

Budget Impact

The DPW general fund budget reflects a 2.0% or \$57,350 increase in costs. This is largely due the addition of a 0.3% FTE Construction Coordinator position and other general increases in wage and benefit costs within the divisions. All DPW wage and benefit costs are estimated based on multiyear averages and other anticipated trends across both the General Fund divisions and the Utility divisions of the DPW as the same staff can work in multiple areas.

2021 Budget

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

Category	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21
Revenues	\$ 1,050,434	\$ 1,090,531	\$ 1,066,337	\$ 1,059,287	\$ 1,072,080	1.2%
Expenditures						
Salaries Total	\$ 957,268	\$ 962,983	\$ 938,700	\$ 949,901	\$ 984,575	3.7%
Fringe Total	475,187	504,394	518,040	504,680	523,770	3.8%
Contractual Total	679,547	717,994	715,476	707,341	726,655	2.7%
Supplies & Office Total	8,467	6,969	11,020	11,095	11,095	0.0%
Supplies - Maint. Total	221,539	238,876	235,231	239,365	240,740	0.6%
Supplies - Vehicle Total	205,581	201,835	190,000	210,900	213,875	1.4%
Utilities Total	166,374	164,613	165,800	172,680	166,300	-3.7%
Insurance Total	108,052	115,818	91,350	103,708	90,510	-12.7%
Interdeptmntl Exp Total	(71,216)	(90,266)	(48,000)	(97,310)	(97,810)	0.5%
<u>Grand Total</u>	\$ 2,750,799	\$ 2,823,216	\$ 2,817,617	\$ 2,802,360	\$ 2,859,710	2.0%

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
100-3100-43530	State Transportation Aids	\$ 732,458	\$ 682,761	\$ 708,000	\$ 708,920	\$ 710,000	0.2%	Intergov't
100-3100-43540	Recycling Grant	54,806	52,707	52,702	52,000	52,500	1.0%	Intergov't
100-3100-46430	Special Collection Fees	15,737	16,294	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	8,370	13,847	7,125	9,500	14,180	49.3%	Charges
100-3100-46433	Kart / Recycling Bin Sales	450	610	450	400	400	0.0%	Charges
100-3100-46434	Snow Removal Charges	1,641	1,024	500	0	0	0.0%	Charges
100-3100-46436	Damages To Property	16,585	25,908	2,903	0	0	0.0%	Charges
100-3100-47300	Charges for Service - School	7,686	26,120	14,500	14,548	18,025	23.9%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	170,118	223,615	215,157	206,419	210,775	2.1%	Charges
100-3100-48200	Rental Income	34,272	34,128	40,000	40,000	41,200	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	8,311	13,517	10,000	12,500	10,000	-20.0%	Other Rev
Total Public Works Revenues		<u>\$ 1,050,434</u>	<u>\$ 1,090,531</u>	<u>\$ 1,066,337</u>	<u>\$ 1,059,287</u>	<u>\$ 1,072,080</u>	<u>1.2%</u>	
Expenditures								
<i>Administration</i>								
100-3100-51100	Salaries and Wages	\$ 128,774	\$ 131,890	\$ 130,000	\$ 130,475	\$ 151,420	16.1%	Salaries
100-3100-51140	Auto Allowance	1,815	1,815	1,800	1,800	1,800	0.0%	Fringe
100-3100-51300	Health Insurance	35,087	37,545	37,080	36,120	44,435	23.0%	Fringe
100-3100-51305	Dental & other benefits	2,063	2,331	1,980	1,625	1,915	17.8%	Fringe
100-3100-51310	Social Security and Medicare	9,633	9,799	9,900	9,985	11,585	16.0%	Fringe
100-3100-51315	Wisconsin Retirement System	8,743	8,754	8,600	8,805	10,220	16.1%	Fringe
100-3100-51330	Uniform Expense *	4,383	5,146	5,400	5,400	5,400	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	83,391	72,244	64,000	70,000	60,000	-14.3%	Fringe

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
100-3100-51900	Professional Education *	1,604	1,767	2,000	2,000	2,000	0.0%	Fringe
100-3100-52110	Professional Fees - Eng. Misc.	3,710	23,317	10,000	10,000	10,000	0.0%	Contractual
100-3100-52230	Phone and Internet *	9,383	11,820	8,500	9,880	8,000	-19.0%	Utilities
100-3100-52910	Software Purch/Maint	625	2,574	2,000	2,000	2,000	0.0%	Contractual
100-3100-53100	Office / Bldg Supplies	1,614	1,209	2,800	2,875	2,875	0.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	762	857	850	850	850	0.0%	Supplies & Office
100-3100-53130	Postage / Mailing Costs	710	590	500	500	500	0.0%	Supplies & Office
100-3100-53200	Memberships & Subscriptions *	720	970	920	920	920	0.0%	Supplies & Office
100-3100-54150	Safety Expenses *	4,661	3,343	5,950	5,950	5,950	0.0%	Supplies & Office
100-3100-54450	Property Damages - reimbursable	11,638	30,777	1,000	-	-	0.0%	Supplies - Maint.
100-3100-55100	Liability & Property Insurance	37,875	37,561	36,350	40,000	37,500	-6.3%	Insurance
100-3100-55110	Workers Comp / Unemployment	70,177	78,257	55,000	63,708	53,010	-16.8%	Insurance
100-3100-56130	Tools / equipment	9,950	3,212	10,000	10,000	10,000	0.0%	Supplies - Maint.
Total Administration Expenditures		427,318	465,778	394,630	412,893	420,380	1.8%	
<i>Building Maintenance</i>								
100-3230-51100	Salaries and Wages	87,220	92,237	110,000	112,175	109,675	-2.2%	Salaries
100-3230-51200	Overtime Wages	5,560	4,092	4,000	5,000	4,000	-20.0%	Salaries
100-3230-51300	Health Insurance	27,417	32,330	38,000	37,025	37,615	1.6%	Fringe
100-3230-51305	Dental & other benefits	939	1,192	1,600	1,490	1,600	7.4%	Fringe
100-3230-51310	Social Security and Medicare	7,593	7,026	8,700	8,965	8,695	-3.0%	Fringe
100-3230-51315	Wisconsin Retirement System	5,537	6,324	8,000	7,910	7,675	-3.0%	Fringe
100-3230-53500	Dept/Program Supplies *	65,895	72,794	70,000	67,500	68,350	1.3%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club *	540	243	540	2,000	2,000	0.0%	Supplies - Maint.
100-3230-57900	Expenditures Charged to Others *	(13,778)	(13,515)	(13,500)	(14,235)	(15,000)	5.4%	Interdeptmntl Exp
Total Building Maintenance Expenditures		186,923	202,723	227,340	227,830	224,610	-1.4%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
<i>Municipal Garage</i>								
100-3300-51100	Salaries and Wages	109,891	112,059	110,000	123,815	124,510	0.6%	Salaries
100-3300-51170	Tool Allowance	1,815	1,934	1,600	1,800	1,800	0.0%	Salaries
100-3300-51200	Overtime Wages	-	-	0	0	0	0.0%	Salaries
100-3300-51300	Health Insurance	41,836	47,510	50,000	54,955	55,090	0.2%	Fringe
100-3300-51305	Dental & other benefits	1,268	1,314	1,500	1,415	1,770	25.1%	Fringe
100-3300-51310	Social Security and Medicare	8,028	8,118	8,500	9,855	9,525	-3.3%	Fringe
100-3300-51315	Wisconsin Retirement System	7,354	7,351	8,000	8,695	8,405	-3.3%	Fringe
100-3300-52200	Electric	20,834	19,961	21,500	22,000	22,000	0.0%	Utilities
100-3300-52210	Gas	8,567	8,818	9,500	12,000	10,000	-16.7%	Utilities
100-3300-52220	Water	2,022	2,339	2,000	2,000	2,000	0.0%	Utilities
100-3300-53400	Vehicle Maintenance *	97,063	93,760	90,000	90,000	90,000	0.0%	Supplies - Vehicle
100-3300-53410	Fuel and Oil *	108,518	108,075	100,000	120,900	123,875	2.5%	Supplies - Vehicle
100-3300-57900	Exp. Charged To Others - Fuel *	(32,127)	(39,784)	(38,500)	(46,450)	(46,450)	0.0%	Interdeptmntl Exp
100-3300-57910	Exp. Charged To Others - Parts *	(8,162)	(20,790)	20,000	(20,000)	(20,000)	0.0%	Interdeptmntl Exp
100-3300-57920	Exp. Charged To Others - Utilities *	(10,594)	(7,779)	(9,000)	(9,000)	(8,500)	-5.6%	Interdeptmntl Exp
Total Municipal Garage Expenditures		356,313	342,886	375,100	371,985	374,025	0.5%	
<i>Street & Alley</i>								
100-3410-51100	Salaries and Wages	39,376	46,440	50,000	40,620	46,300	14.0%	Salaries
100-3410-51120	Community Event Wages	15,609	13,884	3,500	10,000	10,000	0.0%	Salaries
100-3410-51200	Overtime Wages	81	128	350	2,000	500	-75.0%	Salaries
100-3410-51300	Health Insurance	16,955	20,164	25,000	16,665	18,985	13.9%	Fringe
100-3410-51305	Dental & other benefits	854	724	850	735	850	15.6%	Fringe
100-3410-51310	Social Security and Medicare	3,795	4,424	4,000	4,025	4,350	8.1%	Fringe
100-3410-51315	Wisconsin Retirement System	3,415	3,869	3,750	3,450	3,840	11.3%	Fringe
100-3410-53500	Supplies - Street / Alley *	7,439	12,459	12,000	12,000	12,000	0.0%	Supplies - Maint.
100-3410-53510	Supplies - Signage *	2,881	3,116	4,500	4,500	4,500	0.0%	Supplies - Maint.
100-3410-53540	Contracted Street Maintenance	39,477	41,494	65,000	65,000	65,000	0.0%	Contractual
100-3410-53550	Contracted Street Marking	21,788	36,980	35,000	35,000	35,000	0.0%	Contractual
Total Street & Alley Expenditures		151,670	183,682	203,950	193,995	201,325	3.8%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
<i>Street Lighting / Traffic Devices</i>								
100-3430-51100	Salaries and Wages	52,525	51,847	50,000	46,235	49,500	7.1%	Salaries
100-3430-51200	Overtime Wages	2,238	1,850	2,000	2,000	2,000	0.0%	Salaries
100-3430-51300	Health Insurance	16,915	19,558	17,000	15,275	16,225	6.2%	Fringe
100-3430-51305	Dental & other benefits	903	877	1,000	675	770	14.1%	Fringe
100-3430-51310	Social Security and Medicare	4,027	3,939	3,900	3,690	3,940	6.8%	Fringe
100-3430-51315	Wisconsin Retirement System	3,667	3,522	3,800	3,160	3,475	10.0%	Fringe
100-3430-52200.(	Electric -street lighting (01-00)	85,083	84,042	85,000	85,000	85,000	0.0%	Utilities
100-3430-52200.(	Electric - traffic devices (02-00)	16,151	15,114	15,000	16,000	15,000	-6.3%	Utilities
100-3430-53500	Supplies - street lighting *	16,945	11,285	19,200	19,200	19,200	0.0%	Supplies - Maint.
100-3430-53510	Supplies - traffic devices *	1,924	1,661	3,800	3,500	3,500	0.0%	Supplies - Maint.
Total Street Lighting Expenditures		200,378	193,695	200,700	194,735	198,610	2.0%	
<i>Winter Maintenance</i>								
100-3460-51100	Salaries and Wages	39,601	54,996	40,000	45,775	46,600	1.8%	Salaries
100-3460-51200	Overtime Wages	24,445	24,576	15,000	20,000	20,000	0.0%	Salaries
100-3460-51300	Health Insurance	15,468	19,820	18,000	20,830	21,275	2.1%	Fringe
100-3460-51305	Dental & other benefits	731	899	750	920	995	8.2%	Fringe
100-3460-51310	Social Security and Medicare	4,710	5,879	4,500	5,035	5,095	1.2%	Fringe
100-3460-51315	Wisconsin Retirement System	4,285	5,215	4,000	4,310	4,490	4.2%	Fringe
100-3460-52990	Other Service contracts / fees *	3,201	927	500	0	0	0.0%	Contractual
100-3460-53500	Dept/Program Supplies *	5,328	7,545	3,800	3,800	3,800	0.0%	Supplies - Maint.
100-3460-53520	Salt Contract *	35,454	49,035	43,491	52,265	52,790	1.0%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others *	(6,555)	(8,398)	(7,000)	(7,625)	(7,860)	3.1%	Interdeptmntl Exp
Total Winter Maintenance Expenditures		126,668	160,494	123,041	145,310	147,185	1.3%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
<i>Refuse / Recycling Disposal</i>								
100-3510-51100	Salaries and Wages	120,348	104,756	110,000	107,125	107,495	0.3%	Salaries
100-3510-51120	Special Collections & Sat Recycle	4,698	3,291	3,500	3,000	3,000	0.0%	Salaries
100-3510-51200	Overtime Wages	-	354	500	500	500	0.0%	Salaries
100-3510-51300	Health Insurance	37,083	36,161	35,000	34,720	35,130	1.2%	Fringe
100-3510-51305	Dental & other benefits	2,245	1,828	2,000	1,530	1,660	8.5%	Fringe
100-3510-51310	Social Security and Medicare	9,165	7,952	8,400	8,385	8,490	1.3%	Fringe
100-3510-51315	Wisconsin Retirement System	8,225	6,477	7,500	7,180	7,495	4.4%	Fringe
100-3510-52950.(	Disposal Contracts - refuse (03-00) *	323,744	313,395	324,000	323,709	335,110	3.5%	Contractual
100-3510-52950.(	Disposal Contracts - recycling (04-00)	146,577	156,890	150,000	150,092	152,090	1.3%	Contractual
100-3510-53500	Supplies - Refuse *	16,720	7,670	7,200	7,600	7,600	0.0%	Supplies - Maint.
100-3510-53510	Supplies - Recycling *	8,677	4,126	7,000	7,000	7,000	0.0%	Supplies - Maint.
Total Refuse / Recycling Disposal Expenditures		677,482	642,900	655,100	650,841	665,570	2.3%	
<i>Yard Waste / Leaf Collection</i>								
100-3530-51100	Salaries and Wages	70,336	84,340	70,000	58,515	69,535	18.8%	Salaries
100-3530-51120	Contracted Labor (leaf)	20,802	9,646	10,000	20,000	10,000	-50.0%	Salaries
100-3530-51200	Overtime Wages	813	2,648	1,500	1,500	1,500	0.0%	Salaries
100-3530-51300	Health Insurance	20,131	30,891	25,000	19,165	22,760	18.8%	Fringe
100-3530-51305	Dental & other benefits	982	1,026	800	845	1,065	26.0%	Fringe
100-3530-51310	Social Security and Medicare	5,169	6,311	5,500	4,630	5,435	17.4%	Fringe
100-3530-51315	Wisconsin Retirement System	4,707	5,695	4,800	3,965	4,795	20.9%	Fringe
100-3530-52950.(	Disposal Contracts - Yard Waste (05-0	47,828	51,050	46,000	38,544	44,460	15.3%	Contractual
100-3530-53500	Dept/Program Supplies	688	404	4,500	700	700	0.0%	Supplies - Maint.
Total Yard Waste/Leaf Collection Expenditures		171,456	192,011	168,100	147,864	160,250	8.4%	

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
<i>Forestry</i>								
100-3610-51100	Salaries and Wages	163,675	144,493	150,000	138,316	149,415	8.0%	Salaries
100-3610-51200	Overtime Wages	1,943	1,314	1,000	1,500	1,000	-33.3%	Salaries
100-3610-51300	Health Insurance	27,679	32,114	47,000	44,435	43,995	-1.0%	Fringe
100-3610-51305	Dental & other benefits	2,260	1,913	2,400	1,960	1,965	0.3%	Fringe
100-3610-51310	Social Security and Medicare	12,755	11,136	10,000	10,735	10,055	-6.3%	Fringe
100-3610-51315	Wisconsin Retirement System	10,253	8,460	9,000	9,190	8,870	-3.5%	Fringe
100-3610-52940	Landscaping Contracts (Medians)	28,795	23,377	23,376	23,376	23,375	0.0%	Contractual
100-3610-53500	Dept/Program Supplies *	9,348	9,629	9,500	9,500	9,500	0.0%	Supplies - Maint.
100-3610-53515	Forestry Plantings (Trees) *	9,878	-	13,000	14,100	14,100	100.0%	Supplies - Maint.
Total Forestry Expenditures		266,586	232,436	265,276	253,112	262,275	3.6%	
<i>Parks & Beautification</i>								
100-3620-51100	Salaries and Wages	67,335	75,397	75,000	78,050	74,825	-4.1%	Salaries
100-3620-51200	Overtime Wages	183	811	750	1,500	1,000	-33.3%	Salaries
100-3620-51300	Health Insurance	4,746	6,098	9,000	3,890	9,510	144.5%	Fringe
100-3620-51305	Dental & other benefits	288	349	430	615	850	38.2%	Fringe
100-3620-51310	Social Security and Medicare	5,093	5,777	5,800	5,745	5,840	1.7%	Fringe
100-3620-51315	Wisconsin Retirement System	1,990	2,750	3,800	2,875	3,835	33.4%	Fringe
100-3620-52200	Electric	7,888	7,802	8,000	7,500	8,000	6.7%	Utilities
100-3620-52210	Gas	156	207	300	300	300	0.0%	Utilities
100-3620-52220	Water	16,290	14,510	16,000	18,000	16,000	-11.1%	Utilities
100-3620-52940	Landscaping Contracts (Turf)	63,802	67,990	59,600	59,620	59,620	0.0%	Contractual
100-3620-53300	Repairs and Maintenance	5,302	2,861	1,000	1,000	1,000	0.0%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies *	5,460	5,786	9,000	9,000	9,000	0.0%	Supplies - Maint.
100-3620-53510	Landscaping / Plantings *	7,472	16,273	15,700	15,700	15,700	0.0%	Supplies - Maint.
Total Parks & Beautification Expenditures		186,005	206,611	204,380	203,795	205,480	0.8%	
Total Public Works Expenditures		\$ 2,750,799	\$ 2,823,216	\$ 2,817,617	\$ 2,802,360	\$ 2,859,710	2.0%	

* See also - detail sheets

2021 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Administration

100-3100-51330	Uniform expenses		100-3100-53200	Memberships & subscriptions	
	Contract: 13 DPW emp @ \$400	5,200		Group APWA membership:	740
	Summer help reimbursements	<u>200</u>		ISA Membership	<u>180</u>
	Total for account	<u>5,400</u>		Total for account	<u>920</u>
100-3100-51900	Professional education		100-3100-54150	Safety expenses	
	APWA National Conference: Butschlick	-		WisDOT CDL Drug Testing (DPW only)	1,300
	State Forestry Conference: Mueller, Dondlinger, Kaiser	750		APWA Supervisory Academy	400
	Various other seminars	<u>1,250</u>		Safety Training	2,500
	Total for account	<u>2,000</u>		Safety Awards	550
				CDL Reimbursements (DPW only)	450
100-3100-52230	Phone and internet			Medical cabinet and safety items	<u>750</u>
	DPW PTP Circuit (35%)	2,500		Total for account	<u>5,950</u>
	Land Line allocation (25%)	1,500			
	Internet allocation (20%)	1,200			
	Ghost Train data costs	300			
	Cell phone (DPW only)	2,500			
	Pager Fees (DPW share)	<u>-</u>			
	Total for account	<u>8,000</u>			
100-3100-52910	Software contract fees				
	25% GIS annual maintenance / support	<u>2,000</u>			
	Total for account	<u>2,000</u>			

2021 Budget

Expenditure Request Detail - Department of Public Works

(continued)

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	4,000	
Building maintenance tools	600	
HVAC maintenance	15,000	
Bi-annual carpet cleaning: Hall, Village Center	5,750	
Elevator maintenance	6,000	
Fire protection: all buildings	5,300	
Alarm system maintenance	750	
Pest control contract - DPW & Village Hall	<u>2,400</u>	
Total for account	<u>68,350</u>	

Municipal Garage

100-3300-53400	Vehicle maintenance	
Vehicle parts / misc supplies		76,500
Tires		11,000
Welding gasses		<u>2,500</u>
Total for account		<u>90,000</u>
100-3300-53410	Fuel and oil	
DPW Diesel fuel 14,000 gal @ \$2.90/gal		40,600
DPW Unleaded fuel: 6,000 gal @ \$2.75/gal		16,500
Police Unleaded fuel 13,000 gal @ \$2.75/gal		35,750
PDD Fuel 360 gal @ \$2.75/gal		1,000
Utility Fuel 1,000 unleaded / 2,000 diesel		9,700
School Fuel 2,400 unleaded / 160 diesel		7,325
Automotive oil & transmissison fluid		<u>13,000</u>
Total for account		<u>123,875</u>

100-3230-54160	Hubbard Lodge/ River Club	
Extermination services monthly charges	-	
misc. supplies / repairs	<u>2,000</u>	
Total for account	<u>2,000</u>	

100-3300-579xx	Expenditures charged to others	
Fuel charged to Police (57900)		(35,750)
Fuel charged to PDD (57900)		(1,000)
Fuel charged to Utilities (57900)		(9,700)
Police / PDD vehicle labor / parts (57910)		(20,000)
Utility charges to water/sewer (57920)		<u>(8,500)</u>
Total for account		<u>(74,950)</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>	

2021 Budget

Expenditure Request Detail - Department of Public Works

(continued)

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

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

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

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

2021 Budget

Expenditure Request Detail - Department of Public Works

(concluded)

Refuse / Recycling Disposal

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

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

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

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

Yard Waste

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

Forestry

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

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

Parks & Beautification

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

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

2021 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.

2021 Budget

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

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Other Financing Sources								
100-9000-49200	Transfers from Special Rev.	\$ 11,622	\$ 8,224	\$ -	\$ -		0.0%	OFS
100-9000-49200	Transfers from Special Rev.	-	-	-	-		0.0%	OFS
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-		0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	297,321	290,565	-2.3%	OFS
Total Other Financing Sources		<u>\$ 11,622</u>	<u>\$ 8,224</u>	<u>\$ -</u>	<u>\$ 297,321</u>	<u>\$ 290,565</u>	<u>-2.3%</u>	
Other Financing Uses								
100-9000-59200	Transfers to Special Rev.				\$ -		0.0%	OFU
100-9000-59200	Transfers to Special Rev.				-		0.0%	OFU
100-9000-59300	Transfers to Debt Service	264,376	253,912	297,321	297,321	290,565	-2.3%	OFU
100-9000-59400	Transfers to Capital Projects				-		0.0%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	0.0%	OFU
Total Other Financing Uses Expenditures		<u>\$ 264,376</u>	<u>\$ 253,912</u>	<u>\$ 297,321</u>	<u>\$ 297,321</u>	<u>\$ 290,565</u>	<u>-2.3%</u>	

2021 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.

2021 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

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

2021 Budget

Library Fund - 200

Dept/Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
General Operations								
Revenues								
200-5110-41110	Property Taxes	\$ 876,095	\$ 905,085	\$ 910,108	\$ 910,108	\$ 929,950	2.2%	Taxes
200-5110-43720	Local Library Aids	69,385	74,501	86,924	86,657	87,424	0.9%	Intergov't
200-5110-46710	Library Fines	41,157	38,277	25,000	40,000	34,000	-15.0%	Fines
200-5110-46720	Printing Fees	12,074	9,877	8,000	12,000	10,000	-16.7%	Charges
200-5110-48510	Friends Donations	15,312	5,087	-	-	-	0.0%	Other Rev
200-5110-48500	General Donations	3,667	23,128	275	-	-	0.0%	Other Rev
Total Operating Revenue		1,017,690	1,055,955	1,030,307	1,048,765	1,061,374	1.2%	
Expenditures								
200-5110-51100	Salaries and Wages	534,095	545,657	565,000	573,620	586,155	2.2%	Salaries
200-5110-51300	Health Insurance	83,093	100,114	112,000	122,235	121,220	-0.8%	Fringe
200-5110-51305	Dental & other benefits	6,110	6,120	6,600	6,995	6,895	-1.4%	Fringe
200-5110-51310	Social Security and Medicare	39,893	40,786	42,500	43,245	44,840	3.7%	Fringe
200-5110-51315	Wisconsin Retirement System	30,862	30,776	32,000	31,435	32,990	4.9%	Fringe
200-5110-51340	Retiree Health Contribution	9,536	9,658	9,600	9,855	9,600	-2.6%	Fringe
200-5110-51900	Professional Education *	3,369	2,785	3,000	3,000	3,000	0.0%	Fringe
200-5110-52100	Professional Fees	9,015	219	750	1,000	1,000	0.0%	Professional
200-5110-52200	Electric	40,163	39,012	38,000	40,000	40,000	0.0%	Utilities
200-5110-52210	Gas	9,175	9,460	9,000	9,500	9,500	0.0%	Utilities
200-5110-52220	Water	2,453	2,356	2,500	2,500	2,500	0.0%	Utilities
200-5110-52230	Phone	5,233	1,399	3,000	2,000	2,500	25.0%	Utilities
200-5110-52300	Other Intergov'tal pymts *	27,919	27,408	29,595	29,595	29,809	0.7%	Other Gov't
200-5110-52900	Cleaning and Pest Control *	23,150	25,055	26,000	28,000	28,500	1.8%	Contractual
200-5110-52910	Software Purch/Maint *	6,905	12,403	9,000	8,795	11,530	31.1%	Contractual
200-5110-52930	Credit Card Fees	356	642	500	500	500	0.0%	Contractual
200-5110-52990	Other Service Contracts & Fees *	4,793	5,351	4,900	5,350	5,350	0.0%	Contractual
200-5110-53100	Office Supplies	2,600	2,681	3,000	3,500	3,500	0.0%	Supplies & Office
200-5110-53101	Building Supplies	4,384	4,449	3,750	4,200	4,200	0.0%	Supplies & Office
200-5110-53120	Copy & Print Costs *	4,016	1,377	1,200	1,400	1,400	0.0%	Supplies & Office
200-5110-53130	Postage/Mailings	264	190	350	400	400	0.0%	Supplies & Office
200-5110-53200	Memberships & Subscriptions *	895	899	1,275	1,275	1,275	0.0%	Supplies & Office

2021 Budget

Library Fund - 200

200-5110-53300	Repairs and Maintenance	126	320	500	1,000	1,000	0.0%	Supplies - Maint	
200-5110-53500	Processing Supplies *	6,203	5,551	5,500	6,400	6,000	-6.3%	Supplies - Maint	
200-5110-53710	Reference Continuations *	1,918	3,173	450	450	450	0.0%	Programming	
200-5110-53720	Periodicals *	6,561	9,550	4,250	6,685	6,300	-5.8%	Programming	
200-5110-53760	ebooks / Digital Materials *	11,549	13,254	16,000	15,755	15,125	-4.0%	Programming	
200-5110-54000	Programming *	12,521	10,591	2,250	3,300	3,300	0.0%	Programming	
200-5110-55100	Liability & Property Insurance	12,724	13,005	12,000	13,500	12,000	-11.1%	Insurance	
200-5110-55110	Workers Comp / Unemployment	2,351	2,012	2,140	1,525	1,285	-15.7%	Insurance	
Adult Materials									
200-5111-53730	Materials	28,005	30,322	25,500	25,500	25,500	0.0%	Programming	
200-5111-53740	DVD's	8,648	9,046	7,000	8,000	7,500	-6.3%	Programming	
200-5111-53750	Audiobooks	3,483	3,129	2,500	3,000	2,500	-16.7%	Programming	
200-5111-53760	Lucky Day	3,469	4,462	-	-	-	0.0%	Programming	
200-5111-53770	Music	4,831	3,957	4,000	4,500	4,000	-11.1%	Programming	
Childrens Materials									
200-5112-53730	Materials	21,099	21,740	19,000	19,000	19,500	2.6%	Programming	
200-5112-53740	DVD's	1,962	2,210	1,500	2,000	1,750	-12.5%	Programming	
200-5112-53750	Audiobooks / Music	1,169	1,029	1,000	1,250	1,000	-20.0%	Programming	
200-5112-53780	Early Learning Center	1,962	304	1,000	1,000	1,000	0.0%	Programming	
Young Adult Materials									
200-5113-53730	Materials	4,838	4,179	5,000	7,500	6,500	-13.3%	Programming	
200-5113-53730	Audiobooks	-	-	-	-	-	0.0%	Programming	
Total Operating Expenditures		<u>981,698</u>	<u>1,006,631</u>	<u>1,013,110</u>	<u>1,048,765</u>	<u>1,061,374</u>	<u>1.2%</u>		
Non-Operating Expenditures									
200-5110-54510	Auermiller Expenses	4,398			-	-	0.0%	discontinued	
200-5110-54900	Onufrock Expenses	5,240	5,331	4,391	-	-	0.0%	discontinued	
200-5110-56130	Furniture / Equipment	26,790	37,088	-	-	-	0.0%	Capital	
200-9000-59100	Transfers to General Fund	<u>11,622</u>	<u>8,224</u>	<u>19,685</u>	-	-	<u>0.0%</u>	OFU	
Total Non-Operating Expenditures		<u>48,050</u>	<u>50,643</u>	<u>24,076</u>	-	-	<u>0.0%</u>		
Total General Operations Expenditures		<u>1,029,748</u>	<u>1,057,274</u>	<u>1,037,186</u>	<u>1,048,765</u>	<u>1,061,374</u>	<u>1.2%</u>		
Net Change in General Operations		(12,058)	(1,319)	(6,879)	-	-	<u>0.0%</u>		

2021 Budget

Library Fund - 200

Dept/Account No.	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 19 to '20	Category
Enhanced Operations / Capital								
Revenues								
200-5120-48250	Lange Bequest (GMF) funding	\$ -	\$ -	\$ 66,814	\$ 53,570	\$ 149,200	178.5%	Other Rev
200-5120-48510	Friends Donations			18,850	18,250	15,000	-17.8%	Other Rev
200-5120-48515	Programming Donations	-	-	16,635	-	-	0.0%	Other Rev
Total Enhanced Revenues		-	-	102,299	71,820	164,200	128.6%	
Expenditures								
Greater Milwaukee Foundation								
200-5121-52180	Professional Services			38,000	12,000	20,000	66.7%	Professional
200-5121-53700	Collection Enhancements			6,500	6,500	10,000	53.8%	Programming
200-5121-54010	Program Enhancements			-	3,000	13,500	350.0%	Programming
200-5121-56120	Technology			20,300	13,350	24,000	79.8%	Capital
200-5121-56130	Furniture			9,874	6,800	4,700	-30.9%	Capital
200-5121-56140	Misc. Equipment			1,420	-	-	0.0%	Capital
200-5121-56200	Building Improvements (VC)			9,250	9,250	2,500	-73.0%	Capital
200-5121-56900	Library Facility Improvements			-	2,670	74,500	2690.3%	Capital
Friends of Shorewood Library								
200-5122-53700	Collection Enhancements			6,000	6,000	5,500	-8.3%	Programming
200-5122-53760	Lucky Day			3,500	4,000	4,000	0.0%	Programming
200-5122-54010	Program Enhancements			5,000	5,900	5,500	-6.8%	Programming
200-5122-53780	Special Initiatives			2,350	2,350	-	-100.0%	Programming
Other Donations activities								
200-5123-53700	Collection Enhancements			105	-	-	0.0%	Programming
200-5123-54010	Program Enhancements			-	-	-	0.0%	Programming
200-5123-54120	Other items	-	-	-	-	-	0.0%	Programming
Total Enhanced Expenditures		-	-	102,299	71,820	164,200	128.6%	
Net Change in Enhanced Operations		-	-	-	-	-	0.0%	
<hr/>								
Total Revenue		1,017,690	1,055,955	1,132,606	1,120,585	1,225,574	9.4%	97.0%
Total Expenditures		1,029,748	1,057,274	1,139,485	1,120,585	1,225,574	9.4%	48.6%
Net Change in Fund Balance		(12,058)	(1,319)	(6,879)	-	-	0.0%	
Beginning Fund Balance		49,249	37,191	35,872	35,872	28,993		* See also - detail sheets
Less: Budgeted Surplus Applied		-	-	-	-	-		
Ending Fund Balance		\$ 37,191	\$ 35,872	\$ 28,993	\$ 35,872	\$ 28,993		

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

(continued)

200-5110-51900	Professional education		200-5110-52910	Software contracts/maint/purchases	
	WLA/WAPL - 2 staff	\$ 1,000		Misc equipment: headphones, mice, batteries	500
	ALA/PLA - 1 staff	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>		MCFLS - TBS server and host fee	460
				Wifi license renewal (Meraki - every 3 years-2019, 2022)	-
200-5110-52300	Intergovernmental contracts/pymts			MCFLS - Shoutbomb texting service	405
	MCFLS - III Software	7,148		MCFLS - CountyCat Mobile app service	500
	MCFLS - Additional III Software	1,760		Gimlet	350
	MCFLS - OCLC costs (cataloging)	5,857		MS Office license (\$1,650 odd years)	1,650
	MCFLS - MPL shared cataloging costs	9,344		Byte Studios - web hosting, and maintenance	600
	MCFLS - Internet line	1,200		MK - self-check machines	1,700
	MCFLS - TNS / Supplies / Forms / Ecommerce	1,500		Reboot Restore	450
	MCFLS - IT consultation services	3,000		Canva	120
	MCFLS - Ecommerce Fees	<u>-</u>		Zoom	750
	Total for account - Intergovernment contracts	<u>29,809</u>		Constant Contact	<u>1,080</u>
				Total for account - Software Contracts	<u>11,530</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>	200-5110-53120	Copy & print costs	
				Shorewood Press - hours bookmarks, misc	400
				Printing Paper (20 boxes white plus annual subscription)	700
				Letterhead/Envelopes/Misc	<u>300</u>
				Total for account - Copy & Print Costs	<u>1,400</u>

2021 Budget

Expenditure Request Detail - Library Fund (General Operations)

(concluded)

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

2021 Budget

Expenditure Request Detail - Library Fund (Enhanced Operations)

Greater Milwaukee Foundation Supported

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

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

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

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

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

2021 Budget

Special Revenue Funds Senior Resource Center - 210



Department Description

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

Services

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

Budget Impact

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

2021 Budget

Senior Services Fund - 210

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Administration Activities								
Revenues								
210-4600-41110	Property Taxes	\$ 87,339	\$ 107,490	\$ 110,975	\$ 110,975	\$ 112,630	1.5%	Taxes
210-4600-48515	Programming Grants	4,754	3,220	725	3,100	1,600	-48.4%	Other Rev
210-9000-49900	Surplus Applied	-	-	-	-	-	0.0%	OFS
Total Administration Revenues		92,093	110,710	111,700	114,075	114,230	0.1%	
Expenditures								
210-4600-51100	Salaries and Wages	63,016	63,492	65,000	66,450	67,460	1.5%	Salaries
210-4600-51300	Health Insurance	22,515	24,208	25,600	24,730	25,525	3.2%	Fringe
210-4600-51305	Dental & other benefits	1,035	1,041	1,015	1,075	1,075	0.0%	Fringe
210-4600-51310	Social Security and Medicare	4,340	4,295	4,500	5,085	5,160	1.5%	Fringe
210-4600-51315	Wisconsin Retirement System	3,358	3,366	3,400	3,415	3,575	4.7%	Fringe
210-4600-54140	Shorewood Connects *	5,585	7,857	6,390	6,390	6,385	-0.1%	Programming
210-4600-54900	Other Programming	4,564	3,331	725	3,100	1,600	-48.4%	Programming
210-4600-55100	Liability & Property Insurance	3,355	3,520	3,250	3,650	3,300	-9.6%	Insurance
210-4600-55110	Workers Comp / Unemp.	218	230	245	180	150	-16.7%	Insurance
Total Administration Expenditures		107,986	111,340	110,125	114,075	114,230	0.1%	
Net Change Administration		(15,893)	(630)	1,575	-	-	0.0%	

2021 Budget

Senior Services Fund - 210

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
<u>Programming Activities</u>								
Revenues								
210-4650-46600	Senior Programming Fees	28,301	26,872	5,295	30,000	7,500	-75.0%	Charges
210-4650-48500	Participant Donations	1,505	1,549	409	1,000	200	-80.0%	Other Rev
210-4650-48520	Benjamin Fund Contributions	32,198	39,721	39,066	65,585	60,090	-8.4%	Other Rev
Total Programming Revenues		62,004	68,142	44,770	96,585	67,790	-29.8%	
Expenditures								
210-4650-51900	Professional Education *	2,625	3,548	650	4,215	1,500	-64.4%	Fringe
210-4650-52100	Professional Fees *	12,004	10,584	5,065	16,400	10,160	-38.0%	Professional
210-4650-52180	Consultants *	-	-	7,850	8,290	6,385	-23.0%	Professional
210-4650-52910	Software Purch/Maint *	720	720	255	1,300	-	-100.0%	Contractual
210-4650-52990	Food & Beverages	10,507	13,964	7,775	14,685	9,930	-32.4%	Contractual
210-4650-53100	Office Supplies	721	936	600	650	750	15.4%	Supplies & Office
210-4650-53120	Printing Costs *	2,665	2,424	1,500	3,360	1,340	-60.1%	Supplies & Office
210-4650-53130	Postage Costs	2,485	2,393	1,050	3,000	2,500	-16.7%	Supplies & Office
210-4650-53200	Memberships & Subscriptions *	295	145	750	470	410	-12.8%	Supplies & Office
210-4650-53500	Dept/Program Supplies *	2,947	5,890	7,725	6,755	8,555	26.6%	Supplies - Maint
210-4650-54000	SRC Programming *	18,130	20,102	8,050	30,740	13,260	-56.9%	Programming
210-4650-54010	Programming Support *	1,500	-	2,500	2,500	5,000	100.0%	Programming
210-4650-56130	Equipment / Furniture *	7,405	5,857	1,000	4,220	8,000	89.6%	Capital
Total Programming Expenditures		62,004	66,563	44,770	96,585	67,790	-29.8%	
Net Change Programming		-	1,579	-	-	-	0.0%	
<hr/>								
Total Revenue		154,097	178,852	156,470	210,660	182,020	-13.6%	
Total Expenditures		169,990	177,903	154,895	210,660	182,020	-13.6%	
Net Change in Fund Balance		(15,893)	949	1,575	-	-	0.0%	
Beginning Fund Balance		55,509	39,616	40,565	40,565	42,140		
Less: Surplus Applied		-	-	-	-	-		* See also - detail sheets
Ending Fund Balance		\$ 39,616	\$ 40,565	\$ 42,140	\$ 40,565	\$ 42,140		

2021 Budget

Expenditure Request Detail - Senior Services Fund

(continued)

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

2021 Budget

Expenditure Request Detail - Senior Services Fund

(concluded)

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

2021 Budget

Special Revenue Funds Shorewood Today - 230



Department Description

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

Funding for Shorewood Today magazine comes from paid advertising and sponsorship from the five stakeholder groups. All expenses are covered from this funding source. Advertising fees cover 85% of all publication costs

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

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

2021 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
230-1910-41110	Property Taxes	\$ 5,850	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	-100.0%	Taxes
230-1910-46120	Advertising Fees	73,325	73,530	67,800	79,000	72,500	-8.2%	Charges
230-1910-47300	Charges for Service - School	5,850	3,000	4,000	3,000	4,000	33.3%	Charges
230-1910-47320	Charges for Service - BID	5,850	3,000	4,000	3,000	4,000	33.3%	Charges
230-1910-47340	Charges for Service - SHWD Foundation	-	3,000	4,000	3,000	4,000	33.3%	Charges
230-1910-47350	Charges for Service - CDA	5,850	3,000	4,000	3,000	4,000	33.3%	Charges
230-1910-47360	Charges for Service - Village	-	-	-	-	4,000	0.0%	Charges
230-9000-49900	Surplus Applied	-	-	-	-	4,000	0.0%	OFS
Total Revenue		<u>96,725</u>	<u>87,530</u>	<u>85,800</u>	<u>93,000</u>	<u>96,500</u>	<u>3.8%</u>	
Expenditures								
230-1910-52100	Professional Fees	51,000	51,000	52,500	52,500	54,000	2.9%	Professional Fees
230-1910-53120	Copy & Print Costs	34,652	29,465	31,500	31,500	33,000	4.8%	Supplies & Office
230-1910-53130	Postage/Mailings	7,768	8,392	8,500	9,000	9,500	5.6%	Supplies & Office
Total Expenditures		<u>93,420</u>	<u>88,857</u>	<u>92,500</u>	<u>93,000</u>	<u>96,500</u>	<u>3.8%</u>	
Net Change in Fund Balance		3,305	(1,327)	(6,700)	-	0	0.0%	
Beginning Fund Balance		14,984	18,289	16,962	16,962	10,262		
Less: Surplus Applied		-	-	-	-	(4,000)		
Ending Fund Balance		<u>\$ 18,289</u>	<u>\$ 16,962</u>	<u>\$ 10,262</u>	<u>\$ 16,962</u>	<u>\$ 6,262</u>		

2021 Budget
Expenditure Request Detail - Shorewood Today Fund

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

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

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

2021 Budget

Debt Service Fund - 300 Overview

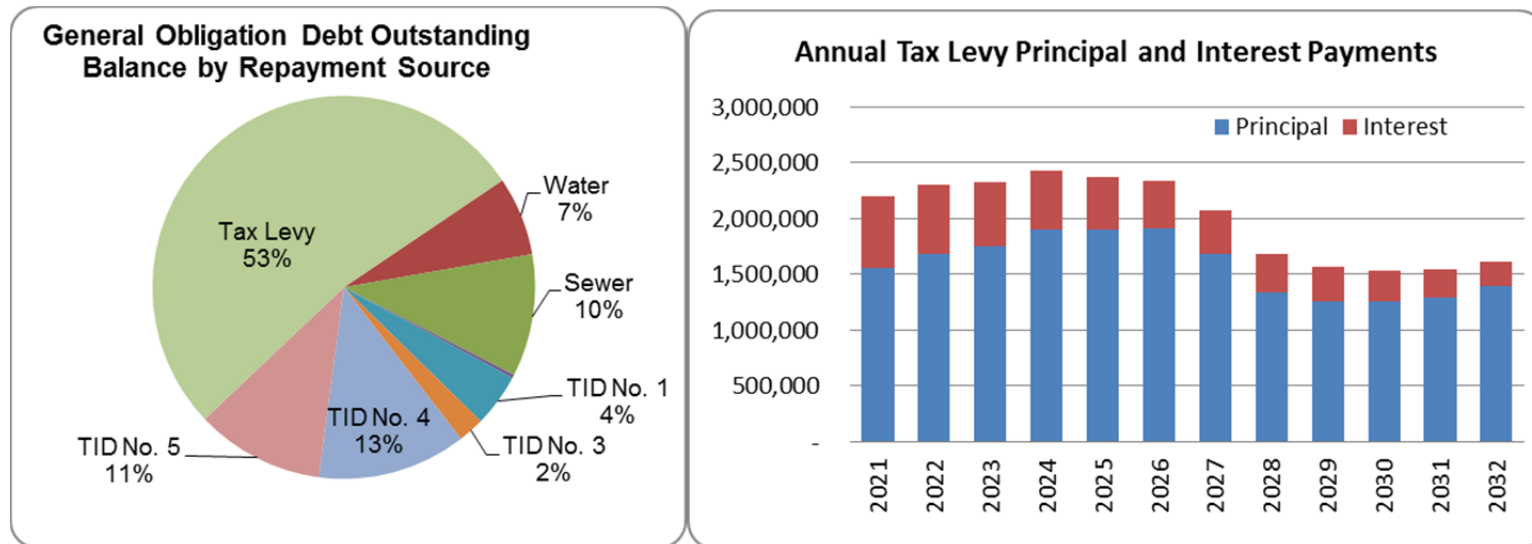


Department Description

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy. Debt issued for TID No. 1, 3, 4 or 5 projects is reported as expenditures within the Debt Service Fund and a transfer is reported from the applicable TID Fund.

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

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



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

2021 Budget

Debt Service Fund - 300 Overview



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2021 Budget

Debt Service Fund - 300 Overview



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

These bonds were issued for general government infrastructure needs, water improvements and other capital projects including a new police facility. A portion of these bonds were also used to refund the remaining 2008B bonds that were issued to finance Oakland Avenue and Capitol Drive street reconstruction within TID No. 1. These bonds bear an interest rate of 2.0-4.0% and have a final maturity date in 2036.

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

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

General Obligation Note – 2017 - \$985,000

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

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

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

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

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

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

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

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

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

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

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

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

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

2021 Budget

Debt Service Fund - 300

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
300-8000-41110	Property Taxes	\$ 1,745,799	\$ 1,833,085	\$ 1,833,085	\$ 1,833,085	\$ 1,833,085	0.0%	Taxes
300-9000-49400	Transfers from Capital Projects	34,940		69,350	-		0.0%	OFS
300-9000-49401	Transfers from TID No. 1	1,538,125	2,775,247	1,165,698	1,165,698	1,235,080	6.0%	OFS
300-9000-49403	Transfers from TID No. 3	394,112	390,095	385,551	385,551	384,400	-0.3%	OFS
300-9000-49404	Transfers from TID No. 4	498,444	502,643	506,269	506,269	514,695	1.7%	OFS
300-9000-49405	Transfers from TID No. 5	423,498	419,898	415,623	415,623	435,900	4.9%	OFS
300-9000-49800	Bond Proceeds	-	-	2,990,406	-	-	0.0%	OFS
300-9000-49810	Bond Premiums	-	-	91,045	-	-	0.0%	OFS
300-9000-49900	Surplus Applied	-	-	-	35,000	80,000	128.6%	OFS
300-9000-49100	General Fund Reserves	264,376	253,912	297,321	297,321	290,563	-2.3%	OFS
Total Revenue		<u>4,899,294</u>	<u>6,174,880</u>	<u>7,754,348</u>	<u>4,638,547</u>	<u>4,773,723</u>	<u>2.9%</u>	
Expenditures								
300-8000-58100	Principal	3,717,560	4,973,137	6,491,541	3,504,200	3,675,204	4.9%	Debt
300-8000-58200	Interest	1,227,158	1,249,746	1,131,479	1,132,347	1,096,019	-3.2%	Debt
300-8000-58900	Other Finance Charges	1,450	1,600	71,505	2,000	2,500	25.0%	Debt
Total Expenditures		<u>4,946,168</u>	<u>6,224,483</u>	<u>7,694,525</u>	<u>4,638,547</u>	<u>4,773,723</u>	<u>2.9%</u>	
Net Change in Fund Balance		(46,874)	(49,603)	59,823	-	-	0.0%	
Beginning Fund Balance		134,174	87,300	37,697	37,697	97,520		
Surplus Applied		-	-	-	(35,000)	(80,000)		
Ending Fund Balance		<u>\$ 87,300</u>	<u>\$ 37,697</u>	<u>\$ 97,520</u>	<u>\$ 2,697</u>	<u>\$ 17,520</u>		

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

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

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

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

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

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

Municipal Debt Limit: *In accordance with Wisconsin Statutes, the total general obligation indebtedness of the village may not exceed five percent of the total equalized value of the taxable property within the village's jurisdiction. Based on this calculation, the debt limit for the village as of December 31, 2018 was \$85,707,995. The total general obligation debt outstanding at year end was \$53,420,679 or 3.12% of equalized value.*

Revenue Bonds

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

2021 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues									
Capital Related	400-5700-41110	Property Taxes	\$ 550,486	\$ 368,820	\$ 387,800	\$ 387,800	\$ 532,800	37.4%	Taxes
Capital Related	400-5700-42000	Special Assmts	-	203,213	28,750	-	150,000	0.0%	Charges
Capital Related	400-5700-43530	State Transportation Aids	119,910	93,960	164,792	165,000	165,000	0.0%	Intergov't
Capital Related	400-5700-43590	Other Grants / Contributions	30,279	-	10,300	-	100,000	0.0%	Intergov't
Capital Related	400-5700-43730	Local Sanitation Aids	98,075	214,982	-	100,000	300,000	200.0%	Intergov't
Capital Related	400-5700-48900	Misc. / One-Time Revenues	12,209	-	6,245	6,000	120,000	1900.0%	Other Rev
Other Financing Sources/Uses	400-9000-49700	Property Sales	26,627	24,058	525,645	19,500	29,000	48.7%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	5,275,000	-	5,875,000	6,115,000	-	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	71,928	-	151,650	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	457,000	2,720,000	495.2%	OFS
Total Revenue			<u>6,184,514</u>	<u>905,033</u>	<u>7,150,182</u>	<u>7,250,300</u>	<u>4,116,800</u>	<u>-43.2%</u>	
Expenditures									
<u>General Government</u>									
Board	400-1100-56360	Village Wide Initiatives	44,545	54,955	105,675	60,000	70,000	16.7%	Capital
Manager	400-1410-56120	Technology / IT systems	67,223	53,394	20,560	31,300	160,800	413.7%	Capital
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	0.0%	Capital
Total General Government			<u>111,768</u>	<u>108,349</u>	<u>126,235</u>	<u>91,300</u>	<u>230,800</u>	<u>152.8%</u>	
<u>Public Safety</u>									
Police	400-2100-56130	Police Equipment / Furniture	-	-	-	-	20,000	0.0%	Capital
Police	400-2100-56200	Building Improvements	865,225	54,900	750,000	750,000	-	-100.0%	Capital
Police	400-2100-56400	Vehicles	123,079	17,830	96,531	57,000	105,000	84.2%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	22,777	25,175	28,013	28,000	28,000	0.0%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	105,447	106,997	108,643	110,000	110,000	0.0%	Capital
Total Public Safety			<u>1,116,528</u>	<u>204,902</u>	<u>983,187</u>	<u>945,000</u>	<u>263,000</u>	<u>-72.2%</u>	
<u>Public Works</u>									
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	212,330	39,752	58,254	75,000	283,000	277.3%	Capital
Public Works Admin.	400-3100-56400	Vehicles	-	290,683	62,921	230,000	340,000	47.8%	Capital
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	42,020	-	55,545	54,000	15,000	-72.2%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	6,203	-	-	-	-	0.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	9,356	-	14,569	20,000	210,000	950.0%	Capital
Bldg Maint - Village Center	400-3240-56200	Building Improvements	23,923	9,127	75,280	77,000	75,000	-2.6%	Capital

2021 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Street and Alley	400-3410-56310	Regular Maintenance	8,349	-	-	-	200,000	0.0%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	2,965,113	720,218	3,029,060	3,455,000	1,880,000	-45.6%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	41,183	15,590	40,000	50,000	-	-100.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	-	380,183	-	-	300,000	0.0%	Capital
Parks / Forestry	400-3620-56500	Land Improvements / EAB	19,713	137,431	123,103	73,103	320,000	337.7%	Capital
Total Public Works			3,328,190	1,592,984	3,458,732	4,034,103	3,623,000	-10.2%	
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	179,400	157,342	201	200,000	-	-100.0%	Capital
Other Capital Related	400-5700-56900	Other Capital items	60,408	15,646	1,179	2,000,000	-	-100.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	79,370	-	82,300	-	-	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	34,940	-	69,350	-	-	0.0%	Capital
Total Expenditures			4,910,604	2,079,223	4,721,184	7,270,403	4,116,800	-43.4%	
Net Change in Fund Balance			1,273,910	(1,174,190)	2,428,998	(20,103)	-		
Beginning Fund Balance			381,244	1,655,154	480,964	480,964	2,909,962		
Surplus Applied			-	-	-	(457,000)	(2,720,000)		
Ending Fund Balance			\$ 1,655,154	\$ 480,964	\$ 2,909,962	\$ 3,861	\$ 189,962		
Restricted Fund Balances (Debt Proceeds)				<u>2019 for 2020</u>	<u>2020 for 2021</u>				
General				359,011	-				
NSFD Capital				-	80,000				
DRW Retaining Wall				-	150,000				
Street Light Boxes				-	150,000				
2021 Alley Program				-	810,000				
2021 SE Mill & Overlay				-	470,000				
S. Oakland Avenue Mill & Overlay				-	300,000				
2021 Sidewalk replacement				-	150,000				
Hubbard Park (parking lot)				-	250,000				
Total Restricted Fund Balance				359,011	2,360,000				
Fund Balance Assigned for future purposes:				<u>2019 for 2020</u>	<u>2020 for 2021</u>				
Truck #55 carry forward					170,000				
Transportation & Parking implementation					50,000				
Agenda Management Software					15,000				
DPW Main Bldg. Roof Replacement					50,000				
Emergency Generator - VC					75,000				
2018 carry forward to 2019 budget				157,000	-				
Total Assigned Fund Balance				157,000	360,000				
Remaining Unassigned Fund Balance			1,655,154	(35,047)	189,962				

\$	500,000	NSFD property sale
\$	(88,000)	carrying costs / legal
\$	(37,000)	police org review
\$	(50,000)	Atwater beach
\$	(50,000)	Trans & Parking
\$	(75,000)	VC Generator
\$	(50,000)	DPW Roof repairs
\$	150,000	Balance

2021 Budget

2021 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded									
Board	400-1100-56360		Village Wide Initiatives						
		2	Parking & Transportation Implementation	-	-	-	-	50,000	50,000
		2	Facility Condition Assmt. (from 2020)	-	-	20,000	-	-	20,000
			Other	-	-	-	-	-	-
			Total Village wide	-	-	20,000	-	50,000	70,000
Manager	400-1410-56120		Technology / IT						
		2	Express Voting Implementation	18,300	-	-	-	-	18,300
		2	Agenda Management (from 2020)	-	-	-	-	15,000	15,000
		3	CAFR software program	18,000	-	-	-	-	18,000
		2	Sound & Video recording enhancements	27,000	-	-	-	-	27,000
		3	Video cameras / security	62,500	-	-	-	-	62,500
		1	IT System (VH) Back-up & Recovery	9,500	-	-	-	-	9,500
		1	IT System (VH) Network Switches	10,500	-	-	-	-	10,500
			Total Technology / IT	145,800	-	-	-	15,000	160,800
Police	400-2100-56130		Police Equipment/Furniture						
		1	Firearm replacement (from 2020)	20,000	-	-	-	-	20,000
			Body Cameras (hold until 2022)	-	-	-	-	-	-
			Total Equipment/furniture	20,000	-	-	-	-	20,000
Police	400-2100-56400		Police Vehicles						
		1	Squad replacement #4 (from 2020)	45,000	-	12,000	-	-	57,000
		1	Squad replacement #7	39,000	-	9,000	-	-	48,000
			Total Police Vehicles	84,000	-	21,000	-	-	105,000
Public Safety	400-2900-52300		Other Intergov'tal pymts						
		R	Bayside Communications	28,000	-	-	-	-	28,000
			Total Other Intergov'tal Pymnts	28,000	-	-	-	-	28,000
Public Safety	400-2900-52310		North Shore Fire						
		R	NSF capital equipment	30,000	-	-	-	-	30,000
		B	New Capital	-	-	-	80,000	-	80,000
			Total North Shore Fire Capital	30,000	-	-	80,000	-	110,000

2021 Budget

2021 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Public Works	400-3100-56130		DPW Equipment						
		R	Fuel Tank Painting	7,000	-	-	-	-	7,000
		1	Organics Collections Carts	6,000	-	-	-	-	6,000
		1	Compactor #1 (shared)	-	-	120,000	-	-	120,000
		1	Volvo Loader #96 (shared)	-	-	80,000	-	-	80,000
		2	Kubota Tractor #102	37,000	-	3,000	-	-	40,000
		1	V-Box Salter	30,000	-	-	-	-	30,000
			Total DPW Equipment	80,000	-	203,000	-	-	283,000
Public Works	400-3100-56400		DPW Vehicles						
		1	Truck #56 replacement	-	165,000	5,000	-	-	170,000
			Truck #55 (carryover from 2020)	-	-	-	-	170,000	170,000
			Total DPW Vehicles	-	165,000	5,000	-	170,000	340,000
Facilities									
Village Hall	400-3210-56200		Building Improvements						
		2	Village Hall roof trim	15,000	-	-	-	-	15,000
			TBD	-	-	-	-	-	-
			Total Village Hall	15,000	-	-	-	-	15,000
Public Works	400-3230-56200		Building Improvements						
		1	DPW Main Bldg. roof repair	-	-	-	-	50,000	50,000
		2	Masonry Tuck Pointing (year 1 of 4)	10,000	-	-	-	-	10,000
		B	DPW Retaining Wall	-	-	-	150,000	-	150,000
			Total DPW Facilities	10,000	-	-	150,000	50,000	210,000
Village Center	400-3240-56200		Building Improvements						
		1	Emergency Generator	-	-	-	-	75,000	75,000
			None	-	-	-	-	-	-
			Total Village Center	-	-	-	-	75,000	75,000
Street and Alley	400-3410-56310		Regular Maintenance						
		B	Streetlight Control boxes	-	-	-	150,000	-	150,000
		1	Capitol Drive Street Marking (from 2020)	50,000	-	-	-	-	50,000
			Total Maintenance	50,000	-	-	150,000	-	200,000

2021 Budget

2021 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Street and Alley	400-3410-56320		Large Construction projects						
	21-01	B	Alley program (2021)	-	-	300,000	810,000	-	1,110,000
	21-xx	B	2021 SE mill & overlay	-	-	-	470,000	-	470,000
	21-xx		South Oakland Ave Mill & Overlay	-	-	-	300,000	-	300,000
			Total large construction projects	-	-	300,000	1,580,000	-	1,880,000
Street and Alley	400-3410-56321		Professional Fees Construction						
			TBD	-	-	-	-	-	-
			Other	-	-	-	-	-	-
			Total Professional fees construction	-	-	-	-	-	-
Sidewalks	400-3470-56310		Regular Maintenance						
		B	Sidewalk Replacement	-	-	150,000	150,000	-	300,000
			Total Sidewalks	-	-	150,000	150,000	-	300,000
Parks / Forestry	400-3620-56500		Land Improvements						
		1	EAB treatments	25,000	-	-	-	-	25,000
		2	River Club Windows	20,000	-	-	-	-	20,000
		3	Beach Trash Receptacals (from 2020)	13,000	-	-	-	-	13,000
		3	Atwater Park Fixtures	12,000	-	-	-	-	12,000
		B	Hubbard Park (parking lot)	-	-	-	250,000	-	250,000
			Total Land Improvements	70,000	-	-	250,000	-	320,000
Sewer Maint.	400-3830-56600		Utility Infrastructure						
			none	-	-	-	-	-	-
			Total Utility infrastrure	-	-	-	-	-	-
Capital Related	400-5700-56900		Other Capital Related						
			none	-	-	-	-	-	-
			Total Other Capital	-	-	-	-	-	-
			Total	\$ 532,800	\$ 165,000	\$ 699,000	\$ 2,360,000	\$ 360,000	\$ 4,116,800

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

Capital Reserves

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

Other Aids

2021 Budget

Capital Purchase Supporting Document



Department:	Clerk and Customer Service
Item Name:	Express Vote
Estimated Cost:	\$18,300
Cost Based On:	Actual
Estimated Useful Life	8 years
Account Number:	400-1410-56120

Detailed description and justification for purchase:

The Express Vote voting system utilizes touch-screen technology that produces a paper-based record for tabulation. Voters utilize the touch screen to mark their vote selections, receiving a verifiable paper record to process in the DS200. It allows all voters, regardless of abilities, to make their selections. Many municipalities utilize this machine during in-person absentee voting. It would replace the very large, archaic handicap accessible machines we have now.

Operating budget impact:

Yearly Maintenance Cost \$800.00

Funding Sources:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



Department:	Clerk/Customer Service
Item Name:	Agenda Management
Estimated Cost:	\$15,000
Cost Based On:	Actual
Estimated Useful Life	5 years
Account Number:	400-1410-56120

Detailed description and justification for purchase:

The Village issued an RFP in 2019 for a web-based agenda and minute management solution to provide easy access for staff, Board and the general public to meeting agendas, minutes and video recordings. The Village Board deferred purchasing and implementation until the 2021 budget due to COVID-19

With the transition to more electronic distribution and storage of official Village Agenda packets, these electronic files can become large and difficult to manage. The assembling, preparation, and distribution of the packets is burdensome and time consuming. The purchase of agenda management software will facilitate a more effective and efficient preparation and distribution process. The software will provide for automated workflows for submittal and approval of materials, an automatic OCR process that will make all materials word-searchable, automated posting of the agenda packet to the website, including the event calendar and e-mail notifications, and will provide an easy process for last minute additions.

Operating budget impact:

\$7,000 annual maintenance cost
\$4,750 Live Streaming service fees

Funding Sources:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



Department: Village Manager
Item Name: **CAFR Software**
Estimated Cost: \$18,000
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

2021 Budget



Capital Projects Fund Capital Purchase Supporting Document

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

Detailed description and justification for purchase:

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

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

Itemized purchases:

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

Operating budget impact:

\$3,500 annual live streaming service fee

Funding Sources:

\$22,000 Tax Levy, \$5,000 Grants (\$2,500 from William Benjamin Fund and \$2,500 from Lange Bequest for the Village Center costs)

2021 Budget

Capital Projects Fund Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

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

Operating budget impact:

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

Funding Sources:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

\$2,500 annual license fee

Funding Sources:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

None

Funding Sources:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



Department:	Police
Item Name:	Firearms
Estimated Cost:	\$20,000
Cost Based On:	Estimate
Estimated Useful Life	10 years
Account Number:	400-2100-56130

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

Tax Levy.

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

TOTAL COST \$57,000

Operating budget impact:

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

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

Funding Sources:

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

2021 Budget

Capital Purchase Supporting Document



Department: Police
Item Name: Vehicle replacement
Estimated Cost: \$35,000
Cost Based On: Estimate
Estimated Useful Life: 6 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

This vehicle was in the Master Capitol Asset list to be replaced in 2021. Squad 7 is a 2013 Ford Explorer and has served as Detective squad. It was rated a 17 in 2020 based upon the vehicle replacement criteria. We are requesting that Squad 7 be replaced with a 2021 Ford Explorer. As the vehicles age they become costlier to maintain and are out of service longer. By replacing these vehicles on a consistent cycle prevents costly repairs and longer out of service time. More importantly the vehicles performance is reduced and they do not perform as well in emergency driving situations.

Squad car	\$ 36,000
Change over	\$ 3,000
Console & controls	\$ 6,000
Emergency lights	<u>\$ 3,000</u>
TOTAL COST	\$48,000

Operating budget impact:

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

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

Funding Sources:

Tax Levy; this squad will be sent to auction or traded in with an approximate value of \$9,000.

2021 Budget

Capital Projects Fund Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Source:

Tax Levy

2021 Budget



Capital Projects Fund Capital Purchase Supporting Document

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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Source:

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

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

Required maintenance

Funding Sources:

Tax Levy



2021 Budget

Capital Projects Fund Capital Purchase Supporting Document



Department:	Public Works – Facilities Division
Item Name:	Organics Collections Carts
Estimated Cost:	\$6,000
Cost Based On:	vendor estimate
Estimated Useful Life	8 years
Account Number:	400-3100-56130

Detailed description and justification for purchase:

With the approved expansion of the Village's organics collection program, the purchase of collections carts to service an additional 100 customers will be needed. These are 32 gallon carts which are specifically designed for this purpose. The estimated cost per cart is approximately \$60.00 each.

Operating budget impact:

None

Funding Source:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

This infrastructure is critical to on-going collections operations.

Operating budget impact:

Reduced maintenance time and repair costs.

Funding Sources:

\$60,000 Shorewood, \$60,000 Whitefish Bay contribution



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

Reduced repair and maintenance costs

Funding Sources:

\$40,000 Shorewood, \$40,000 Whitefish Bay contribution



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced repair and maintenance costs

Funding Sources:

\$37,000 Tax Levy, \$3,000 property sales



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced repair and maintenance costs

Funding Sources:

Tax Levy



2021 Budget

Capital Projects Fund Capital Purchase Supporting Document

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

Detailed description and justification for purchase:

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

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

Operating budget impact:

Annual maintenance costs will be reduced.

Funding Sources:

\$165,000 State Aids, \$5,000 property sales



2021 Budget

Capital Purchase Supporting Document



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



Detailed description and justification for purchase:

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

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

Operating budget impact:

Reduction in vehicle repairs and maintenance costs

Funding Sources:

Capital Reserves

2021 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



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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



Operating budget impact:

Required maintenance

Funding Sources:

Capital Reserves

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

Operating budget impact:

Reduced repair costs.

Funding Sources:

Tax Levy



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

Required maintenance

Funding Sources:

Bond Proceeds

2021 Budget

Capital Purchase Supporting Document



Department: Public Works – Facilities Division
Item Name: Village Center Emergency Generator
Estimated Cost: \$75,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3240-56200

Detailed description and justification for purchase:

The Village Center is not adequately served by an emergency generator. A generator would provide critical back-up power to the Village's network servers and Village Center operations in the event of a power outage.

Operating budget impact:

Minor increase in maintenance and servicing costs

Funding Sources:

Capital Reserves



2021 Budget

Capital Request Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Cabinet failures would increase labor and maintenance costs.

Funding source:

Bond proceeds



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

Tax Levy





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

Detailed description and justification for purchase:

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

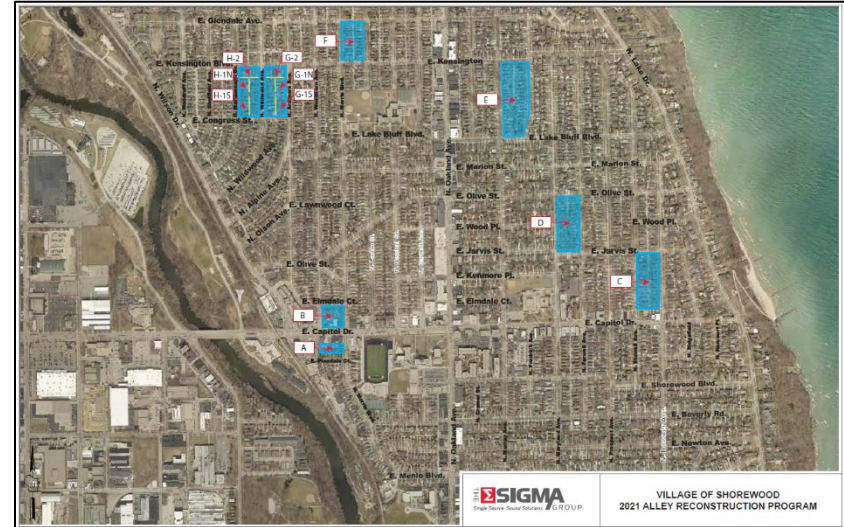
- o 1400 E. Capitol Drive/ E. Pinedale Court
- o 1400 E. Elmdale Court/ E. Capitol Drive
- o 4000 N. Stowell Avenue/ N. Downer Avenue
- o 4100 N. Maryland Avenue/ N. Farwell Avenue
- o 4400 N. Murray Avenue/ N. Frederick Avenue
- o 4500 N. Morris Boulevard/ N. Larkin Street
- o 4400 N. Ardmore Avenue/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

Operating budget impact:

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

Funding Sources:

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



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

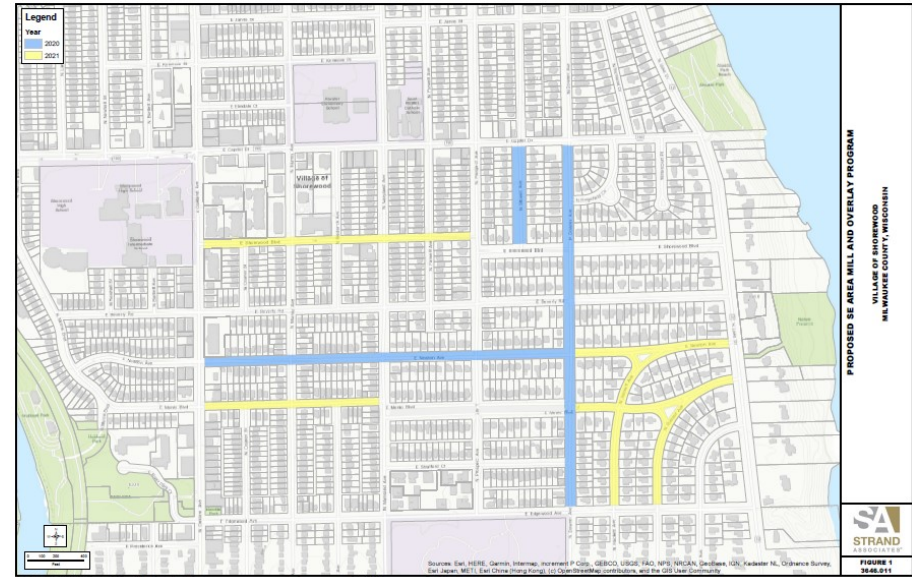
- 1800-2300 blocks E. Shorewood Boulevard
- 1800-2100 blocks E. Menlo Boulevard
- 2600-2700 blocks E. Newton Avenue
- 2600-2700 blocks E. Shorewood Boulevard
- 3500-3600 blocks N. Hackett Avenue
- 3500 block N. Summit Avenue

Operating budget impact:

Reduced maintenance and repair costs.

Funding Sources:

Bond Proceeds



2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced ongoing maintenance and repair costs.

Funding Sources:

Bond Proceeds

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

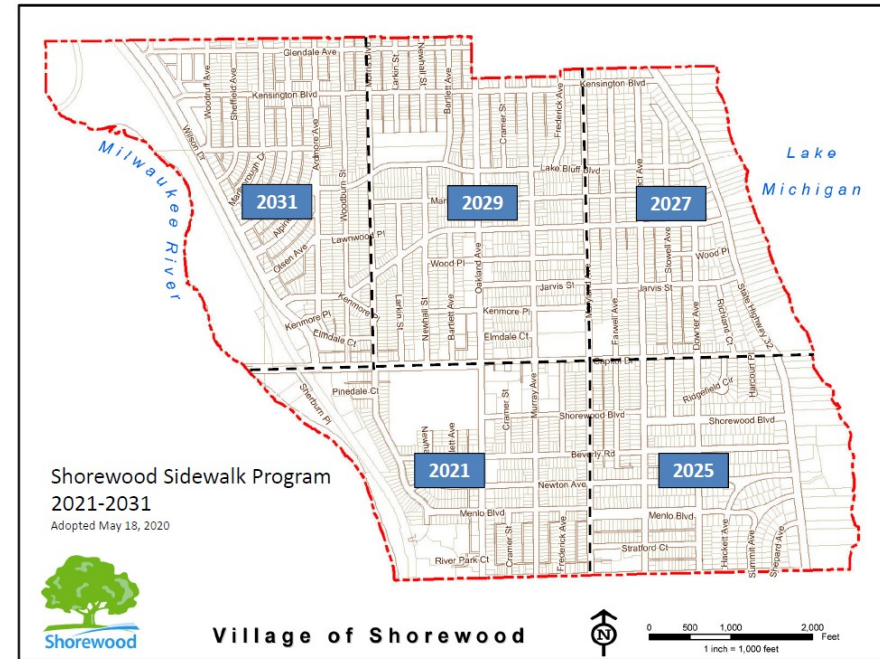
Biennial sidewalk replacement program. The 2021 program will address damaged or defective public sidewalk in the southwest area of the Village. Staff proposes that the program incorporate sidewalk grinding to address liability trip hazards. Replacement will occur in cases of damage, poor condition or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

Operating budget impact:

Reduced maintenance and repair costs.

Funding Sources:

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



2021 Budget

Capital Request Supporting Document



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



Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Source:

Tax Levy

2021 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced maintenance and reduced heating/cooling costs.

Funding Sources:

Tax Levy



2021 Budget

Capital Purchase Supporting Document



Department: Public Works – Services Division
Item Name: **Beach Trash Receptacles**
Estimated Cost: \$13,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

This request would add approximately 12 additional trash and recycling collection cans to the Atwater Beach area. Currently there are inadequate receptacles in place to handle typical weekend trash collection needs.

Operating budget impact:

Less time spent on overflow clean-up

Funding Sources:

Tax Levy



2021 Budget

Capital Purchase Supporting Document



Department: Public Works
Item Name: Atwater Park fixtures
Estimated Cost: \$12,000
Cost Based On: Estimate
Estimated Useful Life: 15 years
Account Number: 400-2100-56400

Detailed description and justification for purchase:

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

Operating budget impact:

Less time spent on overflow clean-up

Funding Sources:

Tax Levy



2021 Budget

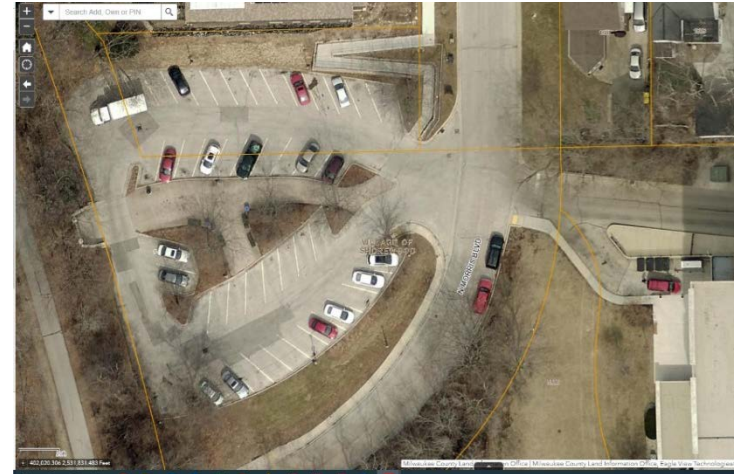
Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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



Operating budget impact:

Reduce short term maintenance costs

Funding Sources:

Bond Proceeds, Possible MMSD GI supplemental grant funding

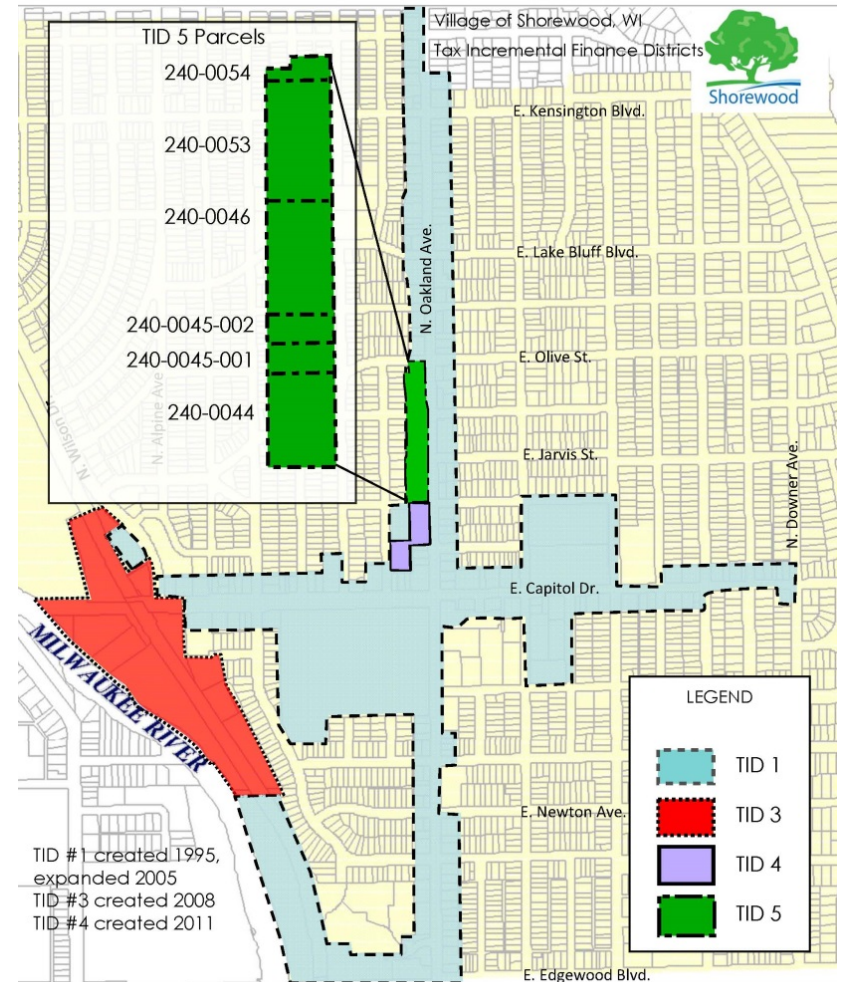


Department Description

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

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

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



2021 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
410-6600-41120	TID Increment	\$ 1,729,051	\$ 1,935,451	\$ 1,935,451	\$ 2,150,000	\$ 2,500,000	16.3%	Other Taxes
410-6600-43430	Exempt Computer / PPT Aid	23,250	24,720	43,850	25,000	40,000	60.0%	Intergov't
410-6600-48100	Interest Income	19,121	17,238	20,000	15,000	15,000	0.0%	Other Rev
410-6600-48110	Loan Interest Income			-	-	-	0.0%	Other Rev
410-6600-48900	Miscellaneous Revenue	29,352	-	-	-	-	0.0%	Other Rev
Total Revenue		<u>1,800,774</u>	<u>1,977,409</u>	<u>1,999,301</u>	<u>2,190,000</u>	<u>2,555,000</u>	<u>16.7%</u>	
Expenditures								
TID Administration								
410-6600-51100	Salaries and Wages	901	921	950	1,000	1,000	0.0%	Salaries
410-6600-51300	Health Insurance	297	266	285	300	300	0.0%	Fringe
410-6600-51305	Dental & Other benefits	6	6	15	25	25	0.0%	Fringe
410-6600-51310	Social Security and Medicare	66	67	70	75	75	0.0%	Fringe
410-6600-51315	Wisconsin Retirement System	60	60	65	65	65	0.0%	Fringe
410-6600-52130	Professional Fees Financial	1,325	1,514	1,500	2,500	2,500	0.0%	Professional
410-6600-53900	Miscellaneous Expenses	150	150	300	300	300	0.0%	Supplies
TID Projects								
410-6600-52100	Professional Fees	-	-	-	-	-	0.0%	Professional
410-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	0.0%	Professional
TID Projects								
410-6650-52160	Professional Fees Specific Dev.	-	-	-	-	-	0.0%	Econ Dev
410-6650-54610	Developer Subsidies / CDA	-	-	-	-	-	0.0%	Econ Dev
410-6650-56320	Large Construction projects	-	5,600	-	-	-	0.0%	Capital
Other Financing Sources/Uses								
410-9000-59300	Transfers to Debt Service	1,538,125	2,775,248	1,165,698	1,165,698	1,235,080	6.0%	OFU
Total Expenditures		<u>1,540,930</u>	<u>2,783,832</u>	<u>1,168,883</u>	<u>1,169,963</u>	<u>1,239,345</u>	<u>5.9%</u>	
Net Change in Fund Balance		259,844	(806,423)	830,418	1,020,037	1,315,655		
Beginning Fund Balance		<u>624,670</u>	<u>884,514</u>	<u>78,091</u>	<u>78,091</u>	<u>908,509</u>		
Ending Fund Balance		<u>\$ 884,514</u>	<u>\$ 78,091</u>	<u>\$ 908,509</u>	<u>\$ 1,098,128</u>	<u>\$ 2,224,164</u>		

2021 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.

2021 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
430-6600-41120	TID Increment	\$ 545,567	\$ 677,153	\$ 800,650	\$ 855,000	\$ 1,150,000	34.5%	Other Taxes
430-6600-41125	Shortfall Payments	112,034	85,063	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,008	1,319	2,940	1,300	3,000	130.8%	Intergov't
430-6600-43590	Other State Grants	192,500	-	-	-	-	0.0%	Other Rev
430-6600-46900	Other Charges for Service	85,000	50,000	20,000	20,000	20,400	2.0%	Charges
430-6600-48100	Interest Income	1,216	6,853	10,000	10,000	10,000	0.0%	Other Rev
Total Revenue		937,325	820,388	833,590	886,300	1,183,400	33.5%	
Expenditures								
TID Administration								
430-6600-51100	Salaries and Wages	6,278	1,842	1,900	2,000	2,000	0.0%	Salaries
430-6600-51300	Health Insurance	1,129	533	575	600	600	0.0%	Fringe
430-6600-51305	Dental & Other benefits	44	11	30	50	50	0.0%	Fringe
430-6600-51310	Social Security and Medicare	468	134	140	150	150	0.0%	Fringe
430-6600-51315	Wisconsin Retirement System	420	121	125	130	130	0.0%	Fringe
430-6600-52130	Professional Fees Financial	1,325	750	1,500	1,500	1,500	0.0%	Professional
430-6600-53900	Miscellaneous Expenses	150	172	300	300	300	0.0%	Supplies & Office
TID General Activities								
430-6600-52100	Professional Fees	-	-	-	-	-	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	-	14,949	-	5,000	5,000	0.0%	Professional
TID Projects								
430-6650-52120	Professional Fees Legal	-	310	-	5,000	2,000	-60.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	7,055	3,600	-	5,000	2,000	-60.0%	Econ Dev
430-6650-54610	Developer Subsidies	-	95,101	158,452	150,000	500,000	233.3%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benche	-	-	-	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	340,071	-	20,000	50,000	40,000	-20.0%	Econ Dev
Other Financing Sources/Uses								
430-9000-59300	Transfers to Debt Service	394,112	390,095	385,551	385,551	384,400	-0.3%	OFU
Total Expenditures		751,052	507,618	568,573	605,281	938,130	55.0%	
Net Change in Fund Balance		186,273	312,770	265,017	281,019	245,270		
Beginning Fund Balance		(314,723)	(128,450)	184,320	184,320	449,337		
Ending Fund Balance		\$ (128,450)	\$ 184,320	\$ 449,337	\$ 465,339	\$ 694,607		

2021 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.

2021 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
440-6600-41120	TID Increment	\$ 486,405	\$ 533,589	\$ 515,588	\$ 550,000	\$ 470,000	-14.5%	Other Taxes
440-6600-41125	Shortfall Payments			-	-	-	0.0%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid		255	198	250	200	-20.0%	Intergov't
440-6600-48100	Interest Income	13,913	27,362	18,000	20,000	20,000	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	97,412	95,413	93,037	93,037	90,662	-2.6%	Other Rev
Total Revenue		<u>597,730</u>	<u>656,619</u>	<u>626,823</u>	<u>663,287</u>	<u>580,862</u>	<u>-12.4%</u>	
Expenditures								
TID Administration								
440-6600-51100	Salaries and Wages	901	921	950	1,000	1,000	0.0%	Salaries
440-6600-51300	Health Insurance	258	266	285	300	300	0.0%	Fringe
440-6600-51305	Dental & Other benefits	5	6	15	25	25	0.0%	Fringe
440-6600-51310	Social Security and Medicare	66	67	70	75	75	0.0%	Fringe
440-6600-51315	Wisconsin Retirement System	60	60	65	65	65	0.0%	Fringe
440-6600-52130	Professional Fees Financial	1,325	750	1,500	1,500	1,500	0.0%	Professional
440-6600-53900	Miscellaneous Expenses	150	150	300	300	300	0.0%	Supplies & Office
TID General Activities								
440-6600-52920	Surveys/Studies & Plans						0.0%	Professional
440-6600-53140	Communications/Publications						0.0%	Supplies & Office
TID Projects								
440-6650-52120	Professional Fees Legal				20,000	20,000	0.0%	Professional
440-6650-52160	Professional Fees Specific Dev.						0.0%	Econ Dev
440-6650-54610	Developer Subsidies						0.0%	Econ Dev
Other Financing Sources/Uses								
440-9000-59300	Transfers to Debt Service	498,444	502,645	506,269	506,269	514,695	1.7%	OFU
Total Expenditures		<u>501,209</u>	<u>504,865</u>	<u>509,454</u>	<u>529,534</u>	<u>537,960</u>	<u>1.6%</u>	
Net Change in Fund Balance		96,521	151,754	117,369	133,753	42,902		
Beginning Fund Balance		<u>3,668,657</u>	<u>3,765,178</u>	<u>3,916,932</u>	<u>3,916,932</u>	<u>4,034,301</u>		
Ending Fund Balance		<u>\$ 3,765,178</u>	<u>\$ 3,916,932</u>	<u>\$ 4,034,301</u>	<u>\$ 4,050,685</u>	<u>\$ 4,077,203</u>		

2021 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.

2021 Budget

TID No. 5 Fund - 450

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

2021 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.

2021 Budget

Parking Utility - 600

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
600-3900-46300	Village Hall Lot	\$ 30,452	\$ 31,873	\$ 27,000	\$ 30,000	\$ 18,000	-40.0%	Charges
600-3900-46301	North Municipal Lot (24hr)	31,121	44,060	30,000	42,000	22,800	-45.7%	Charges
600-3900-46302	River Park Lot (24hr)	26,474	29,502	20,000	25,000	15,000	-40.0%	Charges
600-3900-46303	Menlo Blvd Lot	7,966	8,556	6,000	7,500	4,500	-40.0%	Charges
600-3900-46304	Hubbard Park Lot	3,615	2,847	2,000	2,000	1,200	-40.0%	Charges
600-3900-46310	Atwater School Lot	2,249	1,681	1,000	2,000	1,200	-40.0%	Charges
600-3900-46311	Lake Bluff School Lot	8,948	9,420	5,000	8,000	4,800	-40.0%	Charges
600-3900-46312	Feerick Lot	1,321	1,752	1,500	1,000	600	-40.0%	Charges
600-3900-46313	North Shore Bank Bldg Lot	10,120	10,332	8,500	10,000	6,000	-40.0%	Charges
600-3900-46314	TCF Bank Lot	8,600	8,396	7,000	8,000	4,800	-40.0%	Charges
600-3900-46315	High School East Lot	3,986	5,838	3,000	5,000	3,000	-40.0%	Charges
600-3900-46320	Ogden Lot	13,082	11,345	9,000	13,500	8,000	-40.7%	Charges
600-3900-46321	Metro Market Lot	3,368	6,101	6,000	8,000	4,800	-40.0%	Charges
600-3900-46337	High School West	6,083	5,777	5,000	6,000	3,600	-40.0%	Charges
600-3900-46339	Lighthouse Lot (24hr)	11,240	9,332	8,000	10,000	6,000	-40.0%	Charges
600-3900-46350	Daytime Permits	1,292	1,193	800	1,200	1,200	0.0%	Charges
600-3900-46330	On-street parking	116,422	-	-	-	-	0.0%	Charges
600-3900-46390	Overnight Parking Permission	44,399	1,411	-	-	-	0.0%	Charges
600-3900-48100	Interest Income	7,019	12,059	6,000	6,000	5,000	-16.7%	Other Rev
600-3900-48110	Loan Interest Income	5,043	4,473	3,887	3,887	3,284	-15.5%	Other Rev
600-3900-48900	Miscellaneous Revenue	960	1,010	450	700	500	-28.6%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	0.0%	OFS
Total Revenue		<u>343,760</u>	<u>206,958</u>	<u>150,137</u>	<u>189,787</u>	<u>114,284</u>	<u>-39.8%</u>	
Expenditures								
600-3900-51100	Salaries and Wages	\$ 45,388	\$ 36,673	\$ 37,000	\$ 37,425	\$ 29,300	-21.7%	Salaries
600-3900-51300	Health Insurance	15,181	14,837	15,700	15,230	12,885	-15.4%	Fringe
600-3900-51305	Dental & Other benefits	612	651	660	750	635	-15.3%	Fringe
600-3900-51310	Social Security and Medicare	3,206	2,551	2,600	2,865	2,243	-21.7%	Fringe
600-3900-51315	Wisconsin Retirement System	3,009	2,382	2,500	2,530	1,980	-21.7%	Fringe
600-3900-52130	Professional Fees Financial	1,837	1,538	1,170	1,500	1,280	-14.7%	Professional
600-3900-52140	Professional Fees Technology	1,200	1,245	1,200	1,200	1,200	0.0%	Professional

2021 Budget

Parking Utility - 600

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
600-3900-52920	Surverys / Studies / Plans	0	10,000	0	0	0	0.0%	Professional
600-3900-52990	Other Service Contract Fees	45,966	3,142	5,000	6,000	3,500	-41.7%	Contractual
600-3900-53130	Postage Costs / Misc.	119	-	250	250	250	0.0%	Supplies & Office
600-3900-54310	Atwater School Lot	558	426	255	510	306	-40.0%	Programming
600-3900-54311	Lake Bluff School Lot	2,419	2,274	1,275	2,040	1,224	-40.0%	Programming
600-3900-54312	Feerick Lot	287	468	383	255	153	-40.0%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,598	2,562	2,168	2,550	1,530	-40.0%	Programming
600-3900-54314	TCF Bank Lot	2,154	2,130	1,785	2,040	1,224	-40.0%	Programming
600-3900-54315	High School Lots	3,102	2,922	2,040	2,805	1,683	-40.0%	Programming
600-3900-54320	Ogden Lot	4,803	3,834	3,240	4,860	2,880	-40.7%	Programming
600-3900-54321	Metro Market Lot	1,846	3,018	1,530	2,040	1,224	-40.0%	Programming
600-3900-54339	Lighthouse Lot	5,107	4,788	4,000	3,000	3,000	0.0%	Programming
600-3900-54700	Payments In Lieu Of Taxes	39,448	40,202	39,000	40,000	40,000	0.0%	Other Gov't
600-3900-54710	Depreciation	5,500	5,500	5,500	5,500	5,500	0.0%	Capital
600-3900-55100	Liability & Property Insurance	1,044	898	630	800	575	-28.1%	Insurance
600-3900-55110	Workers Comp	923	814	660	750	500	-33.3%	Insurance
600-3900-56310	Parking Lot maint / repairs	-	3,764	3,500	3,000	5,000	66.7%	Capital
600-3900-57410	Administrative Charges	7,983	6,425	7,500	8,380	8,480	1.2%	Interdepmntl Exp
600-3900-57440	Plowing/Salting	6,555	8,398	6,500	7,625	7,860	3.1%	Interdepmntl Exp
600-3900-57450	Police Administration	24,932	25,588	26,890	26,890	13,525	-49.7%	Interdepmntl Exp
600-8000-58200	Interest	3,300	3,459	3,478	3,478	3,078	-11.5%	Debt
Total Expenses		<u>229,077</u>	<u>190,489</u>	<u>176,413</u>	<u>184,273</u>	<u>151,015</u>	<u>-18.0%</u>	
Net Change in Equity		114,683	16,469	(26,276)	5,514	(36,731)		
Beginning Net Assets		574,797	689,480	705,949	705,949	679,673		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		<u>\$ 689,480</u>	<u>\$ 705,949</u>	<u>\$ 679,673</u>	<u>\$ 711,463</u>	<u>\$ 642,942</u>		

2021 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. Maintenance costs continue to trend higher.

2021 Budget
Summary of All Functional Areas - Water
By Object

Category	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21
Revenues						
Charges for Services Total	2,047,368	2,032,361	2,044,377	2,048,377	2,018,377	-1.5%
Other Revenues Total	31,380	52,289	37,500	55,350	50,500	-8.8%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Water	<u>2,078,748</u>	<u>2,084,650</u>	<u>2,081,877</u>	<u>2,103,727</u>	<u>2,068,877</u>	<u>-1.7%</u>
Expenses						
Salaries Total	247,112	251,822	237,150	338,845	306,535	-9.5%
Fringe Benefits Total	122,907	168,080	129,125	179,220	171,232	-4.5%
Other Governments Total	829,917	850,649	870,000	870,000	870,000	0.0%
Contractual Payments Total	12,273	15,389	13,500	12,000	15,000	25.0%
Supplies & Office Total	7,939	9,923	12,825	13,075	13,985	7.0%
Supplies - Maintenance Total	107,079	66,096	79,000	122,500	112,500	-8.2%
Supplies - Vehicle Total	5,332	11,955	6,000	8,500	8,500	0.0%
Utilities Total	979	883	2,000	1,000	2,000	100.0%
Professional Fees Total	27,500	14,455	14,739	20,500	31,700	54.6%
Insurance Total	34,202	35,925	28,450	34,195	26,890	-21.4%
Programming Total	8,770	14,494	15,000	27,000	17,000	-37.0%
Debt Service Total	122,465	116,703	123,423	115,000	99,600	-13.4%
Capital Total	176,783	163,113	187,500	247,500	247,500	0.0%
Interdepartmental Exp	24,173	24,480	20,500	24,350	24,335	-0.1%
Total Expenditures Water	<u>1,727,431</u>	<u>1,743,967</u>	<u>1,739,212</u>	<u>2,013,685</u>	<u>1,946,777</u>	<u>-3.3%</u>
Net Change	<u>351,317</u>	<u>340,683</u>	<u>342,665</u>	<u>90,042</u>	<u>122,100</u>	

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Revenues								
610-3710-46450	Utility Charges - Residential	1,024,417	1,024,494	1,050,000	1,025,000	1,025,000	0.0%	Charges
610-3710-46451	Utility Charges - Commercial	120,762	112,398	105,000	112,000	106,000	-5.4%	Charges
610-3710-46452	Utility Charges - Public Authority	56,292	46,997	35,000	50,000	41,000	-18.0%	Charges
610-3710-46453	Utility Charges - Multi Family	389,933	394,380	400,000	407,000	392,000	-3.7%	Charges
610-3710-46456	Public Fire Protection	419,377	417,377	417,377	417,377	417,377	0.0%	Charges
610-3710-46457	Private Fire Protection	36,587	36,715	37,000	37,000	37,000	0.0%	Charges
610-3710-47425	Joint Meter Charges to Sewer	6,563	13,926	15,000	25,000	25,000	0.0%	Other Rev
610-3710-48100	Interest Income	9,032	21,351	12,000	15,000	10,000	-33.3%	Other Rev
610-3710-48300	Late Payment Penalty	15,540	16,683	10,000	15,000	15,000	0.0%	Other Rev
610-3710-48900	Miscellaneous Revenue	245	329	500	350	500	42.9%	Other Rev
	Total Revenue	<u>2,078,748</u>	<u>2,084,650</u>	<u>2,081,877</u>	<u>2,103,727</u>	<u>2,068,877</u>	<u>-1.7%</u>	
Expenditures								
Water Administration								
610-3710-51100	Salaries and Wages	66,223	75,520	75,000	81,435	73,120	-10.2%	Salaries
610-3710-51300	Health Insurance	15,075	20,587	20,000	19,085	18,520	-3.0%	Fringe
610-3710-51305	Dental & Other benefits	532	622	800	905	850	-6.1%	Fringe
610-3710-51310	Social Security and Medicare	5,119	5,622	5,500	6,230	5,595	-10.2%	Fringe
610-3710-51315	Wisconsin Retirement System	4,649	30,590	5,000	5,460	4,937	-9.6%	Fringe
610-3710-51330	Uniform Expense	1,200	1,200	1,000	1,000	1,200	20.0%	Fringe
610-3710-51340	Retiree Health Contribution	20,151	21,623	19,400	19,500	20,000	2.6%	Fringe
610-3710-51355	Other Benefits	(7,510)	10,064	-	-	0	0.0%	Fringe
610-3710-51900	Professional Education	2,000	1,194	1,000	3,000	3,000	0.0%	Fringe
610-3710-52100	Professional Fees	8,090	45	500	10,000	10,000	0.0%	Professional
610-3710-52130	Professional Fees Financial	3,675	3,075	3,000	3,000	3,200	6.7%	Professional
610-3710-52140	Professional Fees Technology	2,400	2,883	3,000	2,500	3,500	40.0%	Professional
610-3710-52230	Phone and Internet	979	883	2,000	1,000	2,000	100.0%	Utilities
610-3710-52300	Other Intergov'tal pymts	674,603	688,464	700,000	700,000	680,000	-2.9%	Other Gov't
610-3710-52910	Software Purch/Maint	4,517	7,513	4,500	4,500	5,000	11.1%	Contractual
610-3710-52930	Credit Card Fees	7,756	7,876	9,000	7,500	10,000	33.3%	Contractual
610-3710-53100	Office Supplies	1,159	959	750	1,000	1,000	0.0%	Supplies & Office
610-3710-53120	Copy / Printing Costs	782	857	3,000	3,500	3,500	0.0%	Supplies & Office

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
610-3710-53200	Memberships & Subscriptions	945	1,065	1,075	1,075	985	-8.4%	Supplies & Office
610-3710-54150	Safety Expenses	1,428	2,933	2,000	2,500	2,500	0.0%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	155,314	162,185	170,000	170,000	190,000	11.8%	Other Gov't
610-3710-54710	Depreciation	151,629	134,952	165,000	225,000	225,000	0.0%	Capital
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	12,500	12,500	12,500	0.0%	Capital
610-3710-54720	PSC assessment	2,133	2,000	2,000	2,000	2,000	0.0%	Programming
610-3710-54721	PSC rate costs	-	2,461	1,000	5,000	5,000	0.0%	Programming
610-3710-55100	Liability & Property Insurance	11,782	10,982	10,950	12,600	11,200	-11.1%	Insurance
610-3710-55110	Workers Comp / Unemp.	22,420	24,943	17,500	21,595	15,690	-27.3%	Insurance
610-3710-57410	Administrative Charges	8,063	6,084	7,000	7,750	7,600	-1.9%	Interdeptmntl Exp
610-3710-57430	Building Usage	10,816	10,647	10,000	11,600	11,735	1.2%	Interdeptmntl Exp
Total Administration Expenditures		1,190,759	1,250,303	1,252,475	1,341,235	1,329,632	-0.9%	
Maint Mains								
610-3730-51100	Salaries and Wages	103,158	91,254	75,000	136,455	109,875	-19.5%	Salaries
610-3730-51200	Overtime Wages	7,683	7,643	5,000	10,000	10,000	0.0%	Salaries
610-3730-51300	Health Insurance	28,275	23,118	27,000	46,385	41,105	-11.4%	Fringe
610-3730-51305	Dental & Other benefits	1,235	1,091	1,000	2,045	1,795	-12.2%	Fringe
610-3730-51310	Social Security and Medicare	7,652	7,262	5,500	11,205	9,170	-18.2%	Fringe
610-3730-51315	Wisconsin Retirement System	7,108	6,481	5,200	9,595	8,095	-15.6%	Fringe
610-3730-53500	Dept/Program Supplies	64,561	41,836	40,000	75,000	60,000	-20.0%	Supplies - Maintenance
610-3730-57420	Equipment Usage	4,437	4,428	2,000	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Mains Expenditures		224,109	183,113	160,700	293,185	242,540	-17.3%	
Maint Services								
610-3740-51100	Salaries and Wages	18,902	24,321	28,000	24,310	25,530	5.0%	Salaries
610-3740-51200	Overtime Wages	2,216	1,334	1,500	2,000	2,000	0.0%	Salaries
610-3740-51300	Health Insurance	9,154	10,025	7,000	8,335	9,210	10.5%	Fringe
610-3740-51305	Dental & Other benefits	392	453	320	370	415	12.2%	Fringe
610-3740-51310	Social Security and Medicare	2,141	2,387	2,000	2,015	2,110	4.7%	Fringe
610-3740-51315	Wisconsin Retirement System	2,010	2,165	2,000	1,725	1,860	7.8%	Fringe
610-3740-53500	Dept/Program Supplies	24,407	6,144	30,000	30,000	30,000	0.0%	Supplies - Maintenance
610-3740-57420	Equipment Usage	857	3,321	1,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Services Expenditures		60,079	50,150	72,320	71,255	73,625	3.3%	

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Maint Meters								
610-3750-51100	Salaries and Wages	3,653	9,867	10,000	39,220	42,400	8.1%	Salaries
610-3750-51200	Overtime Wages	90	285	150	2,000	2,000	0.0%	Salaries
610-3750-51300	Health Insurance	1,234	3,190	3,000	13,055	14,075	7.8%	Fringe
610-3750-51305	Dental & Other benefits	52	143	125	575	665	15.7%	Fringe
610-3750-51310	Social Security and Medicare	261	747	650	3,155	3,395	7.6%	Fringe
610-3750-51315	Wisconsin Retirement System	251	665	600	2,700	2,995	10.9%	Fringe
610-3750-53500	Dept/Program Supplies	540	7,038	7,500	5,000	10,000	100.0%	Supplies - Maintenance
Total Maintenance Meters Expenditures		6,081	21,935	22,025	65,705	75,530	15.0%	
Maint Hydrants								
610-3760-51100	Salaries and Wages	8,400	4,928	5,000	5,700	5,325	-6.6%	Salaries
610-3760-51200	Overtime Wages	65	-	-	-	-	0.0%	Salaries
610-3760-51300	Health Insurance	1,920	1,031	1,700	1,805	1,775	-1.7%	Fringe
610-3760-51305	Dental & Other benefits	89	55	80	80	80	0.0%	Fringe
610-3760-51310	Social Security and Medicare	625	357	400	435	410	-5.7%	Fringe
610-3760-51315	Wisconsin Retirement System	567	324	350	375	360	-4.0%	Fringe
610-3760-53500	Dept/Program Supplies	13,653	9,483	500	10,000	10,000	0.0%	Supplies - Maintenance
Total Maintenance of Hydrants		25,319	16,178	8,030	18,395	17,950	-2.4%	
Maint Misc Plan								
610-3770-51100	Salaries and Wages	3,874	4,760	5,500	5,700	5,325	-6.6%	Salaries
610-3770-51200	Overtime Wages	-	22	-	-	-	0.0%	Salaries
610-3770-51300	Health Insurance	830	880	1,800	1,805	1,775	-1.7%	Fringe
610-3770-51305	Dental & Other benefits	37	42	75	80	80	0.0%	Fringe
610-3770-51310	Social Security and Medicare	280	355	425	435	410	-5.7%	Fringe
610-3770-51315	Wisconsin Retirement System	260	313	350	375	360	-4.0%	Fringe
610-3770-53400	Vehicle Maintenance	5,332	9,980	3,000	5,000	5,000	0.0%	Supplies - Vehicle
610-3770-53410	Fuel		1,975	3,000	3,500	3,500	0.0%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	3,918	1,595	1,000	2,500	2,500	0.0%	Supplies - Maintenance
Total Maintenance Misc Plant Expenditures		14,531	19,922	15,150	19,395	18,950	-2.3%	

2021 Budget

Water Utility - 610

Dept/Account No	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21	Category
Customer Accounts								
610-3780-51100	Salaries and Wages	32,848	31,865	32,000	32,025	30,960	-3.3%	Salaries
610-3780-51200	Overtime Wages	-	23	-	-	-	0.0%	Salaries
610-3780-51300	Health Insurance	10,107	10,654	12,000	12,310	11,940	-3.0%	Fringe
610-3780-51305	Dental & Other benefits	386	481	500	590	590	0.0%	Fringe
610-3780-51310	Social Security and Medicare	2,313	2,274	2,350	2,450	2,370	-3.3%	Fringe
610-3780-51315	Wisconsin Retirement System	2,157	2,085	2,000	2,140	2,090	-2.3%	Fringe
610-3780-53130	Postage/Mailings	3,625	4,109	6,000	5,000	6,000	20.0%	Supplies & Office
Total Customer Accounts Expenditures		51,436	51,491	54,850	54,515	53,950	-1.0%	
Other Water								
610-3790-52920	Surveys/Studies & Plans	13,335	8,452	8,239	5,000	15,000	200.0%	Professional
610-3790-54740	Water Testing	6,637	10,033	12,000	20,000	10,000	-50.0%	Programming
610-3790-56130	Vehicles/Equipment	13,567	35,190	10,000	10,000	10,000	0.0%	Capital
610-3790-56600	Utility Infrastructure	94,963	314,738	800,000	1,975,000	1,650,000	-16.5%	Capital
610-3790-56699	Capitalized Expenditures	(95,850)	(334,241)	(800,000)	(1,975,000)	(1,650,000)	-16.5%	Capital
610-8000-58200	Interest	109,825	116,703	115,000	115,000	99,600	-13.4%	Debt
610-8000-58300	Debt Issuance Costs	12,640	-	8,423	-	-	0.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	0.0%	Debt
Total Other Water Expenditures		155,117	150,875	153,662	150,000	134,600	-10.3%	
Total Expenses		1,727,431	1,743,967	1,739,212	2,013,685	1,946,777	-3.3%	
Net Change in Equity		351,317	340,683	342,665	90,042	122,100	35.6%	
Beginning Net Assets		2,375,245	2,726,562	3,067,245	3,067,245	3,409,910		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 2,726,562	\$ 3,067,245	\$ 3,409,910	\$ 3,157,287	\$ 3,532,010		
Debt service Principal payments						\$ 237,645		

2021 Budget
Expenditure Request Detail - Water Utility

Revenues			
610-3710-46450	Utility Charges - Residential	610-3710-52100	Professional fees
Meter fees	305,000	Consulting services	10,000
Volumetric charges (240,000 ccf @ \$3.00)	<u>720,000</u>	Other	-
Total for account	<u>1,025,000</u>	Total for account	<u>10,000</u>
610-3710-46451	Utility Charges - Commercial	610-3710-53200	Memberships & subscriptions
Meter fees	16,000	Rural Water Association membership: group	600
Volumetric charges (30,000 ccf @ \$3.00)	<u>90,000</u>	AWPA membership	<u>385</u>
Total for account	<u>106,000</u>	Total for account	<u>985</u>
610-3710-46452	Utility Charges - Public Authority	610-3710-54150	Safety expenses
Meter fees	11,000	WisDOT CDL Drug Testing	400
Volumetric charges (10,000 ccf @ \$3.00)	<u>30,000</u>	Safety Program development/CPR training	1,500
Total for account	<u>41,000</u>	Safety Awards	250
610-3710-46453	Utility Charges - Multi Family	CDL Reimbursements	150
Meter fees	32,000	Medical cabinet and safety items	<u>200</u>
Volumetric charges (120,000 ccf @ \$3.00)	<u>360,000</u>	Total for account	<u>2,500</u>
Total for account	<u>392,000</u>		
Expenses		Capital Asset Requests	
610-3710-52300	Other Intergov'tal pymts	610-3790-56130	Vehicles/Equipment
MWW Demand & Fire Protect service fees	80,000	Small equipment	10,000
Water sold (400,000 ccf @ \$1.25)	500,000	30" Concrete saw (deferred)	-
20% Non-revenue water (80,000 ccf @ \$1.25)	<u>100,000</u>	Total for account	<u>10,000</u>
Total for account	<u>680,000</u>		
610-3710-51900	Professional education	610-3790-56600	Utility Infrastructure
WI Rural Water Association conference	1,500	Meter Replacement program (20-04)	1,300,000
APWA Congress - Butschlick	<u>1,500</u>	Water Relay projects (21-xx)	<u>350,000</u>
Total for account	<u>3,000</u>	Total for account	<u>1,650,000</u>

2021 Budget



Water Utility Capital Purchase Supporting Document

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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced repair costs

Funding Sources:

Bond Proceeds

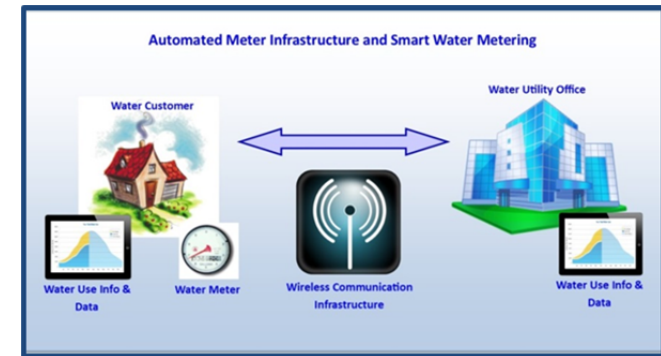


2021 Budget

Water Utility Capital Request Supporting Document



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



Detailed description and justification for purchase:

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

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

Operating budget impact:

Reduced repair costs.

Revenue Sources:

Bond Proceeds

2021 Budget

Enterprise Funds Sewer Utility - 620



Department Description

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

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

Services

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

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

Budget Impact

- Staff continues to use average trends for budgeting salaries and benefit costs. Maintenance costs continue to trend higher.

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

Category	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget 20 to '21
Revenues						
Charges for Services Total	2,032,874	1,992,139	2,315,000	2,426,365	2,365,265	-2.5%
Other Revenues Total	181,983	32,325	18,000	28,000	25,000	-10.7%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Sewer	2,214,857	2,024,464	2,333,000	2,454,365	2,390,265	-2.6%
Expenses						
Salaries Total	215,479	222,751	239,375	201,245	201,550	0.2%
Fringe Total	91,568	117,416	108,070	88,817	96,090	8.2%
Other Governments Total	771,759	877,506	774,821	804,000	805,000	0.1%
Contractual Total	29,622	32,997	32,500	33,000	33,500	1.5%
Supplies & Office Total	6,434	6,923	7,773	8,250	10,250	24.2%
Supplies - Maintenance Total	48,355	44,080	50,350	50,500	65,500	29.7%
Supplies - Vehicle Total	10,633	35,736	20,000	14,000	20,000	42.9%
Utilities Total	845	747	1,800	1,000	1,800	80.0%
Professional Fees Total	27,802	38,001	11,200	21,000	51,200	143.8%
Insurance Total	48,623	46,348	44,050	47,275	46,200	-2.3%
Debt Service Total	228,003	214,617	231,459	214,078	190,345	-11.1%
Capital Total (depreciation)	373,621	467,464	360,000	360,000	385,000	6.9%
Interdepartmental Expenses	28,507	33,157	20,000	21,850	21,835	-0.1%
Total Expenditures Sewer	1,881,251	2,137,743	1,901,398	1,865,015	1,928,270	3.4%
Net Change	333,606	(113,279)	431,602	589,350	461,995	

2021 Budget

Sewer Utility - 620

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Revenues								
620-3810-46450	Utility Charges - Residential	1,242,476	1,224,100	1,450,000	1,476,800	1,476,800	0.0%	Charges
620-3810-46451	Utility Charges - Commercial	168,715	158,238	165,000	181,390	170,390	-6.1%	Charges
620-3810-46452	Utility Charges - Public Authority	68,422	49,357	50,000	72,725	50,725	-30.3%	Charges
620-3810-46453	Utility Charges - Multi-Family	553,261	560,444	650,000	695,450	667,350	-4.0%	Charges
620-3810-48100	Interest Income	10,536	8,177	3,000	8,000	5,000	-37.5%	Other Rev
620-3810-48300	Late Payment Penalty	19,664	22,032	15,000	20,000	20,000	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	150,770	-	-	-	-	0.0%	Other Rev
	Total Revenue	<u>2,214,857</u>	<u>2,024,464</u>	<u>2,333,000</u>	<u>2,454,365</u>	<u>2,390,265</u>	<u>-2.6%</u>	
Expenditures								
Sewer Administration								
620-3810-51100	Salaries and Wages	111,358	105,092	100,000	96,435	91,635	-5.0%	Salaries
620-3810-51300	Health Insurance	30,316	30,886	30,000	19,090	21,485	12.5%	Fringe
620-3810-51305	Dental & Other benefits	2,826	1,932	1,500	905	1,015	12.2%	Fringe
620-3810-51310	Social Security and Medicare	9,762	8,087	8,000	7,355	7,010	-4.7%	Fringe
620-3810-51315	Wisconsin Retirement System	15,647	23,665	7,000	6,560	6,185	-5.7%	Fringe
620-3810-51330	Uniform Expense	1,200	800	1,000	1,000	1,000	0.0%	Fringe
620-3810-51355	Other Benefits	(7,510)	3,083	-	0	0	0.0%	Fringe
620-3810-51900	Professional Education	100	-	500	2,000	3,000	50.0%	Fringe
620-3810-52100	Professional Fees Engineering	1,785	9,510	-	5,000	25,000	400.0%	Professional
620-3810-52130	Professional Fees Financial	3,675	3,075	3,000	3,500	3,200	-8.6%	Professional
620-3810-52140	Professional Fees Technology	2,400	3,781	3,200	2,500	3,000	20.0%	Professional
620-3810-52230	Phone and Internet	845	747	1,800	1,000	1,800	80.0%	Utilities
620-3810-52300	Other Intergov'tal pymts	18,572	17,952	19,821	19,000	20,000	5.3%	Other Gov't
620-3810-52320	MMSD Sewer	748,314	854,417	750,000	780,000	780,000	0.0%	Other Gov't
620-3810-52910	Software Purch/Maint	4,376	6,292	3,500	3,000	3,500	16.7%	Contractual
620-3810-52930	Credit Card Fees	7,756	7,876	9,000	7,500	10,000	33.3%	Contractual
620-3810-53100	Office Supplies	1,392	978	700	1,000	1,000	0.0%	Supplies & Office
620-3810-53120	Copy / Printing Costs		-	350	-	500	0.0%	Supplies & Office

2021 Budget

Sewer Utility - 620

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
620-3810-53200	Memberships & Subscriptions	234	109	223	250	250	0.0%	Supplies - Maint
620-3810-53500	Dept/Program Supplies	169	309	350	500	500	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,183	1,728	2,000	2,000	3,500	75.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	4,873	5,137	5,000	5,000	5,000	0.0%	Other Gov't
620-3810-54710	Depreciation	358,721	372,890	370,000	350,000	375,000	7.1%	Capital
620-3810-55100	Liability & Property Insurance	34,065	33,407	33,900	36,500	36,500	0.0%	Insurance
620-3810-55110	Workers Comp / Unemp.	14,558	12,941	10,150	10,775	9,700	-10.0%	Insurance
620-3810-57410	Administrative Charges	8,628	6,084	7,500	7,750	7,600	-1.9%	Interdeptmntl Exp
620-3810-57430	Building Usage	10,816	10,647	10,000	11,600	11,735	1.2%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,386,061	1,521,425	1,378,494	1,380,220	1,429,115	3.5%	
Sewer Maintenance								
620-3820-51100	Salaries and Wages	45,473	53,027	75,000	51,995	49,115	-5.5%	Salaries
620-3820-51200	Overtime Wages	755	174	1,500	1,500	1,500	0.0%	Salaries
620-3820-51300	Health Insurance	9,359	12,087	18,000	16,942	16,750	-1.1%	Fringe
620-3820-51305	Dental & Other benefits	392	586	750	750	760	1.3%	Fringe
620-3820-51310	Social Security and Medicare	2,332	3,896	6,000	4,095	3,875	-5.4%	Fringe
620-3820-51315	Wisconsin Retirement System	2,190	3,467	5,500	3,505	3,420	-2.4%	Fringe
620-3820-52990	Service Contracts / Televising	17,490	18,829	20,000	22,500	20,000	-11.1%	Contractual
620-3820-53400	Vehicle Maintenance	10,633	30,863	15,000	10,000	15,000	50.0%	Supplies - Vehicle
620-3820-53410	Fuel	-	4,873	5,000	4,000	5,000	25.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	26,374	25,441	30,000	30,000	30,000	0.0%	Supplies - Maint
620-3820-57420	Equipment Usage	6,563	13,926	1,500	1,500	1,500	0.0%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		121,561	167,169	178,250	146,787	146,920	0.1%	
Storm Maintenance								
620-3830-51100	Salaries and Wages	35,269	42,565	40,000	27,940	38,500	37.8%	Salaries
620-3830-51200	Overtime Wages	123	281	500	1,000	500	-50.0%	Salaries
620-3830-51300	Health Insurance	7,975	10,160	11,000	9,165	13,050	42.4%	Fringe
620-3830-51305	Dental & Other benefits	352	499	400	405	585	44.4%	Fringe
620-3830-51310	Social Security and Medicare	2,614	3,177	2,750	2,215	2,990	35.0%	Fringe
620-3830-51315	Wisconsin Retirement System	2,371	2,809	2,600	1,895	2,635	39.1%	Fringe
620-3830-53500	Dept/Program Supplies	21,812	18,330	20,000	20,000	35,000	75.0%	Supplies - Maint
620-3830-57420	Equipment Usage	2,500	2,500	1,000	1,000	1,000	0.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		73,016	80,321	78,250	63,620	94,260	48.2%	

2021 Budget

Sewer Utility - 620

Account Number	Account Name	2018 Actual	2019 Actual	2020 Projected	2020 Adopted Budget	2021 Proposed Budget	% Chg Budget '20 to '21	Category
Customer Accounts								
620-3880-51100	Salaries and Wages	22,501	21,612	22,375	22,375	20,300	-9.3%	Salaries
620-3880-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries
620-3880-51300	Health Insurance	8,308	8,966	9,500	9,255	8,975	-3.0%	Fringe
620-3880-51305	Dental & Other benefits	313	390	420	455	430	-5.5%	Fringe
620-3880-51310	Social Security and Medicare	1,557	1,514	1,650	1,715	1,555	-9.3%	Fringe
620-3880-51315	Wisconsin Retirement System	1,464	1,412	1,500	1,510	1,370	-9.3%	Fringe
620-3880-53130	Postage/Mailing	3,625	4,108	4,500	5,000	5,000	0.0%	Supplies & Office
Total Customer Accounts Expenditures		37,768	38,002	39,945	40,310	37,630	-6.6%	
Other Sewer								
620-3890-52920	Surveys/Studies & Plans	19,942	21,635	5,000	10,000	20,000	100.0%	Professional
620-3890-56130	Equipment	-	-	428,031	485,000	10,000	-97.9%	Capital
620-3890-56600	Utility Infrastructure	584,327	223,484	200,000	200,000	550,000	175.0%	Capital
620-3890-56699	Capitalized Expenditures	(569,427)	(128,910)	(638,031)	(675,000)	(550,000)	-18.5%	Capital
620-8000-58200	Interest	224,316	214,617	214,078	214,078	190,345	-11.1%	Debt
620-8000-58300	Debt Issuance Costs	3,687	-	17,381	-	-	0.0%	Debt
Total Other Sewer Expenditures		262,845	330,826	226,459	234,078	220,345	-5.9%	
Total Expenditures		1,881,251	2,137,743	1,901,398	1,865,015	1,928,270	3.4%	
Net Change in Equity		333,606	(113,279)	431,602	589,350	461,995		
Beginning Net Assets		9,582,107	9,916,816	9,803,537	9,803,537	10,235,139		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 9,916,816	\$ 9,803,537	\$ 10,235,139	\$ 10,392,887	\$ 10,697,134		
Debt service Principal payments						\$ 468,350		

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

Revenues

620-3810-46450	Utility Charges - Residential		620-3810-54150	Safety expenses	
	Connection fees (3,200 x \$12.25 x 4)	156,800		WisDOT CDL Drug Testing	400
	Volumetric charges (240,000 ccf @ \$5.50)	<u>1,320,000</u>		Safety Program /safety training & certification	2,500
	Total for account	<u>1,476,800</u>		Safety Awards	250
				CDL Reimbursements	150
620-3810-46451	Utility Charges - Commercial			Medical cabinet and safety items	<u>200</u>
	Connection fees (110 x \$12.25 x 4)	5,390		Total for account	<u>3,500</u>
	Volumetric charges (30,000 ccf @ \$5.50)	<u>165,000</u>			
	Total for account	<u>170,390</u>	620-3820-52990	Other Service Contracts & Fees	
				Annual payment for shared TV rig	2,500
620-3810-46452	Utility Charges - Public Authority			Large Pipe - televised inspections	<u>20,000</u>
	Connection fees (25 x \$12.25 x 4)	1,225		Total for account	<u>22,500</u>
	Volumetric charges (10,000 ccf @ \$5.50)*(90%)	<u>49,500</u>			
	Total for account	<u>50,725</u>			
620-3810-46453	Utility Charges - Multi Family				
	Connection fees (150 x \$12.25 x 4)	7,350			
	Volumetric charges (120,000 ccf @ \$5.50)	<u>660,000</u>			
	Total for account	<u>667,350</u>			

Expenses

Capital Asset Requests

620-3810-51900	Professional education		620-3890-56130	Vehicles/Equipment	
	APWA conference - Butschlick	1,500		TBD	-
	var. collections system seminars	<u>1,500</u>		Small equipment	<u>10,000</u>
	Total for account	<u>3,000</u>		Total for account	<u>10,000</u>
620-3810-52320	MMSD Sewer		620-3890-56600	Utility Infrastructure	
	MMSD Fees - Residential (\$130,000 x 4Q)	520,000		Sewer Lining / Manhole rehabilitation	150,000
	MMSD Fees - Commercial / Multi Family (\$65,000 x 4Q)	<u>260,000</u>		SEACSI project engineering / design	<u>400,000</u>
	Total for account	<u>780,000</u>		Total for account	<u>550,000</u>

2021 Budget



Sewer Utility Capital Request Supporting Document

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

Detailed description and justification for purchase:

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

Operating budget impact:

None

Funding Source:

Utility Reserves.

2021 Budget



Sewer Utility Capital Request Supporting Document

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

Detailed description and justification for purchase:

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

Operating budget impact:

None

Funding Source:

Utility Reserves.

Appendix A
2021 Budget Personnel Summary - By Home Department

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Court Clerk	1200 - Municipal Court	0.75	32,120	4,625	731	5,356	37,476
100	Judge	1200 - Municipal Court	1.00	4,997	382	11	393	5,390
		1200 - Municipal Court Total	1.75	37,117	5,007	742	5,749	42,866
100	Village Manager	1410 - Village Manager	1.00	132,475	19,076	29,683	48,759	181,234
100	Asst Village Manager	1410 - Village Manager	1.00	81,603	11,751	4,074	15,825	97,428
100	Special Assistant / Payroll	1410 - Village Manager	1.00	48,838	7,033	29,417	36,450	85,288
		1410 - Village Manager Total	3.00	262,916	37,860	63,174	101,034	363,950
100	Clerk-Treasurer	1430 - Clerk / Customer Service	1.00	73,237	10,546	27,859	38,405	111,642
100	Assistant to Manager	1430 - Clerk / Customer Service	1.00	72,259	10,405	29,855	40,260	112,519
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	39,140	5,636	10,756	16,392	55,532
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	39,140	5,636	29,540	35,176	74,316
		1430 - Clerk / Customer Service Total	4.00	223,776	32,223	98,010	130,233	354,009
100	Assistant to Finance Director	1510 - Finance	1.00	50,086	7,213	10,573	17,786	67,872
100	Finance Director	1510 - Finance	1.00	94,973	13,676	29,920	43,596	138,569
		1510 - Finance Total	2.00	145,059	20,889	40,493	61,382	206,441
100	Executive Secretary	2100 - Police Civilian	1.00	60,133	8,659	29,685	38,344	98,477
100	Public Safety Clerk	2100 - Police Civilian	1.00	42,644	6,140	3,678	9,818	52,462
100	Comm Service Officer	2100 - Police Civilian	1.00	43,805	6,308	3,976	10,284	54,089
100	Public Safety Clerk	2100 - Police Civilian	1.00	43,805	6,308	29,481	35,789	79,594
		2100 - Police Civilian Total	4.00	190,387	27,415	66,820	94,235	284,622
100	Police Chief	2100 - Police Sworn	1.00	120,037	23,395	32,611	56,006	176,043
100	Deputy Chief	2100 - Police Sworn	1.00	109,179	21,279	32,377	53,656	162,835
100	Lieutenant	2100 - Police Sworn	1.00	104,145	20,298	32,156	52,454	156,599
100	Lieutenant	2100 - Police Sworn	1.00	104,145	20,298	32,276	52,574	156,719
100	Sergeant	2100 - Police Sworn	1.00	100,757	19,638	6,514	26,152	126,909
100	Sergeant	2100 - Police Sworn	1.00	99,149	19,324	6,920	26,244	125,393
100	Sergeant	2100 - Police Sworn	1.00	96,414	18,791	13,096	31,887	128,301
100	Sergeant	2100 - Police Sworn	1.00	103,009	20,076	31,888	51,964	154,973
100	Detective	2100 - Police Sworn	1.00	94,981	18,512	31,684	50,196	145,177
100	Detective	2100 - Police Sworn	1.00	94,981	18,512	13,053	31,565	126,546
100	Police Officer	2100 - Police Sworn	1.00	84,856	16,538	12,736	29,274	114,130
100	Police Officer	2100 - Police Sworn	1.00	77,166	15,039	5,792	20,831	97,997
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	31,424	48,973	139,013
100	Police Officer	2100 - Police Sworn	1.00	77,166	15,039	12,912	27,951	105,117
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	31,647	49,196	139,236
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	29,873	47,422	137,462

Appendix A
2021 Budget Personnel Summary - By Home Department

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Police Officer	2100 - Police Sworn	1.00	95,114	18,537	6,786	25,323	120,437
100	Police Officer	2100 - Police Sworn	0.50	35,490	6,917	4,305	11,222	46,712
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	31,424	48,973	139,013
100	Police Officer	2100 - Police Sworn	1.00	84,856	16,538	12,666	29,204	114,060
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	31,418	48,967	139,007
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	12,823	30,372	120,412
100	Police Officer	2100 - Police Sworn	1.00	90,040	17,549	31,424	48,973	139,013
100	Police Officer	2100 - Police Sworn	1.00	84,856	16,538	6,025	22,563	107,419
100	Police Officer	2100 - Police Sworn	1.00	84,856	16,538	6,395	22,933	107,789
		2100 - Police Sworn Total	24.50	2,281,437	444,650	500,225	944,875	3,226,312
100	Planning/Zoning Administrator	2400 - Planning Development	1.00	79,602	11,463	9,965	21,428	101,030
100	Administrative Clerk	2400 - Planning Development	1.00	43,118	6,209	4,045	10,254	53,372
100	Building Insp	2400 - Planning Development	1.00	69,742	10,043	8,029	18,072	87,814
100	Code Enforcement Inspector	2400 - Planning Development	1.00	60,382	8,695	33,007	41,702	102,084
		2400 - Planning Development Total	4.00	252,844	36,410	55,046	91,456	344,300
100	DPW Director	3000 - Public Works Admin	1.00	100,485	14,470	10,005	24,475	124,960
100	Asst Director Dpw	3000 - Public Works Admin	1.00	88,504	12,745	32,685	45,430	133,934
100	Construction Coordinator	3000 - Public Works Admin	1.00	63,336	9,120	30,998	40,118	103,454
100	Secretary	3000 - Public Works Admin	0.95	47,404	6,826	28,138	34,964	82,368
		3000 - Public Works Admin Total	3.95	299,729	43,161	101,826	144,987	444,716
100	Chief Craftsman	3000 - Public Works Bldg Maint	1.00	59,405	8,554	32,319	40,873	100,278
100	Craftsman	3000 - Public Works Bldg Maint	1.00	54,272	7,815	12,843	20,658	74,930
		3000 - Public Works Bldg Maint Total	2.00	113,677	16,369	45,162	61,531	175,208
100	Fleet Foreman	3000 - Public Works Muni Garage	1.00	60,507	8,713	31,204	39,917	100,424
100	Mechanic	3000 - Public Works Muni Garage	1.00	64,002	9,216	33,038	42,254	106,256
		3000 - Public Works Muni Garage Tota	2.00	124,509	17,929	64,242	82,171	206,680
100	Chief Electrician / Foreman	3000 - Public Works General	0.50	34,704	4,998	15,948	20,946	55,650
100	Equipment Operator	3000 - Public Works General	1.00	56,980	8,205	32,564	40,769	97,749
100	Equipment Operator	3000 - Public Works General	1.00	56,522	8,139	30,907	39,046	95,568
100	Equipment Operator	3000 - Public Works General	1.00	54,272	7,815	32,407	40,222	94,494
100	Equipment Operator	3000 - Public Works General	1.00	59,514	8,570	31,082	39,652	99,166
100	Forester	3000 - Public Works General	1.00	60,693	8,740	7,314	16,054	76,747
100	Forester	3000 - Public Works General	1.00	57,658	8,303	32,501	40,804	98,462
100	Forester	3000 - Public Works General	1.00	57,658	8,303	32,508	40,811	98,469
100	Forestry Leader / Foreman	3000 - Public Works General	1.00	63,314	9,118	14,024	23,142	86,456
100	Utility Foreman	3000 - Public Works General	1.00	69,407	9,995	31,669	41,664	111,071

Appendix A

2021 Budget Personnel Summary - By Home Department

Fund	Title	Home Department	FTE	Total Annual Wages	FICA & WRS	Other Fringe Benefits	Total Benefits	Total Salaries & Benefits
100	Utility Operator	3000 - Public Works General	1.00	65,018	9,363	33,256	42,619	107,637
100	Utility Operator	3000 - Public Works General	1.00	64,843	9,337	33,232	42,569	107,412
100	Utility Operator	3000 - Public Works General	1.00	63,620	9,161	7,520	16,681	80,301
100	Utility Operator	3000 - Public Works General	1.00	61,872	8,909	13,270	22,179	84,051
100	Utility Operator	3000 - Public Works General	1.00	61,872	8,909	13,285	22,194	84,066
100	Summer help	3000 - Public Works General	1.50	39,000	2,984	2,309	5,293	44,293
		3000 - Public Works General Total	16.00	926,947	130,849	363,796	494,645	1,421,592
200	Library Director	5110 - Library	1.00	76,898	11,074	29,889	40,963	117,861
200	Asst Library Director	5110 - Library	1.00	62,046	8,935	27,763	36,698	98,744
200	Confidential Secretary	5110 - Library	1.00	40,268	5,799	9,881	15,680	55,948
200	Librarian	5110 - Library	1.00	51,709	7,446	9,884	17,330	69,039
200	Librarian	5110 - Library	1.00	60,278	8,680	10,888	19,568	79,846
200	Librarian	5110 - Library	1.00	51,230	7,377	9,890	17,267	68,497
200	Librarian	5110 - Library	0.75	45,302	6,524	10,772	17,296	62,598
200	Library Associate	5110 - Library	1.00	38,334	5,521	10,001	15,522	53,856
200	Library Clerk	5110 - Library	0.38	10,228	782	22	804	11,032
200	Library Clerk	5110 - Library	1.00	34,944	5,032	9,840	14,872	49,816
200	Library Clerk	5110 - Library	0.38	11,042	1,590	80	1,670	12,712
200	Library Clerk	5110 - Library	0.50	14,674	1,123	32	1,155	15,829
200	Library Clerk	5110 - Library	0.38	9,627	736	21	757	10,384
200	Library Clerk	5110 - Library	0.50	16,691	2,404	290	2,694	19,385
200	Library Clerk	5110 - Library	0.38	11,548	883	25	908	12,456
200	Library Aide	5110 - Library	0.38	10,030	767	22	789	10,819
200	Shelver	5110 - Library	0.25	5,278	404	11	415	5,693
200	Shelver	5110 - Library	0.25	5,278	404	11	415	5,693
200	Shelver	5110 - Library	0.25	5,278	404	11	415	5,693
200	Shelver	5110 - Library	0.25	6,334	485	14	499	6,833
200	Shelver	5110 - Library	0.25	6,869	525	15	540	7,409
200	Shelver	5110 - Library	0.25	6,460	494	14	508	6,968
200	Shelver	5110 - Library	0.25	5,808	444	12	456	6,264
		5110 - Library Total	13.40	586,154	77,833	129,388	207,221	793,375
210	Program Assistant	4600 - Senior Services	0.45	14,536	1,112	31	1,143	15,679
210	Senior Resource Director	4600 - Senior Services	0.90	52,921	7,620	26,713	34,333	87,254
		4600 - Senior Services Total	1.35	67,457	8,732	26,744	35,476	102,933
		Grand Total	81.95	5,512,009	899,327	1,555,668	2,454,995	7,967,004

Appendix B

2021 Budget Personnel Detail - By Department Charged

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
1200 - Municipal Court	Clerk-Treasurer	1200 - Municipal Court	0.75	100.00%	0.75	32,120	5,356	37,476
1200 - Municipal Court	Judge	1200 - Municipal Court	1.00	100.00%	1.00	4,997	393	5,390
1200 - Municipal Court Total			1.75	200.00%	1.75	37,117	5,749	42,866
1410 - Village Manager	Village Manager	1410 - Village Manager	1.00	90.00%	0.90	119,228	43,884	163,112
1410 - Village Manager	Assistant Village Manager	1410 - Village Manager	1.00	100.00%	1.00	81,603	15,825	97,428
1410 - Village Manager	Assistant Specialist	1410 - Village Manager	1.00	60.00%	0.60	29,303	21,871	51,174
1410 - Village Manager Total			3.00	250.00%	2.50	230,134	81,580	311,714
1420 - Clerk / Customer Service	Village Clerk	1420 - Clerk / Customer Service	1.00	100.00%	1.00	73,237	38,405	111,642
1420 - Clerk / Customer Service	Customer Service Director	1420 - Clerk / Customer Service	1.00	80.00%	0.80	57,807	32,208	90,015
1420 - Clerk / Customer Service	Cust Serv Assoc 1	1420 - Clerk / Customer Service	1.00	45.00%	0.45	17,613	7,377	24,990
1420 - Clerk / Customer Service	Cust Serv Assoc 2	1420 - Clerk / Customer Service	1.00	45.00%	0.45	17,613	15,829	33,442
1420 - Clerk / Customer Service	Assistant Specialist	1410 - Village Manager	1.00	30.00%	0.30	14,651	10,935	25,586
1420 - Clerk / Customer Service Total			5.00	300.00%	3.00	180,921	104,754	285,675
1510 - Finance	Finance Director	1510 - Finance	1.00	85.00%	0.85	80,727	37,056	117,783
1510 - Finance	Assistant Finance Director	1510 - Finance	1.00	85.00%	0.85	42,573	15,119	57,692
1510 - Finance Total			2.00	170.00%	1.70	123,300	52,175	175,475
2100 - Police Civilian	Executive Secretary	2100 - Police Civilian	1.00	100.00%	1.00	60,133	38,344	98,477
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	43,805	10,284	54,089
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	42,644	9,818	52,462
2100 - Police Civilian	Public Safety Clerk	2100 - Police Civilian	1.00	100.00%	1.00	43,805	35,789	79,594
2100 - Police Civilian Total			4.00	400.00%	4.00	190,387	94,235	284,622
2100 - Police Sworn	Police Chief	2100 - Police Sworn	1.00	100.00%	1.00	120,037	56,006	176,043
2100 - Police Sworn	Deputy Chief	2100 - Police Sworn	1.00	100.00%	1.00	109,179	53,656	162,835
2100 - Police Sworn	Lieutenant	2100 - Police Sworn	1.00	100.00%	1.00	104,145	52,454	156,599
2100 - Police Sworn	Lieutenant	2100 - Police Sworn	1.00	100.00%	1.00	104,145	52,574	156,719
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	100,757	26,152	126,909
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	99,149	26,244	125,393
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	96,414	31,887	128,301
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	103,009	51,964	154,973
2100 - Police Sworn	Detective	2100 - Police Sworn	1.00	100.00%	1.00	94,981	50,196	145,177
2100 - Police Sworn	Detective	2100 - Police Sworn	1.00	100.00%	1.00	94,981	31,565	126,546
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	84,856	29,274	114,130
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	77,166	20,831	97,997
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	48,973	139,013
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	77,166	27,951	105,117
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	49,196	139,236
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	47,422	137,462
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	95,114	25,323	120,437
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	48,973	139,013
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	84,856	29,204	114,060
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	48,967	139,007
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	30,372	120,412

Appendix B

2021 Budget Personnel Detail - By Department Charged

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,040	48,973	139,013
2100 - Police Sworn	Police Officer	2100 - Police Sworn	0.50	100.00%	0.50	35,490	11,222	46,712
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	84,856	22,563	107,419
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	84,856	22,933	107,789
2100 - Police Sworn Total			24.50	2500.00%	24.50	2,281,437	944,875	3,226,312
2400 - Planning Development	Planning Director	2400 - Planning Development	1.00	100.00%	1.00	79,602	21,428	101,030
2400 - Planning Development	Administrative Clerk	2400 - Planning Development	1.00	100.00%	1.00	43,118	10,254	53,372
2400 - Planning Development	Code Enforcement Inspector	2400 - Planning Development	1.00	100.00%	1.00	69,742	18,072	87,814
2400 - Planning Development	Building Insp	2400 - Planning Development	1.00	100.00%	1.00	60,382	41,702	102,084
2400 - Planning Development Total			4.00	400.00%	4.00	252,844	91,456	344,300
3100 - Public Works Admin	Public Works Director	3000 - Public Works	1.00	50.00%	0.50	50,243	12,239	62,482
3100 - Public Works Admin	Asst Director DPW	3000 - Public Works	1.00	50.00%	0.50	44,252	22,716	66,968
3100 - Public Works Admin	Construction Coordinator	3000 - Public Works	1.00	30.00%	0.30	19,001	12,036	31,037
3100 - Public Works Admin	Secretary	3000 - Public Works	0.95	80.00%	0.76	37,923	27,971	65,894
3100 - Public Works Admin Total			3.95	210.00%	2.06	151,419	74,962	226,381
3230 - Bldg Maint	Craftsman	3000 - Public Works	1.00	100.00%	1.00	59,405	40,873	100,278
3230 - Bldg Maint	Chief Craftsman	3000 - Public Works	1.00	100.00%	1.00	54,272	20,658	74,930
3230 - Bldg Maint Total			2.00	200.00%	2.00	113,677	61,531	175,208
3300 - Muni Garage	Fleet Foreman	3000 - Public Works	1.00	100.00%	1.00	64,002	42,254	106,256
3300 - Muni Garage	Mechanic	3000 - Public Works	1.00	100.00%	1.00	60,507	39,917	100,424
3300 - Muni Garage Total			2.00	200.00%	2.00	124,509	82,171	206,680
3410 - Street & Alley	DPW General	3000 - Public Works	14.50	6.40%	0.93	56,828	32,306	89,134
3410 - Street & Alley Total			14.50	6.40%	0.93	56,828	32,306	89,134
3430 - Street Lighting	DPW General	3000 - Public Works	14.50	5.80%	0.84	51,500	29,278	80,778
3430 - Street Lighting Total			14.50	5.80%	0.84	51,500	29,278	80,778
3460 - Winter	DPW General	3000 - Public Works	14.50	7.50%	1.09	66,596	37,859	104,455
3460 - Winter Total			14.50	7.50%	1.09	66,596	37,859	104,455
3510 - Combined Collect	DPW General	3000 - Public Works	14.50	12.50%	1.81	110,994	63,099	174,093
3510 - Combined Collect Total			14.50	12.50%	1.81	110,994	63,099	174,093
3530 - Yard Waste	DPW General	3000 - Public Works	14.50	8.00%	1.16	71,036	40,383	111,419
3530 - Yard Waste Total			14.50	8.00%	1.16	71,036	40,383	111,419
3610 - Forestry	DPW General	3000 - Public Works	14.50	14.80%	2.15	131,416	74,709	206,125
3610 - Forestry	Summer help	3000 - Public Works	1.50	50.00%	0.75	19,500	2,647	22,147
3610 - Forestry Total			16.00	64.80%	2.90	150,916	77,356	228,272
3620 - Parks	DPW General	3000 - Public Works	14.50	6.40%	0.93	56,828	32,306	89,134
3620 - Parks	Summer help	3000 - Public Works	1.50	50.00%	0.75	19,500	2,647	22,147
3620 - Parks Total			16.00	56.40%	1.68	76,328	34,953	111,281

Appendix B

2021 Budget Personnel Detail - By Department Charged

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
5110 - Library	Library Director	5110 - Library	1.00	100.00%	1.00	76,898	40,963	117,861
5110 - Library	Asst Library Director	5110 - Library	1.00	100.00%	1.00	62,046	36,698	98,744
5110 - Library	Confidential Secretary	5110 - Library	1.00	100.00%	1.00	40,268	15,680	55,948
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	51,709	17,330	69,039
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	60,278	19,568	79,846
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	51,230	17,267	68,497
5110 - Library	Librarian	5110 - Library	0.75	100.00%	0.75	45,302	17,296	62,598
5110 - Library	Library Associate	5110 - Library	1.00	100.00%	1.00	38,334	15,522	53,856
5110 - Library	Senior Library Clerk	5110 - Library	1.00	100.00%	1.00	34,944	14,872	49,816
5110 - Library	Library Clerk	5110 - Library	0.38	100.00%	0.38	10,228	804	11,032
5110 - Library	Library Clerk	5110 - Library	0.38	100.00%	0.38	11,042	1,670	12,712
5110 - Library	Library Clerk	5110 - Library	0.50	100.00%	0.50	14,674	1,155	15,829
5110 - Library	Library Clerk	5110 - Library	0.50	100.00%	0.50	16,691	2,694	19,385
5110 - Library	Library Clerk	5110 - Library	0.38	100.00%	0.38	11,548	908	12,456
5110 - Library	Library Clerk	5110 - Library	0.38	100.00%	0.38	9,627	757	10,384
5110 - Library	Library Aide	5110 - Library	0.38	100.00%	0.38	10,030	789	10,819
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,278	415	5,693
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,278	415	5,693
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,278	415	5,693
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,334	499	6,833
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,869	540	7,409
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,460	508	6,968
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,808	456	6,264
5110 - Library Total			13.40	2300.00%	13.40	586,154	207,221	793,375
4600 - Senior Services	Senior Resource Director	4600 - Senior Services	0.90	100.00%	0.90	52,921	34,333	87,254
4600 - Senior Services	Program Assistant	4600 - Senior Services	0.45	100.00%	0.45	14,536	1,143	15,679
4600 - Senior Services Total			1.35	200.00%	1.35	67,457	35,476	102,933
6600 - TID's	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,749	2,180	6,929
6600 - TID's Total			1.00	5.00%	0.05	4,749	2,180	6,929
3900 - Parking	Assistant Finance Director	1510 - Finance	1.00	5.00%	0.05	2,504	890	3,394
3900 - Parking	Customer Service Director / Deputy Clerk	1430 - Customer Service	1.00	10.00%	0.10	7,226	4,027	11,253
3900 - Parking	Cust Serv Assoc 1	1430 - Customer Service	1.00	25.00%	0.25	9,785	4,100	13,885
3900 - Parking	Cust Serv Assoc 2	1430 - Customer Service	1.00	25.00%	0.25	9,785	8,795	18,580
3900 - Parking Total			4.00	65.00%	0.65	29,300	17,812	47,112
3710 - Water - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	6,624	2,438	9,062
3710 - Water - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,749	2,180	6,929
3710 - Water - Admin	Public Works Director	3000 - Public Works	1.00	20.00%	0.20	20,097	4,895	24,992
3710 - Water - Admin	Asst Director Dpw	3000 - Public Works	1.00	20.00%	0.20	17,701	9,086	26,787
3710 - Water - Admin	Secretary	3000 - Public Works	0.95	10.00%	0.10	4,740	3,496	8,236
3710 - Water - Admin	DPW General	3000 - Public Works	14.50	2.25%	0.33	19,978	11,358	31,336
3710 - Water - Admin Total			19.45	62.25%	0.92	73,889	33,453	107,342

Appendix B

2021 Budget Personnel Detail - By Department Charged

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
3730 - Water - Mains	DPW General	3000 - Public Works	14.50	13.50%	1.96	119,873	68,147	188,020
3730 - Water - Mains Total			14.50	13.50%	1.96	119,873	68,147	188,020
3740 - Water - Services	DPW General	3000 - Public Works	14.50	3.10%	0.45	27,527	15,649	43,176
3740 - Water - Services Total			14.50	3.10%	0.45	27,527	15,649	43,176
3750 - Water - Meters	DPW General	3000 - Public Works	14.50	5.00%	0.73	44,397	25,239	69,636
3750 - Water - Meters Total			14.50	5.00%	0.73	44,397	25,239	69,636
3760 - Water - Hydrants	DPW General	3000 - Public Works	14.50	0.60%	0.09	5,328	3,030	8,358
3760 - Water - Hydrants Total			14.50	0.60%	0.09	5,328	3,030	8,358
3770 - Water - Misc Plant	DPW General	3000 - Public Works	14.50	0.60%	0.09	5,328	3,030	8,358
3770 - Water - Misc Plant Total			14.50	0.60%	0.09	5,328	3,030	8,358
3780 - Water - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	5.00%	0.05	2,504	890	3,394
3780 - Water - Cust Acnt	Customer Service Director / Deputy Clerk	1430 - Customer Service	1.00	5.00%	0.05	3,613	2,013	5,626
3780 - Water - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	15.00%	0.15	5,871	2,459	8,330
3780 - Water - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	15.00%	0.15	5,871	5,276	11,147
3780 - Water - Cust Acnt	Assistant Specialist	1410 - Village Manager	1.00	5.00%	0.05	2,442	1,823	4,265
3780 - Water - Cust Acnt	DPW General	3000 - Public Works	14.50	1.20%	0.17	10,655	6,057	16,712
3780 - Water - Cust Acnt Total			19.50	46.20%	0.62	30,956	18,518	49,474
3810 - Sewer - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	6,624	2,438	9,062
3810 - Sewer - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,749	2,180	6,929
3810 - Sewer - Admin	Public Works Director	3000 - Public Works	1.00	30.00%	0.30	30,146	7,343	37,489
3810 - Sewer - Admin	Asst Director Dpw	3000 - Public Works	1.00	30.00%	0.30	26,551	13,629	40,180
3810 - Sewer - Admin	Secretary	3000 - Public Works	0.95	10.00%	0.10	4,740	3,496	8,236
3810 - Sewer - Admin	DPW General	3000 - Public Works	14.50	2.25%	0.33	19,978	11,358	31,336
3810 - Sewer - Admin Total			19.45	82.25%	1.12	92,788	40,444	133,232
3820 - Sewer - Maint	DPW General	3000 - Public Works	14.50	5.70%	0.83	50,613	28,773	79,386
3820 - Sewer - Maint Total			14.50	5.70%	0.83	50,613	28,773	79,386
3830 - Sewer - Storm	DPW General	3000 - Public Works	14.50	4.40%	0.64	39,069	22,210	61,279
3830 - Sewer - Storm Total			14.50	4.40%	0.64	39,069	22,210	61,279
3880 - Sewer - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	5.00%	0.05	2,504	890	3,394
3880 - Sewer - Cust Acnt	Customer Service Director / Deputy Clerk	1430 - Customer Service	1.00	5.00%	0.05	3,613	2,013	5,626
3880 - Sewer - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	15.00%	0.15	5,871	2,459	8,330
3880 - Sewer - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	15.00%	0.15	5,871	5,276	11,147
3810 - Sewer - Admin	Assistant Specialist	1410 - Village Manager	1.00	5.00%	0.05	2,442	1,823	4,265
3880 - Sewer - Cust Acnt Total			5.00	45.00%	0.45	20,301	12,461	32,762

Appendix C

2021 Budget Allocated Staff By Position 2019-2021

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2019	Budget Allocation 2020	Budget Allocation 2021
100	Village Manager	1410 - Village Manager	1410 - Village Manager	85.00%	85.00%	90.00%
100	Village Manager	1410 - Village Manager	3710 - Water - Admin	5.00%	5.00%	5.00%
100	Village Manager	1410 - Village Manager	3810 - Sewer - Admin	5.00%	5.00%	5.00%
100	Village Manager	1410 - Village Manager	3900 - Parking	5.00%	5.00%	0.00%
	Village Manager Total			100.00%	100.00%	100.00%
100	Special Assistant / Payroll	1410 - Village Manager	1420 - Clerk / Customer Service	35.00%	35.00%	30.00%
100	Special Assistant / Payroll	1410 - Village Manager	1410 - Village Manager	50.00%	50.00%	60.00%
100	Special Assistant / Payroll	1410 - Village Manager	3780 - Water - Cust Acnt	5.00%	5.00%	5.00%
100	Special Assistant / Payroll	1410 - Village Manager	3880 - Sewer - Cust Acnt	5.00%	5.00%	5.00%
100	Special Assistant / Payroll	1410 - Village Manager	3900 - Parking	5.00%	5.00%	0.00%
	Special Assistant Total			100.00%	100.00%	100.00%
100	Assistant to Manager	1420 - Clerk / Customer Service	1420 - Clerk / Customer Service	80.00%	80.00%	80.00%
100	Assistant to Manager	1420 - Clerk / Customer Service	3780 - Water Cust Acnt	5.00%	5.00%	5.00%
100	Assistant to Manager	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	5.00%	5.00%	5.00%
100	Assistant to Manager	1420 - Clerk / Customer Service	3900 - Parking	10.00%	10.00%	10.00%
	Assistant to Manager Total			100.00%	100.00%	100.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	1420 - Clerk / Customer Service	45.00%	45.00%	45.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3780 - Water - Cust Acnt	15.00%	15.00%	15.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	15.00%	15.00%	15.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3900 - Parking	25.00%	25.00%	25.00%
	Cust Serv Assoc 1 Total			100.00%	100.00%	100.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	1420 - Clerk / Customer Service	45.00%	45.00%	45.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3780 - Water - Cust Acnt	15.00%	15.00%	15.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	15.00%	15.00%	15.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3900 - Parking	25.00%	25.00%	25.00%
	Cust Serv Assoc 2 Total			100.00%	100.00%	100.00%
100	Finance Director	1510 - Finance	1510 - Finance	85.00%	85.00%	85.00%
100	Finance Director	1510 - Finance	3710 - Water - Admin	5.00%	5.00%	5.00%
100	Finance Director	1510 - Finance	3810 - Sewer - Admin	5.00%	5.00%	5.00%
100	Finance Director	1510 - Finance	6600 - TID's	5.00%	5.00%	5.00%
	Finance Director Total			100.00%	100.00%	100.00%
100	Assistant to Finance Director	1510 - Finance	1510 - Finance	75.00%	75.00%	85.00%
100	Assistant to Finance Director	1510 - Finance	3780 - Water - Cust Acnt	10.00%	10.00%	5.00%
100	Assistant to Finance Director	1510 - Finance	3880 - Sewer - Cust Acnt	10.00%	10.00%	5.00%

Appendix C

2021 Budget Allocated Staff By Position 2019-2021

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2019	Budget Allocation 2020	Budget Allocation 2021
100	Assistant to Finance Director	1510 - Finance	3900 - Parking	5.00%	5.00%	5.00%
	Assistant to Finance Director Total			100.00%	100.00%	100.00%
100	DPW Director	3000 - Public Works Admin	3100 - Public Works Admin	50.00%	50.00%	50.00%
100	DPW Director	3000 - Public Works Admin	3710 - Water - Admin	25.00%	25.00%	20.00%
100	DPW Director	3000 - Public Works Admin	3810 - Sewer - Admin	25.00%	25.00%	30.00%
	DPW Director Total			100.00%	100.00%	100.00%
100	Asst Director Dpw	3000 - Public Works Admin	3100 - Public Works Admin	60.00%	50.00%	50.00%
100	Asst Director Dpw	3000 - Public Works Admin	3710 - Water - Admin	20.00%	25.00%	20.00%
100	Asst Director Dpw	3000 - Public Works Admin	3810 - Sewer - Admin	20.00%	25.00%	30.00%
	Asst Director Dpw Total			100.00%	100.00%	100.00%
100	Secretary	3000 - Public Works Admin	3100 - Public Works Admin	80.00%	80.00%	80.00%
100	Secretary	3000 - Public Works Admin	3710 - Water - Admin	10.00%	10.00%	10.00%
100	Secretary	3000 - Public Works Admin	3810 - Sewer - Admin	10.00%	10.00%	10.00%
	Secretary Total			100.00%	100.00%	100.00%
100	DPW General	3000 - Public Works	3410 - Street /Alley	6.30%	6.00%	6.40%
100	DPW General	3000 - Public Works	3430 - Street Lighting	4.50%	5.50%	5.80%
100	DPW General	3000 - Public Works	3460 - Winter Maint	5.70%	7.50%	7.50%
100	DPW General	3000 - Public Works	3510 - Refuse	12.70%	12.50%	12.50%
100	DPW General	3000 - Public Works	3530 - Yard Waste	7.60%	6.90%	8.00%
100	DPW General	3000 - Public Works	3610 - Forestry	17.80%	16.00%	14.80%
100	DPW General	3000 - Public Works	3620 - Parks	5.00%	5.00%	6.40%
100	DPW General	3000 - Public Works	3710 - Water Admin	2.60%	2.20%	2.25%
100	DPW General	3000 - Public Works	3730 - Water Mains	15.30%	16.70%	13.50%
100	DPW General	3000 - Public Works	3740 - Water Services	3.20%	3.00%	3.10%
100	DPW General	3000 - Public Works	3750 - Water Meters	4.50%	4.70%	5.00%
100	DPW General	3000 - Public Works	3760 - Water Hydrants	0.70%	0.65%	0.60%
100	DPW General	3000 - Public Works	3770 - Water Misc Plant	0.70%	0.65%	0.60%
100	DPW General	3000 - Public Works	3780 - Water Customer Accts	1.20%	1.10%	1.20%
100	DPW General	3000 - Public Works	3810 - Sewer Admin	2.60%	2.20%	2.25%
100	DPW General	3000 - Public Works	3820 - Sewer Maintenance	6.40%	6.10%	5.70%
100	DPW General	3000 - Public Works	3830 - Storm Maintenance	3.20%	3.30%	4.40%
	DPW General Total			100.00%	100.00%	100.00%
	Grand Total			1200.00%	1200.00%	1000.00%

2021 Budget Worksheets

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APPENDIX D - Capital Asset Vehicles Inventory

Dept	Category	ID#	Year / Make / Model	Description	Year	Expected	Cost	Replace	Replace	Replace	2020	2021	2022	2023	2024	2025
					Purchased	Life		Cost	Metric	Year						
Police	Vehicles - equipped	901	2018 FORD EXPLORER	UNMARKED	2018	6	38,168	50,000	7	2023	-	-	-	50,000	-	-
Police	Vehicles - equipped	902	2016 FORD EXPLORER	PATROL VEHICLE	2016	4	45,157	60,000	18	2020	60,000	-	-	-	60,000	-
Police	Vehicles - equipped	903	2018 FORD EXPLORER	PATROL VEHICLE	2017	4	53,809	60,000	13	2022	-	-	60,000	-	-	-
Police	Vehicles - equipped	904	2015 CHEVY TAHOE	PATROL VEHICLE	2015	4	53,580	60,000	19	2021	-	60,000	-	-	-	60,000
Police	Vehicles - equipped	905	2018 FORD EXPLORER	PATROL VEHICLE	2018	4	46,894	60,000	13	2022	-	-	60,000	-	-	-
Police	Vehicles - equipped	906	2017 CHEVY TAHOE	PATROL VEHICLE	2017	4	57,517	60,000	14	2022	-	-	60,000	-	-	-
Police	Vehicles - equipped	907	2013 CHEVY TAHOE	UNMARKED	2013	6	49,750	50,000	15	2021	-	50,000	-	-	-	-
Police	Vehicles - equipped	908	2017 JEEP WRANGLER	PARKING CHECKER	2016	10	41,231	50,000	13	2026	-	-	-	-	-	-
Police	Vehicles - equipped	909	2018 FORD EXPLORER	UNMARKED	2018	6	38,017	50,000	8	2023	-	-	-	50,000	-	-
Police	Vehicles - equipped	910	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	53,000	60,000	9	2025	-	-	-	-	-	60,000
Police	Vehicles - equipped	911	2015 CHEVY EQINOX	UNMARKED	2015	6	23,913	50,000	12	2023	-	-	-	50,000	-	-
							501,036	610,000			60,000	110,000	180,000	150,000	60,000	120,000
Planning	Vehicles	201	2014 CHEVY CRUZ	INSPECTIONS	2014	10	20,917	35,000	7	2025	-	-	-	-	-	35,000
Planning	Vehicles	202	2015 CHEVY CRUZ	INSPECTIONS	2015	10	17,097	35,000	7	2026	-	-	-	-	-	-
							38,014	70,000			-	-	-	-	-	35,000
DPW	Light Trucks	22	2009 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2009	12	14,775	24,000	13	2023	-	-	-	24,000	-	-
DPW	Light Trucks	24	2008 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2008	12	29,154	28,000	10	2023	-	-	-	28,000	-	-
DPW	Vehicles	25	2013 CHEVY EQUINOX	DPW DIRECTOR	2013	10	23,627	30,000	12	2023	-	-	-	30,000	-	-
DPW	Vehicles	26	2014 CHEVY EQINOX	ASST DPW DIRECTOR	2014	10	22,692	30,000	11	2024	-	-	-	-	30,000	-
DPW	Light Trucks	30	2011 CHEVY SILVERADO	3/4 TON PICK-UP TRUCK	2011	12	33,991	30,000	7	2023	-	-	-	30,000	-	-
DPW	Spec. Pick-ups	32	2012 FORD F550 Versalift	2 TON BUCKET TRUCK	2013	12	87,231	130,000	11	2026	-	-	-	-	-	-
DPW	Spec. Pick-ups	33	2001 FORD F350 W/NEW FLATBED	1 TON SERVICE TRUCK	2001	15	23,454	-	18	never	-	-	-	-	-	-
DPW	Spec. Pick-ups	34	2012 GMC 3500 w/Dump Body	2.5 CY DUMP TRUCK	2012	12	44,960	60,000	9	2024	-	-	-	-	60,000	-
DPW	Spec. Pick-ups	36	2002 FORD F350 W/UTILITY BODY	1 TON FLAT BED TRUCK	2002	12	18,763	50,000	13	2025	-	-	-	-	-	50,000
DPW	Spec. Pick-ups	38	1998 CHEVY TRUCK	FORESTRY - WATERING TRUCK	1998	15	30,327	-	18	never	-	-	-	-	-	-
DPW	Spec. Pick-ups	39	2019 FORD F-350	1 TON SERVICE TRUCK	2019	12	49,450	60,000	7	2032	-	-	-	-	-	-
DPW	Dump Trucks	44	2016 FORD F-550	2 TON SERVICE TRUCK - Forestry	2015	15	58,556	60,000	9	2029	-	-	-	-	-	-
DPW	Dump Trucks	45	2019 FORD F-350	STREETS - 5 CY DUMP	2020	15	58,250	60,000	5	2035	-	-	-	-	-	-
DPW	Dump Trucks	47	2007 FORD TRUCK	FORESTRY - 6 CY DUMP TRUCK	2006	15	51,696	60,000	12	2023	-	-	-	60,000	-	-
DPW	Dump Trucks	50	2014 INTERNATIONAL 4300	HOOK LIFT w/ 8 CY DUMP	2014	15	135,570	150,000	9	2028	-	-	-	-	-	-
DPW	Dump Trucks	54	2019 Western Start 4700 SB	STREETS - 10 CY DUMP BODY	2019	15	163,608	175,000	8	2034	-	-	-	-	-	-
DPW	Dump Trucks	55	2004 STERLING (deferred in 2019)	WATER - 7 CY DUMP	2004	15	65,250	170,000	19	2020	170,000	-	-	-	-	-
DPW	Dump Trucks	56	2005 CHEVY TRUCK	SEWER - 7 CY DUMP	2005	15	70,381	170,000	17	2021	-	170,000	-	-	-	-
DPW	Dump Trucks	57	2007 GMC 7500 TRUCK	STREETS - 7 CY DUMP TRUCK	2007	15	88,229	175,000	16	2024	-	-	-	-	175,000	-
DPW	Dump Trucks	58	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2008	15	38,723	175,000	17	2022	-	-	175,000	-	-	-
DPW	Dump Trucks	59	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2008	15	67,545	175,000	16	2025	-	-	-	-	-	175,000
DPW	Spec. Pick-ups	65	2007 VERSALIFT AERIAL	FORESTRY - BUCKET TRUCK	2007	15	130,235	150,000	18	2022	-	-	150,000	-	-	-
DPW	Heavy Equip	70	2005 OTTAWA SPOTTER (shared)	SPECIALTY EQUIPMENT	2011	12	14,750	50,000	15	2025	-	-	-	-	-	50,000
DPW	Garbage Trucks	71	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	10	2027	-	-	-	-	-	-
DPW	Garbage Trucks	72	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	11	2027	-	-	-	-	-	-
DPW	Garbage Trucks	73	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	268,537	250,000	13	2027	-	-	-	-	-	-
DPW	Garbage Trucks	74	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	268,537	250,000	13	2027	-	-	-	-	-	-
							2,257,183	3,012,000			170,000	170,000	325,000	172,000	265,000	275,000
							2,796,233	3,692,000			230,000	280,000	505,000	322,000	325,000	430,000

2021 Budget Worksheets

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APPENDIX E - Capital Asset - Equipment Inventory

Dept	Category	ID#	Description	Function 1 (Primary)	Year Purchased	Expected Life	Cost	Replace Cost	Critical Use criteria	Replace Metric	Replace Year	2020	2021	2022	2023	2024	2025
General	Furniture		COURT ROOM CHAIRS	VILLAGE HALL	2008	20	6,098	6,500	n/a	n/a	2028	-	-	-	-	-	-
General	Furniture		COMMITTEE ROOM CHAIRS	VILLAGE HALL	2016	15	4,000	5,000	n/a	n/a	2031	-	-	-	-	-	-
							10,098	11,500				-	-	-	-	-	-
PARKS	Misc Equip		BEACH PLAY EQUIPMMNT	PARKS	2015	20	4,457	50,000	n/a	n/a	2035	-	-	-	-	-	-
PARKS	Misc Equip		RIVERPARK BLEACHERS / BENCHES	PARKS	2015	20	9,059	20,000	n/a	n/a	2035	-	-	-	-	-	-
PARKS	Misc Equip		ATWATER PARK PLAY EQUIPMMNT	PARKS	2015	20	100,000	100,000	n/a	n/a	2035	-	-	-	-	-	-
							123,516	170,000				-	-	-	-	-	-
VC / SRC	Furniture		ROUND TABLES (10)	VILLAGE CENTER	2003	20	5,082	6,000	n/a	n/a	2023	-	-	-	6,000	-	-
VC / SRC	Furniture		FLIP TOP TABLES (18)	VILLAGE CENTER	2017	15	11,343	12,000	n/a	n/a	2032	-	-	-	-	-	-
VC / SRC	Furniture		LOBBY FURNITURE (2T / 3C)	VILLAGE CENTER	2019	15	3,750	3,500	n/a	n/a	2034	-	-	-	-	-	-
VC / SRC	Furniture		STACKING CHAIRS FOR VC (170)	VILLAGE CENTER	2002	20	20,000	20,000	n/a	n/a	2022	-	-	20,000	-	-	-
VC / SRC	Furniture		COAT RACK	VILLAGE CENTER	2003	20	1,482	2,000	n/a	n/a	2023	-	-	-	2,000	-	-
VC / SRC	Furniture		SRC CONFERENCE ROOM (3T / 12C)	VILLAGE CENTER	2011	15	3,500	5,000	n/a	n/a	2026	-	-	-	-	-	-
							45,157	48,500				-	-	20,000	8,000	-	-
Manager	Furniture		OFFICE FURNITURE - MANAGER	VILLAGE HALL	2018	20	5,140	7,500	n/a	n/a	2038	-	-	-	-	-	-
Manager	Furniture		OFFICE FURNITURE - ASST. MGR	VILLAGE HALL	2008	20	4,142	7,500	n/a	n/a	2028	-	-	-	-	-	-
							9,282	15,000				-	-	-	-	-	-
Clerk	Furniture		OFFICE FURNITURE - CLERK	VILLAGE HALL	2008	20	5,805	6,000	n/a	n/a	2028	-	-	-	-	-	-
Clerk	Furniture		OFFICE FURNITURE - CS MANAGER	VILLAGE HALL	2008	20	4,325	5,000	n/a	n/a	2028	-	-	-	-	-	-
Clerk	Furniture		CUBICLES FOR C/T OFFICE	VILLAGE HALL	2008	20	11,285	15,000	n/a	n/a	2028	-	-	-	-	-	-
							21,415	26,000				-	-	-	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2022	-	-	6,000	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2022	-	-	6,000	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2022	-	-	6,000	-	-	-
Elections	Misc Equip		AutoMark Voting Machine	POLLING STATIONS	2015	7	unk	2,500	n/a	n/a	2022	-	-	2,500	-	-	-
Elections	Misc Equip		AutoMark Voting Machine	POLLING STATIONS	2015	7	unk	2,500	n/a	n/a	2022	-	-	2,500	-	-	-
Elections	Misc Equip		AutoMark Voting Machine	POLLING STATIONS	2015	7	unk	2,500	n/a	n/a	2022	-	-	2,500	-	-	-
							6,000	25,500				-	-	25,500	-	-	-
Finance	Furniture		OFFICE FURNITURE - FINANCE DIRECTOR	VILLAGE HALL	2015	20	5,234	5,000	n/a	n/a	2035	-	-	-	-	-	-
							5,234	5,000				-	-	-	-	-	-
Police	Misc Equip		AUDIO/VIDEO INTERROGATION ROOMS	POLICE STATION	2017	10	20,000	20,000	n/a	n/a	2027	-	-	-	-	-	-
Police	Misc Equip		POLICE SHOTGUNS/5 RIFLES	POLICE STATION	2016	10	10,000	20,000	n/a	n/a	2025	-	-	-	-	-	20,000
Police	Misc Equip		SPEED SENTRY TRAILER BUNDLES -2	POLICE STATION	2007	10	7,510	10,000	n/a	n/a	2022	-	-	10,000	-	-	-
Police	Misc Equip		BASE SYSTEM LIVESCAN	POLICE STATION	2008	10	18,590	19,000	n/a	n/a	2022	-	-	19,000	-	-	-
Police	Misc Equip		PORTABLE RADIOS (26)	POLICE STATION	2018	10	81,000	100,000	n/a	n/a	2029	-	-	-	-	-	-
Police	Misc Equip		AXON - MOBILE DATA VIDEO (6)	POLICE STATION	2011	10	29,000	40,000	n/a	n/a	2023	-	-	-	40,000	-	-
Police	Misc Equip		TOUGHBOOK LAPTOPS - SQUADS (6)	POLICE STATION	2008	10	20,941	20,000	n/a	n/a	2022	-	-	20,000	-	-	-
Police	Misc Equip		SIDEARMS GLOCK 40 CAL (27)	POLICE STATION	2011	10	9,000	20,000	n/a	n/a	2021	-	20,000	-	-	-	-
Police	Misc Equip		BODY CAMERA'S	POLICE STATION	2016	5	30,000	45,000	n/a	n/a	2022	-	-	45,000	-	-	-
Police	Misc Equip		SERVER UNIT	POLICE STATION	2018	5	10,648	10,000	n/a	n/a	2023	-	-	-	10,000	-	-
Police	Misc Equip		FINGERPRINT ID SYSTEM MORPHUS	POLICE STATION	2017	7	2,093	5,000	n/a	n/a	2024	-	-	-	-	5,000	-
							238,782	309,000				-	20,000	94,000	50,000	5,000	20,000
Planning	Furniture		OFFICE FURNITURE - P&D ADMIN	VILLAGE HALL	2012	20	3,145	4,000	n/a	n/a	2032	-	-	-	-	-	-
Planning	Furniture		OFFICE FURNITURE - 4 DESKS INSPECTORS	VILLAGE HALL	2008	20	4,246	4,500	n/a	n/a	2028	-	-	-	-	-	-
Planning	Furniture		LATERAL FILE CABINETS	VILLAGE HALL	2008	20	5,855	6,000	n/a	n/a	2028	-	-	-	-	-	-
							13,246	14,500				-	-	-	-	-	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Replace	Critical Use	Replace	Replace							
				(Primary)	Purchased	Life	Cost	Cost	criteria	Metric	Year	2020	2021	2022	2023	2024	2025
DPW	Refuse Equip	n/a	COMPACTOR #1 (shared)	REFUSE	2006	15	41,810	60,000	Frontline / Special Purpose	n/a	2021	-	60,000	-	-	-	-
DPW	Refuse Equip	n/a	COMPACTOR #2 (shared)	REFUSE	2017	15	103,822	110,000	Frontline / Special Purpose	n/a	2032	-	-	-	-	-	-
DPW	Heavy Equip	81	SULLAIR COMPRESSOR	STM,	1996	20	13,998	20,000	MD / Multi-purpose	11	2022	-	-	20,000	-	-	-
DPW	Heavy Equip	82	Spalding Hot Patch Trailer	STM,	2012	12	17,290	17,000	Frontline / Special Purpose	11	2024	-	-	-	-	17,000	-
DPW	Heavy Equip	85	BANDIT CHIPPER	PR, TR	2010	15	36,160	55,000	Frontline / Special Purpose	14	2025	-	-	-	-	-	55,000
DPW	Heavy Equip	86	BANDIT CHIPPER	PR, TR	2016	10	34,850	55,000	Frontline / Special Purpose	10	2026	-	-	-	-	-	-
DPW	Heavy Equip	87	RAYCO STUMP CUTTER	TR	2020	20	53,250	70,000	Frontline / Special Purpose	7	2040	-	-	-	-	-	-
DPW	Heavy Equip	88	MT6 TRACTOR	CW	2009	15	122,578	135,000	Frontline / Special Purpose	16	2024	-	-	-	-	135,000	-
DPW	Heavy Equip	90	JCB 3CX Compact Tractor Backhoe	TR, GF, SLM	2019	15	82,315	90,000	Frontline / Special Purpose	10	2034	-	-	-	-	-	-
DPW	Heavy Equip	93	CATERPILLAR 926M WHEEL LOADER	MCW, WMB, SM,	2017	12	149,800	160,000	Frontline / Special Purpose	11	2029	-	-	-	-	-	-
DPW	Heavy Equip	94	New Holland Skid Steer L220	CC, MCW	2012	10	40,951	45,000	MD / Multi-purpose	13	2022	-	-	45,000	-	-	-
DPW	Heavy Equip	95	GLP 050 FORKLIFT	MT	2015	12	27,593	30,000	Frontline / Special Purpose	11	2027	-	-	-	-	-	-
DPW	Heavy Equip	96	Volvo Loader (shared)	CO, YW, SCW	2013	15	26,000	40,000	HD / Multi-purpose	22	2021	-	40,000	-	-	-	-
DPW	Heavy Equip	99	BOMAG BW900-50 Asphalt Roller	STM,	2019	20	21,550	30,000	Frontline / Special Purpose	7	2039	-	-	-	-	-	-
DPW	Heavy Equip	100	KUBOTA RTV 1100	PGL, BDL, PKS	2016	15	20,265	25,000	MD / Multi-purpose	11	2031	-	-	-	-	-	-
DPW	Heavy Equip	102	KUBOTA TRACTOR W/BUCKET	BC, GF	2001	15	20,000	40,000	Frontline / Special Purpose	16	2021	-	40,000	-	-	-	-
DPW	Heavy Equip	108	ODB LEAF VAC #108	CL	2008	15	17,867	20,000	Frontline / Special Purpose	18	2023	-	-	-	20,000	-	-
DPW	Heavy Equip	109	ODB LEAF VAC #109	CL	2008	15	17,867	20,000	Frontline / Special Purpose	14	2023	-	-	-	20,000	-	-
DPW	Heavy Equip	110	ODB LEAF VAC #110	CL	2008	15	17,867	20,000	Frontline / Special Purpose	18	2023	-	-	-	20,000	-	-
DPW	Heavy Equip	200	GATOR 4X4 TRUCK	BDL, PGL	2005	15	6,401	12,000	MD / Multi-purpose	13	2022	-	-	12,000	-	-	-
DPW	Heavy Equip	300	KUBOTA RTV 900	PGL, BDL, PKS	2011	15	11,500	18,000	MD / Multi-purpose	11	2026	-	-	-	-	-	-
DPW	Heavy Equip	400	GATOR 4X4 TRUCK	BDL, PGL	2015	15	8,636	9,000	MD / Multi-purpose	9	2030	-	-	-	-	-	-
DPW	Heavy Equip	102A	BARBER SURFRAKE, MODEL 400	BC	2001	15	22,000	30,000	Frontline / Special Purpose	n/a	2025	-	-	-	-	-	30,000
DPW	SALTERS		Salt Brine Maker	SHOP EQUIPMENT	2012	12	15,050	15,000	Frontline / Special Purpose		2024	-	-	-	-	15,000	-
DPW	SALTERS		Salt Brine system	SHOP EQUIPMENT	2014	10	3,200	3,500	Frontline / Special Purpose		2024	-	-	-	-	3,500	-
DPW	SALTERS		ANTI-ICE APPLICATOR	WINTER - TRUCK #50	2015	15	6,075	10,000	Frontline / Special Purpose		2030	-	-	-	-	-	-
DPW	SALTERS	S-58	SAND/SALT SPREADER	WINTER TRUCK # 58	2008	12	16,000	30,000	Frontline / Special Purpose		2021	-	30,000	-	-	-	-
DPW	SALTERS	S-59	SAND/SALT SPREADER	WINTER TRUCK # 59	2010	12	19,000	30,000	Frontline / Special Purpose		2022	-	-	30,000	-	-	-
DPW	Misc Equip		SAWDUST COLLECTOR	BLDG MAINT SHOP	1980	25	3,000	4,000	n/a	n/a	2021	-	4,000	-	-	-	-
DPW	Misc Equip		GENERATOR/WELDER	MECHANIC SHOP	1987	30	1,300	2,500	n/a	n/a	2022	-	-	2,500	-	-	-
DPW	Misc Equip		20 INCH PLANER	BLDG MAINTENANCE SHOP	1988	20	3,900	10,000	n/a	n/a	2028	-	-	-	-	-	-
DPW	Misc Equip		AIR COMPRESSOR (SHOP)	MECHANIC SHOP	1988	20	11,296	11,500	n/a	n/a	2021	-	11,500	-	-	-	-
DPW	Misc Equip		BEARING PRESS	MECHANIC SHOP	1988	40	1,200	2,500	n/a	n/a	2028	-	-	-	-	-	-
DPW	Misc Equip		DRILL PRESS (LARGE)	MECHANIC SHOP	1988	30	3,450	8,000	n/a	n/a	2024	-	-	-	-	8,000	-
DPW	Misc Equip		LATHE	MECHANIC SHOP	1988	30	4,650	9,500	n/a	n/a	never	-	-	-	-	-	-
DPW	Misc Equip		PIPE THREADER	MECHANIC SHOP	1988	20	2,990	3,200	n/a	n/a	2023	-	-	-	3,200	-	-
DPW	Misc Equip		SHOP PRESS	MECHANIC SHOP	1988	20	3,850	5,000	n/a	n/a	2022	-	-	5,000	-	-	-
DPW	Misc Equip		TABLE SAW	BLDG MAINTENANCE SHOP	1992	20	4,300	8,940	n/a	n/a	2024	-	-	-	-	8,940	-
DPW	Misc Equip		MAKEUP AIR SYSTEM	MECHANIC SHOP VENTING	1995	25	3,000	4,500	n/a	n/a	2022	-	-	4,500	-	-	-
DPW	Misc Equip		Heavy Vehicle lift	VEHICLE MAINTENANCE	1997	20	24,000	30,000	n/a	n/a	2026	-	-	-	-	-	-
DPW	Misc Equip		BLACK GOLD FURNACE & TANK	MECHANIC SHOP	2003	15	8,716	10,000	n/a	n/a	2023	-	-	-	10,000	-	-
DPW	Misc Equip		ARBORJET INJECTOR NEEDLE	FORESTRY - EAB INJECTIONS	2009	15	3,160	3,500	n/a	n/a	2024	-	-	-	-	3,500	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Replace		Critical Use	Replace	Replace								
				(Primary)	Purchased	Life	Cost	Cost	criteria	Metric	Year	2020	2021	2022	2023	2024	2025		
DPW	Misc Equip		OIL Collection Tank	MECHANIC SHOP	2011	10	3,850	4,000	n/a	n/a	2023	-	-	-	4,000	-	-		
DPW	Misc Equip		Solar Recycling Unit - big belly	ATWATER PARK	2011	20	4,443	10,000	n/a	n/a	2031	-	-	-	-	-	-		
DPW	Misc Equip		Backup generator	DPW OFFICE BUILDING	2011	20	45,500	50,000	n/a	n/a	2031	-	-	-	-	-	-		
DPW	Misc Equip		CARDINAL ELECTRONIC PIT SCALE	REFUSE / YARD WASTE	2012	15	23,950	24,000	n/a	n/a	2027	-	-	-	-	-	-		
DPW	Misc Equip		Mobile Radios, Antenna Base	RADIOS AND BASE STATION	2012	10	14,981	15,000	n/a	n/a	2022	-	-	15,000	-	-	-		
DPW	Misc Equip		STATIONARY PRESSURE WASHER	WASH BAY - TRUCK CLEANING	2012	12	6,995	9,000	n/a	n/a	2024	-	-	-	-	9,000	-		
DPW	Misc Equip		Sand Blaster	MECHANIC SHOP	2013	10	1,925	2,500	n/a	n/a	2023	-	-	-	2,500	-	-		
DPW	Misc Equip		SIGN PLOTTER/CUTTER	SIGN SHOP	2013	10	5,050	6,500	n/a	n/a	2023	-	-	-	6,500	-	-		
DPW	Misc Equip		Fault Locator (electrical dept)	STREET LIGHTING REPAIRS	2014	15	4,800	5,000	n/a	n/a	2029	-	-	-	-	-	-		
DPW	Misc Equip		DIAGNOSTIC SCANNER	VEHICLE MAINT	2015	7	5,250	6,000	n/a	n/a	2022	-	-	6,000	-	-	-		
DPW	Misc Equip		Fuel Pump	GENERAL OPERATIONS	2015	12	7,755	7,500	n/a	n/a	2027	-	-	-	-	-	-		
DPW	Misc Equip		TIRE CHANGER / balancer	VEHICLE MAINT	2015	12	10,219	7,500	n/a	n/a	2027	-	-	-	-	-	-		
DPW	Misc Equip		BAND SAW	JET SHOP BAND SAW	2016	12	2,500	2,700	n/a	n/a	2028	-	-	-	-	-	-		
DPW	Misc Equip		Light Vehicle Lift	VEHICLE MAINT	2016	12	24,006	25,000	n/a	n/a	2028	-	-	-	-	-	-		
DPW	Misc Equip		STEAM CLEANER (PORTABLE)	BUILDING MAINTENANCE	2016	10	3,495	4,500	n/a	n/a	2026	-	-	-	-	-	-		
DPW	Misc Equip		AUTO DIAGNOSTIC SCANNER	VEHICLE MAINT	2017	7	6,170	7,500	n/a	n/a	2022	-	-	7,500	-	-	-		
DPW	Misc Equip		WIRE WELDER	VEHICLE MAINT	2019	20	6,500	7,000	n/a	n/a	2040	-	-	-	-	-	-		
DPW	Misc Equip		A/C RECHARGE MACHINE	BLDG MAINTENANCE SHOP	2019	15	3,215	3,500	n/a	n/a	2034	-	-	-	-	-	-		
							1,233,111	1,509,840				-	185,500	147,500	86,200	199,940	85,000		
							1,705,841	2,134,840				-	205,500	287,000	144,200	204,940	105,000		

Water	Heavy Equip	92	CASE SV185 Skid Steer	WMB, SM	2018	10	22,370	35,000	MD / Multi-purpose	8	2028	-	-	-	-	-	-	
Water	Heavy Equip		Trench Box	UTILITY - SAFETY DEVICE	2014	20	8,000	8,000	n/a		2034	-	-	-	-	-	-	
Water	Misc Equip		Atwater Park Sprinkler System	IN GROUND SYSTEM	1999	20	4,997	10,000	n/a	n/a	2021	-	10,000	-	-	-	-	
Water	Misc Equip		Village Center Sprinkler System	IN GROUND SYSTEM	2002	20	9,749	10,000	n/a	n/a	2022	-	-	10,000	-	-	-	
Water	Misc Equip		Humble Park Sprinkler System	IN GROUND SYSTEM	2006	20	11,150	11,350	n/a	n/a	2026	-	-	-	-	-	-	
Water	Misc Equip		Atwater Park Sprinkler System	IN GROUND SYSTEM	2011	20	4,140	10,000	n/a	n/a	2030	-	-	-	-	-	-	
Water	Misc Equip		Capitol Drive Blvd Sprinkler System	IN GROUND SYSTEM	2011	20	123,313	100,000	n/a	n/a	2030	-	-	-	-	-	-	
Water	Misc Equip		Meter reading handhelds	METER READING	2012	5	6,000	5,000	n/a	n/a	never	-	-	-	-	-	-	
Water	Tools		Honda Generator	EXCAVATION EQUIPMENT	1995	20	1,200	4,500	n/a	n/a	2020	4,500	-	-	-	-	-	
Water	Tools		Meter Tester	UTILITY SHOP EQUIPMENT	1996	20	1,538	2,200	n/a	n/a	2020	2,200	-	-	-	-	-	
Water	Tools		3" Trash Pump	EXCAVATION PUMP	1998	20	1,428	1,500	n/a	n/a	2021	-	1,500	-	-	-	-	
Water	Tools		Air Saw	WATER MAIN PIPE CUTTER	2000	20	1,396	-	n/a	n/a	never	-	-	-	-	-	-	
Water	Tools		Gas Detectors Base Units	CONFINED SPACE SAFETY DEVICE	2000	20	1,760	2,000	n/a	n/a	2021	-	2,000	-	-	-	-	
Water	Tools		24" Concrete Road Saw (30")	CUTTING PAVMENT	2007	15	4,817	15,000	n/a	n/a	2022	-	-	15,000	-	-	-	
Water	Tools		Metal Detector	LOCATING CURB STOPS	2011	20	1,200	1,400	n/a	n/a	2021	-	1,400	-	-	-	-	
Water	Tools		3" Trash Pump	EXCAVATION PUMP	2012	12	2,957	1,600	n/a	n/a	2024	-	-	-	-	1,600	-	
Water	Tools		Diaphragm pump	EXCAVATION PUMP	2012	12	1,589	1,600	n/a	n/a	2024	-	-	-	-	1,600	-	
Water	Tools		Gate Valve turner	ANNUAL VALVE EXERCISING	2014	15	6,000	8,000	n/a	n/a	2029	-	-	-	-	-	-	
Water	Tools		Guillotine Pipe Saw	PIPE CUTTER - WATERMAIN	2014	15	11,565	15,000	n/a	n/a	2029	-	-	-	-	-	-	
Water	Tools		Leak Detection Equip	USED TO LOCATE LEAKING PIPES	2016	10	3,700	5,000	n/a	n/a	2026	-	-	-	-	-	-	
Water	Tools		UTILITY LOCATOR RD7100	LOCATE UNDERGROUND PIPES	2017	10	5,148	5,000	n/a	n/a	2027	-	-	-	-	-	-	
							234,017	252,150				6,700	14,900	25,000	-	3,200	-	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Replace		Critical Use	Replace	Replace							
				(Primary)	Purchased	Life	Cost	Cost	criteria	Metric	Year	2020	2021	2022	2023	2024	2025	
Sewer	Heavy Equip	91	BACKHOE/LOADER JCB215S #91	WMB, SR, SM	2002	12	105,067	115,500	HD / Multi-purpose	17	2023	-	-	-	115,500	-	-	
Sewer	Heavy Equip		HYDRAULIC HAMMER/SKID Loader	PAVEMENT BREAKER	2007	15	8,735	10,000	n/a	n/a	2022	-	-	10,000	-	-	-	
Sewer	Heavy Equip		WACHS Compact LX value trailer	VALVE TURNER / EXCAVATION	2019	20	33,250	35,000	n/a	n/a	2039	-	-	-	-	-	-	
Sewer	Heavy Equip	80	SULLAIR DPQ185 AIR COMPRESSOR	SEWER REPAIRS	2017	20	20,535	20,000	4	n/a	2037	-	-	-	-	-	-	
Sewer	Misc Equip		Handheld meter readers/software	METER READING	2012	10	6,000	5,000	n/a	n/a	never	-	-	-	-	-	-	
Sewer	Tools		TRASH PUMPS / SHORING PUMPS	EXCAVATION PUMP	1996	20	3,500	4,000	n/a	n/a	2023	-	-	-	4,000	-	-	
Sewer	Tools		GAS MONITOR/CASE/CHARGER	CONFINED SPACE SAFETY DEVICE	1997	10	1,689	1,800	n/a	n/a	2021	-	1,800	-	-	-	-	
Sewer	Tools		TRNCH BOX/SPRDRS (SHIELD)	EXCAVATION SAFETY DEVICE	1997	10	4,750	-	n/a	n/a	Never	-	-	-	-	-	-	
Sewer	Tools		DYNA HOIST	TO LOWER PERSONNEL INTO MH'S	1998	10	4,555	-	n/a	n/a	never	-	-	-	-	-	-	
Sewer	Tools		BUILD A BOX	EXCAVATION SAFETY DEVICE	2000	20	3,342	3,500	n/a	n/a	2020	3,500	-	-	-	-	-	
Sewer	Tools		GAS DETECTION ALARM SYS	CONFINED SPACE SAFETY DEVICE	2000	10	3,495	4,000	n/a	n/a	2020	4,000	-	-	-	-	-	
Sewer	Tools		HYDRAULIC SUBMSBLE PUMP	EXCAVATION PUMP	2000	20	1,500	4,500	n/a	n/a	2028	-	-	-	-	-	-	
Sewer	Tools		GAS MONITOR RKI	CONFINED SPACE SAFETY DEVICE	2001	20	1,306	-	n/a	n/a	never	-	-	-	-	-	-	
Sewer	Tools		LINER SET	FORMS FOR SEWER INLETS	2001	20	6,400	-	n/a	n/a	Never	-	-	-	-	-	-	
Sewer	Tools		HYDRAULIC BREAKER JCB	PAVEMENT BREAKER	2002	20	13,500	14,183	n/a	n/a	2022	-	-	14,183	-	-	-	
Sewer	Tools		LATERAL TV CAM	HANDHELD PUSH CAMERA	2002	12	4,590	-	n/a	n/a	Never	-	-	-	-	-	-	
Sewer	Tools		NOZZLES FOR CAMEL	CLEANING SEWER MAINS	2008	15	2,400	2,600	n/a	n/a	2023	-	-	-	2,600	-	-	
Sewer	Tools		ROOTCUTTER FOR CAMEL	ROOT REMOVAL IN SEWER MAINS	2008	15	4,145	4,500	n/a	n/a	2023	-	-	-	4,500	-	-	
Sewer	Tools		GME trench box / shoring	EXCAVATION SAFETY DEVICE	2011	30	8,000	8,000	n/a	n/a	2041	-	-	-	-	-	-	
Sewer	Tools		CONCRETE MIXER	CONCRETE MIXER	2012	12	3,989	3,400	n/a	n/a	2024	-	-	-	-	3,400	-	
Sewer	Tools		Manhole cover lift	TO REMOVE MANHOLE LIDS	2014	15	1,600	1,600	n/a	n/a	2029	-	-	-	-	-	-	
Sewer	Tools		SHARED SEWER TELEVISIONING EQUIP	INSPECTION SEWER MAINS	2015	15	37,817	50,000	n/a	n/a	2030	-	-	-	-	-	-	
							280,165	287,583					7,500	1,800	24,183	126,600	3,400	-

Appendix F - Capital Asset Ratings Guide

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

VEHICLE / EQUIPMENT RATING FACTORS

1. VEHICLE / EQUIPMENT AGE FACTOR

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

2. VEHICLE / EQUIPMENT CRITICAL USE FACTOR

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

3. VEHICLE / EQUIPMENT MILEAGE OR HOURS FACTOR *

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

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

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

4. VEHICLE / EQUIPMENT OVERALL CONDITION RATING

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

5. VEHICLE / EQUIPMENT MAINTENANCE COST FACTOR

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

DPW VEHICLE FUNCTION CODES

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