



**2022
PROPOSED BUDGET**

VILLAGE OF SHOREWOOD, WISCONSIN

September 8, 2021

2022 Budget Workshop Sessions

Updated 7/31/21

Wednesday	September 8 – 6:00 (Regular meeting - COW)	Introduction – Village wide overview & General Fund budget metrics, (Village Manager / Finance)
Monday	September 13 - 6:00 (Special B&F meeting)	General Fund departmental budgets / General Capital Budget / Utilities (Village Manager / Finance / GF Department Heads)
Monday	September 20 - 6:00 (Special B&F meeting)	Library / Senior Resource Center / Shorewood Today / Debt service / TID's (Village Manager / Finance / Library / SRC)
Thursday	October 14 - 6:00 (Special B&F Meeting)	Wrap-Up with Village Board – Staff updates & review of follow-up list (Village Manager / Finance)
Monday	November 15 – 7:30 (Village Board meeting)	Public Hearing on the 2022 Budget

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2022 Proposed Budget

EXECUTIVE OVERVIEW

VILLAGE OF SHOREWOOD, WISCONSIN

September 8, 2021



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

FROM: Mark Emanuelson, Finance Director

DATE: September 8, 2021

SUBJECT: 2022 Proposed Annual Budget

Enclosed is a broad overview of the proposed budget for the Fiscal Year beginning January 1, 2022. The annual budget document is the policy document that communicates the financial initiatives of the Village for the next year. The budget is prepared each year with the support and hard work from our departments to assure that we are preparing the leanest budget possible without adverse impact to quality service delivery.

The proposed 2022 budget continues to bring challenges and opportunities. Staff, with the direction of the Village Board has continued to look for ways to “right-size” our local government, in order to provide the right mix of services for our residents while maintaining a sustainable budget and improved infrastructure efforts. In some cases, this means contracting with other municipalities for operational efficiencies and cost savings, and in other cases it results in bringing services back in-house to provide excellent customer service. We believe that reviewing how we offer our services and looking for ways to improve our service delivery is an integral part of our everyday jobs.

The 2022 budget process will continue to evaluate what services the village provides and how the cost of those services will be paid. The Village Board has already had meetings to review items on the Village’s fee schedule and various concepts for alternative funding methods and additional revenue sources in order to reduce Village’s reliance on property taxes as part of this year’s budget cycle. Staff believes that this proposed budget supports the current goals and objectives of the Village Board, and we embrace the opportunity to continue to have open discussions on the difficult choices that must be made each year if the increased costs of providing services are not to be passed on our residents in the form of increased property taxes.



Expenditures by Object - All Funds	2019	2020	2021	2021	2022	2022	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Adopted Budget	Budget 21 to '22
Salaries and Wages	\$ 5,099,575	\$ 5,301,510	\$ 5,270,335	\$ 5,426,525	\$ 5,551,162	\$ 5,551,162	2.3%
Fringe Benefits	2,415,277	2,403,946	2,350,222	2,504,005	2,428,575	2,428,575	-3.0%
Other Governments	4,996,031	5,055,226	5,084,127	5,043,184	4,845,740	4,845,740	-3.9%
Contractual Payments	1,178,948	1,127,926	1,224,952	1,235,420	1,250,215	1,250,215	1.2%
Professional Fees	353,255	382,227	420,820	447,095	403,405	403,405	-9.8%
Insurance	445,666	383,153	373,347	367,660	379,665	379,665	3.3%
Utilities	306,415	278,115	326,650	321,000	337,250	337,250	5.1%
Supplies & Office	219,449	260,083	251,679	276,860	302,355	302,355	9.2%
Supplies - Maintenance	364,577	370,828	494,384	437,295	457,825	457,825	4.7%
Supplies - Vehicle	306,021	260,701	377,654	385,470	313,705	313,705	-18.6%
Programming	221,213	209,539	1,262,673	231,394	213,263	213,263	-7.8%
Sub-total Operating	15,906,427	16,033,254	17,436,843	16,675,908	16,483,160	16,483,160	-1.2%
Debt Service	6,559,262	8,067,209	5,116,746	5,066,746	5,083,720	5,083,720	0.3%
Capital	2,763,847	4,637,487	3,399,153	4,952,450	5,715,938	5,715,938	15.4%
Economic Development	110,050	174,907	589,326	740,000	690,000	690,000	-6.8%
Other Financing Uses	4,350,022	2,856,739	4,501,653	2,993,988	3,770,460	3,770,460	25.9%
Interdepartmental Exp	(38,149)	(24,205)	(15,625)	(61,480)	(34,380)	(34,380)	-44.1%
Total Expenditures	\$ 29,651,459	\$ 31,745,391	\$ 31,028,096	\$ 30,367,612	\$ 31,708,898	\$ 31,708,898	4.4%
Total Salaries and Benefits	\$ 7,514,852	\$ 7,705,456	\$ 7,620,557	\$ 7,930,530	\$ 7,979,737	\$ 7,979,737	0.6%
Salaries and Benefits as a % of Operating	47.2%	48.1%	43.7%	47.6%	48.4%	48.4%	



Revenue Overview								
Impact of Village Property Tax Increase on a \$340,000 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
2021 Actual >>	0.00%	\$ 11,762,321	\$ -	1,558,033,000	7.54947	320,000	\$ 2,416	\$ -
	0.50%	11,821,133	58,812	1,658,071,000	7.12945	340,000	2,424	\$ 8
	0.98%	11,877,592	115,271	1,658,071,000	7.16350	340,000	2,436	\$ 20
	1.50%	11,938,756	176,435	1,658,071,000	7.20039	340,000	2,448	\$ 32
proposed	1.90%	11,985,805	223,484	1,658,071,000	7.22876	340,000	2,458	\$ 42
	2.50%	12,056,379	294,058	1,658,071,000	7.27133	340,000	2,472	\$ 56
	3.00%	12,115,191	352,870	1,658,071,000	7.30680	340,000	2,484	\$ 68
	3.50%	12,174,002	411,681	1,658,071,000	7.34227	340,000	2,496	\$ 80
	4.00%	12,232,814	470,493	1,658,071,000	7.37774	340,000	2,508	\$ 92
	4.26%	12,263,390	501,064	1,658,071,000	7.39618	340,000	2,515	\$ 99
	5.00%	12,350,437	588,116	1,658,071,000	7.44868	340,000	2,533	\$ 117
	5.50%	12,409,249	646,928	1,658,071,000	7.48415	340,000	2,545	\$ 129
	6.00%	12,468,060	705,739	1,658,071,000	7.51962	340,000	2,557	\$ 141
	6.50%	12,526,872	764,551	1,658,071,000	7.55509	340,000	2,569	\$ 153
	7.00%	12,585,683	823,362	1,658,071,000	7.59056	340,000	2,581	\$ 165

(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.)



Municipal Utility Funds (Parking, Water, Sewer)

Parking fees for monthly evening off-street permits are budgeted at \$30.00 per month in 2022. There has also been some staff realignments as the Village's new online parking permit system is expected to increase online activity and reduce staff time and costs.

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 \$248,340 and other capitalized equipment costs in 2022. Based on these expected cash flows, no rate increases are being proposed for 2022.

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 \$590,835 and other capitalized equipment costs in 2022. This budget includes a 25% rate increase in preparation for the major southeast sewer projects, and the costs that will be associated with those projects that are expected to begin in 2023 and continue through 2025.

Future Outlook:

Due to numerous sewer and water projects planned over the next several years, additional increases may 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,

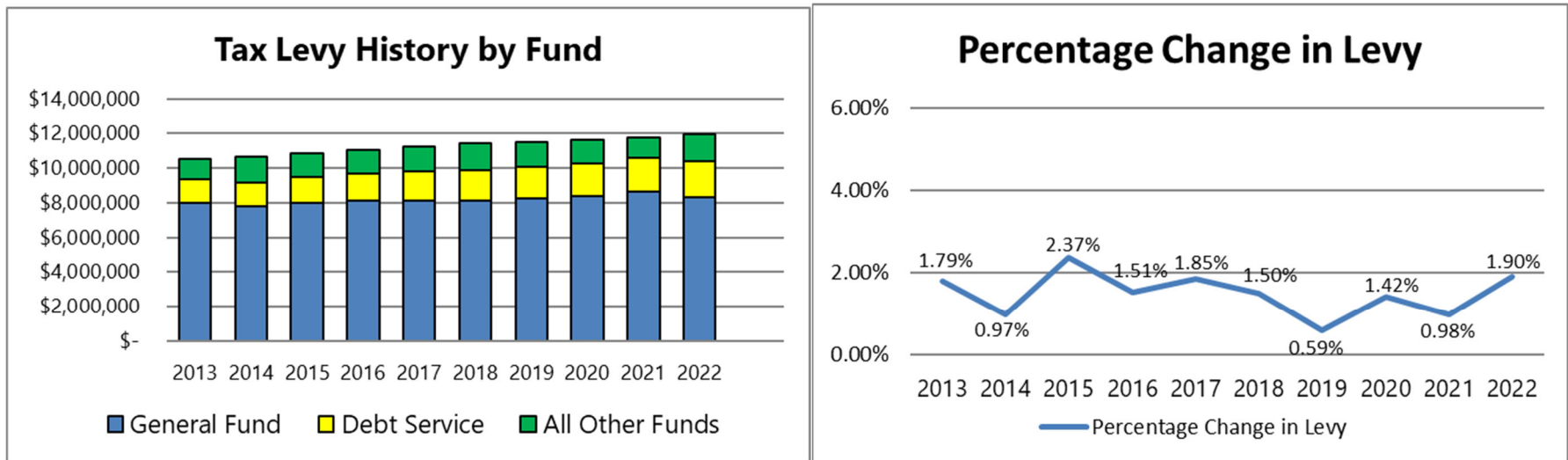
Mark Emanuelson
Finance Director



Budget Metrics – Tax Levy Trends

Tax Levy Trends

- The 2022 proposed budget contains in an overall tax levy increase of 1.90% or \$223,635 over the prior year tax levy. Approximately \$100,000 of this increase relates to a 5.0% increase in the debt service tax levy to pay for past projects.
- This proposed levy will increase the Village portion of a property tax bill for a \$340,000 home by about \$42 in 2022.



Levy Limits

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



Budget Metrics – Tax Levy Trends

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

Property Tax Levy by Fund									2022	
Tax Levy	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	Proposed Budget	% Chg '20 to '21
General Fund	7,827,198	7,997,921	8,113,600	8,134,779	8,152,737	8,269,260	8,404,393	8,650,005	\$8,347,875	-3.49%
Debt Service Fund	1,336,030	1,511,274	1,583,492	1,662,666	1,745,799	1,833,085	1,833,085	1,924,735	\$2,020,975	5.00%
Gen. Capital Projects	539,960	410,406	363,387	443,673	550,486	368,820	387,800	146,000	554,000	279.45%
Library Fund	795,984	812,514	829,890	858,805	876,095	905,085	910,108	928,950	949,060	2.16%
Elder Services Fund	96,481	100,003	105,033	105,499	87,339	107,490	110,975	112,630	114,045	1.26%
Total Village Tax Levy	\$10,630,753	\$10,882,218	\$11,046,002	\$11,250,022	\$11,418,306	\$11,485,740	\$11,648,361	\$11,762,320	\$11,985,955	1.90%
Net Assessed Value *										
(in \$1,000's)	\$ 1,481,542	\$ 1,501,627	\$ 1,418,884	\$ 1,430,447	\$ 1,475,175	\$ 1,464,952	\$ 1,553,815	\$ 1,558,033	\$ 1,658,071	6.42%
Village Only Tax Levy										
Rate per \$1,000	7.175465	7.246951	7.784993	7.864690	7.740306	7.840352	7.496620	7.549468	7.228855	-4.25%
Village portion of tax bill for a \$340,000 home							\$ 2,399	\$ 2,416	\$ 2,458	\$ 42

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

- The net tax levy change for General Fund operations is (\$302,130) or 3.49% less than the prior year tax levy.
- The debt service levy increased by \$96,240 or 5.00% from the prior year.
- The General Capital Projects Fund levy was restored to sustainable levels and increased by \$408,000 or 279.45% from the prior year.
- The total proposed tax levy increase is \$233,635 or 1.90% in 2022.

2022 Proposed Budget

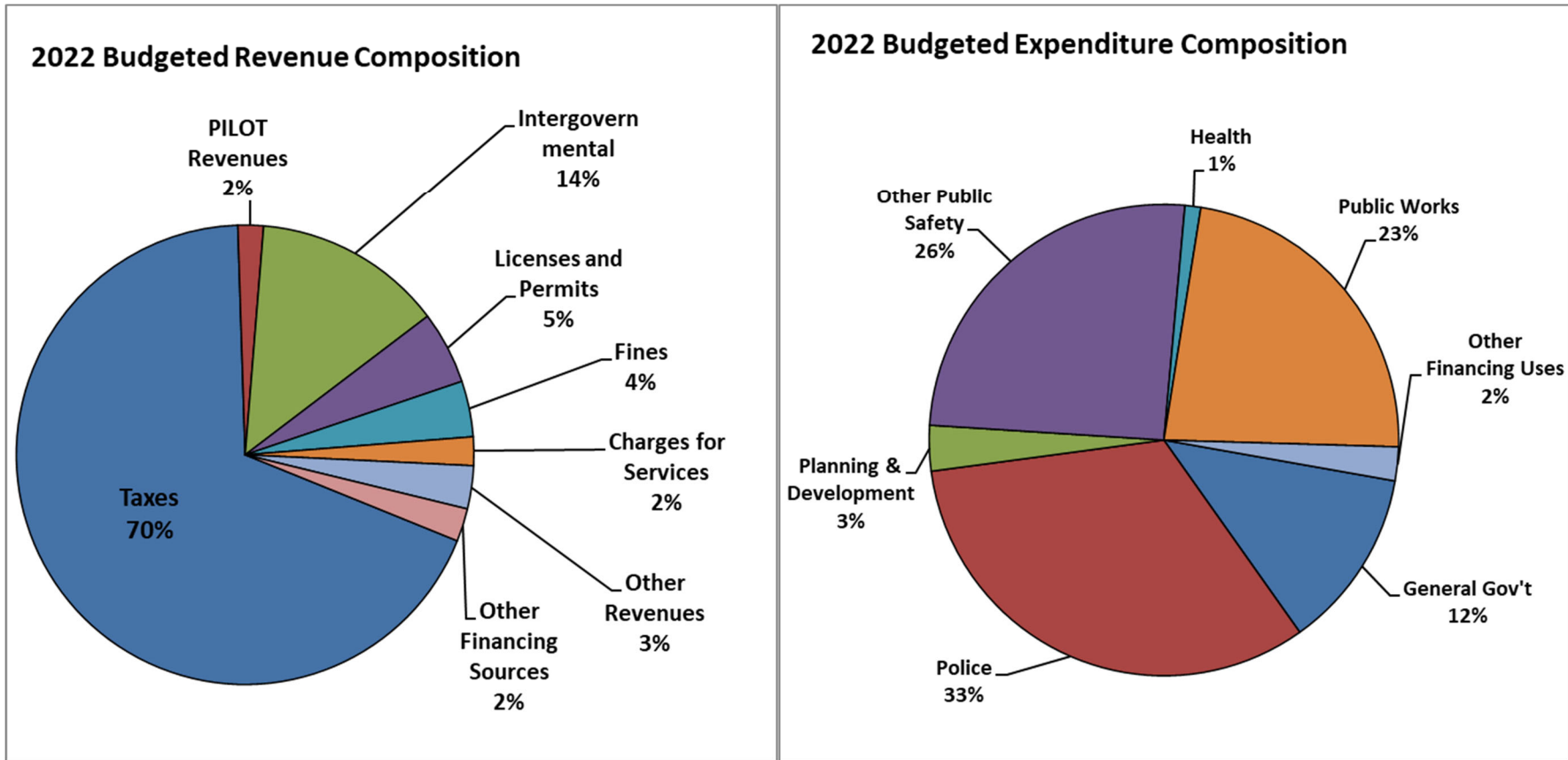
General Fund Summary



	2019	2020	2021	2021	2022	% Chg
	Actual	Actual	Projected	Adopted	Proposed	Budget 21
	Actual	Actual	Projected	Budget	Budget	to '22 prop
Revenues						
Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	-3.5%
PILOT Revenues	207,524	192,884	205,000	225,000	220,000	-2.2%
Intergovernmental	1,478,050	1,433,774	1,483,814	1,472,390	1,635,750	11.1%
Licenses and Permits	607,700	726,750	563,617	588,200	626,700	6.5%
Fines	592,697	475,096	505,000	557,000	479,000	-14.0%
Charges for Services	313,426	267,745	347,852	262,380	270,870	3.2%
Other Revenues	569,085	490,798	307,996	335,495	345,250	2.9%
Other Financing Sources	8,224	31,829	53,100	423,913	283,040	-33.2%
Total Revenues	<u>12,045,965</u>	<u>12,023,267</u>	<u>12,116,384</u>	<u>12,514,383</u>	<u>12,208,485</u>	<u>-2.4%</u>
Expenditures						
General Government	1,261,910	1,378,881	1,412,090	1,476,675	1,513,690	2.5%
Public Safety	7,246,310	7,407,114	7,443,631	7,654,115	7,478,680	-2.3%
Public Works	2,823,216	2,767,115	2,891,939	2,832,950	2,800,010	-1.2%
Health	132,416	144,660	126,730	126,730	133,065	5.0%
Other Financing Uses	253,912	297,321	423,913	423,913	283,040	-33.2%
Total Expenditures	<u>11,717,764</u>	<u>11,995,091</u>	<u>12,298,303</u>	<u>12,514,383</u>	<u>12,208,485</u>	<u>-2.4%</u>
Net Change in Fund Balance	328,201	28,176	(181,919)	0	0	



General Fund Revenue and Expenditure Composition



2022 Proposed Budget



General – Budget Metrics

General Fund Revenue by Source	2019	2020	2021	2021	2022	% Chg
	Actual	Actual	Projected	Adopted Budget	Proposed Budget	Budget 21 to '22 prop
Revenues						
Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	-3.5%
PILOT Revenues	207,524	192,884	205,000	225,000	220,000	-2.2%
Intergovernmental	1,478,050	1,433,774	1,483,814	1,472,390	1,635,750	11.1%
Licenses and Permits	607,700	726,750	563,617	588,200	626,700	6.5%
Fines	592,697	475,096	505,000	557,000	479,000	-14.0%
Charges for Services	313,426	267,745	347,852	262,380	270,870	3.2%
Other Revenues	569,085	490,798	307,996	335,495	345,250	2.9%
Other Financing Sources	8,224	31,829	53,100	423,913	283,040	-33.2%
Total Revenues	12,045,965	12,023,267	12,116,384	12,514,383	12,208,485	-2.4%

- **Intergovernmental:** The category includes the state transportation, recycling, shared revenues, and expenditure restraint program aids. Staff is expecting a modest net increase in transportation aids in 2022. While this will show as a \$140,000 increase in the General Fund, \$105,000 of these revenues were previously applied to items in the Capital Budget.
- **Licenses and Permits:** The category encompasses the Village's cable TV licenses, building inspection permits, business licenses, and on-street parking permit fees. While cable TV license fees have dropped by about \$25,000, the projected resident usage of on-street parking and those related permit fees have increased by about \$55,000.
- **Fines:** Court Fines-current have been projected to decrease by \$40,000 due to changing trends. Parking fines (net) have been projected to decrease by about \$40,000 due to the drop in overnight parking violations that came with the expansion of the on-street parking permit program.
- **Charges for services:** The 2022 Budgets includes a new \$25,300 line item for chargebacks for court clerk services in the Municipal Court budget.
- **Other Revenues:** The budget for interest on taxes in the Finance department increased by \$10,000 for 2022.
- **Other Financing Sources:** General Fund reserves of \$283,040 are budgeted to support debt service needs for 2022 in order to stabilize the debt service tax levy to a maximum increase of 5.0% from the previous year. The 2021 budget was higher due to an additional transfer to capital.

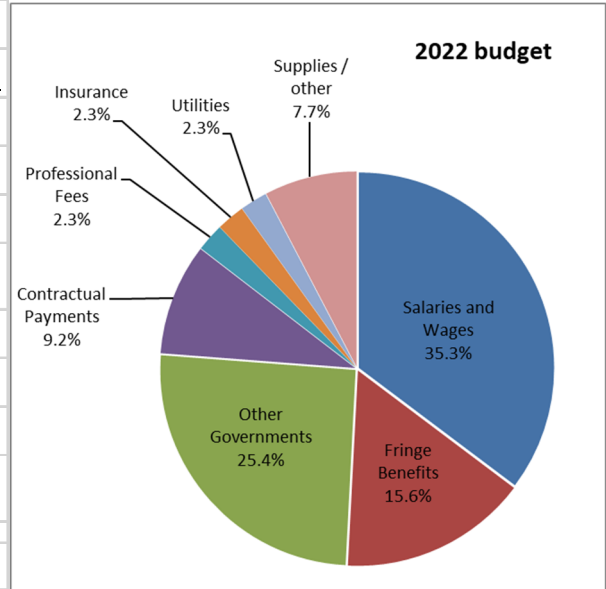


General – Budget Metrics

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

Category	2021 budget	2022 budget	\$ Change	% Change	% of GF Total Expenditures
Salaries and Wages	4,230,525	4,301,005	70,480	1.7%	35.3%
Fringe Benefits	1,963,735	1,897,820	(65,915)	-3.4%	15.6%
Other Governments	3,298,375	3,097,790	(200,585)	-6.1%	25.4%
Contractual Payments	1,117,360	1,125,640	8,280	0.7%	9.2%
Professional Fees	267,670	279,970	12,300	4.6%	2.3%
Insurance	276,760	285,975	9,215	3.3%	2.3%
Utilities	262,700	274,750	12,050	4.6%	2.3%
Supplies / other	<u>1,097,258</u>	<u>935,535</u>	<u>(161,723)</u>	<u>-14.7%</u>	<u>7.7%</u>
Total Expenditures	12,514,383	12,198,485	(315,898)	-2.5%	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.

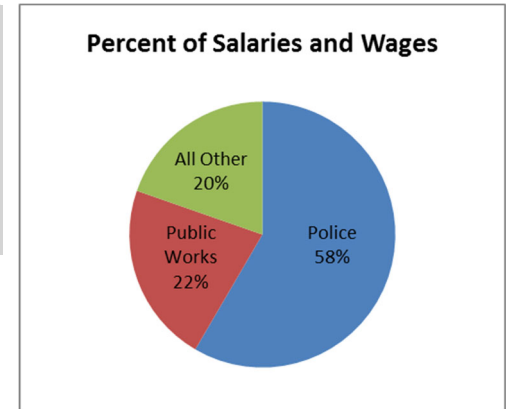
The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.



General – Budget Metrics

Salary and Wages

<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Police	2,471,530	2,502,605	31,075	1.3%	20.5%
Public Works	927,375	945,960	18,585	2.0%	7.8%
All Other	<u>831,620</u>	<u>852,440</u>	<u>20,820</u>	2.5%	<u>7.0%</u>
Salaries and Wages	4,230,525	4,301,005	70,480	1.7%	35.3%



Salary and wages make up 35.3% of the General Fund budget. These wages can be summarized into 3 large blocks as illustrated above. This budget includes a base COLA increase of 1.5% for most non-union staff. The current allowable CPI index adjustment for the 2022 Expenditure Restraint Program is 3.3%.

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

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

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

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

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



General – Budget Metrics

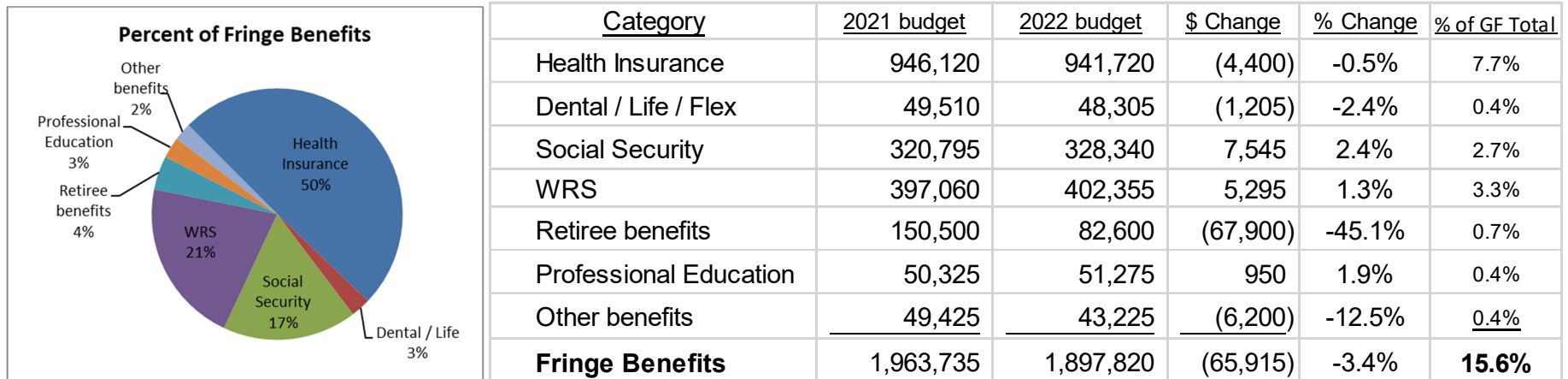
The following table shows a history of the full-time equivalent positions by department over the past 10 years.

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

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

General – Budget Metrics

Fringe Benefits



Fringe Benefits make up another 15.6% of the total General Fund budget. They can be summarized into 7 categories as illustrated above.

There is a 3% increase in health insurance premiums in 2022 budget. However, changes in employee enrollment have actually resulted in a slight decrease in health insurance costs for 2022.

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

Retiree health care costs have declined significantly in 2022 as some former employees will start aging out faster than new retirees are added.

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

2022 Proposed Budget

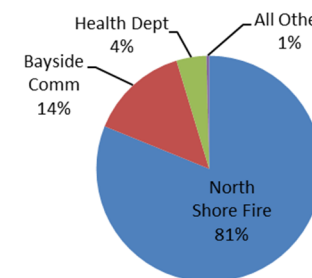


General – Budget Metrics

Other Government payments

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

Percent of Other Governments



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

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

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

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

General – Budget Metrics

Contractual Payments



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

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

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

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

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

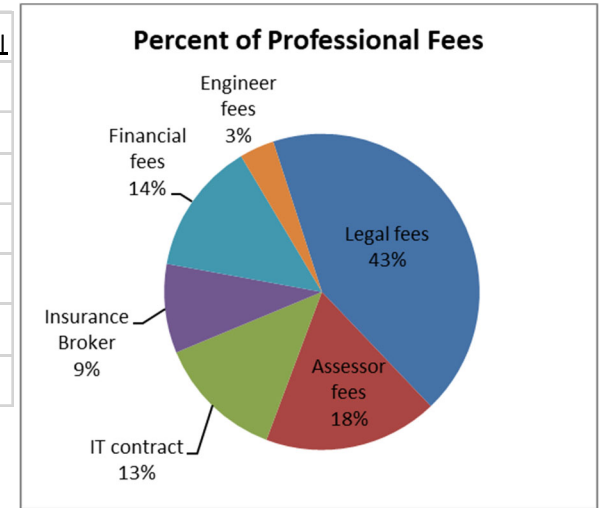
2022 Proposed Budget



General – Budget Metrics

Professional Fees

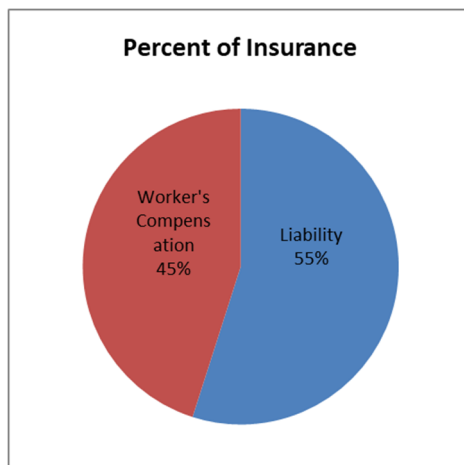
<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Legal fees	120,000	120,000	-	0.0%	1.0%
Assessor fees	46,750	50,000	3,250	7.0%	0.4%
IT contract	31,320	36,450	5,130	16.4%	0.3%
Insurance Broker	25,500	25,500	-	100.0%	0.2%
Financial fees	34,100	38,020	3,920	11.5%	0.3%
Engineering fees	10,000	10,000	-	0.0%	0.1%
Professional Fees	267,670	279,970	12,300	4.6%	2.3%



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

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

Insurance



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

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

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

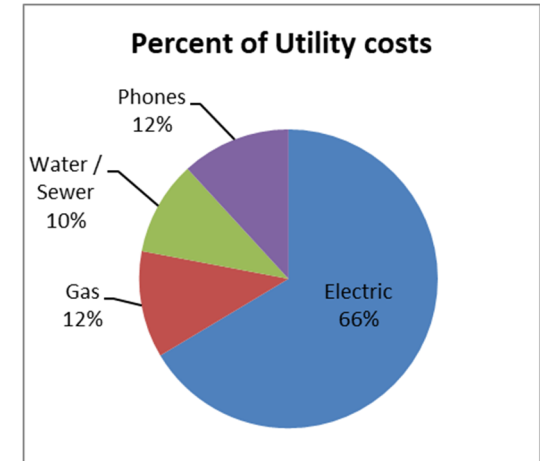
2022 Proposed Budget



General – Budget Metrics

Utility costs

<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Electric	177,500	182,500	5,000	2.8%	1.5%
Gas	33,300	31,750	(1,550)	-4.7%	0.3%
Water / Sewer	22,100	28,000	5,900	26.7%	0.2%
Phones	<u>29,800</u>	<u>32,500</u>	<u>2,700</u>	9.1%	<u>0.3%</u>
Utilities	262,700	274,750	12,050	4.6%	<u>2.3%</u>
					92.3%



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

In 2021 the Village's water and sewer costs will also increase as the Village Board authorized a 25% rate increase for sewer usage fees in preparation for the major southeast sewer project in 2023. In addition, the water utility's public fire protection fees will also now be collected as part of the quarterly utility billing.

2022 Proposed Budget

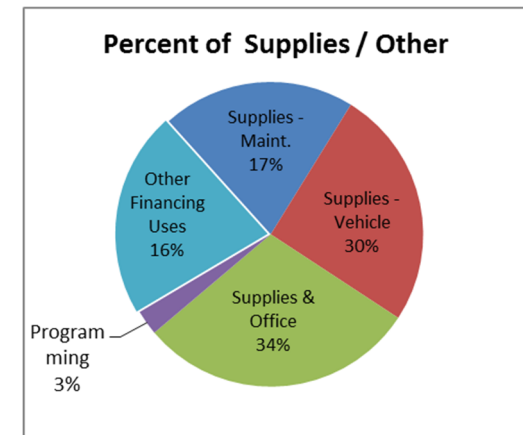


General – Budget Metrics

The remaining 7.7% of the General Fund costs relate primarily to supplies and maintenance costs. Many of these costs are cross charged from one department to another which generates a negative value for Interdepartmental expenses as these charges reduce one budget and then apply the appropriate expense to another department's budget, therefor netting against each other.

Supplies / other

<u>Category</u>	<u>2021 budget</u>	<u>2022 budget</u>	<u>\$ Change</u>	<u>% Change</u>	<u>% of GF Total</u>
Supplies & Office	193,150	212,260	19,110	9.9%	1.7%
Supplies - Maintenance	238,740	278,910	40,170	16.8%	2.3%
Supplies - Vehicle	356,970	285,705	(71,265)	-20.0%	2.3%
Programming	22,000	22,000	-	0.0%	0.2%
Other Financing Uses	423,913	283,040	(140,873)	-33.2%	2.3%
Interdepartmental Exp	<u>(137,515)</u>	<u>(146,380)</u>	<u>(8,865)</u>	6.4%	<u>-1.2%</u>
Supplies / other	1,097,258	935,535	(161,723)		7.7%



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

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

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

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



General – Budget Metrics

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

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

2022 Proposed Budget



General – Budget Metrics

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

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

2022 Proposed Budget



Budget Metrics – Capital Project Fund

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

Annual Revenues

Because these projects do not qualify for bond funding they must be paid for through the use of annual revenues. Those revenue sources are primarily property taxes and/or a portion of the village's state transportation aids. The Capital Project Fund annual baseline costs for these types of expenditures has been about \$725,000 per year. However, staff has recently realigned about \$80,000 of recurring NFSD and dispatch services annual items to the General Fund in order to improve transparency. As such, the new baseline for annually funded projects is now about \$650,000.

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

"Pre-programmed" costs (Annual funding source budget)	2021			2022		
	<u>budget</u>	<u>baseline</u>	<u>variance</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>
Police Vehicle Replacement	45,000	100,000	(55,000)	55,000	100,000	(45,000)
DPW Vehicle / Equipment Replacement	73,000	250,000	(177,000)	305,000	250,000	55,000
Tri-Comm (Bayside) annual capital	28,000	28,000	-	-	-	-
NSFD annual capital contributions	30,000	30,000	-	-	-	-
Annual EAB tree management	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	201,000	433,000	(232,000)	360,000	350,000	10,000

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

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.

2022 Proposed Budget



Budget Metrics – Capital Project Fund

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

"Other" capital costs	2021			2022		
(Annual funding source budget)	<u>budget</u>	<u>baseline</u>	<u>variance</u>	<u>budget</u>	<u>baseline</u>	<u>variance</u>
Village Wide Initiatives	-	-	-	-	-	-
Technology / IT systems	-	-	-	24,000	-	-
Major facility maintenance	-	-	-	25,000	-	-
EAB tree removal program	-	-	-	75,000	-	-
Park improvements / major maintenance	-	-	-	70,000	-	-
Other village capital costs	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	50,000	300,000	(250,000)	194,000	300,000	(106,000)

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

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

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

Utilities Operations

Parking Utility

The Village implemented a new parking fee structure in 2021 as a result of parking and transportation plan review. Fees for off-street monthly permits were reduced by 40%, from \$50 per month in 2020 to \$30 per month in 2021. The Village also be expanded on-street parking accessibility in 2021. As a result, the use of a number of the low usage contracted surface parking lots has been discontinued and the aggregate Parking Utility monthly permit revenues will generally show a 40% decrease based on current trends and anticipated demand. There were also numerous changes in expenditure assumptions based on this review and an anticipated shift in staffing and enforcement costs related to permitting activity.

Water Utility

No increases in fees for water services are planned for 2021. The last Water Utility rate increase was in 2016 when the Public Service Commission (PSC) approved a 14% overall revenue increase for the Water Utility to cover increased operating and infrastructure costs. Please note that while the method of collection for the Public Fire Protections fees will change in 2022, the amount of those fees did not increase.

Purchased water costs from the Milwaukee Water Works accounts for approximately 35% of the utility's overall costs, the other utility costs will vary from year to year based on infrastructure repair needs and other planned activities. Staff currently expects to continue to spend a significant amount of time in early 2022 to complete the meter replacement program. While the 2022 budget reflects a \$134,085 positive net change in equity, this amount, plus \$225,000 of non-cash depreciation costs will be used to make debt service principal payments of \$248,340 and any other smaller capitalized equipment costs in 2022.

Sewer Utility

The Village Board approved a 25% increase in sewer services fees to begin in 2022 in order to prepare for major southeast sewer projects currently scheduled to begin in 2023- 2025. This request was made in part to mitigate an even larger increase that would otherwise be required in 2023 or 2024 and should also allow the utility to be able to self-fund a significant portion of the bond reserves that will be required for this project, as well as to be able to sustain the self-funding of other ongoing system improvements and equipment acquisition needs.

MMSD wastewater treatment charges account for approximately 40% of the utility's overall costs, most other operational costs remain effectively unchanged in 2022. While the 2022 budget reflects a \$913,735 positive net change in equity, this amount, plus \$400,000 of non-cash depreciation costs will be used to make current debt service principal payments of \$590,835 and fund other smaller capitalized infrastructure and equipment costs in 2022, as well as beginning to accumulate the necessary reserves to be able to self-fund the bond reserves anticipated to be needed in 2023 or 2024.

2022 Budget

General Fund Summary



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

This section of the budget is organized as follows:

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

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

2022 Budget

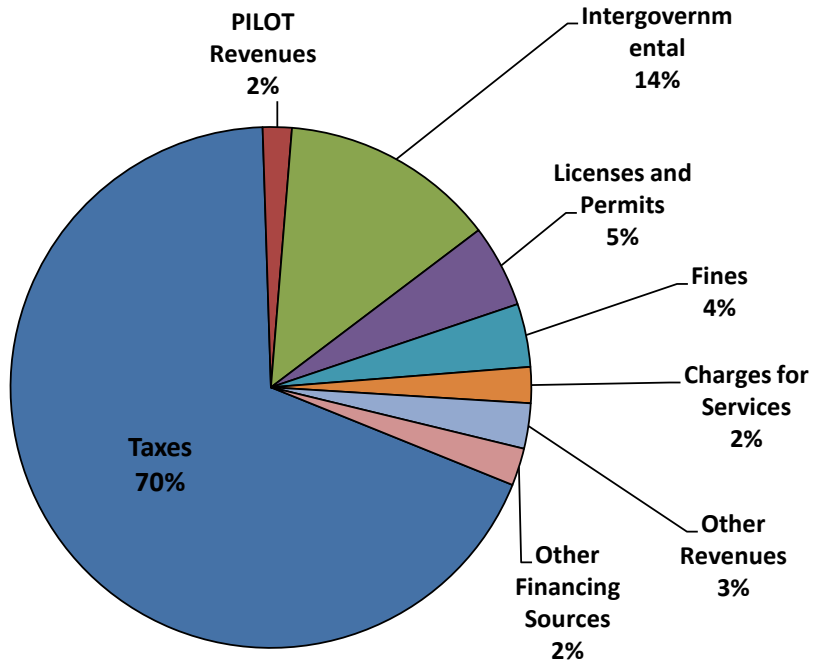
General Fund - Revenues and Expenditures Summary

	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22 prop
Revenues						
Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	-3.5%
PILOT Revenues	207,524	192,884	205,000	225,000	220,000	-2.2%
Intergovernmental	1,478,050	1,433,774	1,483,814	1,472,390	1,635,750	11.1%
Licenses and Permits	607,700	726,750	563,617	588,200	626,700	6.5%
Fines	592,697	475,096	505,000	557,000	479,000	-14.0%
Charges for Services	313,426	267,745	347,852	262,380	270,870	3.2%
Other Revenues	569,085	490,798	307,996	335,495	345,250	2.9%
Other Financing Sources	8,224	31,829	53,100	423,913	283,040	-33.2%
Total Revenues	12,045,965	12,023,267	12,116,384	12,514,383	12,208,485	-2.4%
Expenditures						
General Government	1,261,910	1,378,881	1,412,090	1,471,675	1,503,090	2.1%
Public Safety	7,246,310	7,407,114	7,443,631	7,654,115	7,489,280	-2.2%
Public Works	2,823,216	2,767,115	2,891,939	2,832,950	2,800,010	-1.2%
Health	132,416	144,660	126,730	126,730	133,065	5.0%
Other Financing Uses	253,912	297,321	423,913	423,913	283,040	-33.2%
Total Expenditures	11,717,764	11,995,091	12,298,303	12,509,383	12,208,485	-2.4%
Net Change in Fund Balance	328,201	28,176	(181,919)	5,000	0	
Beginning Fund Balance	6,018,661	6,346,862	6,375,038	6,375,038	6,193,119	
Less: Surplus Applied	-	-	-	(423,913)	(283,040)	
Ending Fund Balance	\$ 6,346,862	\$ 6,375,038	\$ 6,193,119	\$ 5,956,125	\$ 5,910,079	
Fund Balance Components:						
Nonspendable - prepaids and LT receivables	1,022,435	768,080	800,000	800,000	800,000	
Assigned for Neighborhood Loan Program	223,405	321,520	320,000	310,000	350,000	
Assigned for future retirement costs	35,500	47,833	30,000	30,000	20,000	
Assigned for Marketing / Communications	20,000	20,000	15,000	15,000	10,000	
Assigned for next year budget	297,321	423,913	283,000	283,000	200,000	
Estimated Unassigned	4,748,201	4,793,692	4,745,119	4,518,125	4,530,079	
Total Fund Balance	\$ 6,346,862	\$ 6,375,038	\$ 6,193,119	\$ 5,956,125	\$ 5,910,079	
Unassigned as a % of CY Revenues	39.44%	39.98%	39.34%	37.37%	37.99%	

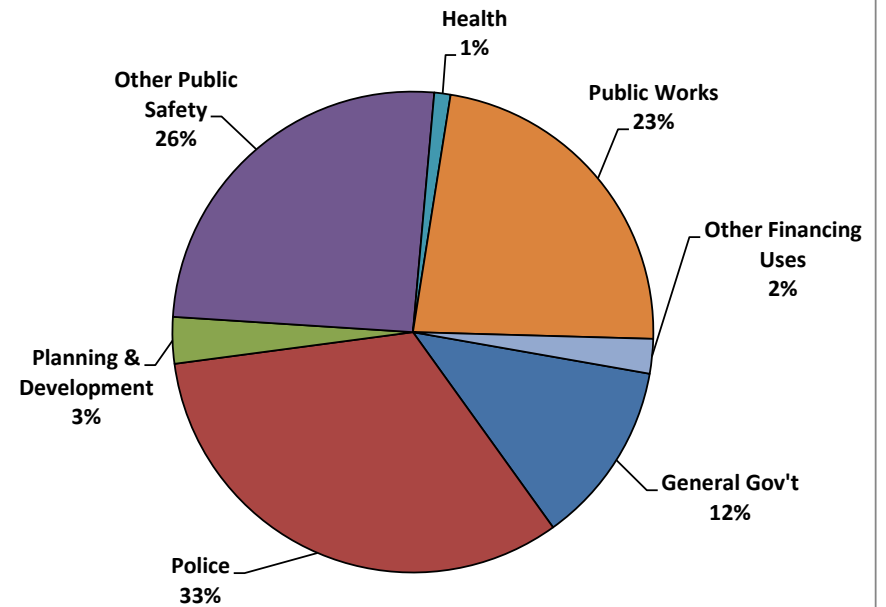
2022 Budget

General Fund Summary Revenue and Expenditure Compositions

2022 Budgeted Revenue Composition



2022 Budgeted Expenditure Composition



2022 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
1100 - Village Board								
100-1100-41110	Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	-3.5%	Taxes
100-1100-41300	PILOT - Water	167,322	173,896	185,000	185,000	200,000	8.1%	Taxes
100-1100-41310	PILOT - Parking	40,202	18,988	20,000	40,000	20,000	-50.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	6,703	16,199	28,915	28,200	36,500	29.4%	Intergov't
100-1100-48550	Donations - 4th of July event	10,300	-	9,225	-	-	0.0%	Intergov't
Total 1100 - Village Board Revenues		8,493,786	8,613,474	8,893,145	8,903,205	8,604,375	-3.4%	
1200 - Court								
100-1200-45120	Court Fines - current	\$ 110,707	\$ 72,680	\$ 60,000	\$ 120,000	\$ 80,000	-33.3%	Fines
100-1200-45190	Court Fines - aged (SDC)	84,346	39,167	60,000	35,000	40,000	14.3%	Fines
Total 1200 - Court Revenues		195,053	111,847	138,000	155,000	145,300	-6.3%	
1410 - Village Manager								
100-1410-43410	State Shared Revenue	\$ 257,789	\$ 263,549	\$ 262,365	\$ 262,365	\$ 265,000	1.0%	Intergov't
100-1410-43411	Expenditure Restraint	277,358	264,393	259,745	259,745	275,000	5.9%	Intergov't
100-1410-44140	Cable Fees - Time Warner	94,792	84,879	76,000	85,000	75,000	-11.8%	Licenses
100-1410-44141	Cable Fees - AT&T	44,956	39,681	25,000	40,000	25,000	-37.5%	Licenses
100-1410-48150	Insurance Dividend	22,318	16,381	18,363	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	3,076	101,502	1,075	250	250	0.0%	Other Rev
Total 1410 - Village Manager Revenues		700,289	770,385	642,548	667,360	660,250	-1.1%	
1420 - Clerk								
100-1420-44110	Liquor Licenses (Class)	\$ 14,982	\$ 9,535	\$ 10,000	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	4,547	1,330	1,500	3,000	2,500	-16.7%	Licenses
100-1420-44120	Village Licenses	4,850	3,874	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	3,127	3,117	3,117	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	5,140	4,342	4,000	4,000	4,000	0.0%	Licenses
100-1420-44900	Security Alarm Permits	2,520	2,460	2,000	2,000	2,000	0.0%	Licenses
100-1420-46351	RCA daytime	2,609	2,283	2,500	2,500	2,500	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	5,265	22,723	6,000	2,500	5,000	100.0%	Other Rev
Total 1420 - Clerk Revenues		43,040	49,664	33,617	37,700	39,700	5.3%	

2022 Budget

General Fund Revenue Summary by Department

Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
1510 - Finance								
100-1510-48100	Interest Income	\$ 333,785	\$ 235,079	\$ 185,000	\$ 200,000	\$ 200,000	0.0%	Other Rev
100-1510-48101	Market to Market adjustments	52,028	(25,248)	(40,000)	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	23,896	18,987	14,045	14,045	9,065	-35.5%	Other Rev
100-1510-48120	Interest on Taxes	39,686	36,757	42,813	25,000	35,000	40.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	9,156	7,619	6,000	4,000	5,000	25.0%	Other Rev
Total 1510 - Finance Revenues		458,551	273,194	207,858	243,045	249,065	2.5%	
2100 - Police								
100-2100-45200	Parking Fines - current	\$ 358,277	\$ 326,593	\$ 320,000	\$ 380,000	\$ 320,000	-15.8%	Fines
100-2100-45290	Parking Fines - aged	17,012	14,666	50,000	10,000	30,000	200.0%	Fines
100-2100-45210	Parking Ticket Fee	14,895	14,660	10,000	8,000	6,000	-25.0%	Fines
100-2100-45220	Vehicle Suspension Fee	7,460	7,330	5,000	4,000	3,000	-25.0%	Fines
100-2100-46200	False Alarm Fees	6,008	3,545	4,000	4,000	4,000	0.0%	Charges
100-2100-463xx	Bumper Permits (PY)	113,485	106,017	-	-	-	0.0%	Permits
100-2100-46336	On-Street Parking	-	3,458	140,000	125,000	180,000	44.0%	Permits
100-2100-43550	Enforcement Grants	27,586	16,869	11,600	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,360	3,840	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	5,364	7,623	3,500	3,500	3,500	0.0%	Other Rev
Total 2100 - Police Revenues		553,754	513,385	544,100	534,500	546,500	2.2%	
2400 - Planning and Development								
100-2400-44310	Building Permits	\$ 197,639	\$ 304,767	\$ 150,000	\$ 165,000	\$ 165,000	0.0%	Licenses
100-2400-44320	Electrical Permits	42,534	44,636	40,000	35,000	40,000	14.3%	Licenses
100-2400-44330	Plumbing Permits	28,587	34,712	32,500	32,500	32,500	0.0%	Licenses
100-2400-44340	HVAC Permits	21,905	21,035	20,000	20,000	20,000	0.0%	Licenses
100-2400-44350	Other various permits	-	41,148	30,000	25,000	30,000	20.0%	Licenses
100-2400-44370	Reinspection Fees	3,905	2,433	2,000	4,000	4,000	0.0%	Licenses
100-2400-44400	Code Enforcement - PE	21,375	16,313	20,000	20,000	20,000	0.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	747	730	500	1,500	500	-66.7%	Licenses
100-2400-48900	Miscellaneous Revenue	26,866	12,679	20,000	15,000	15,000	0.0%	Other Rev
Total 2400 - Planning and Development Revenues		343,558	478,453	315,000	318,000	327,000	2.8%	

2022 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
2900 - Other Public Safety								
100-2900-43420	Fire Insurance	\$ 72,565	\$ 71,473	\$ 72,650	\$ 70,000	\$ 70,000	0.0%	Intergov't
100-2900-48200	Facilities charges - NSHD	66,480	16,115	16,420	16,420	16,750	2.0%	Intergov't
100-2900-47300	School - Crossing Guards	20,134	11,850	35,000	47,500	47,500	0.0%	Intergov't
Total 2900 - Other Public Safety Revenues		159,179	99,438	124,070	133,920	134,250	2.0%	
3000 - Public Works								
100-3100-43530	State Transportation Aids	\$ 682,761	\$ 708,000	\$ 735,000	\$ 735,660	\$ 875,000	18.9%	Intergov't
100-3100-43540	Recycling Grant	52,707	52,702	52,894	52,500	50,000	-4.8%	Intergov't
100-3100-46430	Special Collection Fees	16,294	17,969	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	13,847	12,575	15,000	14,180	15,000	5.8%	Charges
100-3100-46433	Kart / Recycling Bin Sales	610	955	1,000	400	1,000	150.0%	Charges
100-3100-46434	Snow Removal Charges	1,024	456	1,852	0	0	-99.0%	Charges
100-3100-46436	Damages To Property	25,908	21,164	50,000	0	0	-99.0%	Charges
100-3100-47300	Charges for Service - School	26,120	2,122	17,000	18,025	18,375	1.9%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	223,615	208,959	226,000	210,775	192,195	-8.8%	Charges
100-3100-48200	Rental Income	34,128	37,571	41,200	41,200	42,435	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	13,517	19,125	10,000	10,000	10,000	0.0%	Other Rev
Total 3000 - Public Works Revenues		1,090,531	1,081,598	1,164,946	1,097,740	1,219,005	11.0%	
9000 - Other Financing Sources								
100-9000-49200	Transfers from Special Rev.	8,224	31,829	53,100	-	-	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	423,913	283,040	-33.2%	OFS
Total 9000 - Other Financing Sources		8,224	31,829	53,100	423,913	283,040	-33.2%	
Total Revenues		\$ 12,045,965	\$ 12,023,267	\$ 12,116,384	\$ 12,514,383	\$ 12,208,485	-2.4%	

2022 Budget

General Fund Expenditure Summary by Department

Department	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget '21 to '22
General Government						
1100 - Village Board	\$ 35,156	\$ 27,743	\$ 45,173	\$ 50,835	\$ 53,260	4.8%
1200 - Municipal Court	58,794	54,742	72,375	62,715	78,535	25.2%
1410 - Village Manager	343,507	359,236	399,415	390,825	443,120	13.4%
1420 - Clerk	295,134	368,219	293,808	350,135	294,765	-15.8%
1510 - Finance	218,367	214,597	220,317	230,045	243,275	5.8%
1900 - Other General Admin	310,952	354,344	381,002	387,120	390,135	0.8%
Total General Government	1,261,910	1,378,881	1,412,090	1,471,675	1,503,090	2.1%
2000's Public Safety / Other Protective Services						
2100 - Police	\$ 3,727,548	\$ 3,793,733	\$ 3,795,096	\$ 3,973,235	\$ 4,003,955	0.8%
2400 - Planning and Development	354,176	355,436	362,235	364,385	381,000	4.6%
2900 - Other Public Safety	3,297,002	3,402,605	3,413,030	3,443,225	3,237,390	-6.0%
Total Public Safety	7,378,726	7,551,774	7,570,361	7,780,845	7,622,345	-2.0%
3000's - Public Works						
3100 - Administration	\$ 465,778	\$ 406,155	\$ 428,675	\$ 416,280	\$ 348,680	-16.2%
3230 - Building Maintenance	202,723	227,753	237,500	224,610	241,635	7.6%
3300 - Municipal Garage	342,886	319,711	341,235	346,565	304,205	-12.2%
3410 - Street and Alley	183,682	149,336	162,101	201,325	181,615	-9.8%
3430 - Street Lighting / Traffic Devices	193,695	181,551	232,850	198,610	222,955	12.3%
3460 - Winter Maintenance	160,494	100,767	156,141	147,185	154,345	4.9%
3510 - Refuse / Recycling Disposal	642,900	676,382	688,850	663,570	712,910	7.4%
3530 - Yard Waste Leaf Collection	192,011	210,049	175,060	167,050	114,345	-31.6%
3610 - Forestry	232,436	274,687	264,057	262,275	308,195	17.5%
3620 - Parks and Beautification	206,611	220,724	205,470	205,480	211,125	2.7%
Total Public Works	2,823,216	2,767,115	2,891,939	2,832,950	2,800,010	-1.2%
9000 - Other Financing Uses	253,912	297,321	423,913	423,913	283,040	-33.2%
Total Expenditures	\$ 11,717,764	\$ 11,995,091	\$ 12,298,303	\$ 12,509,383	\$ 12,208,485	-2.4%

2022 Budget

**General Fund
Expenditure Summary by Object**

Object	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget '20 to '21
Salaries and Wages	\$ 3,974,575	\$ 4,122,122	\$ 4,095,835	\$ 4,230,525	\$ 4,301,005	1.7%
Fringe Benefits	1,868,894	1,897,476	1,849,942	1,963,735	1,897,820	-3.4%
Other Governments	3,200,266	3,303,009	3,301,580	3,298,375	3,097,790	-6.1%
Contractual Payments	1,069,285	1,030,927	1,106,413	1,122,360	1,145,640	2.1%
Professional Fees	214,991	256,338	248,570	257,670	269,970	4.8%
Insurance	342,914	292,076	280,757	276,760	285,975	3.3%
Utilities	252,558	224,177	270,650	262,700	274,750	4.6%
Supplies & Office	148,630	194,799	174,264	193,150	212,260	9.9%
Supplies - Maintenance	238,876	247,656	293,057	238,740	278,910	16.8%
Supplies - Vehicle	258,330	231,508	337,954	356,970	285,705	-20.0%
Programming	30,730	16,267	28,768	22,000	22,000	0.0%
Other Financing Uses	253,912	297,321	423,913	423,913	283,040	-33.2%
Interdepartmental Exp	(136,197)	(118,585)	(113,400)	(137,515)	(146,380)	6.4%
Total Expenditures	<u>\$ 11,717,764</u>	<u>\$ 11,995,091</u>	<u>\$ 12,298,303</u>	<u>\$ 12,509,383</u>	<u>\$ 12,208,485</u>	<u>-2.4%</u>

2022 Budget

General Fund Village Board - 1100



Department Description

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

Services

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

Budget Impact

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

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-1100-41110	Property Taxes	\$ 8,269,259	\$ 8,404,391	\$ 8,650,005	\$ 8,650,005	\$ 8,347,875	-3.5%	Taxes
100-1100-41300	PILOT - Water	167,322	173,896	185,000	185,000	200,000	8.1%	Taxes
100-1100-41310	PILOT - Parking	40,202	18,988	20,000	40,000	20,000	-50.0%	Taxes
100-1100-43430	State Aids - EC / PPT / VSP	6,703	16,199	28,915	28,200	36,500	29.4%	Intergov't
100-1100-48550	Donations - 4th of July event	10,300	-	9,225	-	-	0.0%	Intergov't
Total Village Board Revenues		<u>\$ 8,493,786</u>	<u>\$ 8,613,474</u>	<u>\$ 8,893,145</u>	<u>\$ 8,903,205</u>	<u>\$ 8,604,375</u>	<u>-3.4%</u>	
Expenditures								
100-1100-51100	Salaries and Wages	\$ 7,328	\$ 7,356	\$ 7,300	\$ 7,300	\$ 7,300	0.0%	Salaries
100-1100-51310	Social Security and Medicare	561	563	560	560	560	0.0%	Fringe
100-1100-51900	Professional Education *	675	2,650	14,000	18,500	18,000	-2.7%	Fringe
100-1100-53100	Office Supplies	12	139	250	250	250	0.0%	Supplies & Office
100-1100-53140	Legal Notices & Publications *	1,190	2,087	3,500	3,500	6,300	80.0%	Supplies & Office
100-1100-53200	Memberships & Subscriptions *	6,421	6,294	6,495	6,425	6,550	1.9%	Supplies & Office
100-1100-53900	Miscellaneous Expenses	2,518	34	300	300	300	0.0%	Supplies & Office
100-1100-53990	Contingency / Other activities	2,100	8,620	-	10,000	10,000	0.0%	Contractual
100-1100-54110	4th of July Festivities	14,351	-	12,768	4,000	4,000	0.0%	Programming
Total Village Board Expenditures		<u>\$ 35,156</u>	<u>\$ 27,743</u>	<u>\$ 45,173</u>	<u>\$ 50,835</u>	<u>\$ 53,260</u>	<u>4.8%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Village Board

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

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

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

2022 Budget

General Fund Municipal Court - 1200



Department Description

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

Services

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

Budget Impact

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

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-1200-45120	Court Fines - current	110,707	72,680	60,000	120,000	80,000	-33.3%	Fines
100-1200-45190	Court Fines - aged (SDC)	84,346	39,167	60,000	35,000	40,000	14.3%	Fines
100-1200-47390	Charges for services - Brown Deer		-	18,000	-	25,300	0.0%	Other Rev
Total Municipal Court Revenues		<u>\$ 195,053</u>	<u>\$ 111,847</u>	<u>\$ 138,000</u>	<u>\$ 155,000</u>	<u>\$ 145,300</u>	<u>-6.3%</u>	
Expenditures								
100-1200-51100	Salaries and Wages	\$ 35,441	\$ 36,365	\$ 46,000	\$ 37,120	\$ 48,500	30.7%	Salaries
100-1200-51300	Health Insurance	-	-	2,500	-	3,000	0.0%	Fringe
100-1200-51305	Dental & other benefits	670	655	850	665	880	32.3%	Fringe
100-1200-51310	Social Security and Medicare	2,760	2,829	4,000	2,840	3,710	30.6%	Fringe
100-1200-51315	Wisconsin Retirement System	1,995	2,114	2,800	2,170	2,825	30.2%	Fringe
100-1200-51900	Professional Education *	1,455	920	2,000	2,000	2,000	0.0%	Fringe
100-1200-52910	Software Purch/Maint *	6,735	6,914	7,725	7,695	7,880	2.4%	Contractual
100-1200-52990	Other Service Contracts & Fees	300	-	100	500	500	0.0%	Contractual
100-1200-53100	Office Supplies	516	438	375	500	500	0.0%	Supplies & Office
100-1200-53130	Postage	1,796	874	800	1,500	1,000	-33.3%	Supplies & Office
100-1200-53200	Memberships & Subscriptions *	145	145	145	145	145	0.0%	Supplies & Office
100-1200-55110	Workers Comp	115	88	80	80	95	18.8%	Insurance
100-1200-57450	Police / Baliff services	6,866	3,400	5,000	7,500	7,500	0.0%	Interdepmntl Exp
Total Municipal Court Expenditures		<u>\$ 58,794</u>	<u>\$ 54,742</u>	<u>\$ 72,375</u>	<u>\$ 62,715</u>	<u>\$ 78,535</u>	<u>25.2%</u>	

* See also - detail sheets

2022 Budget

Expenditure Request Detail - Municipal Court

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

100-1200-52910	Software contracts/maint/purchases	
Accurint fees	1,560	
TIPSS annual support fees	<u>6,320</u>	
Total for account	<u>7,880</u>	

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

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

2022 Budget

General Fund Village Manager - 1410



Department Description

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

Services

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

Budget Impact

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

2022 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-1410-43410	State Shared Revenue	\$ 257,789	\$ 263,549	\$ 262,365	\$ 262,365	\$ 265,000	1.0%	Intergov't
100-1410-43411	Expenditure Restraint	277,358	264,393	259,745	259,745	275,000	5.9%	Intergov't
100-1410-44140	Cable Fees - Time Warner	94,792	84,879	76,000	85,000	75,000	-11.8%	Licenses
100-1410-44141	Cable Fees - AT&T	44,956	39,681	25,000	40,000	25,000	-37.5%	Licenses
100-1410-48150	Insurance Dividend	22,318	16,381	18,363	20,000	20,000	0.0%	Other Rev
100-1410-48900	Miscellaneous Revenue	3,076	101,502	1,075	250	250	0.0%	Other Rev
Total Village Manager Revenues		<u>\$ 700,289</u>	<u>\$ 770,385</u>	<u>\$ 642,548</u>	<u>\$ 667,360</u>	<u>\$ 660,250</u>	<u>-1.1%</u>	
Expenditures								
100-1410-51100	Salaries and Wages	\$ 205,990	\$ 216,263	\$ 235,000	\$ 230,135	\$ 251,325	9.2%	Salaries
100-1410-51140	Auto / Phone allowance	2,117	3,815	2,700	2,700	2,700	0.0%	Fringe
100-1410-51300	Health Insurance	39,408	41,340	48,000	45,545	55,600	22.1%	Fringe
100-1410-51305	Dental & other benefits	1,766	1,752	2,400	2,400	2,700	12.5%	Fringe
100-1410-51310	Social Security and Medicare	15,628	16,571	18,000	17,600	19,225	9.2%	Fringe
100-1410-51315	Wisconsin Retirement System	13,484	14,688	15,750	15,535	16,335	5.1%	Fringe
100-1410-51900	Professional Education *	3,661	1,946	3,500	3,500	3,600	2.9%	Fringe
100-1410-52990	Other Service Contracts & Fees *	2,757	1,068	1,340	1,340	1,660	23.9%	Contractual
100-1410-53100	Office Supplies	647	490	250	500	500	0.0%	Supplies & Office
100-1410-53140	Marketing & Communications *	9,227	9,346	15,300	14,700	27,000	83.7%	Supplies & Office
100-1410-53200	Memberships & Subscriptions *	2,296	1,585	2,845	2,845	2,975	4.6%	Supplies & Office
100-1410-54100	Volunteer Committees	403	700	1,000	2,000	2,000	0.0%	Programming
100-1410-54130	Awards / Recognitions	2,954	1,817	2,000	3,000	3,000	0.0%	Programming
100-1410-55100	Liability & Property Insurance	27,855	30,364	30,250	28,000	30,500	8.9%	Insurance
100-1410-55110	Workers Comp	661	502	480	495	500	1.0%	Insurance
100-1410-56110	Computers / Printers	9,400	14,343	17,000	17,000	20,000	17.6%	Supplies & Office
100-1410-56130	Equipment / Furniture	6,525	3,405	5,000	5,000	5,000	0.0%	Supplies & Office
100-1410-57900	Expenditure Charged to Others	(1,272)	(759)	(1,400)	(1,470)	(1,500)	2.0%	Interdeptmntl Exp
Total Village Manager Expenditures		<u>\$ 343,507</u>	<u>\$ 359,236</u>	<u>\$ 399,415</u>	<u>\$ 390,825</u>	<u>\$ 443,120</u>	<u>13.4%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Village Manager's Office

100-1410-51900	Professional education		
	ICMA (Mgr. or Ast. Mgr.)	1,100	
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	1,750	
	Misc. Seminars / Conferences	<u>750</u>	
	Total for account	<u>3,600</u>	
100-1410-52990	Other service contracts & fees		
	Manager's Memo e-newsletter and archive hosting	840	
	Resident Mediation services	500	
	Go Daddy, village domain registry - \$320 in even years	<u>320</u>	
	Total for account	<u>1,660</u>	
100-1410-53140	Marketing & Communications		
	Contracted writing (Jennifer Anderson)	6,000	
	Shorewood Today - Charges for services (\$5,000)	-	<i>(To be funded through marketing reserves)</i>
	Quarterly Village-wide communications update.	20,000	
	Other Marketing and Communications cost	<u>1,000</u>	
	Total for account	<u>27,000</u>	
100-1410-53200	Memberships / Subscriptions		
	International City/County Management Association (ICMA) (2)	1,800	
	Milwaukee Business Journal	145	
	Other resource journal/information	200	
	Wisconsin City/County Management Association (WCMA) (2)	300	
	MEA - South Eastern Wisconsin (MEA-SEW) - Burkhart	30	
	Other Memberships	<u>500</u>	
	Total for account	<u>2,975</u>	

2022 Budget

General Fund Clerk's Office – 1420



Department Description

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

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

2022 Budget

General Fund Clerk's Office – 1420



Services – Clerk's Office

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

Budget Impact

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

2022 Budget

General Fund Revenues and Expenditures
Clerk Services - 1420

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-1420-44110	Liquor Licenses (Class)	\$ 14,982	\$ 9,535	\$ 10,000	\$ 16,200	\$ 16,200	0.0%	Licenses
100-1420-44111	Operators Licenses	4,547	1,330	1,500	3,000	2,500	-16.7%	Licenses
100-1420-44120	Village Licenses	4,850	3,874	4,500	4,500	4,500	0.0%	Licenses
100-1420-44130	Weights and Measures	3,127	3,117	3,117	3,000	3,000	0.0%	Licenses
100-1420-44200	Pet Licenses	5,140	4,342	4,000	4,000	4,000	0.0%	Licenses
100-1420-44900	Security Alarm Permits	2,520	2,460	2,000	2,000	2,000	0.0%	Licenses
100-1420-46351	RCA daytime	2,609	2,283	2,500	2,500	2,500	0.0%	Charges
100-1420-48900	Miscellaneous Revenue	5,265	22,723	6,000	2,500	5,000	100.0%	Other Rev
Total Clerk Services Revenues		<u>\$ 43,040</u>	<u>\$ 49,664</u>	<u>\$ 33,617</u>	<u>\$ 37,700</u>	<u>\$ 39,700</u>	<u>5.3%</u>	
Expenditures								
100-1420-51100	Salaries and Wages	\$ 176,527	\$ 181,862	\$ 170,000	\$ 180,920	\$ 154,350	-14.7%	Salaries
100-1420-51120	Poll Worker Stipends	6,500	29,867	8,884	12,000	20,000	66.7%	Contractual
100-1420-51300	Health Insurance	50,267	67,922	50,000	75,125	41,010	-45.4%	Fringe
100-1420-51305	Dental & other benefits	2,754	2,817	2,500	3,175	2,710	-14.6%	Fringe
100-1420-51310	Social Security and Medicare	13,146	13,050	12,500	13,840	11,810	-14.7%	Fringe
100-1420-51315	Wisconsin Retirement System	11,559	12,256	11,500	12,210	10,030	-17.9%	Fringe
100-1420-51900	Professional Education *	2,820	17	700	1,250	2,475	98.0%	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 *	4,935	3,151	6,000	9,200	10,900	18.5%	Contractual
100-1420-52930	Credit Card Fees	4,664	2,458	2,400	4,000	2,000	-50.0%	Contractual
100-1420-53100	Office Supplies	2,403	2,005	3,000	4,000	4,000	0.0%	Supplies & Office
100-1420-53130	Postage/mailings *	2,179	22,352	6,500	11,500	11,500	0.0%	Supplies & Office
100-1420-53200	Memberships & Subscriptions *	399	320	325	410	305	-25.6%	Supplies & Office
100-1420-53300	Voting Equipment Costs *	2,288	1,313	1,500	4,425	4,425	0.0%	Supplies & Office
100-1420-53500	Voting Supplies *	2,013	11,281	5,719	6,700	6,700	0.0%	Supplies & Office
100-1420-53900	Miscellaneous Expenses	499	2,587	100	250	250	0.0%	Supplies & Office
100-1420-54000	Programming (MADAC)	12,959	13,519	13,000	13,000	13,000	0.0%	Programming
100-1420-55110	Workers Comp	560	428	380	390	300	-23.1%	Insurance
100-1420-57900	Expenditures Charged to Others	(4,138)	(1,786)	(4,000)	(5,260)	(4,000)	-24.0%	Interdeptmntl Exp
Total Clerk Services Expenditures		<u>\$ 295,134</u>	<u>\$ 368,219</u>	<u>\$ 293,808</u>	<u>\$ 350,135</u>	<u>\$ 294,765</u>	<u>-15.8%</u>	

* See also - detail sheets

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

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	1,200		Wisconsin Muni Clerks Assoc (1)	75
	Clerk District Mtgs (1)	100		Metro Clerk's Association (1)	30
	Metro Clerks Mtgs - (1)	75		IIMC membership	<u>200</u>
	UW-GB Master Academy (1)	800		Total for account	<u>305</u>
	Miscellaneous Training	300			
	Total for account	<u>2,475</u>	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 Express Vote machines @ \$180	550
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Laserfiche Software	4,700		Firmware License - 3 Express Vote machines @ \$325	975
	General Code E360	1,000		Firmware License - 5 DS-200 machines @ \$325	1,625
	General Code Laserfiche maintenance	1,500		Village's Costs for Milwaukee County Spare Machines	250
	General Code - Code Book Updates	3,000		Programming and Coding (4 elections)	<u>400</u>
	BS&A business license support	<u>700</u>		Total for account	<u>4,425</u>
	Total for account	<u>10,900</u>			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (4)	10,000		Ballots (4 elections)	2,000
	Licensing - initial packets, reminders, licenses	200		Publications (Dymo Labels) (4 elections)	1,200
	General postage	1,200		Absentee Envelopes (12,000)	2,000
	Certified mail (BOA, claims, misc.)	<u>100</u>		Other election and machine supplies, water, snacks	<u>1,500</u>
	Total for account	<u>11,500</u>		Total for account	<u>6,700</u>



Department Description

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

Services

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

Budget Impact

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

2022 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-1510-48100	Interest Income	\$ 333,785	\$ 235,079	\$ 185,000	\$ 200,000	\$ 200,000	0.0%	Other Rev
100-1510-48101	Market to Market adjustments	52,028	(25,248)	(40,000)	-	-	0.0%	Other Rev
100-1510-48110	Interest on Loans/Advances	23,896	18,987	14,045	14,045	9,065	-35.5%	Other Rev
100-1510-48120	Interest on Taxes	39,686	36,757	42,813	25,000	35,000	40.0%	Other Rev
100-1510-48900	Miscellaneous Revenue	9,156	7,619	6,000	4,000	5,000	25.0%	Other Rev
Total Finance Revenues		<u>\$ 458,551</u>	<u>\$ 273,194</u>	<u>\$ 207,858</u>	<u>\$ 243,045</u>	<u>\$ 249,065</u>	<u>2.5%</u>	
Expenditures								
100-1510-51100	Salaries and Wages	\$ 113,311	\$ 117,559	\$ 115,000	\$ 123,300	\$ 127,265	3.2%	Salaries
100-1510-51300	Health Insurance	29,202	31,508	27,000	32,480	34,930	7.5%	Fringe
100-1510-51305	Dental & other benefits	1,755	1,623	1,300	1,675	1,930	15.2%	Fringe
100-1510-51310	Social Security and Medicare	8,398	8,552	8,800	9,430	9,735	3.2%	Fringe
100-1510-51315	Wisconsin Retirement System	7,432	7,935	7,800	8,325	8,275	-0.6%	Fringe
100-1510-51900	Professional Education *	2,814	645	1,000	1,500	1,500	0.0%	Fringe
100-1510-52130	Professional Fees Financial *	32,387	33,475	35,000	34,100	38,020	11.5%	Professional
100-1510-52910	Software Purch/Maint *	12,591	6,415	13,010	13,050	13,350	2.3%	Contractual
100-1510-52990	Other Service Contracts & Fees	161	132	4,497	250	2,000	700.0%	Contractual
100-1510-53100	Office Supplies *	1,946	1,680	1,800	1,745	2,145	22.9%	Supplies & Office
100-1510-53130	Postage/mailings *	5,384	3,978	4,500	4,500	4,500	0.0%	Supplies & Office
100-1510-53200	Memberships & Subscriptions *	240	419	350	375	375	0.0%	Supplies & Office
100-1510-53900	Misc Exp/Uncollectible Debt	2,001	2,024	3,000	3,000	2,000	-33.3%	Supplies & Office
100-1510-55110	Workers Comp	4,793	278	260	265	250	-5.7%	Insurance
100-1510-57900	Expenditures Charged to Others	(4,048)	(1,626)	(3,000)	(3,950)	(3,000)	-24.1%	Interdeptmntl Exp
Total Finance Expenditures		<u>\$ 218,367</u>	<u>\$ 214,597</u>	<u>\$ 220,317</u>	<u>\$ 230,045</u>	<u>\$ 243,275</u>	<u>5.8%</u>	

* See also - detail sheets

**2022 Budget
Expenditure Request Detail - Finance Department**

100-1510-51900	Professional education		100-1510-53100	Office supplies	
	GFOA Annual Conference - Finance Director (20 CPE credits)	-		Budget / CAFR Award program fees	825
	Other Conference / training (FD) (20 CPE credits)	1,000		AP / Payroll checks	200
	WGFOA Conference	250		Employee (W-2) / Vendor (1099) tax forms	150
	Other Conference / training	<u>250</u>		Toner / printer supplies	320
	Total for account	<u>1,500</u>		Village Amazon Prime fees	500
				File folders, binders, misc office, etc.	<u>150</u>
				Total for account	<u>2,145</u>
100-1510-52130	Professional Fees Financial				
	Audit Fees (Sikich)	29,520	100-1510-53130	Postage/mailings	
	Continuing Financial Disclosure (Baker Tilly)	3,500		Tax bills, tax bill reminders (envelopes & postage)	3,000
	Investment custodial services (US Bank)	5,000		Tax bills insert	500
	OPEB actuarial evaluation (\$4,500 odd years)	<u>-</u>		A/P checks, MR invoices, misc	<u>1,000</u>
	Total for account	<u>38,020</u>		Total for account	<u>4,500</u>
100-1510-52910	Software Purchase / Maintenance		100-1510-53200	Memberships & subscriptions	
	BS&A service and support			GFOA - Village membership	200
	General ledger, Accounts Payable / Misc. Receivables			WGFOA - Finance Director and AFD	75
	Cash receipting, Human Resources, Payroll, Timesheets	10,500		GFOA - publications / other resources	<u>100</u>
	BS&A Internet interactive (online payment integration)	<u>2,850</u>		Total for account	<u>375</u>
	Total for account	<u>13,350</u>			

2022 Budget

General Fund Other General Administration - 1900



Department Description

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

Services

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

Budget Impact

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

2022 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Expenditures								
100-1900-52120	Professional Fees - General Legal	\$ 85,689	\$ 90,686	\$ 85,000	\$ 90,000	\$ 90,000	0.0%	Professional
100-1900-52125	Professional Fees - Court Legal	25,266	28,954	25,000	30,000	30,000	0.0%	Professional
100-1900-52140	Professional Fees - IT services	24,899	31,473	31,320	31,320	36,450	16.4%	Professional
100-1900-52150	Professional Fees - Assessor	46,750	46,750	46,750	46,750	50,000	7.0%	Professional
100-1900-52190	Professional Fees - Insurance	-	25,000	25,500	25,500	25,500	0.0%	Professional
100-1900-51325	Flex Administrative Fees	3,225	3,256	3,500	3,800	3,800	0.0%	Fringe
100-1900-51340	Retiree Health Insurance	13,415	11,432	10,625	10,500	2,500	-76.2%	Fringe
100-1900-51355	Employee Assistance Program	-	1,950	2,000	2,000	2,000	0.0%	Fringe
100-1900-52200.5	Electric - Village Hall	8,653	8,630	10,500	10,000	10,000	0.0%	Utilities
100-1900-52200.7	Electric - Village Center	13,004	10,984	11,500	12,500	12,500	0.0%	Utilities
100-1900-52210.5	Gas - Village Hall	7,125	4,623	7,500	7,500	7,500	0.0%	Utilities
100-1900-52210.7	Gas - Village Center	3,153	3,634	4,000	3,500	4,000	14.3%	Utilities
100-1900-52220.5	Water - Village Hall	2,600	1,385	1,500	2,500	2,000	-20.0%	Utilities
100-1900-52220.7	Water - Village Center	785	610	500	800	800	0.0%	Utilities
100-1900-52230.5	Phone / Internet - Village Hall	4,534	5,967	5,700	6,000	6,000	0.0%	Utilities
100-1900-52230.7	Phone / Internet - Village Center	1,030	1,353	1,200	1,200	1,200	0.0%	Utilities
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	2,500	2,400	-4.0%	Contractual
100-1900-52900.5	Cleaning and Pest Control - VH	13,705	13,753	14,000	14,000	14,000	0.0%	Contractual
100-1900-52900.7	Cleaning and Pest Control - VC	6,592	7,429	7,000	8,000	8,000	0.0%	Contractual
100-1900-52990	Network Service Contract fees *	13,928	14,218	30,000	34,350	33,985	-1.1%	Contractual
100-1900-53100.5	Bldg. maint. / supplies - VH	2,928	4,133	4,000	5,000	5,000	0.0%	Supplies & Office
100-1900-53100.7	Bldg. maint. / supplies - VC	1,483	1,691	2,000	2,000	2,500	25.0%	Supplies & Office
100-1900-53120	Copier costs - Village Hall	7,096	6,345	8,000	8,000	8,000	0.0%	Supplies & Office
100-1900-53130	Postage meter costs - VH	5,015	5,914	7,500	6,000	7,500	25.0%	Supplies & Office
100-1900-53150	Job Posting/Testing/Hiring	5,293	1,053	15,000	5,000	5,000	0.0%	Contractual
100-1900-55100	General liab. & prop. insurance	21,519	29,769	31,007	31,400	31,500	0.3%	Insurance
100-1900-57900	Expenditure Charged to Others	(9,135)	(9,048)	(12,000)	(13,000)	(12,000)	-7.7%	Interdeptmntl Exp
Total Other Gen Admin Expenditures		\$ 310,952	\$ 354,344	\$ 381,002	\$ 387,120	\$ 390,135	0.8%	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Other General Administration

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

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

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

2022 Budget

General Fund Police Department - 2100



Department Description

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

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

Services

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

Budget Impact

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

2022 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-2100-45200	Parking Fines - current	\$ 358,277	\$ 326,593	\$ 320,000	\$ 380,000	\$ 320,000	-15.8%	Fines
100-2100-45290	Parking Fines - aged	17,012	14,666	50,000	10,000	30,000	200.0%	Fines
100-2100-45210	Parking Ticket Fee	14,895	14,660	10,000	8,000	6,000	-25.0%	Fines
100-2100-45220	Vehicle Suspension Fee	7,460	7,330	5,000	4,000	3,000	-25.0%	Fines
100-2100-46200	False Alarm Fees	6,008	3,545	4,000	4,000	4,000	0.0%	Charges
100-2100-463xx	Bumper Permits (PY)	113,485	106,017	-	-	-	0.0%	Permits
100-2100-46336	On-Street Parking	-	3,458	140,000	125,000	180,000	44.0%	Permits
100-2100-43550	Enforcement Grants	27,586	16,869	11,600	-	-	0.0%	Intergov't
100-2100-43560	Training Grants	3,360	3,840	-	-	-	0.0%	Intergov't
100-2100-43590	Other Grants	307	8,784	-	-	-	0.0%	Intergov't
100-2100-48900	Miscellaneous Revenue	5,364	7,623	3,500	3,500	3,500	0.0%	Other Rev
Total Police Revenues		<u>\$ 553,754</u>	<u>\$ 513,385</u>	<u>\$ 544,100</u>	<u>\$ 534,500</u>	<u>\$ 546,500</u>	<u>2.2%</u>	
Expenditures								
100-2100-51100	Salaries and Wages	\$ 1,877,617	\$ 2,015,514	\$ 2,000,000	\$ 2,112,940	\$ 2,163,500	2.4%	Salaries
100-2100-51110	Civilian Salaries	182,822	188,249	190,000	190,840	194,105	1.7%	Salaries
100-2100-51130	Holiday Pay	64,561	83,932	65,000	67,750	70,000	3.3%	Salaries
100-2100-51200	Overtime Wages	76,726	72,412	70,000	100,000	75,000	-25.0%	Salaries
100-2100-51210	Special Enforcement OT	27,752	24,897	10,000	-	-	0.0%	Salaries
100-2100-51300	Health Insurance	477,298	462,866	460,000	472,690	478,305	1.2%	Fringe
100-2100-51305	Dental & other benefits	23,481	24,545	25,000	25,650	25,035	-2.4%	Fringe
100-2100-51310	Social Security and Medicare	165,352	178,195	180,000	189,065	190,600	0.8%	Fringe
100-2100-51315	Wisconsin Retirement System	232,248	269,188	270,000	282,975	289,210	2.2%	Fringe
100-2100-51330	Uniform Expense *	35,142	12,589	22,125	22,125	22,125	0.0%	Fringe
100-2100-51335	Union Insurance Trust	2,196	2,412	2,400	2,400	2,400	0.0%	Fringe
100-2100-51340	Retiree Health Contribution	69,883	50,620	57,400	50,000	40,000	-20.0%	Fringe
100-2100-51350	Education Reimb	1,950	2,550	1,500	3,000	3,000	0.0%	Fringe
100-2100-51355	Other Benefits (retiree's)	7,286	6,037	2,012	6,200	0	-100.0%	Fringe
100-2100-51900	Professional Education *	10,180	8,534	9,000	19,875	18,000	-9.4%	Fringe

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
100-2100-52200	Electric	24,822	21,156	26,000	25,000	26,000	4.0%	Utilities
100-2100-52210	Gas	6,427	6,760	12,000	12,000	12,000	0.0%	Utilities
100-2100-52220	Water	907	776	900	800	1,200	50.0%	Utilities
100-2100-52230	Phone and Internet *	13,270	12,537	14,000	13,000	15,000	15.4%	Utilities
100-2100-52300	Other Intergov'tal pymts	9,861	8,315	8,600	8,000	9,000	12.5%	Other Gov't
100-2100-52900	Cleaning and Pest Control *	16,420	15,978	18,700	18,700	18,700	0.0%	Contractual
100-2100-52910	Software Purch/Maint *	30,947	31,858	38,670	38,670	56,995	47.4%	Contractual
100-2100-52930	Credit Card Fees					1,000	0.0%	Contractual
100-2100-52990	Other service contracts / fees *	127,622	103,575	100,000	80,000	59,670	-25.4%	Contractual
100-2100-53100	Bldg. / Office Supplies	9,593	7,680	11,000	13,000	13,000	0.0%	Supplies & Office
100-2100-53120	Copy & Print Costs	5,118	5,220	4,000	5,200	5,200	0.0%	Supplies & Office
100-2100-53130	Postage Costs	823	445	1,000	1,000	3,000	200.0%	Supplies & Office
100-2100-53200	Memberships & Subscriptions *	765	1,675	1,535	1,535	1,535	0.0%	Supplies & Office
100-2100-53300	Repairs and Maintenance	176	2,923	2,500	2,500	2,500	0.0%	Supplies & Office
100-2100-53400	Vehicle Maintenance	13,983	12,087	12,000	20,000	15,000	-25.0%	Supplies - Vehicle
100-2100-53410	Fuel *	34,367	20,676	29,000	35,750	39,000	9.1%	Supplies - Vehicle
100-2100-53420	Radio Expense *	7,344	8,336	10,354	10,345	10,345	0.0%	Supplies - Vehicle
100-2100-53500	Dept/Program Supplies *	23,845	14,084	20,000	24,200	23,000	-5.0%	Supplies & Office
100-2100-55100	Liability & Property Insurance	48,028	49,654	51,800	53,000	54,100	2.1%	Insurance
100-2100-55110	Workers Comp	96,001	76,656	71,000	68,450	70,330	2.7%	Insurance
100-2100-56130	Furniture / Office equipment	-	-	-	-	-	0.0%	Supplies & Office
100-2100-56140	Officer Equipment / repair *	19,402	21,135	17,600	17,600	17,600	0.0%	Supplies & Office
100-2100-57900	Expenditures Charged to Others	(32,454)	(30,333)	(20,000)	(21,025)	(21,500)	2.3%	Interdeptmntl Exp
Total Police Department Expenditures		<u>\$ 3,727,548</u>	<u>\$ 3,793,733</u>	<u>\$ 3,795,096</u>	<u>\$ 3,973,235</u>	<u>\$ 4,003,955</u>	<u>0.8%</u>	

* See also - detail sheets

**2022 Budget
Expenditure Request Detail - Police Department**

(continued)

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

100-2100-51900	Professional education		100-2100-52910	Software contracts/maint/purchases	
	WCPA - Winter/Summer Conference	1,100		Lexis Nexus - Accurint contract fee	1,200
	Wisconsin Safety Conferences	325		General repairs- Axon cameras	5,000
	Field Training Conferences (or equiv.)	425		Deer Creek Training	500
	Leadership training	1,650		Livescan/Dept Cameras/ATS support	6,000
	Cultural diversity trainings	3,000		Fire Alarm	2,000
	Investigative Trainings	200		TIME System - DOJ Quarterly support/billing	1,995
	24 hour mandated re-certification (25@\$300)	7,500		Body Cameras / Mobile video (Axon)	33,600
	IACP conference - Chief	2,400		Pace Scheduling software	2,300
	Other conferences as needed/required including mileage	<u>1,400</u>		Fortinet/Morpho	700
	Total for account	<u>18,000</u>		Lexipol Policy Manual	<u>3,700</u>
				Total for account	<u>56,995</u>

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

2022 Budget
Expenditure Request Detail - Police Department

100-2100-53200	Memberships / subscriptions		100-2100-53500	Dept/Program supplies	
	FBI-LEEDA (2)	100		Citations / office paper	2,500
	IACP (1)	120		Training targets, ammunitions, firearms and range supplies	8,000
	MCLEEA (1)	135		Biohazard handling supplies	600
	WI Assn. for Identification (2)	100		Evidence Handling/Processing Supplies	3,500
	WCPA (4)	500		Jail Blankets/Prisoner meals	1,550
	FBI-NA (1)	120		Police supplies: nitrile gloves, intoximeter tubes, etc.	3,000
	WI. Traffic Safety Officer's Association (2)	60		Misc. other exp.: tow bills, traffic cones, batteries, etc.	1,500
	Other subscriptions	<u>400</u>		National Night Out - all handouts/items	1,300
	Total for account	<u>1,535</u>		Pamphlets	750
				Miscellaneous crime prevention alert materials	500
100-2100-53410	Fuel cost			Ped-safety signs	750
	13,000 gallons @ \$3.00/gal	<u>39,000</u>		Volunteer supplies	<u>250</u>
	Total for account	<u>39,000</u>		Total for account	<u>24,200</u>
100-2100-53420	Radio expense		100-2100-56140	Officer Equipment / repair	
	Misc. repairs to existing radios	1,000		Ballistic Vests 6@800	4,800
	Milw. Co. radio Fee \$19 per (41 radios)	<u>9,345</u>		Narcan	800
	Total for account	<u>10,345</u>		Equipment Replacement/Repairs	4,000
				Tasers	<u>8,000</u>
				Total for account	<u>17,600</u>
Finance Estimates					
100-2100-57900	Expenditures Charged to others				
	Parking Utility (.25 FTE police civillian)	14,000			
	Court (Baliff services)	<u>7,500</u>			
	Total for account	<u>21,500</u>			

2022 Budget

General Fund Planning and Development Department - 2400



Department Description

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

Services

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

Budget Impact

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

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-2400-44310	Building Permits	\$ 197,639	\$ 304,767	\$ 150,000	\$ 165,000	\$ 165,000	0.0%	Licenses
100-2400-44320	Electrical Permits	42,534	44,636	40,000	35,000	40,000	14.3%	Licenses
100-2400-44330	Plumbing Permits	28,587	34,712	32,500	32,500	32,500	0.0%	Licenses
100-2400-44340	HVAC Permits	21,905	21,035	20,000	20,000	20,000	0.0%	Licenses
100-2400-44350	Other various permits	-	41,148	30,000	25,000	30,000	20.0%	Licenses
100-2400-44370	Reinspection Fees	3,905	2,433	2,000	4,000	4,000	0.0%	Licenses
100-2400-44400	Code Enforcement - PE	21,375	16,313	20,000	20,000	20,000	0.0%	Licenses
100-2400-46435	Delq Prop (grass/weeds)	747	730	500	1,500	500	-66.7%	Licenses
100-2400-48900	Miscellaneous Revenue	26,866	12,679	20,000	15,000	15,000	0.0%	Other Rev
Total Planning and Development Revenues		<u>\$ 343,558</u>	<u>\$ 478,453</u>	<u>\$ 315,000</u>	<u>\$ 318,000</u>	<u>\$ 327,000</u>	<u>2.8%</u>	
Expenditures								
100-2400-51100	Salaries and Wages	\$ 243,517	\$ 250,188	\$ 252,000	\$ 252,845	\$ 263,700	4.3%	Salaries
100-2400-51120	Contracted Inspectors	3,090	1,307	2,000	5,000	5,000	0.0%	Contractual
100-2400-51300	Health Insurance	41,865	43,626	44,000	43,620	44,765	2.6%	Fringe
100-2400-51305	Dental & other benefits	3,286	3,261	3,390	3,390	3,470	2.4%	Fringe
100-2400-51310	Social Security and Medicare	18,826	19,323	19,345	19,345	20,175	4.3%	Fringe
100-2400-51315	Wisconsin Retirement System	16,013	16,928	17,000	17,065	17,140	0.4%	Fringe
100-2400-51900	Professional Education *	4,266	570	1,500	2,000	4,000	100.0%	Fringe
100-2400-52230	Phone and Internet *	1,635	1,517	1,600	1,600	1,600	0.0%	Utilities
100-2400-52910	Software Purch/Maint *	3,429	3,645	3,600	3,600	3,600	0.0%	Contractual
100-2400-52930	Credit Card Fees	1,504	3,368	3,500	2,000	3,500	75.0%	Contractual
100-2400-52990	Other service contract fees	482	409	500	-	500	0.0%	Contractual
100-2400-53100	Office Supplies	1,829	857	1,500	1,500	1,500	0.0%	Supplies & Office
100-2400-53120	Copy & Print Costs	174	65	500	500	500	0.0%	Supplies & Office
100-2400-53130	Postage / Mailing Costs	2,070	1,716	2,000	3,000	2,000	-33.3%	Supplies & Office
100-2400-53200	Memberships & Subscriptions *	1,255	256	1,200	1,200	1,200	0.0%	Supplies & Office
100-2400-53400	Vehicle Maintenance	257	220	1,000	1,000	1,000	0.0%	Supplies - Vehicle
100-2400-53410	Fuel *	544	349	600	1,000	600	-40.0%	Supplies - Vehicle
100-2400-53900	Misc Exp./ Uncollectible fines	44	185	250	250	250	0.0%	Supplies & Office
100-2400-54620	Loan Program Expenses	63	231	-	-	-	0.0%	Programming
100-2400-55110	Workers Comp	11,777	8,715	7,750	7,970	7,500	-5.9%	Insurance
100-2400-57900	Expenditures Charged to Others	(1,750)	(1,300)	(1,000)	(2,500)	(1,000)	-60.0%	Interdeptmntl Exp
Total Planning and Dev. Expenditures		<u>\$ 354,176</u>	<u>\$ 355,436</u>	<u>\$ 362,235</u>	<u>\$ 364,385</u>	<u>\$ 381,000</u>	<u>4.6%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Planning and Development Department

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Building Inspector continuing education conferences	1,000		Misc Codes/Manuals	250
	Planning continuing education (national & state)	2,500		American Planning Association/AICP/Wis. Chapter	500
	Code Enforcement conference	-		Congress for the New Urbanism	125
	Misc. workshops/webinars/manuals	<u>500</u>		International Commercial Code Membership	135
	Total for account	<u>4,000</u>		Building Inspector Association(\$50, \$40)	90
				Certifications (2021)	<u>100</u>
				Total for account	<u>1,200</u>
100-2400-52230	Phone and internet				
	wireless USCELL (1 data)	350			
	wireless ATT - (1 data)	650	100-2400-53410	Fuel and Oil	
	inspector cell phone reimbursements (2)	<u>600</u>		200 gallons h @ \$3.00 per gallon	<u>600</u>
	Total for account	<u>1,600</u>		Total for account	<u>600</u>
100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,600			
	25% GIS annual license	625			
	25% GIS annual maintenance / support	<u>1,375</u>			
	Total for account	<u>3,600</u>			

2022 Budget

General Fund Other Public Safety - 2900



Department Description

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

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

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

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

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

Budget impact

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

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

Prior to 2022, Hydrant rental fees were paid by the Village to the Water Utility for the costs of providing public fire protection services through the use of the Water Utility's fire hydrants. Moving forward these costs will be charged to customers as part of their quarterly utility billings. These fees are set by the Public Service Commission of Wisconsin.

2022 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2019 Actual	2020 Actual	Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-2900-43420	Fire Insurance	\$ 72,565	\$ 71,473	\$ 72,650	\$ 70,000	\$ 70,000	0.0%	Intergov't
100-2900-47300	School - Crossing Guards	20,134	11,850	35,000	47,500	47,500	0.0%	Intergov't
100-2900-48200	Facilities charges - NSHD	66,480	16,115	16,420	16,420	16,750	2.0%	Intergov't
Total Other Public Safety Revenues		<u>\$ 159,179</u>	<u>\$ 99,438</u>	<u>\$ 124,070</u>	<u>\$ 133,920</u>	<u>\$ 134,250</u>	<u>0.2%</u>	
Expenditures								
100-2900-51355	Other Benefits (retiree's)	\$ 24,261	\$ 27,061	\$ 22,000	\$ 30,000	\$ 21,600	-28.0%	Fringe
100-2900-52300	Dispatch Services *	366,750	379,828	393,075	393,075	439,000	11.7%	Other Gov't
100-2900-52310	North Shore Fire *	2,271,062	2,350,029	2,353,000	2,350,195	2,513,725	7.0%	Other Gov't
100-2900-52330	Health Department *	132,416	144,660	126,730	126,730	133,065	5.0%	Other Gov't
100-2900-52990	Crossing Guards	61,136	23,740	70,000	95,000	95,000	0.0%	Contractual
100-2900-52995	Atwater Beach Lifeguards	24,000	27,905	30,850	30,850	35,000	13.5%	Contractual
100-2900-52995.9€	COVID - Atwater Beach		6,228		-	-	0.0%	Contractual
100-2900-53100.9€	COVID - PPE / Materials		25,777		-	-	0.0%	Supplies & Office
100-2900-54730	Hydrant Rental	417,377	417,377	417,375	417,375	-	-100.0%	Other Gov't
Total Other Public Safety Expenditures		<u>\$ 3,297,002</u>	<u>\$ 3,402,605</u>	<u>\$ 3,413,030</u>	<u>\$ 3,443,225</u>	<u>\$ 3,237,390</u>	<u>-6.0%</u>	

* See also - detail sheets

2022 Budget
Expenditure Request Detail - Other Public Safety

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

2022 Budget

General Fund Department of Public Works – 3000's



Department Description

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

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

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

Services

The DPW is comprised of three separate divisions:

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

Budget Impact

The DPW general fund budget reflects a (1.20%) or \$32,940 overall decrease in costs. Decreases in costs include the elimination of a 0.3% FTE Construction Coordinator position \$31,000, a decrease in retiree health contributions of \$41,500, a reduction of \$75,000 for non-labor vehicle repairs costs, and the reduction of about \$40,000 leaf collections costs. Increases include the addition the annual EAB injections costs of \$25,000 to the operating budget, and a new equipment operator II position \$86,000 and other general increases in wage and benefit costs within the divisions. All DPW wage and benefit costs are estimated based on multiyear averages and other anticipated trends across both the General Fund divisions and the Utility divisions of the DPW as the same staff can work in multiple areas.

2022 Budget

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

Category	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22
Revenues	\$ 1,090,531	\$ 1,081,598	\$ 1,164,946	\$ 1,097,740	\$ 1,219,005	11.0%
Expenditures						
Salaries Total	\$ 962,983	\$ 927,525	\$ 935,535	\$ 927,375	\$ 945,960	2.0%
Fringe Total	504,394	516,365	456,985	485,010	454,155	-6.4%
Contractual Total	717,994	715,436	726,237	726,655	735,000	1.1%
Supplies & Office Total	6,969	7,559	10,625	11,095	11,255	1.4%
Supplies - Maint. Total	238,876	247,656	293,057	238,740	278,910	16.8%
Supplies - Vehicle Total	201,835	189,840	285,000	288,875	219,760	-23.9%
Utilities Total	164,613	144,245	173,750	166,300	174,950	5.2%
Insurance Total	115,818	95,622	87,750	86,710	90,900	4.8%
Interdeptmntl Exp Total	(90,266)	(77,133)	(77,000)	(97,810)	(110,880)	13.4%
<u>Grand Total</u>	\$ 2,823,216	\$ 2,767,115	\$ 2,891,939	\$ 2,832,950	\$ 2,800,010	-1.2%

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
100-3100-43530	State Transportation Aids	\$ 682,761	\$ 708,000	\$ 735,000	\$ 735,660	\$ 875,000	18.9%	Intergov't
100-3100-43540	Recycling Grant	52,707	52,702	52,894	52,500	50,000	-4.8%	Intergov't
100-3100-46430	Special Collection Fees	16,294	17,969	15,000	15,000	15,000	0.0%	Charges
100-3100-46431	Disposal Fee	13,847	12,575	15,000	14,180	15,000	5.8%	Charges
100-3100-46433	Kart / Recycling Bin Sales	610	955	1,000	400	1,000	150.0%	Charges
100-3100-46434	Snow Removal Charges	1,024	456	1,852	0	0	-99.0%	Charges
100-3100-46436	Damages To Property	25,908	21,164	50,000	0	0	-99.0%	Charges
100-3100-47300	Charges for Service - School	26,120	2,122	17,000	18,025	18,375	1.9%	Charges
100-3100-47310	Charges for Service - Whitefish Bay	223,615	208,959	226,000	210,775	192,195	-8.8%	Charges
100-3100-48200	Rental Income	34,128	37,571	41,200	41,200	42,435	3.0%	Other Rev
100-3100-48900	Miscellaneous Revenue	13,517	19,125	10,000	10,000	10,000	0.0%	Other Rev
Total Public Works Revenues		<u>\$ 1,090,531</u>	<u>\$ 1,081,598</u>	<u>\$ 1,164,946</u>	<u>\$ 1,097,740</u>	<u>\$ 1,219,005</u>	<u>11.0%</u>	
Expenditures								
<i>Administration</i>								
100-3100-51100	Salaries and Wages	\$ 131,890	\$ 129,211	\$ 135,000	\$ 151,420	\$ 129,700	-14.3%	Salaries
100-3100-51140	Auto Allowance	1,815	1,770	1,800	1,800	1,800	0.0%	Fringe
100-3100-51300	Health Insurance	37,545	36,825	35,000	44,435	38,660	-13.0%	Fringe
100-3100-51305	Dental & other benefits	2,331	1,984	1,900	1,915	1,710	-10.7%	Fringe
100-3100-51310	Social Security and Medicare	9,799	9,601	10,500	11,585	9,925	-14.3%	Fringe
100-3100-51315	Wisconsin Retirement System	8,754	8,842	9,200	10,220	8,430	-17.5%	Fringe
100-3100-51330	Uniform Expense *	5,146	4,589	5,400	5,400	5,400	0.0%	Fringe
100-3100-51340	Retiree Health Contribution	72,244	57,615	50,000	60,000	18,500	-69.2%	Fringe

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
100-3100-51900	Professional Education *	1,767	841	1,500	1,700	1,700	0.0%	Fringe
100-3100-52110	Professional Fees - Eng. Misc.	23,317	3,090	10,000	10,000	10,000	0.0%	Contractual
100-3100-52230	Phone and Internet *	11,820	11,506	8,000	8,000	8,700	8.8%	Utilities
100-3100-52910	Software Purch/Maint	2,574	1,312	2,000	2,000	2,000	0.0%	Contractual
100-3100-53100	Office / Bldg Supplies	1,209	1,061	2,500	2,875	2,875	0.0%	Supplies & Office
100-3100-53120	Copy & Print Costs	857	935	850	850	850	0.0%	Supplies & Office
100-3100-53130	Postage / Mailing Costs	590	391	500	500	500	0.0%	Supplies & Office
100-3100-53200	Memberships & Subscriptions *	970	760	825	920	1,030	12.0%	Supplies & Office
100-3100-54150	Safety Expenses *	3,343	4,412	5,950	5,950	6,000	0.8%	Supplies & Office
100-3100-54450	Property Damages - reimbursable	30,777	26,726	50,000	-	-	0.0%	Supplies - Maint.
100-3100-55100	Liability & Property Insurance	37,561	36,314	39,950	37,500	41,000	9.3%	Insurance
100-3100-55110	Workers Comp / Unemployment	78,257	59,308	47,800	49,210	49,900	1.4%	Insurance
100-3100-56130	Tools / equipment	3,212	9,062	10,000	10,000	10,000	0.0%	Supplies - Maint.
Total Administration Expenditures		465,778	406,155	428,675	416,280	348,680	-16.2%	
<i>Building Maintenance</i>								
100-3230-51100	Salaries and Wages	92,237	106,728	105,000	109,675	118,330	7.9%	Salaries
100-3230-51200	Overtime Wages	4,092	3,718	4,000	4,000	4,000	0.0%	Salaries
100-3230-51300	Health Insurance	32,330	39,177	36,000	37,615	38,765	3.1%	Fringe
100-3230-51305	Dental & other benefits	1,192	1,528	1,000	1,600	1,145	-28.4%	Fringe
100-3230-51310	Social Security and Medicare	7,026	8,076	8,500	8,695	9,380	7.9%	Fringe
100-3230-51315	Wisconsin Retirement System	6,324	7,455	7,500	7,675	7,955	3.6%	Fringe
100-3230-53500	Dept/Program Supplies *	72,794	74,202	75,000	68,350	74,600	9.1%	Supplies - Maint.
100-3230-54160	Hubbard Lodge/ River Club *	243	1,992	2,000	2,000	2,460	23.0%	Supplies - Maint.
100-3230-57900	Expenditures Charged to Others *	(13,515)	(15,123)	(1,500)	(15,000)	(15,000)	0.0%	Interdeptmntl Exp
Total Building Maintenance Expenditures		202,723	227,753	237,500	224,610	241,635	7.6%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
<i>Municipal Garage</i>								
100-3300-51100	Salaries and Wages	112,059	102,677	65,000	60,510	83,155	37.4%	Salaries
100-3300-51170	Tool Allowance	1,934	1,632	900	1,800	1,800	0.0%	Salaries
100-3300-51200	Overtime Wages	0	0	0	0	0	0.0%	Salaries
100-3300-51300	Health Insurance	47,510	41,538	15,000	26,730	32,220	20.5%	Fringe
100-3300-51305	Dental & other benefits	1,314	1,365	885	885	1,105	24.9%	Fringe
100-3300-51310	Social Security and Medicare	8,118	7,478	4,750	4,630	6,350	37.1%	Fringe
100-3300-51315	Wisconsin Retirement System	7,351	6,648	4,200	4,085	5,395	32.1%	Fringe
100-3300-52200	Electric	19,961	17,101	20,000	22,000	20,000	-9.1%	Utilities
100-3300-52210	Gas	8,818	5,061	8,500	10,000	8,000	-20.0%	Utilities
100-3300-52220	Water	2,339	3,078	5,000	2,000	4,000	100.0%	Utilities
100-3300-53350	Outsourced repairs	26,627	43,273	65,000	-	30,000	0.0%	Supplies - Vehicle
100-3300-53400	Vehicle Maintenance parts *	67,133	62,289	100,000	165,000	60,000	-63.6%	Supplies - Vehicle
100-3300-53410	Fuel and Oil *	108,075	84,278	120,000	123,875	129,760	4.8%	Supplies - Vehicle
100-3300-57900	Exp. Charged To Others - Fuel *	(39,784)	(30,522)	(40,000)	(46,450)	(49,080)	5.7%	Interdeptmntl Exp
100-3300-57910	Exp. Charged To Others - Parts *	(20,790)	(19,875)	(20,000)	(20,000)	(20,000)	0.0%	Interdeptmntl Exp
100-3300-57920	Exp. Charged To Others - Utilities *	(7,779)	(6,310)	(8,000)	(8,500)	(8,500)	0.0%	Interdeptmntl Exp
Total Municipal Garage Expenditures		342,886	319,711	341,235	346,565	304,205	-12.2%	
<i>Street & Alley</i>								
100-3410-51100	Salaries and Wages	46,440	44,740	45,000	46,300	51,490	11.2%	Salaries
100-3410-51120	Community Event Wages	13,884	4,504	8,135	10,000	10,000	0.0%	Salaries
100-3410-51200	Overtime Wages	128	162	500	500	500	0.0%	Salaries
100-3410-51300	Health Insurance	20,164	22,839	18,000	18,985	18,610	-2.0%	Fringe
100-3410-51305	Dental & other benefits	724	738	750	850	815	-4.1%	Fringe
100-3410-51310	Social Security and Medicare	4,424	3,580	4,250	4,350	4,705	8.2%	Fringe
100-3410-51315	Wisconsin Retirement System	3,869	3,323	3,750	3,840	3,995	4.0%	Fringe
100-3410-53500	Supplies - Street / Alley *	12,459	5,785	12,000	12,000	12,000	0.0%	Supplies - Maint.
100-3410-53510	Supplies - Signage *	3,116	3,336	4,500	4,500	4,500	0.0%	Supplies - Maint.
100-3410-53540	Contracted Street Maintenance	41,494	39,616	47,793	65,000	50,000	-23.1%	Contractual
100-3410-53550	Contracted Street Marking	36,980	20,713	17,423	35,000	25,000	-28.6%	Contractual
Total Street & Alley Expenditures		183,682	149,336	162,101	201,325	181,615	-9.8%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
<i>Street Lighting / Traffic Devices</i>								
100-3430-51100	Salaries and Wages	51,847	51,708	55,000	49,500	54,370	9.8%	Salaries
100-3430-51120	Contracted Electrician Services			30,000	-	10,000	0.0%	Contractual
100-3430-51200	Overtime Wages	1,850	1,386	2,000	2,000	2,000	0.0%	Salaries
100-3430-51300	Health Insurance	19,558	18,336	6,000	16,225	17,060	5.1%	Fringe
100-3430-51305	Dental & other benefits	877	931	750	770	745	-3.2%	Fringe
100-3430-51310	Social Security and Medicare	3,939	3,900	5,000	3,940	4,315	9.5%	Fringe
100-3430-51315	Wisconsin Retirement System	3,522	3,584	3,500	3,475	3,665	5.5%	Fringe
100-3430-52200.(	Electric -street lighting (01-00)	84,042	73,123	90,000	85,000	90,000	5.9%	Utilities
100-3430-52200.(	Electric - traffic devices (02-00)	15,114	12,766	16,000	15,000	16,000	6.7%	Utilities
100-3430-53500	Supplies - street lighting *	11,285	12,021	19,500	19,200	19,700	2.6%	Supplies - Maint.
100-3430-53510	Supplies - traffic devices *	1,661	3,796	5,100	3,500	5,100	45.7%	Supplies - Maint.
Total Street Lighting Expenditures		193,695	181,551	232,850	198,610	222,955	12.3%	
<i>Winter Maintenance</i>								
100-3460-51100	Salaries and Wages	54,996	30,343	55,000	46,600	51,865	11.3%	Salaries
100-3460-51200	Overtime Wages	24,576	13,508	25,000	20,000	20,000	0.0%	Salaries
100-3460-51300	Health Insurance	19,820	8,000	22,000	21,275	23,265	9.4%	Fringe
100-3460-51305	Dental & other benefits	899	324	1,000	995	1,015	2.0%	Fringe
100-3460-51310	Social Security and Medicare	5,879	3,192	5,500	5,095	5,680	11.5%	Fringe
100-3460-51315	Wisconsin Retirement System	5,215	2,938	5,000	4,490	4,820	7.3%	Fringe
100-3460-52990	Other Service contracts / fees *	927	340	1,604	-	-	0.0%	Contractual
100-3460-53500	Dept/Program Supplies *	7,545	3,933	6,000	3,800	5,000	31.6%	Supplies - Maint.
100-3460-53520	Salt Contract *	49,035	43,492	42,537	52,790	50,200	-4.9%	Supplies - Maint.
100-3460-57900	Expenditures Charged To Others *	(8,398)	(5,303)	(7,500)	(7,860)	(7,500)	-4.6%	Interdeptmntl Exp
Total Winter Maintenance Expenditures		160,494	100,767	156,141	147,185	154,345	4.9%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
<i>Refuse / Recycling Disposal</i>								
100-3510-51100	Salaries and Wages	104,756	108,770	112,000	107,495	117,985	9.8%	Salaries
100-3510-51120	Special Collections & Sat Recycle	3,291	5,728	7,500	3,000	5,000	66.7%	Salaries
100-3510-51200	Overtime Wages	354	628	750	500	500	0.0%	Salaries
100-3510-51300	Health Insurance	36,161	52,545	42,000	35,130	37,215	5.9%	Fringe
100-3510-51305	Dental & other benefits	1,828	2,282	1,800	1,660	1,625	-2.1%	Fringe
100-3510-51310	Social Security and Medicare	7,952	8,201	9,000	8,490	9,410	10.8%	Fringe
100-3510-51315	Wisconsin Retirement System	6,477	7,671	7,800	7,495	7,995	6.7%	Fringe
100-3510-52950.(	Disposal Contracts - refuse (03-00) *	313,395	326,440	334,000	335,110	341,910	2.0%	Contractual
100-3510-52950.(	Disposal Contracts - recycling (04-00) *	156,890	153,544	156,000	152,090	174,470	14.7%	Contractual
100-3510-53500	Supplies - Refuse *	7,670	8,455	13,000	7,600	8,800	15.8%	Supplies - Maint.
100-3510-53510	Supplies - Recycling *	4,126	2,118	5,000	5,000	8,000	60.0%	Supplies - Maint.
Total Refuse / Recycling Disposal Expenditures		642,900	676,382	688,850	663,570	712,910	7.4%	
<i>Yard Waste</i>								
<i>Leaf collections allocated to Sewer Utility - Storm Maintenance costs in 2022</i>								
100-3530-51100	Salaries and Wages	84,340	83,869	75,000	69,535	47,805	-31.3%	Salaries
100-3530-51120	Contracted Labor (leaf)	9,646	6,771	15,000	16,800	0	-100.0%	Salaries
100-3530-51200	Overtime Wages	2,648	3,683	2,000	1,500	1,000	-33.3%	Salaries
100-3530-51300	Health Insurance	30,891	32,689	25,000	22,760	15,510	-31.9%	Fringe
100-3530-51305	Dental & other benefits	1,026	1,129	1,200	1,065	675	-36.6%	Fringe
100-3530-51310	Social Security and Medicare	6,311	6,301	5,750	5,435	3,805	-30.0%	Fringe
100-3530-51315	Wisconsin Retirement System	5,695	5,606	5,000	4,795	3,230	-32.6%	Fringe
100-3530-52950.(	Disposal Contracts - Yard Waste (05-0	51,050	65,072	44,460	44,460	51,270	15.3%	Contractual
100-3530-53500	Dept/Program Supplies	404	4,929	1,650	700	1,850	164.3%	Supplies - Maint.
100-3530-57900	Expenditures Charged To Others *	-	-	-	-	(10,800)	0.0%	Interdeptmntl Exp
Total Yard Waste/Leaf Collection Expenditures		192,011	210,049	175,060	167,050	114,345	-31.6%	

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
<i>Forestry</i>								
100-3610-51100	Salaries and Wages	144,493	150,556	145,000	149,415	158,615	6.2%	Salaries
100-3610-51200	Overtime Wages	1,314	703	1,750	1,000	1,000	0.0%	Salaries
100-3610-51300	Health Insurance	32,114	52,564	50,000	43,995	50,400	14.6%	Fringe
100-3610-51305	Dental & other benefits	1,913	2,350	1,900	1,965	2,200	12.0%	Fringe
100-3610-51310	Social Security and Medicare	11,136	11,150	10,000	10,055	12,240	21.7%	Fringe
100-3610-51315	Wisconsin Retirement System	8,460	9,826	9,500	8,870	10,390	17.1%	Fringe
100-3610-52940	Landscaping Contracts (Medians)	23,377	23,377	23,337	23,375	23,850	2.0%	Contractual
100-3610-53500	Dept/Program Supplies *	9,629	10,601	9,500	9,500	9,500	0.0%	Supplies - Maint.
100-3610-53500	EAB Treatment Supplies	-	-	-	0	25,000	100.0%	Supplies - Maint.
100-3610-53515	Forestry Plantings (Trees) *	-	13,560	13,070	14,100	15,000	100.0%	Supplies - Maint.
Total Forestry Expenditures		232,436	274,687	264,057	262,275	308,195	17.5%	
<i>Parks & Beautification</i>								
100-3620-51100	Salaries and Wages	75,397	76,179	75,000	74,825	85,845	14.7%	Salaries
100-3620-51200	Overtime Wages	811	321	1,000	1,000	1,000	0.0%	Salaries
100-3620-51300	Health Insurance	6,098	7,782	10,000	9,510	12,405	30.4%	Fringe
100-3620-51305	Dental & other benefits	349	397	550	850	545	-35.9%	Fringe
100-3620-51310	Social Security and Medicare	5,777	5,726	5,850	5,840	6,715	15.0%	Fringe
100-3620-51315	Wisconsin Retirement System	2,750	3,129	3,000	3,835	2,665	-30.5%	Fringe
100-3620-52200	Electric	7,802	5,818	8,000	8,000	8,000	0.0%	Utilities
100-3620-52210	Gas	207	163	250	300	250	-16.7%	Utilities
100-3620-52220	Water	14,510	15,629	18,000	16,000	20,000	25.0%	Utilities
100-3620-52940	Landscaping Contracts (Turf)	67,990	81,932	59,620	59,620	46,500	-22.0%	Contractual
100-3620-53300	Repairs and Maintenance	2,861	-	500	1,000	2,500	150.0%	Supplies - Maint.
100-3620-53500	Dept/Program Supplies *	5,786	9,295	8,000	9,000	9,000	0.0%	Supplies - Maint.
100-3620-53510	Landscaping / Plantings *	16,273	14,353	15,700	15,700	15,700	0.0%	Supplies - Maint.
Total Parks & Beautification Expenditures		206,611	220,724	205,470	205,480	211,125	2.7%	
Total Public Works Expenditures		\$ 2,823,216	\$ 2,767,115	\$ 2,891,939	\$ 2,832,950	\$ 2,800,010	-1.2%	

* See also - detail sheets

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Administration

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

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Building Maintenance

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

Municipal Garage

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

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

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

Finance Estimates

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

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

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

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

Street lighting / Traffic Devices

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

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

2022 Budget

Expenditure Request Detail - Department of Public Works

(continued)

Refuse / Recycling Disposal

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

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

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

2022 Budget

Expenditure Request Detail - Department of Public Works

(concluded)

Forestry

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

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

Parks & Beautification

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

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

2022 Budget

General Fund Other Financing Sources / (Uses) - 9000



Department Description

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

Budget Impact

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

2022 Budget

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

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Other Financing Sources								
100-9000-49200	Transfers from Special Rev.	\$ 8,224	\$ 31,829	\$ 53,100	\$ -	\$ -	0.0%	OFS
100-9000-49900	Surplus Applied	-	-	-	423,913	283,040	-33.2%	OFS
Total Other Financing Sources		<u>\$ 8,224</u>	<u>\$ 31,829</u>	<u>\$ 53,100</u>	<u>\$ 423,913</u>	<u>\$ 283,040</u>	<u>-33.2%</u>	
Other Financing Uses								
100-9000-59300	Transfers to Debt Service	253,912	297,321	198,913	198,913	283,040	42.3%	OFU
100-9000-59400	Transfers to Capital Projects			225,000	225,000	-	-100.0%	OFU
100-9000-59500	Transfers to Utilities	-	-	-	-	-	0.0%	OFU
Total Other Financing Uses Expenditures		<u>\$ 253,912</u>	<u>\$ 297,321</u>	<u>\$ 423,913</u>	<u>\$ 423,913</u>	<u>\$ 283,040</u>	<u>-33.2%</u>	

2022 Budget

Special Revenue Funds



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

Library Fund (200)

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

Senior Services Fund (210)

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

Shorewood Today Fund (230):

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

2022 Budget

Special Revenue Funds Library - 200



Department Description

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

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

Services

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

Budget Impact

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

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
<u>General Operations</u>								
Revenues								
200-5110-41110	Property Taxes	\$ 905,085	\$ 910,108	\$ 928,950	\$ 928,950	\$ 949,060	2.2%	Taxes
200-5110-43720	Local Library Aids	74,501	88,500	87,583	87,424	101,125	15.7%	Intergov't
200-5110-46710	Library Fines	38,277	24,129	21,500	34,000	21,500	-36.8%	Fines
200-5110-46720	Printing Fees	9,877	5,750	6,500	10,000	6,500	-35.0%	Charges
200-5110-48510	Friends Donations	23,128	-	-	-	-	0.0%	Other Rev
200-5110-48500	General Donations	5,087	293	-	-	-	0.0%	Other Rev
Total Operating Revenue		<u>1,055,955</u>	<u>1,028,780</u>	<u>1,044,533</u>	<u>1,060,374</u>	<u>1,078,185</u>	<u>1.7%</u>	
Expenditures								
200-5110-51100	Salaries and Wages	545,657	555,589	557,000	586,155	597,300	1.9%	Salaries
200-5110-51300	Health Insurance	100,114	110,540	103,000	121,220	122,785	1.3%	Fringe
200-5110-51305	Dental & other benefits	6,120	6,456	6,000	6,895	6,420	-6.9%	Fringe
200-5110-51310	Social Security and Medicare	40,786	41,652	41,000	44,840	45,700	1.9%	Fringe
200-5110-51315	Wisconsin Retirement System	30,776	31,952	32,000	32,990	30,270	-8.2%	Fringe
200-5110-51340	Retiree Health Contribution	9,658	9,597	9,600	9,600	9,600	0.0%	Fringe
200-5110-51900	Professional Education *	2,785	2,775	2,000	2,000	3,000	50.0%	Fringe
200-5110-52100	Professional Fees	219	1,256	1,000	1,000	1,000	0.0%	Professional
200-5110-52200	Electric	39,012	32,952	35,000	40,000	40,000	0.0%	Utilities
200-5110-52210	Gas	9,460	10,901	10,500	9,500	11,000	15.8%	Utilities
200-5110-52220	Water	2,356	1,830	1,500	2,500	2,500	0.0%	Utilities
200-5110-52230	Phone	1,399	2,918	2,500	2,500	2,500	0.0%	Utilities
200-5110-52300	Other Intergov'tal pymts *	27,408	27,335	29,809	29,809	32,950	10.5%	Other Gov't
200-5110-52900	Cleaning and Pest Control *	25,055	23,180	26,500	28,500	28,500	0.0%	Contractual
200-5110-52910	Software Purch/Maint *	12,403	8,029	11,000	11,530	11,500	-0.3%	Contractual
200-5110-52930	Credit Card Fees	642	493	600	500	600	20.0%	Contractual
200-5110-52990	Other Service Contracts & Fees *	5,351	4,203	4,500	5,350	5,350	0.0%	Contractual

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
200-5110-53100	Office Supplies	2,681	1,827	2,500	3,500	3,000	-14.3%	Supplies & Office
200-5110-53101	Building Supplies	4,449	1,961	3,500	4,200	4,000	-4.8%	Supplies & Office
200-5110-53120	Copy & Print Costs *	1,377	927	1,000	1,400	1,200	-14.3%	Supplies & Office
200-5110-53130	Postage/Mailings	190	294	400	400	400	0.0%	Supplies & Office
200-5110-53200	Memberships & Subscriptions *	899	1,268	1,275	1,275	1,500	17.6%	Supplies & Office
200-5110-53300	Repairs and Maintenance	320	229	200	1,000	1,000	0.0%	Supplies - Maint
200-5110-53500	Processing Supplies *	5,551	4,787	5,500	6,000	6,000	0.0%	Supplies - Maint
200-5110-53710	Reference Continuations *	3,173	395	450	450	450	0.0%	Programming
200-5110-53720	Periodicals *	9,550	3,586	6,900	6,300	7,120	13.0%	Programming
200-5110-53760	ebooks / Digital Materials *	13,254	14,937	14,300	15,125	13,390	-11.5%	Programming
200-5110-54000	Programming *	10,591	4,135	3,300	3,300	3,300	0.0%	Programming
200-5110-55100	Liability & Property Insurance	13,005	11,927	13,700	12,000	16,250	35.4%	Insurance
200-5110-55110	Workers Comp / Unemployment	2,012	2,136	1,250	1,285	1,350	5.1%	Insurance
Adult Materials								
200-5111-53730	Materials	30,322	22,103	25,500	25,500	25,500	0.0%	Programming
200-5111-53740	DVD's	9,046	5,935	4,500	7,500	7,500	0.0%	Programming
200-5111-53750	Audiobooks	3,129	2,028	2,500	2,500	2,500	0.0%	Programming
200-5111-53770	Music	3,957	4,013	4,000	4,000	3,500	-12.5%	Programming
Childrens Materials								
200-5112-53730	Materials	21,740	18,015	19,500	19,500	19,500	0.0%	Programming
200-5112-53740	DVD's	2,210	983	1,200	1,750	1,750	0.0%	Programming
200-5112-53750	Audiobooks / Music	1,029	1,204	1,000	1,000	1,000	0.0%	Programming
200-5112-53780	Early Learning Center	304	506	-	1,000	1,000	0.0%	Programming
Young Adult Materials								
200-5113-53730	Materials	4,179	3,393	4,500	6,500	6,000	-7.7%	Programming
Total Operating Expenditures		1,006,631	978,247	990,484	1,060,374	1,078,185	1.7%	
Non-Operating Expenditures								
200-5110-56130	Furniture / Equipment	37,088	1,590	-	-	-	0.0%	Capital
200-9000-59100	Transfers to General Fund	8,224	31,829	53,100	-	-	0.0%	OFU

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
	Total Non-Operating Expenditures	50,643	37,810	53,100	-	-	0.0%	
	Total General Operations Expenditures	1,057,274	1,016,057	1,043,584	1,060,374	1,078,185	1.7%	
	Net Change in General Operations	(1,319)	12,723	949	-	-	0.0%	

Enhanced Operations / Capital

Revenues

200-5120-48250	Lange Bequest (GMF) funding	\$ -	\$ 96,314	\$ 149,539	\$ 149,200	\$ 832,850	458.2%	Other Rev
200-5120-48510	Friends Donations		18,850	19,342	15,000	18,128	20.9%	Other Rev
200-5120-48515	Programming Donations	-	79,646	4,106	-	-	0.0%	Other Rev
200-9000-49900	Surplus Applied	-	-	-	-	140,000	0.0%	Other Rev
	Total Enhanced Revenues	-	194,810	172,987	164,200	990,978	503.5%	

Expenditures

Greater Milwaukee Foundation

200-5121-52180	Professional Services		39,427	10,000	20,000	4,750	-76.3%	Professional
200-5121-53700	Collection Enhancements		6,524	10,000	10,000	23,630	136.3%	Programming
200-5121-54010	Program Enhancements		-	8,500	13,500	10,250	-24.1%	Programming
200-5121-56120	Technology		18,531	19,000	24,000	58,370	143.2%	Capital
200-5121-56130	Furniture		9,875	10,500	4,700	15,850	237.2%	Capital
200-5121-56140	Misc. Equipment		-	5,735	-	10,000	0.0%	Capital
200-5121-56200	Building Improvements (VC)		6,000	-	2,500	-	-100.0%	Capital
200-5121-56900	Library Facility Improvements		-	6,738	74,500	850,000	1040.9%	Capital

Friends of Shorewood Library

200-5122-53700	Collection Enhancements		5,051	5,500	5,500	5,500	0.0%	Programming
200-5122-53760	Lucky Day		3,796	4,000	4,000	4,000	0.0%	Programming
200-5122-54010	Program Enhancements		3,123	5,500	5,500	4,750	-13.6%	Programming
200-5122-53780	Special Initiatives		4,078	3,878	-	3,878	0.0%	Programming

Other Donations activities

2022 Budget

Library Fund - 200

Dept/Account No.	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
200-5123-53700	Collection Enhancements		2,591	12,400	-	-	0.0%	Programming
200-5123-54010	Program Enhancements		-	-	-	-	0.0%	Programming
200-5123-54120	Other items	-	-	-	-	-	0.0%	Programming
Total Enhanced Expenditures		-	98,996	101,751	164,200	990,978	503.5%	
Net Change in Enhanced Operations		-	95,814	71,236	-	-	0.0%	
<hr/>								
Total Revenue		1,055,955	1,223,590	1,217,520	1,224,574	2,069,163	69.0%	98.1%
Total Expenditures		1,057,274	1,115,053	1,145,335	1,224,574	2,069,163	69.0%	43.8%
Net Change in Fund Balance		(1,319)	108,537	72,185	-	-	0.0%	
Beginning Fund Balance		37,191	35,872	144,409	144,409	216,594		* See also - detail sheets
Less: Budgeted Surplus Applied		-	-	-	-	(140,000)		
Ending Fund Balance		<u>\$ 35,872</u>	<u>\$ 144,409</u>	<u>\$ 216,594</u>	<u>\$ 144,409</u>	<u>\$ 216,594</u>		
Fund Balance Consists of:								
RESTRICTED - Enhanced Operations		-	95,814	167,050				
UNRESTRICTED - General Library		31,481	48,595	49,544				
Total Fund Balance		<u>\$ 35,872</u>	<u>\$ 144,409</u>	<u>\$ 216,594</u>				

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

(continued)

200-5110-51900	Professional education		200-5110-52910	Software contracts/maint/purchases	
	WLA/WAPL - 2 staff	\$ 1,000		Misc equipment: headphones, mice, batteries	500
	ALA/PLA - 1 staff	1,500		Go Daddy - domain name	100
	Other workshops / classes	<u>500</u>		TBS - licenses, hardware, software (Public PC management)	2,865
	Total for account - Professional education	<u>3,000</u>		Social media archiver (Village)	900
				Wifi license renewal (Meraki - every 3 years- 2022, 2025)	1,200
				Meeting room reservations (split with Village)	570
200-5110-52300	Intergovernmental contracts/pymts			Social media scheduler (Loomly)	300
	MCFLS - III Software	8,900		Gimlet	360
	MCFLS - Additional III Software	1,805		MS Office license (\$1,650 odd years)	-
	MCFLS - OCLC costs (cataloging)	6,550		Byte Studios - web hosting, and maintenance	600
	MCFLS - MPL shared cataloging costs	8,125		MK - self-check machines	1,725
	MCFLS - Internet line	1,200		SenSource People Counters - annual fee	360
	MCFLS - TNS / Supplies / Forms / Ecommerce	2,000		Canva	120
	MCFLS - IT consultation services	3,000		Zoom	700
	MCFLS - text app TBS services (Shoutbomb, Mobile, host)	<u>1,370</u>		Constant Contact	<u>1,200</u>
	Total for account - Intergovernment contracts	<u>32,950</u>		Total for account - Software Contracts	<u>11,500</u>
200-5110-52900	Cleaning contracts		200-5110-52990	Other Service Contracts & Fees	
	Batzner Pest Control, shared allocation	300		Office Copying Equipment LTD - print management - all printers	2,550
	Furniture / Upholstry cleaning	1,000		Great America Financial Service lease - 2 copiers/printers	<u>2,800</u>
	Magikist mat service	600		Total for account - Other Service Contracts & Fees	<u>5,350</u>
	Cleaning Company 5 days/week shared allocation	24,000			
	Weekend cleaning - Library only	<u>2,600</u>			
	Total for account - Cleaning Contracts	<u>28,500</u>			

2022 Budget

Expenditure Request Detail - Library Fund (General Operations)

(concluded)

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

2022 Budget

Expenditure Request Detail - Library Fund (Enhanced Operations)

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

2022 Budget

Special Revenue Funds Senior Resource Center - 210



Department Description

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

Services

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

Budget Impact

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

2022 Budget

Senior Services Fund - 210

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
<u>Administration Activities</u>								
Revenues								
210-4600-41110	Property Taxes	\$ 107,490	\$ 110,975	\$ 112,630	\$ 112,630	\$ 114,045	1.3%	Taxes
210-4600-48515	Programming Grants	3,220	200	800	1,600	1,600	0.0%	Other Rev
210-9000-49900	Surplus Applied	-	-	-	-	-	0.0%	OFS
Total Administration Revenues		<u>110,710</u>	<u>111,175</u>	<u>113,430</u>	<u>114,230</u>	<u>115,645</u>	<u>1.2%</u>	
Expenditures								
210-4600-51100	Salaries and Wages	63,492	62,139	65,000	67,460	68,200	1.1%	Salaries
210-4600-51300	Health Insurance	24,208	25,533	25,525	25,525	26,300	3.0%	Fringe
210-4600-51305	Dental & other benefits	1,041	1,031	1,075	1,075	1,145	6.5%	Fringe
210-4600-51310	Social Security and Medicare	4,295	4,185	5,100	5,160	5,220	1.2%	Fringe
210-4600-51315	Wisconsin Retirement System	3,366	3,547	3,500	3,575	3,495	-2.2%	Fringe
210-4600-54140	Shorewood Connects *	7,857	5,966	6,385	6,385	6,385	0.0%	Programming
210-4600-54900	Other Programming	3,331	-	800	1,600	1,600	0.0%	Programming
210-4600-55100	Liability & Property Insurance	3,520	3,246	3,755	3,300	3,150	-4.5%	Insurance
210-4600-55110	Workers Comp / Unemp.	<u>230</u>	<u>317</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>0.0%</u>	Insurance
Total Administration Expenditures		<u>111,340</u>	<u>105,964</u>	<u>111,290</u>	<u>114,230</u>	<u>115,645</u>	<u>1.2%</u>	
Net Change Administration		(630)	5,211	2,140	-	-	<u>0.0%</u>	

2022 Budget

Senior Services Fund - 210

Account Number	Account Name	2019 Actual	2020 Projected	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
<u>Programming Activities</u>								
Revenues								
210-4650-46600	Senior Programming Fees	26,872	6,457	4,100	7,500	10,070	34.3%	Charges
210-4650-48500	Participant fees / Donations	1,549	6,643	2,255	200	2,000	900.0%	Other Rev
210-4650-48520	Benjamin Fund Contributions	39,721	24,650	50,157	60,090	63,530	5.7%	Other Rev
Total Programming Revenues		68,142	37,750	56,512	67,790	75,600	11.5%	
Expenditures								
210-4650-51900	Professional Education *	3,548	601	638	1,500	1,450	-3.3%	Fringe
210-4650-52100	Professional Fees *	10,584	5,080	7,520	10,160	12,580	23.8%	Professional
210-4650-52180	Consultants *	-	6,165	8,902	6,385	7,575	18.6%	Professional
210-4650-52910	Software Purch/Maint *	720	272	-	-	-	0.0%	Contractual
210-4650-52990	Food & Beverages	13,964	7,956	12,353	9,930	15,325	54.3%	Contractual
210-4650-53100	Office Supplies	936	584	174	750	660	-12.0%	Supplies & Office
210-4650-53120	Printing Costs *	2,424	1,253	1,468	1,340	1,740	29.9%	Supplies & Office
210-4650-53130	Postage Costs	2,393	783	1,488	2,500	2,500	0.0%	Supplies & Office
210-4650-53200	Memberships & Subscriptions *	145	751	801	410	995	142.7%	Supplies & Office
210-4650-53500	Dept/Program Supplies *	5,890	6,795	6,877	8,555	13,915	62.7%	Supplies - Maint
210-4650-54000	SRC Programming *	20,102	6,589	8,491	13,260	10,010	-24.5%	Programming
210-4650-54010	Programming Support *	-	2,500	5,000	5,000	5,000	0.0%	Programming
210-4650-56130	Equipment / Furniture *	5,857	-	2,800	8,000	3,850	-51.9%	Capital
Total Programming Expenditures		66,563	39,329	56,512	67,790	75,600	11.5%	
Net Change Programming		1,579	(1,579)	-	-	-	0.0%	
<hr/>								
Total Revenue		178,852	148,925	169,942	182,020	191,245	5.1%	
Total Expenditures		177,903	145,293	167,802	182,020	191,245	5.1%	
Net Change in Fund Balance		949	3,632	2,140	-	-	0.0%	
Beginning Fund Balance		39,614	40,563	44,195	44,195	46,335		
Less: Surplus Applied		-	-	-	-	-		* See also - detail sheets
Ending Fund Balance		\$ 40,563	\$ 44,195	\$ 46,335	\$ 44,195	\$ 46,335		

2022 Budget

Expenditure Request Detail - Senior Services Fund

(continued)

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

2022 Budget

Expenditure Request Detail - Senior Services Fund

(concluded)

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

2022 Budget

Special Revenue Funds Shorewood Today - 230



Department Description

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

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

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

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

2022 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues								
230-1910-41110	Property Taxes	\$ 2,000	\$ 2,000	\$ 0	\$ 0	\$ 0	0.0%	Taxes
230-1910-46120	Advertising Fees	73,530	70,083	72,500	72,500	76,000	4.8%	Charges
230-1910-47300	Charges for Service - School	3,000	4,000	4,000	4,000	5,000	25.0%	Charges
230-1910-47320	Charges for Service - BID	3,000	4,000	4,000	4,000	5,000	25.0%	Charges
230-1910-47340	Charges for Service - SHWD Foundation	3,000	4,000	4,000	4,000	5,000	25.0%	Charges
230-1910-47350	Charges for Service - CDA	3,000	4,000	4,000	4,000	5,000	25.0%	Charges
230-1910-47360	Charges for Service - Village	-	-	4,000	4,000	5,000	25.0%	Charges
230-9000-49900	Surplus Applied	-	-	-	4,000	-	-100.0%	OFS
Total Revenue		<u>87,530</u>	<u>88,083</u>	<u>92,500</u>	<u>96,500</u>	<u>101,000</u>	<u>4.7%</u>	
Expenditures								
230-1910-52100	Professional Fees	51,000	52,500	54,000	54,000	56,500	4.6%	Professional Fees
230-1910-53120	Copy & Print Costs	29,465	28,793	33,000	33,000	34,000	3.0%	Supplies & Office
230-1910-53130	Postage/Mailings	8,392	8,313	9,500	9,500	10,500	10.5%	Supplies & Office
Total Expenditures		<u>88,857</u>	<u>89,606</u>	<u>96,500</u>	<u>96,500</u>	<u>101,000</u>	<u>4.7%</u>	
Net Change in Fund Balance		(1,327)	(1,523)	(4,000)	0	0	<u>0.0%</u>	
Beginning Fund Balance		18,288	16,961	15,438	15,438	11,438		
Less: Surplus Applied		-	-	-	-	-		
Ending Fund Balance		<u>\$ 16,961</u>	<u>\$ 15,438</u>	<u>\$ 11,438</u>	<u>\$ 15,438</u>	<u>\$ 11,438</u>		

2022 Budget
Expenditure Request Detail - Shorewood Today Fund

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

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

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

2022 Budget

Debt Service Fund - 300 Overview

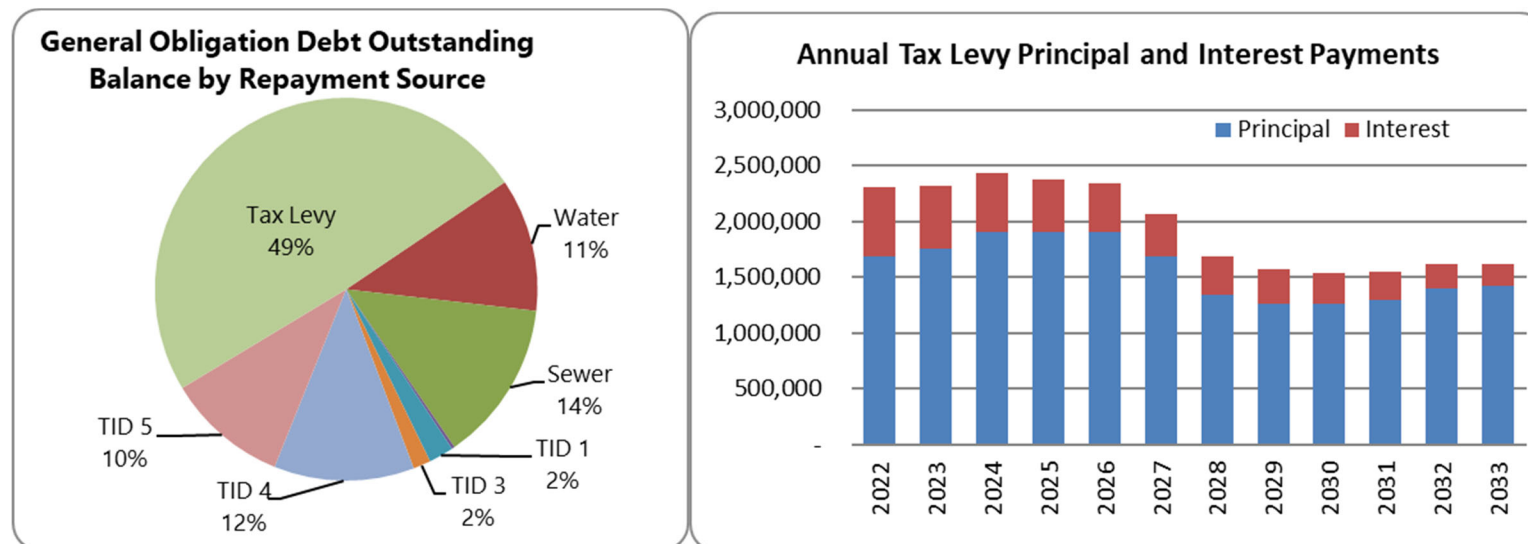


Department Description

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

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

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



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

2022 Budget



Debt Service Fund - 300 Overview

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2022 Budget

Debt Service Fund - 300 Overview



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

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

General Obligation Note – 2017 - \$985,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2022 Budget

Debt Service Fund - 300

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Adopted Budget	% Chg Budget 21 to '22	Category
Revenues								
300-8000-41110	Property Taxes	\$ 1,833,085	\$ 1,833,085	\$ 1,924,735	\$ 1,924,735	\$ 2,020,975	5.0%	Taxes
300-9000-49400	Transfers from Capital Projects		69,350		-	-	0.0%	OFS
300-9000-49401	Transfers from TID No. 1	2,775,247	1,165,698	2,326,145	1,235,080	-	-100.0%	OFS
300-9000-49403	Transfers from TID No. 3	390,095	385,551	384,400	384,400	390,300	1.5%	OFS
300-9000-49404	Transfers from TID No. 4	502,643	506,269	514,695	514,695	531,970	3.4%	OFS
300-9000-49405	Transfers from TID No. 5	419,898	415,623	435,900	435,900	425,150	-2.5%	OFS
300-9000-49800	Bond Proceeds	-	2,990,406		-	-	0.0%	OFS
300-9000-49810	Bond Premiums	-	91,045		-	-	0.0%	OFS
300-9000-49900	Surplus Applied				80,000	1,091,065	1263.8%	OFS
300-9000-49100	General Fund Reserves	253,912	297,321	198,913	198,913	283,040	42.3%	OFS
Total Revenue		<u>6,174,880</u>	<u>7,754,348</u>	<u>5,784,788</u>	<u>4,773,723</u>	<u>4,742,500</u>	<u>-0.7%</u>	
Expenditures								
300-8000-58100	Principal	4,973,137	6,491,539	3,675,204	3,675,204	3,723,780	1.3%	Debt
300-8000-58200	Interest	1,249,746	1,131,480	1,096,019	1,096,019	1,016,220	-7.3%	Debt
300-8000-58900	Other Finance Charges	1,600	71,505	2,500	2,500	2,500	0.0%	Debt
Total Expenditures		<u>6,224,483</u>	<u>7,694,524</u>	<u>4,773,723</u>	<u>4,773,723</u>	<u>4,742,500</u>	<u>-0.7%</u>	
Net Change in Fund Balance		(49,603)	59,824	1,011,065	-	-	0.0%	
Beginning Fund Balance		87,301	37,698	97,522	97,522	1,108,587		
Surplus Applied		-	-	-	(80,000)	(1,091,065)		
Ending Fund Balance		<u>\$ 37,698</u>	<u>\$ 97,522</u>	<u>\$ 1,108,587</u>	<u>\$ 17,522</u>	<u>\$ 17,522</u>		

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

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

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

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

Capital Projects Funds

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

General Capital Projects:

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

Tax Increment District (TID) No. 1:

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

Tax Increment District (TID) No. 3:

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

Tax Increment District (TID) No. 4:

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

Tax Increment District (TID) No. 5:

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

2019 Budget

General Capital Projects Fund - 400



Department Description

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

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

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

The General capital budget section includes the following:

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

2022 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues									
Capital Related	400-5700-41110	Property Taxes	\$ 368,820	\$ 387,800	\$ 146,000	\$ 146,000	\$ 554,000	279.5%	Taxes
Capital Related	400-5700-42000	Special Assmts	203,213	28,672	75,000	150,000	-	-100.0%	Charges
Capital Related	400-5700-43530	State Transportation Aids	93,960	164,796	104,944	105,000	-	-100.0%	Intergov't
Capital Related	400-5700-43590	Other Grants / Contributions	-	10,988	776,089	100,000	710,934	610.9%	Intergov't
Capital Related	400-5700-43730	Local Sanitation Aids	214,982	-	100,000	300,000	125,000	-58.3%	Intergov't
Capital Related	400-5700-48900	Misc. / One-Time Revenues	-	9,578	129,000	120,000	122,000	1.7%	Other Rev
Other Financing Sources/Uses	400-9000-49700	Property Sales	24,058	525,645	37,984	20,000	105,000	425.0%	OFS
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	5,875,000	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	151,653	-	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund	-	-	225,000	225,000	-	-100.0%	OFS
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1 - Affordable housing	-	-	-	-	2,140,000	0.0%	OFS
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1 - closing residuals	-	-	363,500	-	-	0.0%	OFS
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	3,034,750	2,497,934	-17.7%	OFS
Total Revenue			<u>905,033</u>	<u>7,154,132</u>	<u>1,957,517</u>	<u>4,200,750</u>	<u>6,254,868</u>	<u>48.9%</u>	
Expenditures									
<u>General Government</u>									
Board	400-1100-56360	Village Wide Initiatives	54,955	102,276	36,905	70,000	140,000	100.0%	Capital
Manager	400-1410-56120	Technology / IT systems	53,394	17,044	150,676	109,250	46,000	-57.9%	Capital
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	0.0%	Capital
Total General Government			<u>108,349</u>	<u>119,320</u>	<u>187,581</u>	<u>179,250</u>	<u>186,000</u>	<u>3.8%</u>	
<u>Public Safety</u>									
Police	400-2100-56130	Police Equipment / Furniture	-	-	9,401	12,000	-	-100.0%	Capital
Police	400-2100-56200	Building Improvements	54,900	619,615	-	-	-	0.0%	Capital
Police	400-2100-56400	Vehicles	17,830	88,364	57,000	57,000	105,000	84.2%	Capital
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	25,175	28,013	28,990	28,000	-	-100.0%	Capital
Other Public Safety	400-2900-52310	North Shore Fire	106,997	108,645	109,704	110,000	-	-100.0%	Capital
Total Public Safety			<u>204,902</u>	<u>844,637</u>	<u>205,095</u>	<u>207,000</u>	<u>105,000</u>	<u>-49.3%</u>	
<u>Public Works</u>									
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	39,752	59,567	273,695	277,000	57,000	-79.4%	Capital
Public Works Admin.	400-3100-56400	Vehicles	290,683	62,921	340,042	340,000	575,000	69.1%	Capital

2022 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	-	15,545	22,938	-	15,000	0.0%	Capital
Bldg Maint - Police	400-3220-56200	Building Improvements	-	-	5,000	-	112,000	0.0%	Capital
Bldg Maint - Public Works	400-3230-56200	Building Improvements	-	14,569	40,000	210,000	10,000	-95.2%	Capital
Bldg Maint - Village Center	400-3240-56200	Building Improvements	9,127	75,824	-	-	-	0.0%	Capital
Street and Alley	400-3410-56310	Regular Maintenance	-	-	155,000	200,000	-	-100.0%	Capital
Street and Alley	400-3410-56320	Large Construction Projects	720,218	2,460,064	1,125,000	2,180,000	1,200,000	-45.0%	Capital
Street and Alley	400-3410-56321	Professional Fees Construction	15,590	57,954	80,000	-	150,000	0.0%	Capital
Sidewalks	400-3470-56310	Regular Maintenance	380,183	-	225,000	300,000	-	-100.0%	Capital
Parks / Forestry	400-3620-56500	Land Improvements / EAB	137,431	70,657	82,505	307,500	408,000	32.7%	Capital
Total Public Works			1,592,984	2,817,101	2,349,180	3,814,500	2,527,000	-33.8%	
Sewer - Storm Maintenance	400-3830-56600	Utility Infrastructure	157,344	201	-	-	-	0.0%	Capital
Other Capital Related	400-3650-56370	Other - ARPA funding	15,646	11,919	-	-	1,296,868	0.0%	Capital
Debt Service	400-8000-58300	Debt Issuance Costs	-	82,303	-	-	-	0.0%	Capital
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	-	69,350	-	-	-	0.0%	Capital
Other Financing Sources/Uses	400-9000-59500	Transfers to Sewer Fund	-	54,448	-	-	-	0.0%	Capital
Total Expenditures			<u>2,079,225</u>	<u>3,999,279</u>	<u>2,741,856</u>	<u>4,200,750</u>	<u>4,114,868</u>	<u>-2.0%</u>	
Net Change in Fund Balance			(1,174,192)	3,154,853	(784,339)	-	2,140,000		
Beginning Fund Balance			1,655,154	480,962	3,635,815	3,635,815	2,851,476		
Surplus Applied			-	-	-	(3,034,750)	(2,497,934)		
Ending Fund Balance			\$ 480,962	\$ 3,635,815	\$ 2,851,476	\$ 601,065	\$ 2,493,542		
Restricted Fund Balances					<u>2021 for 2022</u>	<u>2022 for 2023</u>			
Affordable Housing					-	2,140,000			
ARPA Funding					608,934	-			
Police / parkng lot					75,500	-			
2022 Alleys					1,200,000	-			
Parks / Hubbard parking lot					210,000	95,000			
Total Restricted Fund Balance					2,094,434	2,235,000			
Fund Balance Assigned for future purposes:					<u>2021 for 2022</u>	<u>2022 for 2023</u>			
Transportation & Parking implementation					40,000	-			
Forestry Bucket truck					272,000	-			
Police / parkng lot					36,500	-			
Lake Drive Engineering					150,000	-			
Total Assigned Fund Balance					498,500	-			
Remaining Unassigned Fund Balance					258,542	258,542			

2022 Budget

2022 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
<p>Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded</p>									
Board	400-1100-56360		Village Wide Initiatives						
		1	EDI Strategic Planning	-	-	50,000	-	-	50,000
		1	Form Based Zoning Code Update	-	-	50,000	-	-	50,000
		2	Parking & Transportation Implementation	-	-	-	-	40,000	40,000
			Total Village wide	-	-	100,000	-	40,000	140,000
Manager	400-1410-56120		Technology / IT						
		2	Public Communications Boards	7,500	-	-	-	-	7,500
		2	CAFR Software	-	-	22,000	-	-	22,000
		1	IT System (Storage, Firewall, Switches)	16,500	-	-	-	-	16,500
			Total Technology / IT	24,000	-	22,000	-	-	46,000
Police	400-2100-56400		Police Vehicles						
		1	Squad replacement #6	35,000	-	25,000	-	-	60,000
		1	Squad replacement #7(deferred from 2021)	20,000	-	25,000	-	-	45,000
			Total Police Vehicles	55,000	-	50,000	-	-	105,000
Public Works	400-3100-56130		DPW Equipment						
		1	Skid Steer #94	33,000	-	12,000	-	-	45,000
		2	Gator #200	9,000	-	3,000	-	-	12,000
			Other	-	-	-	-	-	-
			Total DPW Equipment	42,000	-	15,000	-	-	57,000
Public Works	400-3100-56400		DPW Vehicles						
		1	Truck #38 (alley plow pick-up truck)	48,000	-	2,000	-	-	50,000
		1	Truck #58 (primary plow truck)	215,000	-	10,000	-	-	225,000
		2	Truck #65 (forestry bucket truck)	-	-	28,000	-	272,000	300,000
			Total DPW Vehicles	263,000	-	40,000	-	272,000	575,000

2022 Budget

2022 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Facilities									
Village Hall	400-3210-56200		Building Improvements						
		2	Village Hall roof trim (deferred from 2021)	15,000	-	-	-	-	15,000
			Other	-	-	-	-	-	-
			Total Village Hall	15,000	-	-	-	-	15,000
Police Facility	400-3220-56200		Building Improvements						
		B	Parking lot / tank removal	-	-	-	75,500	36,500	112,000
			Other	-	-	-	-	-	-
			Total Police Facilities	-	-	-	75,500	36,500	112,000
Public Works	400-3230-56200		Building Improvements						
		2	Masonry Tuck Pointing (year 2 of 4)	10,000	-	-	-	-	10,000
			TBD	-	-	-	-	-	-
			Total DPW Facilities	10,000	-	-	-	-	10,000
Street and Alle	400-3410-56310		Regular Maintenance						
		1	Capitol Drive Street Marking(from 2021)	-	-	-	-	-	-
			None	-	-	-	-	-	-
			Total Maintenance	-	-	-	-	-	-
Street and Alle	400-3410-56320		Large Construction projects						
		B	Alley program (2022)	-	-	-	1,200,000	-	1,200,000
			Other	-	-	-	-	-	-
			Total large construction projects	-	-	-	1,200,000	-	1,200,000
Street and Alle	400-3410-56321		Professional Fees Construction						
	25-01	B	Lake Drive Engineering	-	-	-	-	150,000	150,000
			Other	-	-	-	-	-	-
			Total Professional fees construction	-	-	-	-	150,000	150,000

2022 Budget

2022 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	2021 Total Budget
Sidewalks	400-3470-56310		Regular Maintenance						
			None	-	-	-	-	-	-
			Total Sidewalks	-	-	-	-	-	-
Parks / Forestr	400-3620-56500		Land Improvements						
		1	EAB Tree removal program (year 1 of 3)	75,000	-	-	-	-	75,000
		2	River Club - exterior painting	15,000	-	-	-	-	15,000
		2	Boat House - roof replacement	25,000	-	-	-	-	25,000
		2	Atwater Park - Foot washing station	30,000	-	23,000	-	-	53,000
	21-05	B	Hubbard Park (parking lot) (from 2021)	-	-	125,000	115,000	-	240,000
			Total Land Improvements	145,000	-	148,000	115,000	-	408,000
ARPA	400-3650-56370		ARPA projects						
		3	Unspecified ARPA projects	-	-	687,934	-	563,934	1,251,868
		3	Document Scanning / Digitalization	-	-	-	-	45,000	45,000
			none	-	-	-	-	-	-
			Total Utility infrastrure	-	-	687,934	-	608,934	1,296,868
Capital Relatec	400-5700-56900		Affordable Housing						
			Unspecified- Affordable Housing	-	-	-	-	-	-
			Unspecified - Home Improvements	-	-	-	-	-	-
			Total Other Capital	-	-	-	-	-	-
			Total	\$ 554,000	\$ -	\$ 1,062,934	\$ 1,390,500	\$ 1,107,434	\$4,114,868

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

none

Funding Sources:

Capital reserves

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

There is no expected operating budget impact.

Funding Sources:

Tax Levy

2022 Budget

Capital Purchase Supporting Document



Department:	Village Board
Item Name:	Parking & Transportation Implementation
Estimated Cost:	\$40,000
Cost Based On:	Estimate
Estimated Useful Life	N/A
Account Number:	400-1100-56360

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

Capital Reserves

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

No impact on the operating budget.

Funding Sources:

Tax levy

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

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

Operating budget impact:

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

Funding Source:

Tax Levy

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

Additional Storage Capacity \$5,000

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

Palo Alto Firewall \$5,500

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

Network Switch replacements \$6,000

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

Operating budget impact:

No significant operating budget impact.

Funding Sources:

Property Taxes

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

We are requesting that Squad 6 be replaced with a 2022 Ford Explorer Hybrid. By replacing these vehicles on a consistent cycle prevents costly repairs and longer out of service time. More importantly the vehicles performance is reduced and they do not perform as well in emergency driving situations.

Squad car	\$ 39,000
Change over	\$ 3,500
Panasonic Tough Book	\$3,500
Console & controls	\$ 11,000
Emergency lights	<u>\$ 3,000</u>

TOTAL COST \$60,000

Operating budget impact:

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

Funding Sources:

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

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

We are requesting that Squad 7 be replaced with a 2022 Ford Explorer Hybrid. By replacing these vehicles on a consistent cycle prevents costly repairs and longer out of service time. More importantly the vehicles performance is reduced and they do not perform as well in emergency driving situations.

Squad car	\$ 39,000
Change over	\$ 3,000
Console & controls	\$ 2,000
Emergency lights	<u>\$ 1,000</u>

TOTAL COST \$45,000

Operating budget impact:

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

Funding Sources:

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

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

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



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

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



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced repair and maintenance costs.

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

This request will fund the replacement of one of the department's front line plow trucks and its V-box salter. This is a front-line unit and requires replacement to maintain the current level of winter operations.

Operating budget impact:

Reduced repair and maintenance costs

Funding Sources:

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



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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



Operating budget impact:

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

Funding Sources:

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

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

None

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

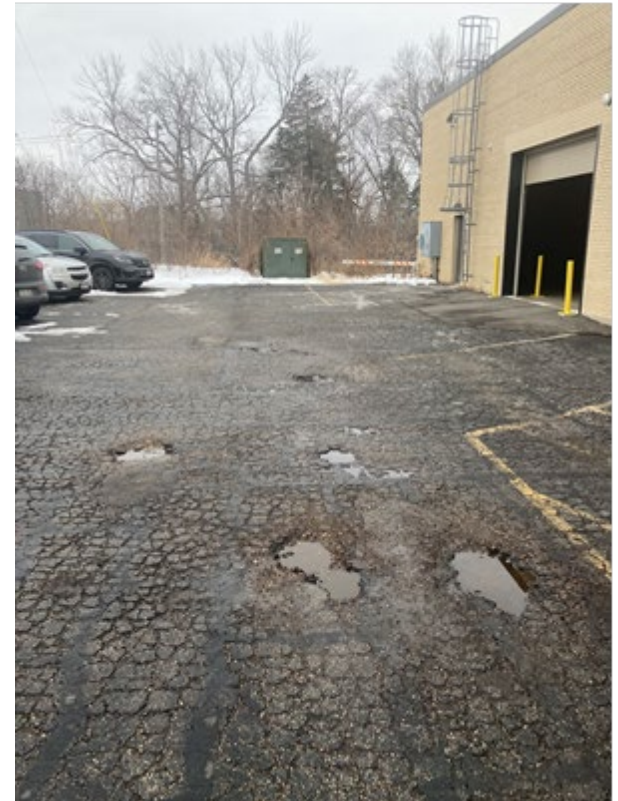
Prior to but in conjunction with, the parking lot reconstruction, the 2,000-gallon tank must be removed as indicated in the attached Phase II Environmental Study. Two professional services agreements will be required to complete this project: (1) an environmental consultant to manage the tank removal;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

Operating budget impact:

Reduced maintenance expense.

Funding Sources:

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



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

Reduced repair costs.

Funding Sources:

Tax Levy



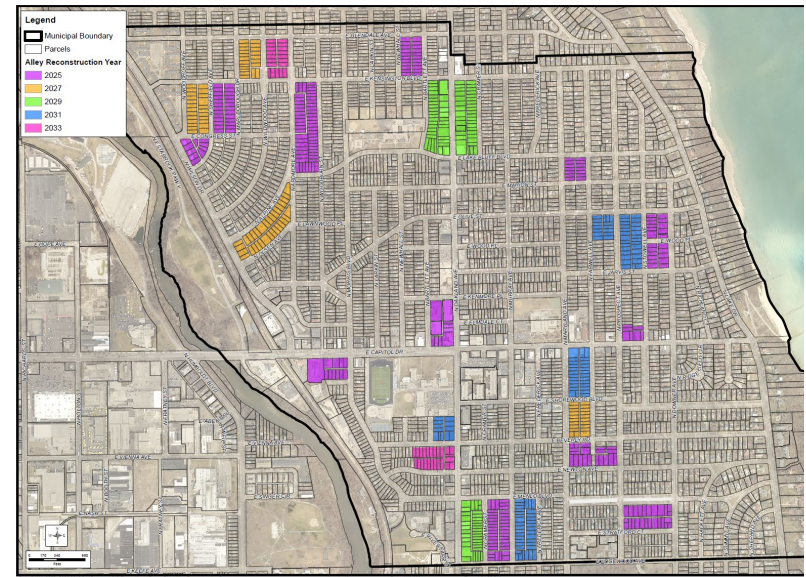
Capital Request Supporting Document

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

Detailed description and justification for purchase:

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

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



Operating budget impact:

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

Funding Sources:

\$1,200,000 Bond Proceeds

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

This project would reduce future repair and maintenance costs.

Funding Sources:

Bond Proceeds

2022 Budget

Capital Request Supporting Document



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



Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Source:

Tax Levy

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

The River Club's exterior wood siding requires repainting.

Operating budget impact:

Reduced maintenance.

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

Reduced repair costs.

Funding Sources:

Tax Levy



2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

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

2022 Budget

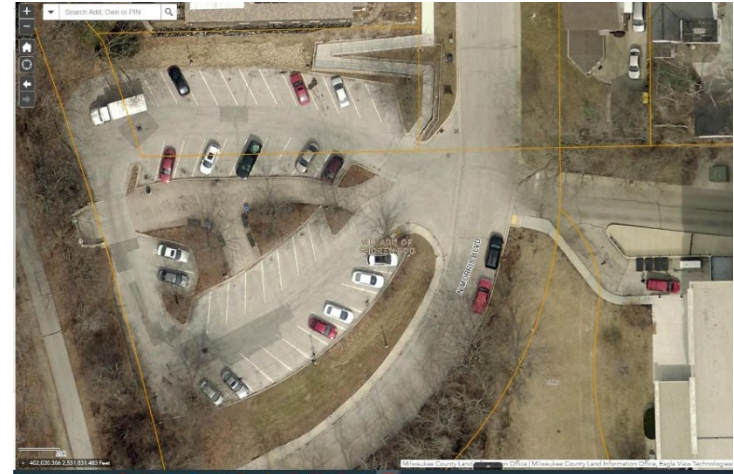
Capital Purchase Supporting Document



Department: Public Works - Infrastructure
Item Name: Hubbard Park parking lot reconstruction
Estimated Cost: \$240,000
Cost Based On: Estimate
Estimated Useful Life: 20 years
Account Number: 400-3620-56500

Detailed description and justification for purchase:

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



Operating budget impact:

Reduce short term maintenance costs

Funding Sources:

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

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

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

Operating budget impact:

To be determined.

Funding Source:

Grants

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

none

Funding Sources:

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

2022 Budget

Capital Funds

Tax Increment District (TID) No. 1 - 410



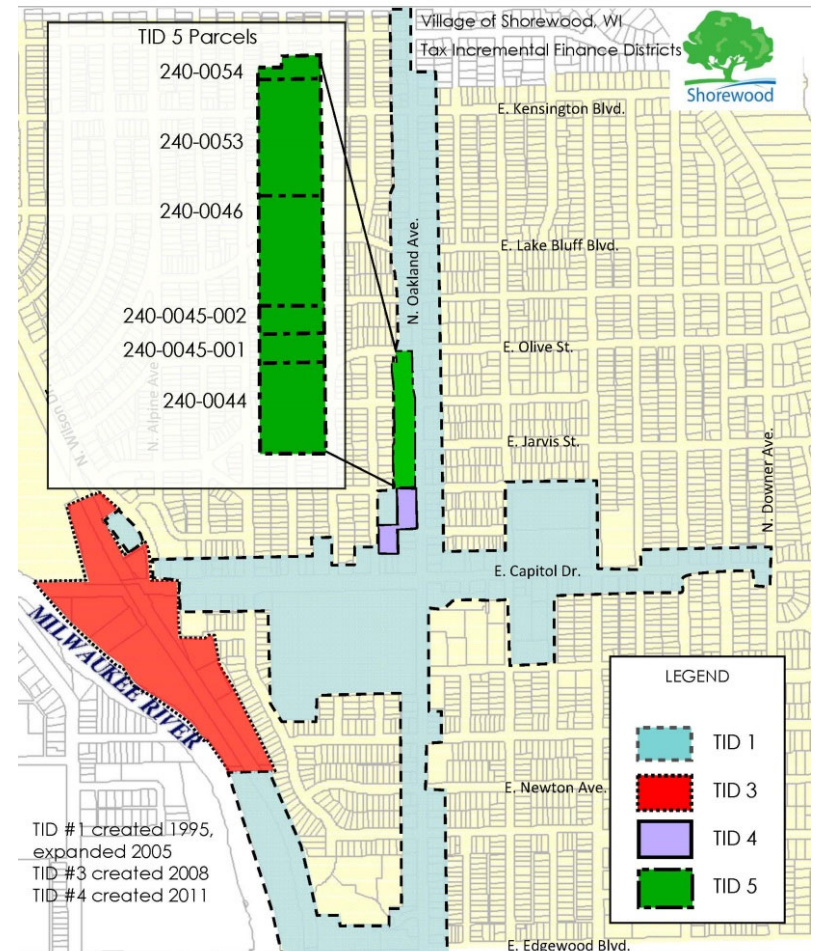
Department Description

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

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

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

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



2022 Budget

TID No. 1 Fund - 410

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Revenues								
410-6600-41120	TID Increment	\$1,935,451	\$2,009,109	\$2,666,607	\$2,500,000	\$2,100,000	-16.0%	Other Taxes
410-6600-43430	Exempt Computer / PPT Aid	24,720	43,854	39,175	40,000	40,000	0.0%	Intergov't
410-6600-48100	Interest Income	17,238	14,051	12,000	15,000	-	-100.0%	Other Rev
410-6600-48110	Loan Interest Income	-	-	-	-	-	0.0%	Other Rev
410-6600-48900	Miscellaneous Revenue	-	-	46,430	-	-	0.0%	Other Rev
Total Revenue		<u>1,977,409</u>	<u>2,067,014</u>	<u>2,764,212</u>	<u>2,555,000</u>	<u>2,140,000</u>	<u>-16.2%</u>	
Expenditures								
TID Administration								
410-6600-51100	Salaries and Wages	921	943	1,000	1,000	-	-100.0%	Salaries
410-6600-51300	Health Insurance	266	283	300	300	-	-100.0%	Fringe
410-6600-51305	Dental & Other benefits	6	13	25	25	-	-100.0%	Fringe
410-6600-51310	Social Security and Medicare	67	68	75	75	-	-100.0%	Fringe
410-6600-51315	Wisconsin Retirement System	60	64	65	65	-	-100.0%	Fringe
410-6600-52130	Professional Fees Financial	1,514	750	3,440	2,500	-	-100.0%	Professional
410-6600-53900	Miscellaneous Expenses	150	150	300	300	-	-100.0%	Supplies
TID Projects		-	-	-	-	-	-	
410-6650-54610	Residual disbursements	-	-	1,046,500	-	-	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	2,775,248	1,165,698	2,326,145	1,235,080	-	-100.0%	OFU
410-9000-59400	Transfers to Capital Fund	-	-	-	-	2,140,000	0.0%	OFU
410-9000-59400	Transfers to Capital Fund	-	-	363,500	-	-	0.0%	OFU
Total Expenditures		<u>2,783,832</u>	<u>1,167,969</u>	<u>3,741,350</u>	<u>1,239,345</u>	<u>2,140,000</u>	<u>72.7%</u>	
Net Change in Fund Balance		(806,423)	899,045	(977,138)	1,315,655	-		
Beginning Fund Balance		<u>884,516</u>	<u>78,093</u>	<u>977,138</u>	<u>977,138</u>	-		
Ending Fund Balance		<u>\$ 78,093</u>	<u>\$ 977,138</u>	<u>\$ -</u>	<u>\$ 2,292,793</u>	<u>\$ -</u>		

2022 Budget

Capital Funds

Tax Increment District (TID) No. 3 - 430



Department Description

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

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

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

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

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

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

2022 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Revenues								
430-6600-41120	TID Increment	\$ 677,153	\$ 800,650	\$ 1,199,829	\$ 1,150,000	\$ 1,100,000	-4.3%	Other Taxes
430-6600-41125	Shortfall Payments	85,063	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	1,319	2,942	3,533	3,000	3,500	16.7%	Intergov't
430-6600-43590	Other State Grants	-	-	-	-	-	0.0%	Other Rev
430-6600-46900	Other Charges for Service	50,000	20,000	20,000	20,400	20,800	2.0%	Charges
430-6600-48100	Interest Income	6,853	7,672	9,000	10,000	7,500	-25.0%	Other Rev
Total Revenue		820,388	831,264	1,232,362	1,183,400	1,131,800	-4.4%	
Expenditures								
TID Administration								
430-6600-51100	Salaries and Wages	1,842	1,886	2,000	2,000	-	-100.0%	Salaries
430-6600-51300	Health Insurance	533	567	600	600	-	-100.0%	Fringe
430-6600-51305	Dental & Other benefits	11	27	50	50	-	-100.0%	Fringe
430-6600-51310	Social Security and Medicare	134	135	150	150	-	-100.0%	Fringe
430-6600-51315	Wisconsin Retirement System	121	127	130	130	-	-100.0%	Fringe
430-6600-52130	Professional Fees Financial	750	780	1,200	1,500	1,000	-33.3%	Professional
430-6600-53900	Admin. / Misc.	172	150	300	300	2,800	833.3%	Supplies & Office
TID General Activities								
430-6600-52100	Professional Fees	-	-	-	-	-	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	14,949	-	-	5,000	5,000	0.0%	Professional
TID Projects								
430-6650-52120	Professional Fees Legal	310	-	170	2,000	2,000	0.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	3,600	-	-	2,000	2,000	0.0%	Econ Dev
430-6650-54610	Developer Subsidies	95,101	158,452	510,133	500,000	500,000	0.0%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benche	-	-	125	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	-	16,455	4,068	40,000	40,000	0.0%	Econ Dev
Other Financing Sources/Uses								
430-9000-59300	Transfers to Debt Service	390,095	385,551	384,400	384,400	390,300	1.5%	OFU
Total Expenditures		507,618	564,130	903,326	938,130	943,100	0.5%	
Net Change in Fund Balance		312,770	267,134	329,036	245,270	188,700		
Beginning Fund Balance		(128,452)	184,318	451,452	451,452	780,488		
Ending Fund Balance		\$ 184,318	\$ 451,452	\$ 780,488	\$ 696,722	\$ 969,188		

2022 Budget

Capital Funds

Tax Increment District (TID) No. 4 – 440



Department Description

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

TID No. 4 Projects:

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

2022 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Revenues								
440-6600-41120	TID Increment	\$ 533,589	\$ 515,588	\$ 488,968	\$ 470,000	\$ 475,000	1.1%	Other Taxes
440-6600-41125	Shortfall Payments		-		-	-	0.0%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid	255	198	140	200	150	-25.0%	Intergov't
440-6600-48100	Interest Income	27,362	16,046	11,000	20,000	10,000	-50.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	95,413	93,037	90,662	90,662	88,000	-2.9%	Other Rev
Total Revenue		<u>656,619</u>	<u>624,869</u>	<u>590,770</u>	<u>580,862</u>	<u>573,150</u>	<u>-1.3%</u>	
Expenditures								
TID Administration								
440-6600-51100	Salaries and Wages	921	943	1,000	1,000	-	-100.0%	Salaries
440-6600-51300	Health Insurance	266	284	300	300	-	-100.0%	Fringe
440-6600-51305	Dental & Other benefits	6	14	25	25	-	-100.0%	Fringe
440-6600-51310	Social Security and Medicare	67	68	75	75	-	-100.0%	Fringe
440-6600-51315	Wisconsin Retirement System	60	64	65	65	-	-100.0%	Fringe
440-6600-52130	Professional Fees Financial	750	780	1,200	1,500	1,000	-33.3%	Professional
440-6600-53900	Admin. / Misc.	150	150	300	300	1,300	333.3%	Supplies & Office
TID General Activities								
440-6600-52920	Surveys/Studies & Plans					-	0.0%	Professional
440-6600-53140	Communications/Publications					-	0.0%	Supplies & Office
TID Projects								
440-6650-52120	Professional Fees Legal				20,000	-	-100.0%	Professional
440-6650-52160	Professional Fees Specific Dev.					-	0.0%	Econ Dev
440-6650-54610	Developer Subsidies					-	0.0%	Econ Dev
Other Financing Sources/Uses								
440-9000-59300	Transfers to Debt Service	502,645	506,269	514,695	514,695	531,970	3.4%	OFU
Total Expenditures		<u>504,865</u>	<u>508,572</u>	<u>517,660</u>	<u>537,960</u>	<u>534,270</u>	<u>-0.7%</u>	
Net Change in Fund Balance		151,754	116,297	73,110	42,902	38,880		
Beginning Fund Balance		<u>3,765,178</u>	<u>3,765,178</u>	<u>3,881,475</u>	<u>3,881,475</u>	<u>3,954,585</u>		
Ending Fund Balance		<u>\$ 3,765,178</u>	<u>\$ 3,881,475</u>	<u>\$ 3,954,585</u>	<u>\$ 3,924,377</u>	<u>\$ 3,993,465</u>		

2022 Budget

Capital Funds

Tax Increment District (TID) No. 5 – 450



Department Description

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

TID No. 5 Projects:

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

2022 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Revenues								
450-6600-41120	TID Increment	\$ 1,297,059	\$ 1,358,803	\$ 1,732,324	\$ 1,650,000	\$ 1,500,000	-9.1%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	2,459	1,893	1,327	1,900	2,000	5.3%	Intergov't
450-6600-48100	Interest Income	53,605	36,350	30,000	40,000	30,000	-25.0%	Other Rev
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	0.0%	Other Rev
	Total Revenue	<u>1,353,123</u>	<u>1,397,046</u>	<u>1,763,651</u>	<u>1,691,900</u>	<u>1,532,000</u>	<u>-9.5%</u>	
Expenditures								
TID Administration								
450-6600-51100	Salaries and Wages	921	942	1,000	1,000	-	-100.0%	Salaries
450-6600-51300	Health Insurance	266	283	300	300	-	-100.0%	Fringe
450-6600-51305	Dental & Other benefits	6	14	25	25	-	-100.0%	Fringe
450-6600-51310	Social Security and Medicare	67	68	75	75	-	-100.0%	Fringe
450-6600-51315	Wisconsin Retirement System	60	64	65	65	-	-100.0%	Fringe
450-6600-52130	Professional Fees Financial	750	780	1,200	1,500	1,000	-33.3%	Professional
450-6600-53900	Admin. / Misc.	150	150	300	300	2,800	833.3%	Supplies & Office
TID General Activities								
450-6600-52100	Professional Fees	-	-	-	-	-	0.0%	Professional
450-6600-52920	Surveys/Studies & Plans	-	-	-	20,000	20,000	0.0%	Professional
450-6600-53140	Communications/Publications	-	-	-	-	-	0.0%	Supplies & Office
TID Projects								
450-6650-52110	Professional Fees - Engineering	-	-	75,000	100,000	50,000	-50.0%	Econ Dev
450-6650-52120	Professional Fees Legal	-	-	-	50,000	50,000	0.0%	Econ Dev
430-6650-56360	Streetscape (Lights, Signs, Benches)	-	-	-	25,000	25,000	0.0%	Econ Dev
Other Financing Sources/Uses								
450-9000-59300	Transfers to Debt Service	419,898	415,623	435,900	435,900	425,150	-2.5%	OFU
	Total Expenditures	<u>422,118</u>	<u>417,924</u>	<u>513,865</u>	<u>634,165</u>	<u>573,950</u>	<u>-9.5%</u>	
	Net Change in Fund Balance	931,005	979,122	1,249,786	1,057,735	958,050		
	Beginning Fund Balance	<u>1,141,759</u>	<u>1,141,759</u>	<u>2,120,881</u>	<u>2,120,881</u>	<u>3,370,667</u>		
	Ending Fund Balance	<u>\$ 1,141,759</u>	<u>\$ 2,120,881</u>	<u>\$ 3,370,667</u>	<u>\$ 3,178,616</u>	<u>\$ 4,328,717</u>		

2022 Budget

Enterprise Funds



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

Parking Utility:

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

Water Utility Fund:

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

Sewer Utility:

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

2021 Budget

Enterprise Funds Parking Utility - 600



Department Description

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

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

Services

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

Budget Impact

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

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

2022 Budget

Parking Utility - 600

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Revenues								
600-3900-46300	Village Hall Lot	\$ 31,873	\$ 28,443	\$ 15,000	\$ 18,000	\$ 15,000	-16.7%	Charges
600-3900-46301	North Municipal Lot (24hr)	44,060	37,798	26,000	22,800	26,000	14.0%	Charges
600-3900-46302	River Park Lot (24hr)	29,502	29,294	15,000	15,000	10,000	-33.3%	Charges
600-3900-46303	Menlo Blvd Lot	8,556	4,973	3,000	4,500	3,000	-33.3%	Charges
600-3900-46304	Hubbard Park Lot	2,847	3,259	1,800	1,200	2,000	66.7%	Charges
600-3900-46310	Atwater School Lot	1,681	1,422	512	1,200	-	-100.0%	Charges
600-3900-46311	Lake Bluff School Lot	9,420	4,310	682	4,800	-	-100.0%	Charges
600-3900-46312	Feerick Lot	1,752	1,231	-	600	-	-100.0%	Charges
600-3900-46313	North Shore Bank Bldg Lot	10,332	8,691	2,217	6,000	-	-100.0%	Charges
600-3900-46314	TCF Bank Lot	8,396	6,537	1,307	4,800	-	-100.0%	Charges
600-3900-46315	High School East Lot	5,838	4,998	1,108	3,000	-	-100.0%	Charges
600-3900-46320	Ogden Lot	11,345	6,110	1,222	8,000	-	-100.0%	Charges
600-3900-46337	High School West	6,101	3,837	796	4,800	-	-100.0%	Charges
600-3900-46321	Metro Market Lot	5,777	5,067	1,000	3,600	1,000	-72.2%	Charges
600-3900-46339	Lighthouse Lot (24hr)	9,332	8,858	7,000	6,000	7,000	16.7%	Charges
600-3900-48100	Interest Income	12,059	5,619	4,500	5,000	4,000	-20.0%	Other Rev
600-3900-48110	Loan Interest Income	4,473	3,887	3,284	3,284	2,665	-18.8%	Other Rev
600-3900-48900	Miscellaneous Revenue	3,614	847	800	1,700	1,000	-41.2%	Other Rev
600-3900-49900	Surplus Applied	-	-	-	-	-	0.0%	OFS
Total Revenue		<u>206,958</u>	<u>165,181</u>	<u>85,228</u>	<u>114,284</u>	<u>71,665</u>	<u>-37.3%</u>	
Expenditures								
600-3900-51100	Salaries and Wages	\$ 36,673	\$ 39,177	\$ 20,000	\$ 29,300	\$ 11,200	-61.8%	Salaries
600-3900-51300	Health Insurance	14,837	15,098	5,000	12,885	1,825	-85.8%	Fringe
600-3900-51305	Dental & Other benefits	651	643	350	635	240	-62.2%	Fringe
600-3900-51310	Social Security and Medicare	2,551	2,691	1,750	2,243	860	-61.7%	Fringe
600-3900-51315	Wisconsin Retirement System	2,382	2,569	1,300	1,980	730	-63.1%	Fringe

2022 Budget

Parking Utility - 600

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
600-3900-52130	Professional Fees Financial	1,538	1,555	1,280	1,280	-	-100.0%	Professional
600-3900-52140	Professional Fees Technology	1,245	1,558	1,200	1,200	-	-100.0%	Professional
600-3900-52920	Surverys / Studies / Plans	10,000	0	-	-	-	0.0%	Professional
600-3900-52990	Other Service Contract Fees	3,142	2,994	10,000	3,750	4,800	28.0%	Contractual
600-3900-54310	Atwater School Lot	426	367	204	306	-	-100.0%	Programming
600-3900-54311	Lake Bluff School Lot	2,274	1,042	192	1,224	-	-100.0%	Programming
600-3900-54312	Feerick Lot	468	288	-	153	-	-100.0%	Programming
600-3900-54313	North Shore Bank Bldg Lot	2,562	1,653	648	1,530	-	-100.0%	Programming
600-3900-54314	TCF Bank Lot	2,130	1,522	456	1,224	-	-100.0%	Programming
600-3900-54315	High School Lots	2,922	1,924	708	1,683	-	-100.0%	Programming
600-3900-54320	Ogden Lot	3,834	1,975	593	2,880	-	-100.0%	Programming
600-3900-54321	Metro Market Lot	3,018	1,843	500	1,224	500	-59.2%	Programming
600-3900-54339	Lighthorse Lot	4,788	4,252	3,500	3,000	3,500	16.7%	Programming
600-3900-54700	Payments In Lieu Of Taxes	40,202	18,988	20,000	40,000	20,000	-50.0%	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	898	629	565	575	475	-17.4%	Insurance
600-3900-55110	Workers Comp	814	662	520	500	50	-90.0%	Insurance
600-3900-56310	Parking Lot maint / repairs	3,764	8,704	-	5,000	10,000	100.0%	Capital
600-3900-57410	Administrative Charges	6,425	4,789	6,000	8,480	3,000	-64.6%	Interdepmntl Exp
600-3900-57440	Plowing/Salting	8,398	5,303	7,500	7,860	7,000	-10.9%	Interdepmntl Exp
600-3900-57450	Police Administration	25,588	26,933	13,525	13,525	14,000	3.5%	Interdepmntl Exp
600-8000-58200	Interest	3,459	3,059	3,078	3,078	2,680	-12.9%	Debt
Total Expenses		190,489	155,718	104,369	151,015	86,360	-42.8%	
Net Change in Equity		16,469	9,469	(19,141)	(36,731)	(14,695)		
Beginning Net Assets		689,479	705,949	715,411	715,411	696,270		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets:		\$ 705,949	\$ 715,418	\$ 696,270	\$ 678,680	\$ 681,575		

2022 Budget

Enterprise Funds Water Utility - 610



Department Description

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

Services

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

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

Budget Impact

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

2022 Budget
Summary of All Functional Areas - Water
By Object

Category	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22
Revenues						
Charges for Services Total	2,032,361	2,044,039	2,040,377	2,018,377	2,021,377	0.1%
Other Revenues Total	52,289	41,748	44,175	50,500	61,000	20.8%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Water	<u>2,084,650</u>	<u>2,085,787</u>	<u>2,084,552</u>	<u>2,068,877</u>	<u>2,082,377</u>	<u>0.7%</u>
Expenses						
Salaries Total	251,822	239,021	311,500	306,535	322,192	5.1%
Fringe Benefits Total	185,431	127,057	164,405	171,232	163,935	-4.3%
Other Governments Total	850,649	887,908	890,000	870,000	870,000	0.0%
Contractual Payments Total	15,389	15,557	20,000	15,000	20,000	33.3%
Supplies & Office Total	9,923	10,338	10,379	13,985	12,750	-8.8%
Supplies - Maintenance Total	66,096	47,671	118,500	112,500	82,500	-26.7%
Supplies - Vehicle Total	11,955	3,082	8,000	8,500	8,000	-5.9%
Utilities Total	883	2,783	3,000	2,000	3,000	50.0%
Professional Fees Total	14,455	27,625	29,750	31,700	23,665	-25.3%
Insurance Total	35,925	28,047	27,650	26,890	25,600	-4.8%
Programming Total	14,494	13,137	12,500	17,000	15,000	-11.8%
Debt Service Total	116,703	111,798	141,100	99,600	89,150	-10.5%
Capital Total	163,113	211,742	222,500	247,500	286,500	15.8%
Interdepartmental Exp	24,480	20,932	24,500	24,335	26,000	6.8%
Total Expenditures Water	<u>1,761,318</u>	<u>1,746,698</u>	<u>1,983,784</u>	<u>1,946,777</u>	<u>1,948,292</u>	<u>0.1%</u>
Net Change	<u>323,332</u>	<u>339,089</u>	<u>100,768</u>	<u>122,100</u>	<u>134,085</u>	

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Revenues								
610-3710-46450	Charges - Residential	1,024,494	1,058,804	1,050,000	1,025,000	1,025,000	0.0%	Charges
610-3710-46451	Charges - Commercial	112,398	101,264	103,000	106,000	106,000	0.0%	Charges
610-3710-46452	Charges - Public Authority	46,997	37,828	45,000	41,000	41,000	0.0%	Charges
610-3710-46453	Charges - Multi Family	394,380	390,653	385,000	392,000	392,000	0.0%	Charges
610-3710-46456	Public Fire Protection	417,377	417,377	417,377	417,377	417,377	0.0%	Charges
610-3710-46457	Private Fire Protection	36,715	38,113	40,000	37,000	40,000	8.1%	Charges
610-3710-47425	Joint Meter Charges to Sewer	13,926	18,992	25,000	25,000	40,000	60.0%	Other Rev
610-3710-48100	Interest Income	21,351	11,262	3,000	10,000	5,000	-50.0%	Other Rev
610-3710-48300	Late Payment Penalty	16,683	10,765	15,000	15,000	15,000	0.0%	Other Rev
610-3710-48900	Miscellaneous Revenue	329	729	1,175	500	1,000	100.0%	Other Rev
Total Revenue		2,084,650	2,085,787	2,084,552	2,068,877	2,082,377	0.7%	
Expenditures								
Water Administration								
610-3710-51100	Salaries and Wages	75,520	86,308	80,000	73,120	76,685	4.9%	Salaries
610-3710-51300	Health Insurance	20,587	21,222	20,000	18,520	18,780	1.4%	Fringe
610-3710-51305	Dental & Other benefits	622	753	900	850	900	5.9%	Fringe
610-3710-51310	Social Security and Medicare	5,622	6,232	5,800	5,595	5,865	4.8%	Fringe
610-3710-51315	Wisconsin Retirement System	30,590	6,602	5,100	4,937	4,985	1.0%	Fringe
610-3710-51330	Uniform Expense	1,200	1,200	1,200	1,200	1,200	0.0%	Fringe
610-3710-51340	Retiree Health Contribution	21,623	22,863	23,000	20,000	18,000	-10.0%	Fringe
610-3710-51355	Other Benefits	27,415	(899)	-	0	-	-100.0%	Fringe
610-3710-51900	Professional Education	1,194	670	2,000	3,000	2,500	-16.7%	Fringe
610-3710-52100	Professional Fees	45	-	5,000	10,000	5,000	-50.0%	Professional
610-3710-52130	Professional Fees Financial	3,075	3,110	2,750	3,200	1,640	-48.8%	Professional
610-3710-52140	Professional Fees Technology	2,883	5,772	7,000	3,500	2,025	-42.1%	Professional
610-3710-52230	Phone and Internet	883	2,783	3,000	2,000	3,000	50.0%	Utilities
610-3710-52300	Other Intergov'tal pymts	688,464	719,093	700,000	680,000	680,000	0.0%	Other Gov't
610-3710-52910	Software Purch/Maint	7,513	4,050	5,000	5,000	5,000	0.0%	Contractual
610-3710-52930	Credit Card Fees	7,876	11,507	15,000	10,000	15,000	50.0%	Contractual
610-3710-53100	Office Supplies	959	425	1,000	1,000	1,000	0.0%	Supplies & Office
610-3710-53120	Copy / Printing Costs	857	2,166	700	3,500	2,000	-42.9%	Supplies & Office

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
610-3710-53200	Memberships & Subscriptions	1,065	967	979	985	1,250	26.9%	Supplies & Office
610-3710-54150	Safety Expenses	2,933	1,675	2,700	2,500	2,500	0.0%	Supplies & Office
610-3710-54700	Payments In Lieu Of Taxes	162,185	168,815	190,000	190,000	190,000	0.0%	Other Gov't
610-3710-54710	Depreciation	134,952	147,030	200,000	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	2,000	2,211	1,500	2,000	2,000	0.0%	Programming
610-3710-54721	PSC rate costs	2,461	187	3,000	5,000	3,000	-40.0%	Programming
610-3710-55100	Liability & Property Insurance	10,982	10,921	11,350	11,200	11,600	3.6%	Insurance
610-3710-55110	Workers Comp / Unemp.	24,943	17,126	16,300	15,690	14,000	-10.8%	Insurance
610-3710-57410	Administrative Charges	6,084	4,216	7,500	7,600	7,500	-1.3%	Interdeptmntl Exp
610-3710-57430	Building Usage	10,647	10,716	12,000	11,735	12,000	2.3%	Interdeptmntl Exp
Total Administration Expenditures		1,267,654	1,270,195	1,335,279	1,329,632	1,324,930	-0.4%	
Maint Mains								
610-3730-51100	Salaries and Wages	91,254	70,772	100,000	109,875	118,115	7.5%	Salaries
610-3730-51200	Overtime Wages	7,643	2,045	7,500	10,000	10,000	0.0%	Salaries
610-3730-51300	Health Insurance	23,118	23,324	35,000	41,105	38,770	-5.7%	Fringe
610-3730-51305	Dental & Other benefits	1,091	965	1,700	1,795	1,695	-5.6%	Fringe
610-3730-51310	Social Security and Medicare	7,262	5,210	9,000	9,170	9,800	6.9%	Fringe
610-3730-51315	Wisconsin Retirement System	6,481	4,854	7,900	8,095	8,325	2.8%	Fringe
610-3730-53500	Dept/Program Supplies	41,836	28,561	55,000	60,000	40,000	-33.3%	Supplies - Maintenance
610-3730-57420	Equipment Usage	4,428	4,428	2,500	2,500	4,000	60.0%	Interdeptmntl Exp
Total Maintenance Mains Expenditures		183,113	140,159	218,600	242,540	230,705	-4.9%	
Maint Services								
610-3740-51100	Salaries and Wages	24,321	17,807	30,000	25,530	28,747	12.6%	Salaries
610-3740-51200	Overtime Wages	1,334	1,706	3,000	2,000	2,000	0.0%	Salaries
610-3740-51300	Health Insurance	10,025	3,151	10,000	9,210	9,305	1.0%	Fringe
610-3740-51305	Dental & Other benefits	453	302	450	415	405	-2.4%	Fringe
610-3740-51310	Social Security and Medicare	2,387	1,770	2,300	2,110	2,350	11.4%	Fringe
610-3740-51315	Wisconsin Retirement System	2,165	1,651	2,050	1,860	2,000	7.5%	Fringe
610-3740-53500	Dept/Program Supplies	6,144	9,598	40,000	30,000	20,000	-33.3%	Supplies - Maintenance
610-3740-57420	Equipment Usage	3,321	1,572	2,500	2,500	2,500	0.0%	Interdeptmntl Exp
Total Maintenance Services Expenditures		50,150	37,557	90,300	73,625	67,307	-8.6%	

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Maint Meters								
610-3750-51100	Salaries and Wages	9,867	16,444	50,000	42,400	54,880	29.4%	Salaries
610-3750-51200	Overtime Wages	285	2,890	2,000	2,000	2,000	0.0%	Salaries
610-3750-51300	Health Insurance	3,190	6,060	15,000	14,075	17,215	22.3%	Fringe
610-3750-51305	Dental & Other benefits	143	269	700	665	750	12.8%	Fringe
610-3750-51310	Social Security and Medicare	747	1,402	3,600	3,395	4,350	28.1%	Fringe
610-3750-51315	Wisconsin Retirement System	665	1,305	3,450	2,995	3,700	23.5%	Fringe
610-3750-53500	Dept/Program Supplies	7,038	4,897	10,000	10,000	10,000	0.0%	Supplies - Maintenance
Total Maintenance Meters Expenditures		21,935	33,267	84,750	75,530	92,895	23.0%	
Maint Hydrants								
610-3760-51100	Salaries and Wages	4,928	3,044	4,000	5,325	5,850	9.9%	Salaries
610-3760-51200	Overtime Wages	-	-	-	-	-	0.0%	Salaries
610-3760-51300	Health Insurance	1,031	690	1,300	1,775	1,860	4.8%	Fringe
610-3760-51305	Dental & Other benefits	55	38	60	80	80	0.0%	Fringe
610-3760-51310	Social Security and Medicare	357	222	300	410	470	14.6%	Fringe
610-3760-51315	Wisconsin Retirement System	324	206	270	360	400	11.1%	Fringe
610-3760-53500	Dept/Program Supplies	9,483	1,733	10,500	10,000	10,000	0.0%	Supplies - Maintenance
Total Maintenance of Hydrants		16,178	5,933	16,430	17,950	18,660	4.0%	
Maint Misc Plan								
610-3770-51100	Salaries and Wages	4,760	6,516	5,000	5,325	5,850	9.9%	Salaries
610-3770-51200	Overtime Wages	22	-	-	-	-	0.0%	Salaries
610-3770-51300	Health Insurance	880	1,530	1,700	1,775	1,860	4.8%	Fringe
610-3770-51305	Dental & Other benefits	42	68	75	80	80	0.0%	Fringe
610-3770-51310	Social Security and Medicare	355	472	400	410	470	14.6%	Fringe
610-3770-51315	Wisconsin Retirement System	313	440	350	360	400	11.1%	Fringe
610-3770-53400	Vehicle Maintenance	9,980	461	5,000	5,000	5,000	0.0%	Supplies - Vehicle
610-3770-53410	Fuel	1,975	2,621	3,000	3,500	3,000	-14.3%	Supplies - Vehicle
610-3770-53500	Dept/Program Supplies	1,595	2,882	3,000	2,500	2,500	0.0%	Supplies - Maintenance
Total Maintenance Misc Plant Expenditures		19,922	14,990	18,525	18,950	19,160	1.1%	

2022 Budget

Water Utility - 610

Dept/Account No	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22	Category
Customer Accounts								
610-3780-51100	Salaries and Wages	31,865	31,489	30,000	30,960	18,065	-41.7%	Salaries
610-3780-51200	Overtime Wages	23	-	-	-	-	0.0%	Salaries
610-3780-51300	Health Insurance	10,654	9,902	6,000	11,940	4,580	-61.6%	Fringe
610-3780-51305	Dental & Other benefits	481	432	500	590	285	-51.7%	Fringe
610-3780-51310	Social Security and Medicare	2,274	2,139	2,300	2,370	1,380	-41.8%	Fringe
610-3780-51315	Wisconsin Retirement System	2,085	2,012	2,000	2,090	1,175	-43.8%	Fringe
610-3780-53130	Postage/Mailings	4,109	5,105	5,000	6,000	6,000	0.0%	Supplies & Office
Total Customer Accounts Expenditures		51,491	51,079	45,800	53,950	31,485	-41.6%	
Other Water								
610-3790-52920	Surveys/Studies & Plans	8,452	18,743	15,000	15,000	15,000	0.0%	Professional
610-3790-54740	Water Testing	10,033	10,739	8,000	10,000	10,000	0.0%	Programming
610-3790-56130	Vehicles/Equipment	35,190	-	10,000	10,000	35,000	250.0%	Capital
610-3790-56600	Utility Infrastructure	314,738	704,442	1,750,000	1,650,000	39,000	-97.6%	Capital
610-3790-56699	Capitalized Expenditures	(334,241)	(652,204)	(1,750,000)	(1,650,000)	(25,000)	-98.5%	Capital
610-8000-58200	Interest	116,703	103,375	99,600	99,600	89,150	-10.5%	Debt
610-8000-58300	Debt Issuance Costs	-	8,423	41,500	-	-	0.0%	Debt
610-8000-58900	Other Finance Charges	-	-	-	-	-	0.0%	Debt
Total Other Water Expenditures		150,875	193,518	174,100	134,600	163,150	21.2%	
Total Expenses		1,761,318	1,746,698	1,983,784	1,946,777	1,948,292	0.1%	
Net Change in Equity		323,332	339,089	100,768	122,100	134,085	9.8%	
Beginning Net Assets		2,726,562	2,726,562	3,065,651	3,065,651	3,166,419		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 2,726,562	\$ 3,065,651	\$ 3,166,419	\$ 3,187,751	\$ 3,300,504		

Debt service Principal payments

\$ 352,645 \$ 363,340

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

Revenues			
610-3710-46450	Utility Charges - Residential	610-3710-52100	Professional fees
Meter fees	305,000	Consulting services	5,000
Volumetric charges (240,000 ccf @ \$3.00)	<u>720,000</u>	Other	-
Total for account	<u>1,025,000</u>	Total for account	<u>5,000</u>
610-3710-46451	Utility Charges - Commercial	610-3710-53200	Memberships & subscriptions
Meter fees	16,000	Rural Water Association membership: group	600
Volumetric charges (30,000 ccf @ \$3.00)	<u>90,000</u>	AWPA membership	250
Total for account	<u>106,000</u>	AWWA membership	<u>400</u>
		Total for account	<u>1,250</u>
610-3710-46452	Utility Charges - Public Authority	610-3710-54150	Safety expenses
Meter fees	11,000	WisDOT CDL Drug Testing	400
Volumetric charges (10,000 ccf @ \$3.00)	<u>30,000</u>	Safety Program development/CPR training	1,500
Total for account	<u>41,000</u>	Safety Awards	250
610-3710-46453	Utility Charges - Multi Family	CDL Reimbursements	150
Meter fees	32,000	Medical cabinet and safety items	<u>400</u>
Volumetric charges (120,000 ccf @ \$3.00)	<u>360,000</u>	Total for account	<u>2,700</u>
Total for account	<u>392,000</u>		
Expenses		Capital Asset Requests	
610-3710-52300	Other Intergov'tal pymts	610-3790-56130	Vehicles/Equipment
MWW Demand & Fire Protect service fees	80,000	30" Pavement saw	25,000
Water sold (400,000 ccf @ \$1.25)	500,000	Hydraulic Guillotine pipe saw	9,000
20% Non-revenue water (80,000 ccf @ \$1.25)	<u>100,000</u>	Other small equipment	<u>5,000</u>
Total for account	<u>680,000</u>	Total for account	<u>39,000</u>
610-3710-51900	Professional education	610-3790-56600	Utility Infrastructure
WI Rural Water Association conference	1,500	Water Relay projects - None in 2022	-
APWA Congress - Butschlick	<u>1,000</u>	Total for account	-
Total for account	<u>2,500</u>		

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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



Operating budget impact:

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

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

Funding Sources:

Utility reserves

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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

Operating budget impact:

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

Funding Sources:

Utility reserves



2022 Budget

Enterprise Funds Sewer Utility - 620



Department Description

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

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

Services

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

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

Budget Impact

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

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

Category	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget 21 to '22
Revenues						
Charges for Services Total	1,992,139	2,393,540	2,420,000	2,365,265	2,978,400	25.9%
Other Revenues Total	32,325	72,947	54,250	25,000	40,000	60.0%
Other Financing Sources Total	-	-	-	-	-	0.0%
Total Revenue Sewer	2,024,464	2,466,487	2,474,250	2,390,265	3,018,400	26.3%
Expenses						
Salaries Total	222,751	278,748	216,000	201,550	251,265	24.7%
Fringe Total	115,386	119,001	96,350	96,090	109,230	13.7%
Other Governments Total	877,506	817,986	842,738	805,000	825,000	2.5%
Contractual Total	32,997	34,315	33,586	33,500	18,500	-44.8%
Supplies & Office Total	6,923	7,592	10,730	10,250	9,950	-2.9%
Supplies - Maintenance Total	44,080	54,986	70,250	65,500	65,500	0.0%
Supplies - Vehicle Total	35,736	26,111	31,700	20,000	20,000	0.0%
Utilities Total	747	2,554	3,500	1,800	3,500	94.4%
Professional Fees Total	38,001	26,459	60,750	51,200	23,665	-53.8%
Insurance Total	46,348	44,113	45,000	46,200	46,665	1.0%
Debt Service Total	214,617	257,828	190,345	190,345	249,390	31.0%
Capital Total (depreciation)	467,464	439,418	384,524	385,000	410,000	6.5%
Interdepartmental Expenses	33,157	36,423	46,250	21,835	62,000	183.9%
Total Expenditures Sewer	2,135,713	2,145,534	2,031,723	1,928,270	2,094,665	8.6%
Net Change	(111,249)	320,953	442,527	461,995	923,735	

2022 Budget

Sewer Utility - 620

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Revenues								
620-3810-46450	Charges - Residential	1,224,100	1,526,223	1,525,000	1,476,800	1,850,240	25.3%	Charges
620-3810-46451	Charges - Commercial	158,238	165,469	170,000	170,390	215,850	26.7%	Charges
620-3810-46452	Charges - Public Authority	49,357	45,897	50,000	50,725	64,330	26.8%	Charges
620-3810-46453	Charges - Multi-Family	560,444	655,951	675,000	667,350	847,980	27.1%	Charges
620-3810-48100	Interest Income	8,177	2,135	7,500	5,000	5,000	0.0%	Other Rev
620-3810-48300	Late Payment Penalty	22,032	14,503	20,000	20,000	20,000	0.0%	Other Rev
620-3810-48900	Miscellaneous Revenue	-	1,861	26,750	-	15,000	0.0%	Other Rev
	Total Revenue	2,024,464	2,466,487	2,474,250	2,390,265	3,018,400	26.3%	
Expenditures								
Sewer Administration								
620-3810-51100	Salaries and Wages	105,092	106,917	90,000	91,635	95,865	4.6%	Salaries
620-3810-51300	Health Insurance	30,886	25,523	21,000	21,485	21,835	1.6%	Fringe
620-3810-51305	Dental & Other benefits	1,932	1,821	1,200	1,015	1,090	7.4%	Fringe
620-3810-51310	Social Security and Medicare	8,087	8,053	6,900	7,010	7,335	4.6%	Fringe
620-3810-51315	Wisconsin Retirement System	23,665	7,995	6,100	6,185	6,235	0.8%	Fringe
620-3810-51330	Uniform Expense	800	1,578	1,000	1,000	1,000	0.0%	Fringe
100-2100-51340	Retiree Health Contribution	-	-	-	0	10,000	100.0%	Fringe
620-3810-51355	Other Benefits	1,053	678	-	0	0	-99.0%	Fringe
620-3810-51900	Professional Education	-	-	1,000	3,000	1,500	-50.0%	Fringe
620-3810-52100	Professional Fees Engineering	9,510	3,166	10,000	25,000	10,000	-60.0%	Professional
620-3810-52130	Professional Fees Financial	3,075	3,110	2,750	3,200	1,640	-48.8%	Professional
620-3810-52140	Professional Fees Technology	3,781	8,178	10,000	3,000	2,025	-32.5%	Professional
620-3810-52230	Phone and Internet	747	2,554	3,500	1,800	3,500	94.4%	Utilities
620-3810-52300	Other Intergov'tal pymts	17,952	19,821	17,738	20,000	20,000	0.0%	Other Gov't
620-3810-52320	MMSD Sewer	854,417	793,084	820,000	780,000	800,000	2.6%	Other Gov't
620-3810-52910	Software Purch/Maint	6,292	3,463	1,586	3,500	3,500	0.0%	Contractual
620-3810-52930	Credit Card Fees	7,876	11,507	12,000	10,000	15,000	50.0%	Contractual
620-3810-53100	Office Supplies	978	813	2,000	1,000	1,000	0.0%	Supplies & Office
620-3810-53120	Copy / Printing Costs	-	706	500	500	200	-60.0%	Supplies & Office

2022 Budget

Sewer Utility - 620

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
620-3810-53200	Memberships & Subscriptions	109	223	230	250	250	0.0%	Supplies - Maint
620-3810-53500	Dept/Program Supplies	309	43	250	500	500	0.0%	Supplies & Office
620-3810-54150	Safety Expenses	1,728	2,182	3,000	3,500	3,500	0.0%	Supplies & Office
620-3810-54700	Payments In Lieu Of Taxes	5,137	5,081	5,000	5,000	5,000	0.0%	Other Gov't
620-3810-54710	Depreciation	372,890	390,133	375,000	375,000	400,000	6.7%	Capital
620-3810-55100	Liability & Property Insurance	33,407	33,956	35,000	36,500	35,965	-1.5%	Insurance
620-3810-55110	Workers Comp / Unemp.	12,941	10,157	10,000	9,700	10,700	10.3%	Insurance
620-3810-57410	Administrative Charges	6,084	4,215	7,500	7,600	7,500	-1.3%	Interdeptmntl Exp
620-3810-57430	Building Usage	10,647	10,716	11,750	11,735	12,000	2.3%	Interdeptmntl Exp
Total Sewer Administration Expenditures		1,519,395	1,455,673	1,455,004	1,429,115	1,477,140	3.4%	
Sewer Maintenance								
620-3820-51100	Salaries and Wages	53,027	92,870	70,000	49,115	71,765	46.1%	Salaries
620-3820-51200	Overtime Wages	174	397	500	1,500	1,000	-33.3%	Salaries
620-3820-51300	Health Insurance	12,087	22,655	22,000	16,750	22,020	31.5%	Fringe
620-3820-51305	Dental & Other benefits	586	1,073	1,000	760	965	27.0%	Fringe
620-3820-51310	Social Security and Medicare	3,896	6,849	5,100	3,875	5,570	43.7%	Fringe
620-3820-51315	Wisconsin Retirement System	3,467	6,237	4,750	3,420	4,730	38.3%	Fringe
620-3820-52990	Service Contracts / Televising	18,829	19,345	20,000	20,000	-	-100.0%	Contractual
620-3820-53400	Vehicle Maintenance	30,863	21,156	25,000	15,000	15,000	0.0%	Supplies - Vehicle
620-3820-53410	Fuel	4,873	4,955	6,700	5,000	5,000	0.0%	Supplies - Vehicle
620-3820-53500	Dept/Program Supplies	25,441	38,948	35,000	30,000	30,000	0.0%	Supplies - Maint
620-3820-57420	Equipment Usage	13,926	18,992	25,000	1,500	40,000	2566.7%	Interdeptmntl Exp
Total Sewer Maintenance Expenditures		167,169	233,477	215,050	146,920	196,050	33.4%	
Storm Maintenance								
620-3830-51100	Salaries and Wages	42,565	55,470	35,000	38,500	75,345	95.7%	Salaries
620-3830-51200	Overtime Wages	281	106	500	500	500	0.0%	Salaries
620-3830-51300	Health Insurance	10,160	15,354	11,500	13,050	22,950	75.9%	Fringe
620-3830-51305	Dental & Other benefits	499	613	500	585	1,005	71.8%	Fringe
620-3830-51310	Social Security and Medicare	3,177	4,121	2,650	2,990	5,800	94.0%	Fringe
620-3830-51315	Wisconsin Retirement System	2,809	3,751	2,400	2,635	4,930	87.1%	Fringe
620-3830-53500	Dept/Program Supplies	18,330	15,995	35,000	35,000	35,000	0.0%	Supplies - Maint
620-3830-57420	Equipment Usage	2,500	2,500	2,000	1,000	2,500	150.0%	Interdeptmntl Exp
Total Storm Maintenance Expenditures		80,321	97,910	89,550	94,260	148,030	57.0%	

2022 Budget

Sewer Utility - 620

Account Number	Account Name	2019 Actual	2020 Actual	2021 Projected	2021 Adopted Budget	2022 Proposed Budget	% Chg Budget '21 to '22	Category
Customer Accounts								
620-3880-51100	Salaries and Wages	21,612	22,988	20,000	20,300	6,790	-66.6%	Salaries
620-3880-51200	Overtime Wages		-	-	-	-	0.0%	Salaries
620-3880-51300	Health Insurance	8,966	9,199	6,000	8,975	1,165	-87.0%	Fringe
620-3880-51305	Dental & Other benefits	390	388	425	430	140	-67.4%	Fringe
620-3880-51310	Social Security and Medicare	1,514	1,593	1,500	1,555	520	-66.6%	Fringe
620-3880-51315	Wisconsin Retirement System	1,412	1,520	1,325	1,370	440	-67.9%	Fringe
620-3880-53130	Postage/Mailing	4,108	3,668	5,000	5,000	5,000	0.0%	Supplies & Office
Total Customer Accounts Expenditures		38,002	39,356	34,250	37,630	14,055	-62.6%	
Other Sewer								
620-3890-52920	Surveys/Studies & Plans	21,635	12,005	38,000	20,000	10,000	-50.0%	Professional
620-3890-56130	Equipment		420,033	9,524	10,000	160,000	1500.0%	Capital
620-3890-56600	Utility Infrastructure	223,484	486,452	950,000	550,000	600,000	9.1%	Capital
620-3890-56699	Capitalized Expenditures	(128,910)	(857,200)	(950,000)	(550,000)	(750,000)	36.4%	Capital
620-8000-58200	Interest	214,617	176,942	190,345	190,345	249,390	31.0%	Debt
620-8000-58300	Debt Issuance Costs	-	80,886	-	-	-	0.0%	Debt
Total Other Sewer Expenditures		330,826	319,118	237,869	220,345	269,390	22.3%	
Total Expenditures		2,135,713	2,145,534	2,031,723	1,928,270	2,104,665	9.1%	
Net Change in Equity		(111,249)	320,953	442,527	461,995	913,735		
Beginning Net Assets		9,916,816	9,916,816	10,237,769	10,237,769	10,680,296		
Less: Surplus Applied		-	-	-	-	-		
Ending Net Assets		\$ 9,916,816	\$ 10,237,769	\$ 10,680,296	\$ 10,699,764	\$ 11,594,031		
Debt service Principal payments					\$ 468,350	\$ 590,835		

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

Revenues			
620-3810-46450	Utility Charges - Residential		
	Connection fees (3,200 x \$13.30 x 4)	170,240	
	Volumetric charges (240,000 ccf @ \$7.00)	<u>1,680,000</u>	
	Total for account	<u>1,850,240</u>	
620-3810-46451	Utility Charges - Commercial		
	Connection fees (110 x \$13.30 x 4)	5,850	
	Volumetric charges (30,000 ccf @ \$7.00)	<u>210,000</u>	
	Total for account	<u>215,850</u>	
620-3810-46452	Utility Charges - Public Authority		
	Connection fees (25 x \$13.30 x 4)	1,330	
	Volumetric charges (10,000 ccf @ \$7.00)*(90%)	<u>63,000</u>	
	Total for account	<u>64,330</u>	
620-3810-46453	Utility Charges - Multi Family		
	Connection fees (150 x \$13.30 x 4)	7,980	
	Volumetric charges (120,000 ccf @ \$7.00)	<u>840,000</u>	
	Total for account	<u>847,980</u>	
Expenses		Capital Asset Requests	
620-3810-51900	Professional education	620-3890-56130	Vehicles/Equipment
	var. collections system seminars		Replace Backhoe/Loader #91
	<u>1,500</u>		150,000
	Total for account		<u>10,000</u>
	<u>1,500</u>		Total for account
			<u>160,000</u>
620-3810-52320	MMSD Sewer	620-3890-56600	Utility Infrastructure
	MMSD Fees - Residential (\$135,000 x 4Q)		Sewer Lining / Manhole rehabilitation
	540,000		200,000
	MMSD Fees - Commercial / Multi Family (\$65,000 x 4Q)		SEACSI project engineering / design (ongoing)
	<u>260,000</u>		<u>400,000</u>
	Total for account		Total for account
	<u>800,000</u>		<u>600,000</u>

2022 Budget

Capital Purchase Supporting Document



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

Detailed description and justification for purchase:

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



Operating budget impact:

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

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

Funding Sources:

Utility Reserves

Appendix A
2022 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	1.00	43,472	6,152	970	7,122	50,594
100	Judge	1200 - Municipal Court	1.00	5,000	383	10	393	5,393
		1200 - Municipal Court Total	2.00	48,472	6,535	980	7,515	55,987
100	Village Manager	1410 - Village Manager	1.00	134,493	19,031	30,532	49,563	184,056
100	Asst Village Manager	1410 - Village Manager	1.00	82,805	11,717	4,067	15,784	98,589
100	Special Assistant / Payroll	1410 - Village Manager	1.00	52,749	7,464	30,282	37,746	90,495
		1410 - Village Manager Total	3.00	270,047	38,212	64,881	103,093	373,140
100	Clerk-Treasurer	1430 - Clerk / Customer Service	1.00	78,562	11,117	28,711	39,828	118,390
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	44,062	6,235	11,098	17,333	61,395
100	Cust Serv Assoc	1430 - Clerk / Customer Service	1.00	44,062	6,235	4,261	10,496	54,558
		1430 - Clerk / Customer Service Total	3.00	166,686	23,587	44,070	67,657	234,343
100	Assistant to Finance Director	1510 - Finance	1.00	47,663	6,744	10,955	17,699	65,362
100	Finance Director	1510 - Finance	1.00	96,387	13,639	30,895	44,534	140,921
		1510 - Finance Total	2.00	144,050	20,383	41,850	62,233	206,283
100	Executive Secretary	2100 - Police Civilian	1.00	61,027	8,636	30,544	39,180	100,207
100	Public Safety Clerk	2100 - Police Civilian	1.00	44,138	6,246	3,677	9,923	54,061
100	Comm Service Officer	2100 - Police Civilian	1.00	44,470	6,293	3,995	10,288	54,758
100	Public Safety Clerk	2100 - Police Civilian	1.00	44,470	6,293	30,340	36,633	81,103
		2100 - Police Civilian Total	4.00	194,105	27,468	68,556	96,024	290,129
100	Police Chief	2100 - Police Sworn	1.00	121,846	23,991	33,682	57,673	179,519
100	Captain	2100 - Police Sworn	1.00	107,193	21,106	33,255	54,361	161,554
100	Captain	2100 - Police Sworn	1.00	103,410	20,362	32,851	53,213	156,623
100	Sergeant	2100 - Police Sworn	1.00	96,272	18,956	6,565	25,521	121,793
100	Sergeant	2100 - Police Sworn	1.00	98,539	19,402	13,062	32,464	131,003
100	Sergeant	2100 - Police Sworn	1.00	95,797	18,862	13,560	32,422	128,219
100	Sergeant	2100 - Police Sworn	1.00	102,361	20,155	32,907	53,062	155,423
100	Sergeant	2100 - Police Sworn	0.50	47,671	9,387	16,304	25,691	73,362
100	Detective	2100 - Police Sworn	1.00	95,256	18,756	32,719	51,475	146,731
100	Detective	2100 - Police Sworn	1.00	95,256	18,756	13,543	32,299	127,555
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	13,373	31,155	121,466
100	Police Officer	2100 - Police Sworn	1.00	85,128	16,761	6,198	22,959	108,087
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	32,492	50,274	140,585
100	Police Officer	2100 - Police Sworn	1.00	85,128	16,761	13,616	30,377	115,505
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	32,671	50,453	140,764
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	30,874	48,656	138,967
100	Police Officer	2100 - Police Sworn	1.00	96,833	19,067	7,024	26,091	122,924

Appendix A
2022 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	79,880	15,729	6,030	21,759	101,639
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	32,492	50,274	140,585
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	13,303	31,085	121,396
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	32,442	50,224	140,535
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	13,303	31,085	121,396
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	32,448	50,230	140,541
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	6,364	24,146	114,457
100	Police Officer	2100 - Police Sworn	1.00	90,311	17,782	6,735	24,517	114,828
		2100 - Police Sworn Total	24.50	2,303,991	453,653	507,813	961,466	3,265,457
100	Planning/Zoning Administrator	2400 - Planning Development	1.00	85,010	12,029	10,257	22,286	107,296
100	Administrative Clerk	2400 - Planning Development	1.00	43,784	6,195	4,040	10,235	54,019
100	Lead Building Insp	2400 - Planning Development	1.00	73,611	10,416	7,983	18,399	92,010
100	Assoc. Building Insp	2400 - Planning Development	1.00	61,298	8,673	33,693	42,366	103,664
		2400 - Planning Development Total	4.00	263,703	37,313	55,973	93,286	356,989
100	DPW Director	3000 - Public Works Admin	1.00	102,003	14,433	9,837	24,270	126,273
100	Asst Director Dpw	3000 - Public Works Admin	1.00	89,835	12,711	33,265	45,976	135,811
100	Secretary	3000 - Public Works Admin	1.00	42,224	5,975	30,252	36,227	78,451
		3000 - Public Works Admin Total	3.00	234,062	33,119	73,354	106,473	340,535
100	Chief Craftsman	3000 - Public Works Bldg Maint	1.00	64,734	9,160	33,251	42,411	107,145
100	Craftsman	3000 - Public Works Bldg Maint	1.00	59,514	8,421	13,216	21,637	81,151
		3000 - Public Works Bldg Maint Total	2.00	124,248	17,581	46,467	64,048	188,296
100	Mechanic	3000 - Public Works Muni Garage	1.00	71,941	10,179	32,265	42,444	114,385
		3000 - Public Works Muni Garage Total	1.00	71,941	10,179	32,265	42,444	114,385
100	Chief Electrician	3000 - Public Works General	1.00	69,823	9,879	33,868	43,747	113,570
100	Equipment Operator	3000 - Public Works General	1.00	62,266	8,810	33,515	42,325	104,591
100	Equipment Operator	3000 - Public Works General	1.00	61,807	8,745	33,488	42,233	104,040
100	Equipment Operator	3000 - Public Works General	0.50	28,818	4,078	6,860	10,938	39,756
100	Equipment Operator II	3000 - Public Works General	1.00	63,838	9,033	14,005	23,038	86,876
100	Equipment Operator	3000 - Public Works General	1.00	64,843	9,175	31,995	41,170	106,013
100	Forester	3000 - Public Works General	1.00	57,636	8,155	6,918	15,073	72,709
100	Forester	3000 - Public Works General	1.00	65,170	9,222	33,557	42,779	107,949
100	Forester	3000 - Public Works General	1.00	62,964	8,910	33,445	42,355	105,319
100	Forestry Leader	3000 - Public Works General	1.00	68,687	9,720	14,389	24,109	92,796
100	Utility Foreman	3000 - Public Works General	1.00	74,889	10,597	32,559	43,156	118,045
100	Utility Operator	3000 - Public Works General	1.00	70,434	9,966	34,197	44,163	114,597
100	Utility Operator	3000 - Public Works General	1.00	70,260	9,942	34,173	44,115	114,375

Appendix A
2022 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	69,014	9,766	7,585	17,351	86,365
100	Utility Operator	3000 - Public Works General	1.00	67,223	9,512	13,622	23,134	90,357
100	Utility Operator	3000 - Public Works General	1.00	67,223	9,512	13,638	23,150	90,373
100	Summer help	3000 - Public Works General	1.50	46,800	3,580	2,594	6,174	52,974
		3000 - Public Works General Total	17.00	1,071,695	148,602	380,408	529,010	1,600,705
200	Library Director	5110 - Library	1.00	81,182	11,487	30,777	42,264	123,446
200	Asst Library Director	5110 - Library	1.00	62,982	8,912	28,594	37,506	100,488
200	Confidential Secretary	5110 - Library	1.00	41,683	5,898	10,168	16,066	57,749
200	Librarian	5110 - Library	0.80	38,355	5,427	8,607	14,034	52,389
200	Librarian	5110 - Library	1.00	52,478	7,426	10,168	17,594	70,072
200	Librarian	5110 - Library	1.00	61,173	8,656	11,192	19,848	81,021
200	Librarian	5110 - Library	1.00	52,000	7,358	10,174	17,532	69,532
200	Library Aide	5110 - Library	0.38	10,030	767	20	787	10,817
200	Library Associate	5110 - Library	1.00	38,917	5,507	10,331	15,838	54,755
200	Library Clerk	5110 - Library	1.00	36,878	5,218	10,129	15,347	52,225
200	Library Clerk	5110 - Library	0.43	12,683	970	26	996	13,679
200	Library Clerk	5110 - Library	0.43	11,994	918	24	942	12,936
200	Library Clerk	5110 - Library	0.50	15,486	1,185	31	1,216	16,702
200	Library Clerk	5110 - Library	0.43	11,994	918	24	942	12,936
200	Library Clerk	5110 - Library	0.43	13,264	1,015	27	1,042	14,306
200	Library Clerk	5110 - Library	0.25	6,994	535	14	549	7,543
200	Library Clerk	5110 - Library	0.25	6,973	533	14	547	7,520
200	Shelver	5110 - Library	0.25	5,808	444	12	456	6,264
200	Shelver	5110 - Library	0.25	5,808	444	195	639	6,447
200	Shelver	5110 - Library	0.25	6,334	485	13	498	6,832
200	Shelver	5110 - Library	0.25	6,334	485	13	498	6,832
200	Shelver	5110 - Library	0.25	5,808	444	12	456	6,264
200	Shelver	5110 - Library	0.25	5,808	444	12	456	6,264
200	Shelver	5110 - Library	0.25	6,334	485	13	498	6,832
		5110 - Library Total	13.65	597,300	75,961	130,590	206,551	803,851
210	Program Assistant	4600 - Senior Services	0.45	14,489	1,108	29	1,137	15,626
210	Senior Resource Director	4600 - Senior Services	0.90	53,708	7,600	27,551	35,151	88,859
		4600 - Senior Services Total	1.35	68,197	8,708	27,580	36,288	104,485
		Grand Total	80.50	5,558,497	901,301	1,474,787	2,376,088	7,934,585

Appendix B

2022 Budget Personnel Detail - By Department Charged

9/7/2021

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
1200 - Municipal Court	Clerk-Treasurer	1200 - Municipal Court	1.00	100.00%	1.00	43,472	7,122	50,594
1200 - Municipal Court	Judge	1200 - Municipal Court	1.00	100.00%	1.00	5,000	393	5,393
1200 - Municipal Court Total			2.00	200.00%	2.00	48,472	7,515	55,987
1410 - Village Manager	Village Manager	1410 - Village Manager	1.00	90.00%	0.90	121,044	44,607	165,651
1410 - Village Manager	Assistant Village Manager	1410 - Village Manager	1.00	100.00%	1.00	82,805	15,784	98,589
1410 - Village Manager	Assistant Specialist	1410 - Village Manager	1.00	90.00%	0.90	47,474	33,972	81,446
1410 - Village Manager Total			3.00	280.00%	2.80	251,323	94,363	345,686
1420 - Clerk	Village Clerk	1420 - Clerk	1.00	100.00%	1.00	78,562	39,828	118,390
1420 - Clerk	Cust Serv Assoc 1	1420 - Clerk	1.00	80.00%	0.80	35,250	13,866	49,116
1420 - Clerk	Cust Serv Assoc 2	1420 - Clerk	1.00	80.00%	0.80	35,250	8,397	43,647
1420 - Clerk	Assistant Specialist	1410 - Village Manager	1.00	10.00%	0.10	5,275	3,776	9,051
1420 - Clerk / Customer Service Total			4.00	270.00%	2.70	154,337	65,867	220,204
1510 - Finance	Finance Director	1510 - Finance	1.00	90.00%	0.90	86,748	40,082	126,830
1510 - Finance	Assistant Finance Director	1510 - Finance	1.00	85.00%	0.85	40,514	15,044	55,558
1510 - Finance Total			2.00	175.00%	1.75	127,262	55,126	182,388
2100 - Police Civilian	Executive Secretary	2100 - Police Civilian	1.00	100.00%	1.00	61,027	39,180	100,207
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	44,470	10,288	54,758
2100 - Police Civilian	Comm Service Officer	2100 - Police Civilian	1.00	100.00%	1.00	44,138	9,923	54,061
2100 - Police Civilian	Public Safety Clerk	2100 - Police Civilian	1.00	100.00%	1.00	44,470	36,633	81,103
2100 - Police Civilian Total			4.00	400.00%	4.00	194,105	96,024	290,129
2100 - Police Sworn	Police Chief	2100 - Police Sworn	1.00	100.00%	1.00	121,846	57,673	179,519
2100 - Police Sworn	Captain	2100 - Police Sworn	1.00	100.00%	1.00	107,193	54,361	161,554
2100 - Police Sworn	Captain	2100 - Police Sworn	1.00	100.00%	1.00	103,410	53,213	156,623
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	96,272	25,521	121,793
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	98,539	32,464	131,003
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	95,797	32,422	128,219
2100 - Police Sworn	Sergeant	2100 - Police Sworn	1.00	100.00%	1.00	102,361	53,062	155,423
2100 - Police Sworn	Sergeant	2100 - Police Sworn	0.50	100.00%	0.50	47,671	25,691	73,362
2100 - Police Sworn	Detective	2100 - Police Sworn	1.00	100.00%	1.00	95,256	51,475	146,731
2100 - Police Sworn	Detective	2100 - Police Sworn	1.00	100.00%	1.00	95,256	32,299	127,555
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	31,155	121,466

Appendix B

2022 Budget Personnel Detail - By Department Charged

9/7/2021

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	85,128	22,959	108,087
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	50,274	140,585
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	85,128	30,377	115,505
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	50,453	140,764
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	48,656	138,967
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	96,833	26,091	122,924
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	50,274	140,585
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	31,085	121,396
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	50,224	140,535
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	31,085	121,396
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	50,230	140,541
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	79,880	21,759	101,639
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	24,146	114,457
2100 - Police Sworn	Police Officer	2100 - Police Sworn	1.00	100.00%	1.00	90,311	24,517	114,828
2100 - Police Sworn Total			24.50	2500.00%	24.50	2,303,991	961,466	3,265,457
2400 - Planning Development	Planning Director	2400 - Planning Development	1.00	100.00%	1.00	85,010	22,286	107,296
2400 - Planning Development	Administrative Clerk	2400 - Planning Development	1.00	100.00%	1.00	43,784	10,235	54,019
2400 - Planning Development	Lead Building Inspector	2400 - Planning Development	1.00	100.00%	1.00	73,611	18,399	92,010
2400 - Planning Development	Associate Building Inspector	2400 - Planning Development	1.00	100.00%	1.00	61,298	42,366	103,664
2400 - Planning Development Total			4.00	400.00%	4.00	263,703	93,286	356,989
3100 - Public Works Admin	Public Works Director	3000 - Public Works	1.00	50.00%	0.50	51,002	12,136	63,138
3100 - Public Works Admin	Asst Director DPW	3000 - Public Works	1.00	50.00%	0.50	44,918	22,989	67,907
3100 - Public Works Admin	Secretary	3000 - Public Works	1.00	80.00%	0.80	33,779	28,982	62,761
3100 - Public Works Admin Total			3.00	180.00%	1.80	129,699	64,107	193,806
3230 - Bldg Maint	Craftsman	3000 - Public Works	1.00	100.00%	1.00	64,734	42,411	107,145
3230 - Bldg Maint	Chief Craftsman	3000 - Public Works	1.00	100.00%	1.00	59,514	21,637	81,151
3230 - Bldg Maint Total			2.00	200.00%	2.00	124,248	64,048	188,296
3300 - Muni Garage	Mechanic	3000 - Public Works	1.00	100.00%	1.00	71,941	42,444	114,385
3300 - Muni Garage	DPW General	3000 - Public Works	15.50	1.50%	0.23	15,373	7,842	23,215
3300 - Muni Garage Total			16.50	101.50%	1.23	87,314	50,286	137,600

Appendix B

2022 Budget Personnel Detail - By Department Charged

9/7/2021

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
3410 - Street & Alley	DPW General	3000 - Public Works	15.50	6.00%	0.93	61,493	31,370	92,863
3410 - Street & Alley Total			15.50	6.00%	0.93	61,493	31,370	92,863
3430 - Street Lighting	DPW General	3000 - Public Works	15.50	5.50%	0.85	56,369	28,755	85,124
3430 - Street Lighting Total			15.50	5.50%	0.85	56,369	28,755	85,124
3460 - Winter	DPW General	3000 - Public Works	15.50	7.50%	1.16	76,867	39,213	116,080
3460 - Winter Total			15.50	7.50%	1.16	76,867	39,213	116,080
3510 - Combined Collect	DPW General	3000 - Public Works	15.50	12.00%	1.86	122,987	62,740	185,727
3510 - Combined Collect Total			15.50	12.00%	1.86	122,987	62,740	185,727
3530 - Yard Waste	DPW General	3000 - Public Works	15.50	5.00%	0.78	51,245	26,142	77,387
3530 - Yard Waste Total			15.50	5.00%	0.78	51,245	26,142	77,387
3610 - Forestry	DPW General	3000 - Public Works	15.50	16.25%	2.52	166,546	84,961	251,507
3610 - Forestry Total			15.50	16.25%	2.52	166,546	84,961	251,507
3620 - Parks	DPW General	3000 - Public Works	15.50	4.00%	0.62	40,996	20,914	61,910
3620 - Parks	Summer help	3000 - Public Works	1.50	100.00%	1.50	46,800	6,174	52,974
3620 - Parks Total			17.00	104.00%	2.12	87,796	27,088	114,884
5110 - Library	Library Director	5110 - Library	1.00	100.00%	1.00	81,182	42,264	123,446
5110 - Library	Asst Library Director	5110 - Library	1.00	100.00%	1.00	62,982	37,506	100,488
5110 - Library	Confidential Secretary	5110 - Library	1.00	100.00%	1.00	41,683	16,066	57,749
5110 - Library	Librarian	5110 - Library	0.80	100.00%	0.80	38,355	14,034	52,389
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	52,478	17,594	70,072
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	61,173	19,848	81,021
5110 - Library	Librarian	5110 - Library	1.00	100.00%	1.00	52,000	17,532	69,532
5110 - Library	Library Aide	5110 - Library	0.38	100.00%	0.38	10,030	787	10,817
5110 - Library	Library Associate	5110 - Library	1.00	100.00%	1.00	38,917	15,838	54,755
5110 - Library	Senior Library Clerk	5110 - Library	1.00	100.00%	1.00	36,878	15,347	52,225
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	12,683	996	13,679
5110 - Library	Shelver	5110 - Library	0.43	100.00%	0.43	11,994	942	12,936
5110 - Library	Library Clerk	5110 - Library	0.50	100.00%	0.50	15,486	1,216	16,702
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	11,994	942	12,936
5110 - Library	Library Clerk	5110 - Library	0.43	100.00%	0.43	13,264	1,042	14,306
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	6,994	549	7,543
5110 - Library	Library Clerk	5110 - Library	0.25	100.00%	0.25	6,973	547	7,520

Appendix B

2022 Budget Personnel Detail - By Department Charged

9/7/2021

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,808	456	6,264
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,808	639	6,447
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,334	498	6,832
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,334	498	6,832
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,808	456	6,264
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	5,808	456	6,264
5110 - Library	Shelver	5110 - Library	0.25	100.00%	0.25	6,334	498	6,832
5110 - Library Total			13.65	2400.00%	13.65	597,300	206,551	803,851
4600 - Senior Services	Senior Resource Director	4600 - Senior Services	0.90	100.00%	0.90	53,708	35,151	88,859
4600 - Senior Services	Program Assistant	4600 - Senior Services	0.45	100.00%	0.45	14,489	1,137	15,626
4600 - Senior Services Total			1.35	200.00%	1.35	68,197	36,288	104,485
3900 - Parking	Assistant Finance Director	1510 - Finance	1.00	5.00%	0.05	2,383	885	3,268
3900 - Parking	Cust Serv Assoc 1	1430 - Customer Service	1.00	10.00%	0.10	4,407	1,733	6,140
3900 - Parking	Cust Serv Assoc 2	1430 - Customer Service	1.00	10.00%	0.10	4,407	1,050	5,457
3900 - Parking Total			3.00	25.00%	0.25	11,197	3,668	14,865
3710 - Water - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	6,725	2,478	9,203
3710 - Water - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,819	2,227	7,046
3710 - Water - Admin	Public Works Director	3000 - Public Works	1.00	20.00%	0.20	20,401	4,854	25,255
3710 - Water - Admin	Asst Director Dpw	3000 - Public Works	1.00	20.00%	0.20	17,967	9,195	27,162
3710 - Water - Admin	Secretary	3000 - Public Works	1.00	10.00%	0.10	4,222	3,624	7,846
3710 - Water - Admin	DPW General	3000 - Public Works	15.50	2.20%	0.34	22,548	11,503	34,051
3710 - Water - Admin Total			20.50	62.20%	0.94	76,682	33,881	110,563
3730 - Water - Mains	DPW General	3000 - Public Works	15.50	12.50%	1.94	128,112	65,354	193,466
3730 - Water - Mains Total			15.50	12.50%	1.94	128,112	65,354	193,466
3740 - Water - Services	DPW General	3000 - Public Works	15.50	3.00%	0.47	30,747	15,684	46,431
3740 - Water - Services Total			15.50	3.00%	0.47	30,747	15,684	46,431
3750 - Water - Meters	DPW General	3000 - Public Works	15.50	5.55%	0.86	56,882	29,018	85,900
3750 - Water - Meters Total			15.50	5.55%	0.86	56,882	29,018	85,900
3760 - Water - Hydrants	DPW General	3000 - Public Works	15.50	0.60%	0.09	6,150	3,137	9,287
3760 - Water - Hydrants Total			15.50	0.60%	0.09	6,150	3,137	9,287

Appendix B

2022 Budget Personnel Detail - By Department Charged

9/7/2021

Allocated Department	Title	Home Dept	Total FTE	Allocation %	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits
3770 - Water - Misc Plant	DPW General	3000 - Public Works	15.50	0.60%	0.09	6,150	3,137	9,287
3770 - Water - Misc Plant Total			15.50	0.60%	0.09	6,150	3,137	9,287
3780 - Water - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	5.00%	0.05	2,383	885	3,268
3780 - Water - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	5.00%	0.05	2,203	867	3,070
3780 - Water - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	5.00%	0.05	2,203	525	2,728
3780 - Water - Cust Acnt	DPW General	3000 - Public Works	15.50	1.10%	0.17	11,274	5,751	17,025
3780 - Water - Cust Acnt Total			18.50	16.10%	0.32	18,063	8,028	26,091
3810 - Sewer - Admin	Village Manager	1410 - Village Manager	1.00	5.00%	0.05	6,725	2,478	9,203
3810 - Sewer - Admin	Finance Director	1510 - Finance	1.00	5.00%	0.05	4,819	2,227	7,046
3810 - Sewer - Admin	Public Works Director	3000 - Public Works	1.00	30.00%	0.30	30,601	7,282	37,883
3810 - Sewer - Admin	Asst Director Dpw	3000 - Public Works	1.00	30.00%	0.30	26,951	13,793	40,744
3810 - Sewer - Admin	Secretary	3000 - Public Works	1.00	10.00%	0.10	4,222	3,624	7,846
3810 - Sewer - Admin	DPW General	3000 - Public Works	15.50	2.20%	0.34	22,548	11,503	34,051
3810 - Sewer - Admin Total			20.50	82.20%	1.14	95,866	40,907	136,773
3820 - Sewer - Maint	DPW General	3000 - Public Works	15.50	7.10%	1.10	72,767	37,122	109,889
3820 - Sewer - Maint Total			15.50	7.10%	1.10	72,767	37,122	109,889
3830 - Sewer - Storm	DPW General	3000 - Public Works	15.50	7.40%	1.15	75,842	38,690	114,532
3830 - Sewer - Storm Total			15.50	7.40%	1.15	75,842	38,690	114,532
3880 - Sewer - Cust Acnt	Assistant Finance Director	1510 - Finance	1.00	5.00%	0.05	2,383	885	3,268
3880 - Sewer - Cust Acnt	Cust Serv Assoc 1	1430 - Customer Service	1.00	5.00%	0.05	2,203	867	3,070
3880 - Sewer - Cust Acnt	Cust Serv Assoc 2	1430 - Customer Service	1.00	5.00%	0.05	2,203	525	2,728
3880 - Sewer - Cust Acnt Total			3.00	15.00%	0.15	6,789	2,277	9,066

Appendix C

2022 Budget Allocated Staff By Position 2020-2022

9/6/2021

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2020	Budget Allocation 2021	Budget Allocation 2022
100	Village Manager	1410 - Village Manager	1410 - Village Manager	85.00%	90.00%	90.00%
100	Village Manager	1410 - Village Manager	3710 - Water - Admin	5.00%	5.00%	5.00%
100	Village Manager	1410 - Village Manager	3810 - Sewer - Admin	5.00%	5.00%	5.00%
100	Village Manager	1410 - Village Manager	3900 - Parking	<u>5.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Village Manager Total				100.00%	100.00%	100.00%
100	Special Assistant / Payroll	1410 - Village Manager	1420 - Clerk	35.00%	30.00%	10.00%
100	Special Assistant / Payroll	1410 - Village Manager	1410 - Village Manager	50.00%	60.00%	90.00%
100	Special Assistant / Payroll	1410 - Village Manager	3780 - Water - Cust Acnt	5.00%	5.00%	0.00%
100	Special Assistant / Payroll	1410 - Village Manager	3880 - Sewer - Cust Acnt	5.00%	5.00%	0.00%
100	Special Assistant / Payroll	1410 - Village Manager	3900 - Parking	<u>5.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Special Assistant Total				100.00%	100.00%	100.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	1420 - Clerk	45.00%	45.00%	80.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3780 - Water - Cust Acnt	15.00%	15.00%	5.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	15.00%	15.00%	5.00%
100	Cust Serv Assoc 1	1420 - Clerk / Customer Service	3900 - Parking	<u>25.00%</u>	<u>25.00%</u>	<u>10.00%</u>
Cust Serv Assoc 1 Total				100.00%	100.00%	100.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	1420 - Clerk	45.00%	45.00%	80.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3780 - Water - Cust Acnt	15.00%	15.00%	5.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	15.00%	15.00%	5.00%
100	Cust Serv Assoc 2	1420 - Clerk / Customer Service	3900 - Parking	<u>25.00%</u>	<u>25.00%</u>	<u>10.00%</u>
Cust Serv Assoc 2 Total				100.00%	100.00%	100.00%
100	Finance Director	1510 - Finance	1510 - Finance	85.00%	85.00%	90.00%
100	Finance Director	1510 - Finance	3710 - Water - Admin	5.00%	5.00%	5.00%
100	Finance Director	1510 - Finance	3810 - Sewer - Admin	5.00%	5.00%	5.00%
100	Finance Director	1510 - Finance	6600 - TID's	<u>5.00%</u>	<u>5.00%</u>	<u>0.00%</u>
Finance Director Total				100.00%	100.00%	100.00%
100	Assistant to Finance Director	1510 - Finance	1510 - Finance	75.00%	85.00%	85.00%
100	Assistant to Finance Director	1510 - Finance	3780 - Water - Cust Acnt	10.00%	5.00%	5.00%
100	Assistant to Finance Director	1510 - Finance	3880 - Sewer - Cust Acnt	10.00%	5.00%	5.00%
100	Assistant to Finance Director	1510 - Finance	3900 - Parking	<u>5.00%</u>	<u>5.00%</u>	<u>5.00%</u>
Assistant to Finance Director Total				100.00%	100.00%	100.00%

Appendix C

2022 Budget Allocated Staff By Position 2020-2022

9/6/2021

Fund	Title	Home Dept	Allocated Department	Budget Allocation 2020	Budget Allocation 2021	Budget Allocation 2022
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%	20.00%	20.00%
100	DPW Director	3000 - Public Works Admin	3810 - Sewer - Admin	25.00%	30.00%	30.00%
DPW Director Total				100.00%	100.00%	100.00%
100	Asst Director Dpw	3000 - Public Works Admin	3100 - Public Works Admin	50.00%	50.00%	50.00%
100	Asst Director Dpw	3000 - Public Works Admin	3710 - Water - Admin	25.00%	20.00%	20.00%
100	Asst Director Dpw	3000 - Public Works Admin	3810 - Sewer - Admin	25.00%	30.00%	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	3300 - Muni Garage	0.00%	0.00%	1.50%
100	DPW General	3000 - Public Works	3410 - Street /Alley	6.00%	6.40%	6.00%
100	DPW General	3000 - Public Works	3430 - Street Lighting	5.50%	5.80%	5.50%
100	DPW General	3000 - Public Works	3460 - Winter Maint	7.50%	7.50%	7.50%
100	DPW General	3000 - Public Works	3510 - Refuse	12.50%	12.50%	12.00%
100	DPW General	3000 - Public Works	3530 - Yard Waste	6.90%	8.00%	5.00%
100	DPW General	3000 - Public Works	3610 - Forestry	16.00%	14.80%	16.25%
100	DPW General	3000 - Public Works	3620 - Parks	5.00%	6.40%	4.00%
100	DPW General	3000 - Public Works	3710 - Water Admin	2.20%	2.25%	2.20%
100	DPW General	3000 - Public Works	3730 - Water Mains	16.70%	13.50%	12.50%
100	DPW General	3000 - Public Works	3740 - Water Services	3.00%	3.10%	3.00%
100	DPW General	3000 - Public Works	3750 - Water Meters	4.70%	5.00%	5.55%
100	DPW General	3000 - Public Works	3760 - Water Hydrants	0.65%	0.60%	0.60%
100	DPW General	3000 - Public Works	3770 - Water Misc Plant	0.65%	0.60%	0.60%
100	DPW General	3000 - Public Works	3780 - Water Customer Accts	1.10%	1.20%	1.10%
100	DPW General	3000 - Public Works	3810 - Sewer Admin	2.20%	2.25%	2.20%
100	DPW General	3000 - Public Works	3820 - Sewer Maintenance	6.10%	5.70%	7.10%
100	DPW General	3000 - Public Works	3830 - Storm Maintenance	3.30%	4.40%	7.40%
DPW General Total				100.00%	100.00%	100.00%
Grand Total				1200.00%	900.00%	900.00%

2022 Budget Worksheets

9/6/2021

APPENDIX D - Capital Asset Vehicles Inventory

Dept	Category	ID#	Year / Make / Model	Description	Year		Replace		Replace	Replace					
					Purchased	Expected Life	Cost	Cost	Metric	Year	2022	2023	2024	2025	2026
Police	Vehicles - equipped	901	2018 FORD EXPLORER	UNMARKED	2018	6	38,168	50,000	6	2024	-	-	50,000	-	-
Police	Vehicles - equipped	902	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	53,875	60,000	7	2025	-	-	-	60,000	-
Police	Vehicles - equipped	903	2018 FORD EXPLORER	PATROL VEHICLE	2017	4	53,809	60,000	15	2023	-	60,000	-	-	-
Police	Vehicles - equipped	904	2015 CHEVY TAHOE	PATROL VEHICLE	2015	4	53,580	60,000	21	2021	-	-	-	60,000	-
Police	Vehicles - equipped	905	2018 FORD EXPLORER	PATROL VEHICLE	2018	4	46,894	60,000	15	2023	-	60,000	-	-	-
Police	Vehicles - equipped	906	2017 CHEVY TAHOE	PATROL VEHICLE	2017	4	57,517	60,000	17	2022	60,000	-	-	-	60,000
Police	Vehicles - equipped	907	2013 CHEVY TAHOE	UNMARKED	2013	6	49,750	45,000	19	2022	45,000	-	-	-	-
Police	Vehicles - equipped	908	2017 JEEP WRANGLER	PARKING CHECKER	2016	10	41,231	50,000	17	2027	-	-	-	-	-
Police	Vehicles - equipped	909	2018 FORD EXPLORER	UNMARKED	2018	6	38,017	50,000	10	2024	-	-	50,000	-	-
Police	Vehicles - equipped	910	2020 FORD EXPLORER	PATROL VEHICLE	2020	4	52,320	60,000	9	2024	-	-	60,000	-	-
Police	Vehicles - equipped	911	2015 CHEVY EQUINOX	UNMARKED	2015	6	23,913	50,000	11	never	-	-	-	-	-
							509,074	605,000			105,000	120,000	160,000	120,000	60,000
Planning	Vehicles	201	2014 CHEVY CRUZ	INSPECTIONS	2014	10	20,917	35,000	8	2025	-	-	-	35,000	-
Planning	Vehicles	202	2015 CHEVY CRUZ	INSPECTIONS	2015	10	17,097	35,000	7	2026	-	-	-	-	35,000
							38,014	70,000			-	-	-	35,000	35,000
DPW	Light Trucks	22	2009 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2009	12	14,775	35,000	17	2022	35,000	-	-	-	-
DPW	Light Trucks	24	2008 CHEVY COLORADO	COMPACT PICK-UP TRUCK	2008	12	29,154	35,000	13	2026	-	-	-	-	35,000
DPW	Vehicles	25	2013 CHEVY EQUINOX	DPW DIRECTOR	2013	10	23,627	30,000	14	2023	-	30,000	-	-	-
DPW	Vehicles	26	2014 CHEVY EQUINOX	ASST DPW DIRECTOR	2014	10	22,692	30,000	14	2024	-	-	30,000	-	-
DPW	Light Trucks	30	2011 CHEVY SILVERADO	3/4 TON PICK-UP TRUCK	2011	12	33,991	50,000	11	2026	-	-	-	-	50,000
DPW	Spec. Pick-ups	32	2012 FORD F550 Versalift	2 TON BUCKET TRUCK	2013	12	87,231	130,000	12	2026	-	-	-	-	130,000
DPW	Spec. Pick-ups	33	2001 FORD F350 W/NEW FLATBED	1 TON SERVICE TRUCK	2001	15	23,454	40,000	18	2024	-	-	40,000	-	-
DPW	Spec. Pick-ups	34	2012 GMC 3500 w/Dump Body	2.5 CY DUMP TRUCK	2012	12	44,960	65,000	8	2028	-	-	-	-	-
DPW	Spec. Pick-ups	36	2002 FORD F350 W/UTILITY BODY	1 TON FLAT BED TRUCK	2002	12	18,763	50,000	17	2024	-	-	50,000	-	-
DPW	Spec. Pick-ups	38	1998 CHEVY TRUCK	3/4 TON PICK-UP TRUCK	1998	15	30,327	50,000	17	2022	50,000	-	-	-	-
DPW	Spec. Pick-ups	39	2019 FORD F-350	1 TON SERVICE TRUCK	2019	12	49,450	60,000	6	2032	-	-	-	-	-
DPW	Dump Trucks	44	2016 FORD F-550	2 TON SERVICE TRUCK - Forestry	2015	15	58,556	60,000	9	2029	-	-	-	-	-
DPW	Dump Trucks	45	2019 FORD F-350	STREETS - 5 CY DUMP	2020	15	58,250	60,000	6	2035	-	-	-	-	-
DPW	Dump Trucks	47	2007 FORD TRUCK	FORESTRY - 6 CY DUMP TRUCK	2006	15	51,696	65,000	16	2028	-	-	-	-	-
DPW	Dump Trucks	50	2014 INTERNATIONAL 4300	HOOK LIFT w/ 8 CY DUMP	2014	15	135,570	150,000	12	2029	-	-	-	-	-
DPW	Dump Trucks	54	2019 Western Start 4700 SB	STREETS - 10 CY DUMP BODY	2019	15	163,608	200,000	10	2034	-	-	-	-	-
DPW	Dump Trucks	55	2020 Western Star 4700 SB	STREETS - 10 CY DUMP TRUCK	2021	15	170,042	200,000	7	2034	-	-	-	-	-
DPW	Dump Trucks	56	2005 CHEVY TRUCK	STREETS - 7 CY DUMP TRUCK	2005	15	70,381	170,000	20	2021	-	-	-	-	-
DPW	Dump Trucks	57	2007 GMC 7500 TRUCK	STREETS - 7 CY DUMP TRUCK	2007	15	88,229	225,000	19	2023	-	225,000	-	-	-
DPW	Dump Trucks	58	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2008	15	106,268	225,000	19	2022	225,000	-	-	-	-
DPW	Dump Trucks	59	2008 INTERNATIONAL 7300	STREETS - 7 CY DUMP TRUCK	2008	15	106,268	225,000	18	2025	-	-	-	225,000	-
DPW	Spec. Pick-ups	65	2007 VERSALIFT AERIAL	FORESTRY - BUCKET TRUCK	2007	15	130,235	300,000	18	2022	300,000	-	-	-	-
DPW	Heavy Equip	70	2005 OTTAWA SPOTTER (shared)	SPECIALTY EQUIPMENT	2011	12	14,750	50,000	20	2025	-	-	-	50,000	-
DPW	Garbage Trucks	71	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	12	2027	-	-	-	-	-
DPW	Garbage Trucks	72	2018 MAC GARBAGE TRUCK	REFUSE COLLECTIONS 20 CY	2017	10	199,446	250,000	13	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	5	2027	-	-	-	-	-
							2,468,242	3,505,000			610,000	255,000	120,000	275,000	215,000
							3,015,330	4,180,000			715,000	375,000	280,000	430,000	310,000

2022 Budget Worksheets

9/6/2021

APPENDIX E - Capital Asset - Equipment Inventory

Dept	Category	ID#	Description	Function 1 (Primary)	Year	Expected	Replace		Critical Use criteria	Replace	Replace	2022	2023	2024	2025	2026
					Purchased	Life	Cost	Cost		Metric	Year					
General	Furniture		COURT ROOM CHAIRS	VILLAGE HALL	2008	20	6,098	6,500	n/a	n/a	2028	-	-	-	-	-
General	Furniture		COMMITTEE ROOM CHAIRS	VILLAGE HALL	2016	15	4,000	5,000	n/a	n/a	2031	-	-	-	-	-
							10,098	11,500				-	-	-	-	-
PARKS	Misc Equip		BEACH PLAY EQUIPMMENT	PARKS	2015	20	4,457	50,000	n/a	n/a	2035	-	-	-	-	-
PARKS	Misc Equip		RIVERPARK BLEACHERS / BENCHES	PARKS	2015	20	9,059	20,000	n/a	n/a	2035	-	-	-	-	-
PARKS	Misc Equip		ATWATER PARK PLAY EQUIPMMENT	PARKS	2015	20	100,000	100,000	n/a	n/a	2035	-	-	-	-	-
							123,516	170,000				-	-	-	-	-
VC / SRC	Furniture		ROUND TABLES (10)	VILLAGE CENTER	2003	20	5,082	6,000	n/a	n/a	2025	-	-	-	6,000	-
VC / SRC	Furniture		FLIP TOP TABLES (18)	VILLAGE CENTER	2017	20	11,343	12,000	n/a	n/a	2037	-	-	-	-	-
VC / SRC	Furniture		LOBBY FURNITURE (2T / 3C)	VILLAGE CENTER	2019	15	3,750	3,500	n/a	n/a	2034	-	-	-	-	-
VC / SRC	Furniture		STACKING CHAIRS FOR VC (170)	VILLAGE CENTER	2002	20	20,000	20,000	n/a	n/a	2025	-	-	-	20,000	-
VC / SRC	Furniture		COAT RACK	VILLAGE CENTER	2003	20	1,482	2,000	n/a	n/a	2025	-	-	-	2,000	-
VC / SRC	Furniture		SRC CONFERENCE ROOM (3T / 12C)	VILLAGE CENTER	2011	20	3,500	5,000	n/a	n/a	2031	-	-	-	-	-
							45,157	48,500				-	-	-	28,000	-
Manager	Furniture		OFFICE FURNITURE - MANAGER	VILLAGE HALL	2018	20	5,140	7,500	n/a	n/a	2038	-	-	-	-	-
Manager	Furniture		OFFICE FURNITURE - ASST. MGR	VILLAGE HALL	2008	20	4,142	7,500	n/a	n/a	2028	-	-	-	-	-
							9,282	15,000				-	-	-	-	-
Clerk	Furniture		OFFICE FURNITURE - CLERK	VILLAGE HALL	2008	20	5,805	6,000	n/a	n/a	2028	-	-	-	-	-
Clerk	Furniture		CUBICLES FOR BACK OFFICE	VILLAGE HALL	2008	20	11,285	15,000	n/a	n/a	2028	-	-	-	-	-
							17,090	21,000				-	-	-	-	-
Elections	Misc Equip		E-Poll Books (17)	POLLING STATIONS	2019	7	32,000	34,000	n/a	n/a	2026	-	-	-	-	34,000
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2020	7	6,280	6,000	n/a	n/a	2027	-	-	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2020	7	6,280	6,000	n/a	n/a	2027	-	-	-	-	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2024	-	-	-	6,000	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2024	-	-	-	6,000	-
Elections	Misc Equip		DS200 Voting Machine	POLLING STATIONS	2015	7	2,000	6,000	n/a	n/a	2024	-	-	-	6,000	-
							50,560	64,000				-	-	18,000	-	34,000
Finance	Furniture		OFFICE FURNITURE - DIRECTOR	VILLAGE HALL	2015	20	5,234	5,000	n/a	n/a	2035	-	-	-	-	-
Finance	Furniture		OFFICE FURNITURE - ASSISTANT	VILLAGE HALL	2008	20	4,325	5,000	n/a	n/a	2028	-	-	-	-	-
							9,559	10,000				-	-	-	-	-
Police	Misc Equip		AUDIO/VIDEO INTERROGATION ROOMS	POLICE STATION	2017	10	20,000	20,000	n/a	n/a	2027	-	-	-	-	-
Police	Misc Equip		POLICE PATROL RIFLES (7)	POLICE STATION	2016	10	10,000	20,000	n/a	n/a	2025	-	-	-	20,000	-
Police	Misc Equip		SPEED SENTRY TRAILER	POLICE STATION	2015	10	7,510	10,000	n/a	n/a	2024	-	-	-	10,000	-
Police	Misc Equip		BASE SYSTEM LIVESCAN	POLICE STATION	2008	10	18,590	19,000	n/a	n/a	2023	-	19,000	-	-	-
Police	Misc Equip		PORTABLE RADIOS (26)	POLICE STATION	2018	10	81,000	100,000	n/a	n/a	2029	-	-	-	-	-
Police	Misc Equip		SIDEARMS GLOCK 40 CAL (27)	POLICE STATION	2021	10	9,400	12,000	n/a	n/a	2031	-	-	-	-	-
Police	Misc Equip		BODY CAMERA'S / MOBILE VIDEO	POLICE STATION	2016	5	60,000	85,000	n/a	n/a	2023	-	85,000	-	-	-
Police	Misc Equip		FINGERPRINT ID SYSTEM MORPHUS	POLICE STATION	2017	7	2,093	5,000	n/a	n/a	2024	-	-	-	5,000	-
							208,593	271,000				-	104,000	15,000	20,000	-
Planning	Furniture		OFFICE FURNITURE - P&D ADMIN	VILLAGE HALL	2012	20	3,145	4,000	n/a	n/a	2032	-	-	-	-	-
Planning	Furniture		OFFICE FURNITURE - INSPECTORS	VILLAGE HALL	2008	20	4,246	4,500	n/a	n/a	2028	-	-	-	-	-
Planning	Furniture		LATERAL FILE CABINETS	VILLAGE HALL	2008	20	5,855	6,000	n/a	n/a	2028	-	-	-	-	-
							13,246	14,500				-	-	-	-	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Replace	Critical Use	Replace	Replace	2022	2023	2024	2025	2026
				(Primary)	Purchased	Life	Cost	Cost	criteria	Metric						Year
DPW	Heavy Equip	81	SULLAIR COMPRESSOR	STM,	1996	20	13,998	25,000	MD / Multi-purpose	13	2026	-	-	-	25,000
DPW	Heavy Equip	82	Spaulding Hot Patch Trailer	STM,	2012	12	17,290	20,000	Frontline / Special Purpose	16	2023	-	20,000	-	-
DPW	Heavy Equip	85	BANDIT CHIPPER	PR, TR	2010	15	36,160	55,000	Frontline / Special Purpose	18	2025	-	-	-	55,000
DPW	Heavy Equip	86	BANDIT CHIPPER	PR, TR	2016	10	34,850	55,000	Frontline / Special Purpose	12	2028	-	-	-	-
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	18	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	10	2032	-	-	-	-
DPW	Heavy Equip	94	New Holland Skid Steer L220	CC, MCW	2012	10	40,951	45,000	MD / Multi-purpose	16	2022	45,000	-	-	-
DPW	Heavy Equip	95	GLP 050 FORKLIFT	MT	2015	12	27,593	30,000	Frontline / Special Purpose	9	2027	-	-	-	-
DPW	Heavy Equip	96	Volvo Loader (shared)	CO, YW, SCW	2021	15	81,000	90,000	HD / Multi-purpose	6	2036	-	-	-	-
DPW	Heavy Equip	99	BOMAG BW900-50 Asphalt Roller	STM,	2019	20	21,550	30,000	Frontline / Special Purpose	7	2039	-	-	-	-
DPW	Heavy Equip	100	KUBOTA RTV 1100	PGL, BDL, PKS	2016	15	20,265	25,000	MD / Multi-purpose	14	2028	-	-	-	-
DPW	Heavy Equip	102	KUBOTA TRACTOR W/BUCKET	BC, GF	2001	15	20,000	45,000	Frontline / Special Purpose	7	2021	-	-	-	-
DPW	Heavy Equip	102A	BARBER SURFRAKE, MODEL 400	BC	2001	15	22,000	30,000	Frontline / Special Purpose	n/a	2025	-	-	-	30,000
DPW	Heavy Equip	200	GATOR 4X4 TRUCK	BDL, PGL	2005	15	6,401	12,000	MD / Multi-purpose	17	2022	12,000	-	-	-
DPW	Heavy Equip	300	KUBOTA RTV 900	PGL, BDL, PKS	2011	15	11,500	18,000	MD / Multi-purpose	14	2026	-	-	-	18,000
DPW	Heavy Equip	400	GATOR 4X4 TRUCK	BDL, PGL	2015	15	8,636	9,000	MD / Multi-purpose	13	2030	-	-	-	-
DPW	Refuse Equip	n/a	COMPACTOR #1 (shared)	REFUSE	2021	12	112,000	120,000	Frontline / Special Purpose	n/a	2033	-	-	-	-
DPW	Refuse Equip	n/a	COMPACTOR #2 (shared)	REFUSE	2017	12	103,822	110,000	Frontline / Special Purpose	n/a	2029	-	-	-	-
DPW	Misc Equip		River Park Park Sprinkler System	IN GROUND SYSTEM	1999	20	4,997	25,000	n/a	n/a	2024	-	-	25,000	-
DPW	Misc Equip		Village Center Sprinkler System	IN GROUND SYSTEM	2002	20	9,749	15,000	n/a	n/a	2025	-	-	-	15,000
DPW	Misc Equip		Humble Park Sprinkler System	IN GROUND SYSTEM	2006	20	11,150	15,000	n/a	n/a	2026	-	-	-	15,000
DPW	Misc Equip		Atwater Park Sprinkler System	IN GROUND SYSTEM	2011	20	4,140	10,000	n/a	n/a	2030	-	-	-	-
DPW	Misc Equip		Capitol Drive Blvd Sprinkler System	IN GROUND SYSTEM	2011	20	123,313	100,000	n/a	n/a	2030	-	-	-	-
DPW	Misc Equip		SAWDUST COLLECTOR	BLDG MAINT SHOP	1985	25	3,000	4,000	n/a	n/a	2021	-	-	-	-
DPW	Misc Equip		GENERATOR / WELDER	MECHANIC SHOP	1987	30	1,300	5,000	n/a	n/a	2025	-	-	-	5,000
DPW	Misc Equip		AIR COMPRESSOR (SHOP)	MECHANIC SHOP	1988	20	11,296	11,500	n/a	n/a	2023	-	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		TABLE SAW	BLDG MAINTENANCE SHOP	1992	20	4,300	8,940	n/a	n/a	2024	-	-	8,940	-
DPW	Misc Equip		20 INCH PLANER	BLDG MAINTENANCE SHOP	1992	20	3,900	10,000	n/a	n/a	2028	-	-	-	-
DPW	Misc Equip		MAKEUP AIR SYSTEM	MECHANIC SHOP VENTING	1995	25	3,000	6,000	n/a	n/a	2025	-	-	-	6,000
DPW	Misc Equip		Heavy Vehicle lift	VEHICLE MAINTENANCE	1997	20	24,000	30,000	n/a	n/a	2026	-	-	-	30,000
DPW	Misc Equip		BLACK GOLD FURNACE & TANK	MECHANIC SHOP	2003	15	8,716	10,000	n/a	n/a	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	-
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		Salt Brine Maker	SHOP EQUIPMENT	2012	12	15,050	20,000	n/a	n/a	2024	-	-	20,000	-

Dept	Category	ID#	Description	Function 1	Year	Expected	Cost	Replace	Critical Use	Replace	Replace	2022	2023	2024	2025	2026
				(Primary)													Purchased	Life	Cost	criteria	Metric	Year
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	2023	-	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	2026	-	-	-	-	6,000
DPW	Misc Equip		Fuel Pump	GENERAL OPERATONS	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	-	-	-	-	4,500
DPW	Misc Equip		AUTO DIAGNOSTIC SCANNER	VEHICLE MAINT	2017	7	6,170	7,500	n/a	n/a	2027	-	-	-	-	-
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	-	-	-	-	-
							1,409,924	1,668,340				57,000	72,700	209,440	111,000	98,500
							1,897,025	2,293,840				57,000	176,700	242,440	159,000	132,500
Water	Heavy Equip	92	CASE SV185 Skid Steer	WMB, SM	2018	10	22,370	35,000	MD / Multi-purpose	9	2028	-	-	-	-	-
Water	Heavy Equip		Trench Box	UTILITY - SAFETY DEVICE	2014	20	8,000	8,000	n/a		2034	-	-	-	-	-
Water	Misc Equip		Meter reading handhelds	METER READING	2012	5	6,000	5,000	n/a	n/a	never	-	-	-	-	-
Water	Misc Equip		WACHS Compact LX value trailer	VALVE TURNER / EXCAVATION	2019	20	33,250	35,000	n/a	n/a	2039	-	-	-	-	-
Water	Tools		Honda Generator	EXCAVATION EQUIPMENT	1995	20	1,200	4,500	n/a	n/a	2025	-	-	-	4,500	-
Water	Tools		Meter Tester	UTILITY SHOP EQUIPMENT	1996	20	1,538	2,200	n/a	n/a	2025	-	-	-	2,200	-
Water	Tools		3" Trash Pump	EXCAVATION PUMP	1998	20	1,428	1,500	n/a	n/a	2021	-	-	-	-	-
Water	Tools		Air Saw	WATER MAIN PIPE CUTTER	2000	20	1,396	-	n/a	n/a	never	-	-	-	-	-
Water	Tools		Gas Detectors Base Units	CONFINED SPACE SAFETY DEVICE	2000	20	1,760	2,000	n/a	n/a	2021	-	-	-	-	-
Water	Tools		24" Concrete Road Saw (30")	CUTTING PAVMENT	2007	15	4,817	25,000	n/a	n/a	2022	25,000	-	-	-	-
Water	Tools		Metal Detector	LOCATING CURB STOPS	2011	20	1,200	1,400	n/a	n/a	2021	-	-	-	-	-
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	10	11,565	15,000	n/a	n/a	2024	-	-	15,000	-	-
Water	Tools		Leak Detection Equip	USED TO LOCATE LEAKING PIPES	2016	10	3,700	5,000	n/a	n/a	2026	-	-	-	-	5,000
Water	Tools		UTILITY LOCATOR RD7100	LOCATE UNDERGROUND PIPES	2017	10	5,148	5,000	n/a	n/a	2027	-	-	-	-	-
							113,918	155,800				25,000	-	18,200	6,700	5,000

Dept	Category	ID#	Description	Function 1 (Primary)	Year Purchased	Expected Life	Cost	Replace Cost	Critical Use criteria	Replace Metric	Replace Year	2022	2023	2024	2025	2026
Sewer	Heavy Equip	91	BACKHOE/LOADER w/breaker	WMB, SR, SM	2002	12	105,067	150,000	n/a	22	2022	150,000	-	-	-	-
Sewer	Heavy Equip	80	SULLAIR DPQ185 AIR COMPRESSOR	SEWER REPAIRS	2017	20	20,535	20,000	n/a	5	2037	-	-	-	-	-
Sewer	Misc Equip		Handheld meter readers/software	METER READING	2012	10	6,000	5,000	n/a	n/a	never	-	-	-	-	-
Sewer	Heavy Equip	108	ODB LEAF VAC #108	Leaf collection	2008	15	17,867	35,000	n/a	21	2023	-	35,000	-	-	-
Sewer	Heavy Equip	109	ODB LEAF VAC #109	Leaf collection	2008	15	17,867	35,000	n/a	19	2023	-	35,000	-	-	-
Sewer	Heavy Equip	110	ODB LEAF VAC #110	Leaf collection	2008	15	17,867	35,000	n/a	19	2023	-	35,000	-	-	-
Sewer	Tools		TRASH PUMPS / SHORING PUMPS	EXCAVATION PUMP	1996	20	3,500	4,000	n/a	n/a	2023	-	4,000	-	-	-
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	-	-	-	-	-
Sewer	Tools		GAS DETECTION ALARM SYS	CONFINED SPACE SAFETY DEVICE	2000	10	3,495	4,000	n/a	n/a	2020	-	-	-	-	-
Sewer	Tools		HYDRAULIC SUBMSBLE PUMP	EXCAVATION PUMP	2000	20	1,500	4,500	n/a	n/a	2028	-	-	-	-	-
Sewer	Tools		GAS MONITOR/CASE/CHARGER	CONFINED SPACE SAFETY DEVICE	2001	10	1,689	2,000	n/a	n/a	2021	-	-	-	-	-
Sewer	Tools		LINER SET	FORMS FOR SEWER INLETS	2001	20	6,400	-	n/a	n/a	Never	-	-	-	-	-
Sewer	Tools		LATERAL TV CAM	HANDHELD PUSH CAMERA	2002	12	4,590	-	n/a	n/a	Never	-	-	-	-	-
Sewer	Tools		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	-	-	-	-	-
							276,975	368,100				150,000	116,100	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 Tree Inventory
HVAC	Maintain HVAC Systems
IN	Install / replace signs
MB	Barricades
MCBM	Misc. Building Maintenance
MCW	Winter Miscellaneous
MM	Water Meter Maintenance
MR	Water Meter Replace/Repair
MT	DPW Vehicle Maintenance
PA	Plow Alleys
PGL	General District Landscaping
PKS	General Parks
PL	Salt / Plow Lots
PR	Pruning
PSS	Plow / Salt Streets
RL	Repair Lines
RM	Read Meters
RV	Repair/Replace/Install Gate Valves
SADM	Sewer Administrative
SCW	Special Collections
SLM	Street Lighting Maintenance
SM	Repair Sanitary Manholes
SMC	Miscellaneous Sewer Mains
STM	Street Maintenance
SW	Street Sweeping
TCM	Traffic Control Maintenance
TI	Tree Inventory
TR	Tree Removal / Stumping
TV	Television Lines
UL	Utility Locate - Electric
WADM	Water Administration
WMB	Main Break (Water)
WMT	Water Meter Testing
WUL	Water Utility Locating
YW	Yard Waste